

STRONGSVILLE CITY SCHOOL DISTRICT

FISCAL YEAR 2022-2023

ANNUAL BUDGET DOCUMENT



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



Strongsville City School District
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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 2021-2022.

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



A handwritten signature in black ink, reading 'Will Sutter'.

William A. Sutter
President

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

David J. Lewis
Executive Director

STRONGSVILLE BOARD OF EDUCATION



MR. RICHARD MICKO
PRESIDENT



MRS. LAURA WOLFE-HOUSUM
VICE PRESIDENT



MRS. MICHELLE BISSELL



**MRS. SHARON
KILBANE**



MS. HAYLEY STOVCIK



DR. CAMERON RYBA
SUPERINTENDENT



MR. GEORGE ANAGNOSTOU
TREASURER / CFO

EXECUTIVE SUMMARY



Fiscal Year 2022-23



Strongsville City Schools

ADMINISTRATIVE OFFICES

Cameron M. Ryba, Superintendent
cryba@scsmustangs.org

George K. Anagnostou, Treasurer
ganagnostou@scsmustangs.org



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www.strongnet.org

September 22, 2022

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

We are pleased to submit to you the 2022-2023 Fiscal Year Annual Budget. This is the seventh 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 2022-2023 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.

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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 2022-2023 Budget Document**

STRONGSVILLE CITY SCHOOLS BOARD OF EDUCATION AND ADMINISTRATIVE PERSONNEL		
Board Member	Position	Term
Mr. Richard O. Micko	Board President	1/1/2020 - 12/31/2023
Mrs. Laura Wolfe-Housum	Vice President	1/1/2020 - 12/31/2023
Mrs. Michelle Bissell	Member	1/1/2020 - 12/31/2023
Mrs. Sharon Kilbane	Member	1/1/2022 - 12/31/2025
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. Steven M. Diedrick	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	

Mission and Goals

The Board of Education has adopted the Strongsville City School 2020 Strategic Plan for 2019-2020 School Year. Due to the COVID-19 pandemic, the district did not adopt a new strategic plan for 2022-2023, but rather continue the principals within the 2019-2020 plan while effectively navigated the challenges with the new learning models brought on by the COVID-19 pandemic. The Board of Education is working with the District leadership team and has engaged a strategic partner to establish a new strategic plan for the future.

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

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

Core Beliefs – We believe in:

- Shared leadership and collaborative problem-solving.
- Data-based decisions and evidence-based practices.
- An approach to teaching and learning that is engaging, exciting and fun for all students.

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- All students accessing innovating, high quality instruction in all classrooms.
- Meeting the individualized learning needs of our students.
- The ability of all students to grow and achieve.

Excellent school districts focus improvement efforts on a limited number of goals. While goals and objectives may remain constant year to year, action steps will be developed annually that align with district goals and objectives established by the Board of Education, Superintendent and Treasurer. Each goal has correlated objectives, action steps, and evaluation criteria. Action steps will be developed based on school data, survey results, constituent feedback, and urgent needs. Strongsville City Schools' district goals and objectives for the 2022-2023 school year are:

Academic Achievement and Growth

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

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

Financial Prudence

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

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

Community Engagement

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

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

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Budget Alignment to District Goals and Objectives:

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

GOAL: Academic Achievement and Growth			
Objective	FY 2021-2022 Budget	FY 2022-2023 Budget	Increase / (Decrease)
Instructional Staff Costs	\$45,574,936	\$46,742,094	\$1,167,158
Curriculum & Instruction Staffing Support	\$1,095,298	\$1,137,481	\$42,183
Gifted Coordinator	\$98,852	\$118,872	\$20,020
Reading Specialists	\$175,158	\$208,411	\$33,253
Secondary Math Coach	\$101,220	\$127,257	\$26,037
Multi-Tiered Systems of Support Coordinators	\$217,835	\$224,033	\$6,198
Textbook Adoptions	\$536,000	\$496,000	(\$40,000)
Instructional & Support Software	\$685,791	\$636,408	(\$49,383)
LETr's Literacy Training	\$167,724	\$128,757	(\$38,967)
SEL - Career Path Coordinator	\$138,128	\$118,065	(\$20,063)
Strongsville Online Learning Option (SOLO)	\$425,000	\$150,000	(\$275,000)
Annual Technology Equipment Upgrades	\$510,311	\$467,080	(\$43,231)
Teacher Tech Needs to support online learning	\$10,000	\$0	(\$10,000)

GOAL: Financial Prudence / Operations			
Objective	FY 2021-2022 Budget	FY 2022-2023 Budget	Increase / (Decrease)
Treasurer / Fiscal Office	\$838,601	\$884,874	\$46,273
Operations Office Oversight	\$240,429	\$268,886	\$28,457
Custodial / Maintenance Department / Preventative Maintenance	\$6,934,774	\$7,129,929	\$195,155
Permanent Improvement Fund	\$1,492,312	\$1,162,650	(\$329,662)
Define optimal staffing per employee group / classification	N/A	N/A	N/A
Sustain strong internal controls	N/A	N/A	N/A

GOAL: Community Engagement			
Objective	FY 2021-2022 Budget	FY 2022-2023 Budget	Increase / (Decrease)
Communications Department	\$150,718	\$155,126	\$4,408
Develop the next strategic plan for the district.	\$0	\$35,000	\$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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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 2023 is \$535,895 which is a \$10,545 increase from fiscal year 2022. The per pupil amount for fiscal year 2023 is \$95 which is similar from fiscal year 2021. Textbooks, instructional supplies, and custodial supplies are allocated within the central office departmental budgets.

Due to the COVID-19 pandemic, the District received an additional federal funds in 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 from ESSER II and ESSER III. The District has an available \$3,990,707 between ESSER II and ESSER III to spend in fiscal year 2023. ESSER II funds expire at the end of fiscal 2023 and any amounts not spent for ESSER III, can be carried over until fiscal year 2024 for ESSER III. The District is mainly utilizing the funds to support students' needs and learning loss that were a direct result of the distribution that occurred over the past two school years. The District budgeted an additional 47 instructional positions (33 fiscal year 2022, 14 fiscal year 2023) to address learning needs that arose from the COVID-19 pandemic. Such positions include: Multi-layer of Support Coordinators, Elementary Reading Specialist, Elementary Intervention Specialists, Special Education Coach, Secondary Math Coach, additional Guidance Counselors, and a Social and Emotional Coordinator. Of these positions, 4 are anticipated to be reduced during fiscal year 2024 and 3 positions will be reduced by fiscal year 2025. The remaining positions are projected to be sustained with the General Operating Fund.

Summary of Revenue/Expenditures for All Funds

The following revenue and expenditure estimates comprised the 2022-2023 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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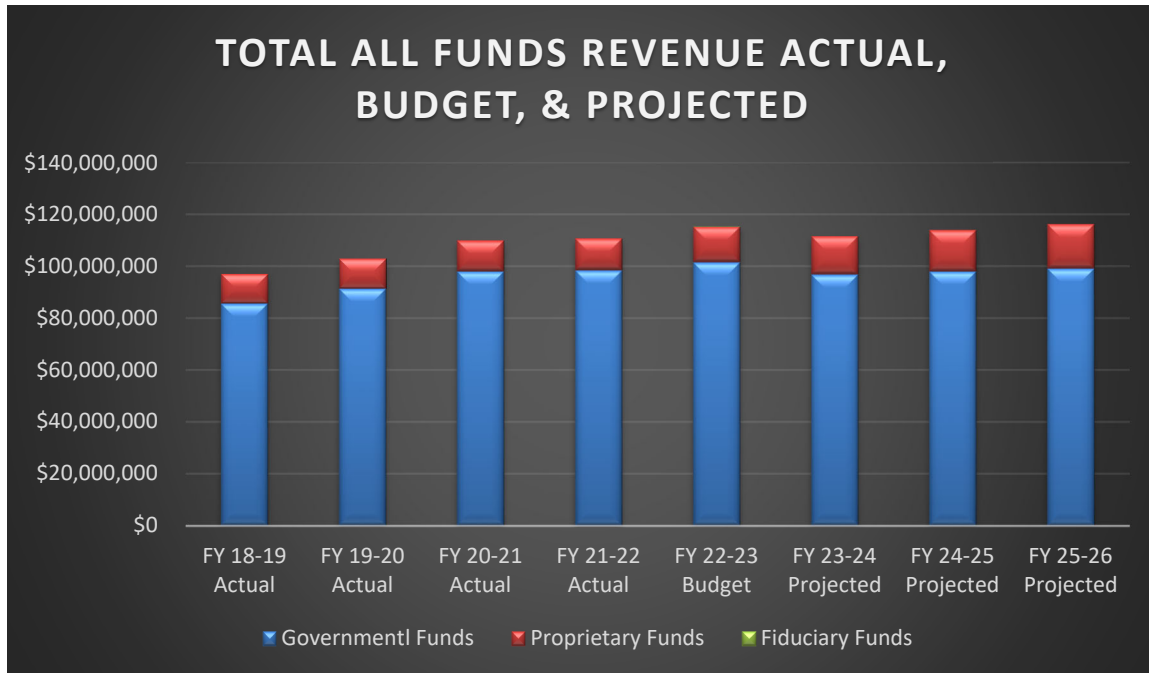
Fiduciary Funds – Fiduciary funds account for assets held by the School District in a trustee capacity or as an agent for individuals, private organizations, or other governmental units.

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

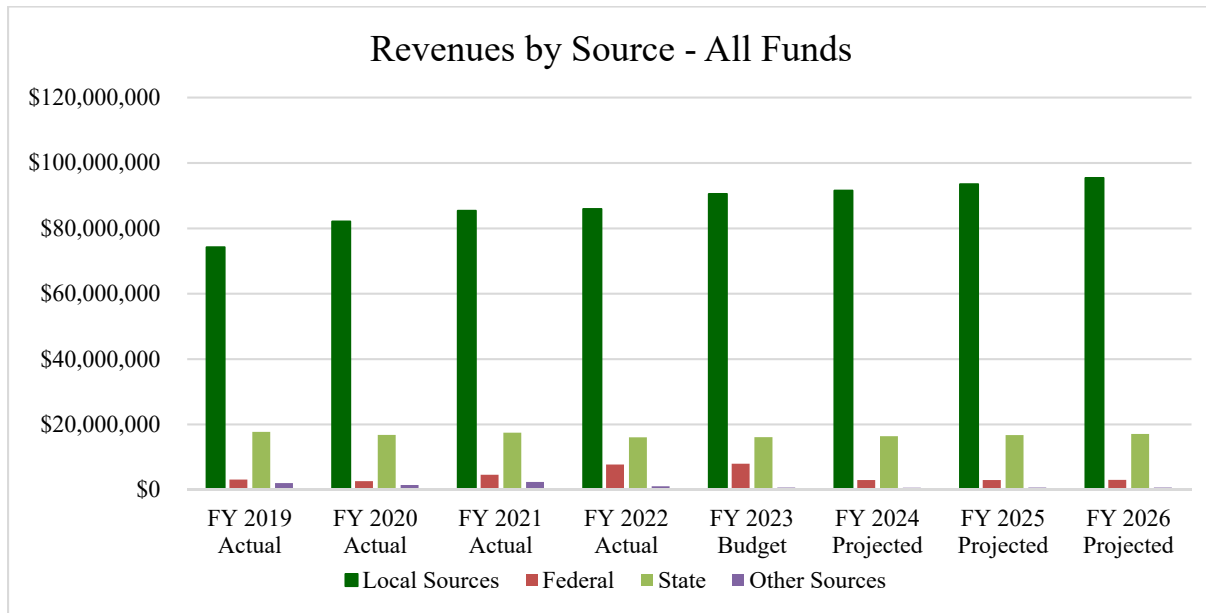
TOTAL ALL FUNDS REVENUE BY SOURCE - PRIOR YEAR TO CURREN YEAR COMPARISON				
	Fiscal Year 2022 Actual	Fiscal Year 2023 Budget	Increase / (Decrease)	Percent Change
Governmental Funds	\$98,475,527	\$101,565,684	\$3,090,157	3.14%
Proprietary Funds	12,300,370	13,705,103	1,404,733	11.42%
Fiduciary Funds	25,729	150,000	124,271	483.00%
Total Revenues	110,801,626	115,420,787	4,619,161	4.17%

Source: Level 1 and Level 2 Financial Statements

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REVENUES BY SOURCE - ALL FUNDS								
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:								
Taxes	\$54,704,295	\$62,598,188	\$66,922,850	\$66,822,370	\$69,351,672	\$69,458,251	\$70,315,869	\$71,153,686
Tuition	945,469	1,002,217	749,269	1,172,773	1,116,000	1,100,000	1,103,000	1,104,000
Classroom Materials and Fees	558,278	452,792	360,805	414,824	562,450	562,450	562,450	562,450
Earnings on Investments	877,134	849,886	410,216	375,612	908,000	758,000	705,000	602,500
Food Services	1,099,608	900,937	100,060	241,700	1,287,000	1,325,610	1,365,378	1,406,340
Extracurricular	845,771	633,127	508,906	835,948	1,324,350	1,351,150	1,328,650	1,287,150
Other Local Revenues	15,183,932	15,628,545	16,294,375	16,021,127	15,975,024	16,992,334	18,108,790	19,305,103
Intergovernmental - Federal	3,149,012	2,674,974	4,652,274	7,745,024	8,018,521	3,017,791	3,037,573	3,057,850
Intergovernmental - State	17,740,356	16,838,575	17,517,078	16,070,238	16,142,800	16,423,910	16,750,269	17,087,419
From Other Sources	2,059,701	1,496,492	2,438,260	1,102,010	734,970	642,275	691,429	690,553
Total Revenues	97,163,556	103,075,733	109,954,093	110,801,626	115,420,787	111,631,771	113,968,408	116,257,051

Source: Level 1 Financial Statements



Source: Level 1 Financial Statements

Significant Fiscal Year 2023 Budget Items in comparison to Fiscal Year 2022 Actual Revenue:

Local Sources

Local sources are the largest component of revenues for all funds as they make up 78.4% of total revenues. The largest component of revenue within local sources is property tax revenue which make up 76.6% of the local sources and 60.1% of all revenues. For fiscal year 2023 the budget assumes an increase in local tax revenue in comparison to the previous fiscal year 2022. The increase is due to a Cuyahoga County Board of Revisions tax settlement with a large commercial property located within the school district boundaries in which a tax refund of \$2,294,743 was issued during fiscal year 2022 that decreased revenue. A portion of the fiscal year 2022 decrease was offset by a projected increase in the overall district valuation. For calendar year 2022, Cuyahoga County was subject to the

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Triennial update process, which is a computer/analytical update on property values. The District has increased the total property valuations of 10.7%. Property taxes are collected based on a calendar year, whereas the District's fiscal year crosses over two calendar years, the 50% of the impact from the valuation increase will be realized during fiscal year 2022 and the remaining 50% will be realized during fiscal year 2023.

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 50.2% of this category. Other Federal grants that the School District receives annually are IDEA, Part-B special education grant, Title-I, Disadvantaged Youth, Title III Limited English Proficiency, Title II-A Improving Teacher Quality, Title IV-A Student Support and Academic Enrichment, and the Strivers Readers Literacy Grant. During fiscal year 2019-2021, the District was awarded the Strivers Readers Literacy Grant, which the District received \$1.3 million over the three-year period. The District used these resources to fund three Literacy Coaches at the elementary level. During fiscal year 2022 and beyond, the District sustained those positions with the in the General Fund.

Due 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 from ESSER II and ESSER III. The District has an available \$3,990,707 between ESSER II and ESSER III to spend in fiscal year 2023. ESSER II funds expire at the end of fiscal 2023 and any amounts not spent for ESSER III, can be carried over until fiscal year 2024 for ESSER III.

State Sources

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

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.

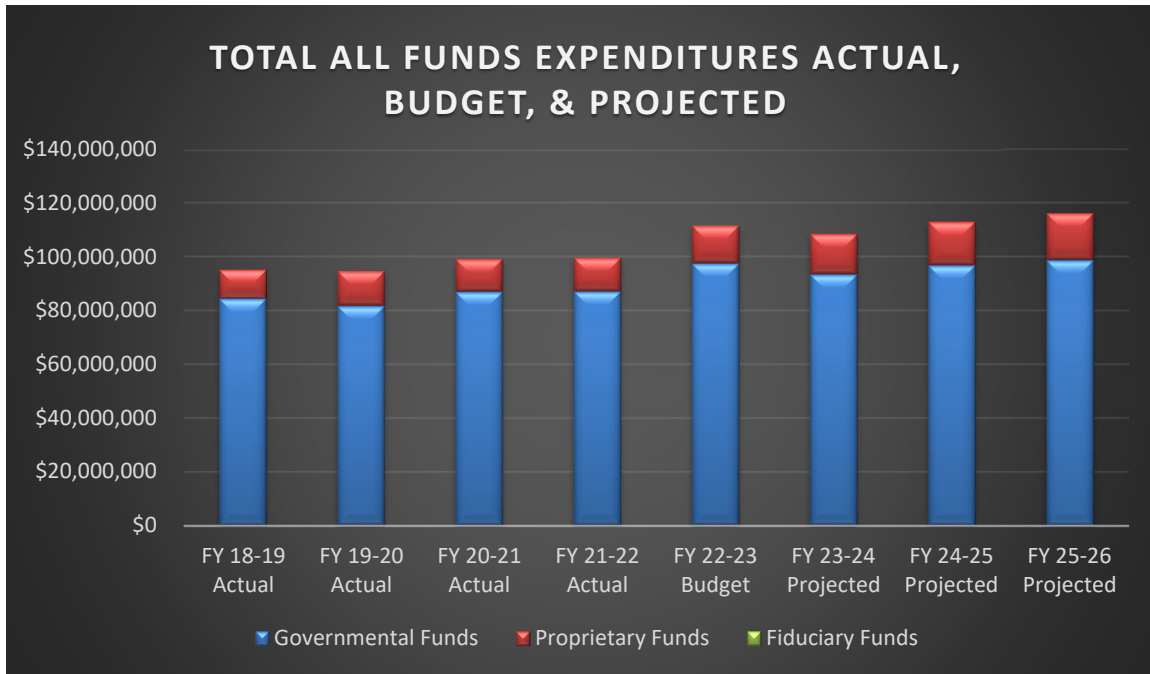
Beginning with fiscal year 2022 Ohio adopted the Fair School Funding Plan. Funding is driven by a base cost methodology that incorporates for the four components identified as necessary to the education process. The Base cost is currently calculated for two years using a statewide average from historical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

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

All Funds Expenditures

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



Source: Level 1 and Level 2 Financial Statements

TOTAL ALL FUNDS EXPENDITURES BY SOURCE - PRIOR YEAR TO CURREN YEAR COMPARISON				
ALL FUNDS	Fiscal Year 2022 Actual	Fiscal Year 2023 Budget	Increase / (Decrease)	Percent Change
Governmental Funds	\$87,044,697	\$97,419,607	\$10,374,910	11.92%
Proprietary Funds	12,523,683	14,139,273	1,615,590	12.90%
Fiduciary Funds	25,196	153,591	128,395	509.58%
Total Revenues	99,593,576	111,712,471	12,118,895	12.17%

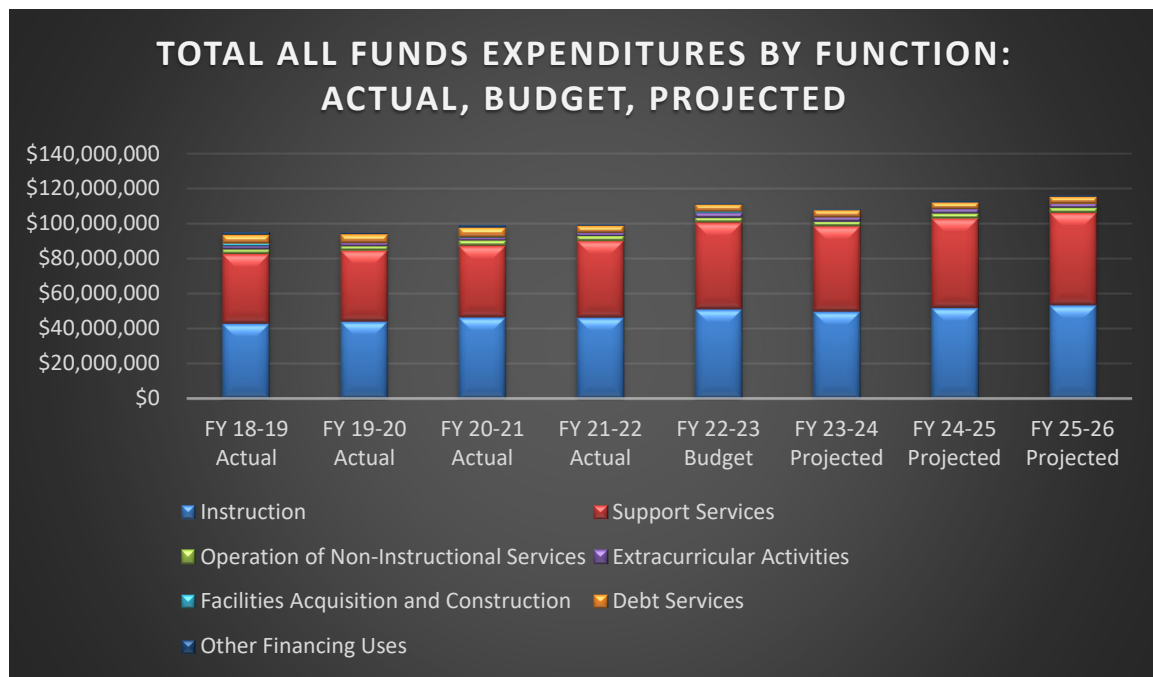
Source: Level 1 and Level 2 Financial Statements

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EXPENDITURES BY OBJECT - ALL FUNDS								
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
Expenditures: By Object								
Salaries	\$43,712,964	\$44,331,496	\$46,255,049	\$48,978,903	\$52,945,914	\$51,696,154	\$53,552,927	\$54,454,711
Fringe Benefits	17,586,709	17,797,206	18,218,412	19,306,451	21,647,365	21,698,478	23,105,361	24,340,909
Purchase Services	20,499,104	21,936,003	22,250,432	20,659,931	23,048,502	23,580,590	24,842,285	26,224,498
Materials and Supplies	2,268,207	1,914,940	2,275,070	2,740,013	4,023,945	3,566,848	3,483,808	3,465,743
Capital Outlay	3,375,279	1,799,170	1,976,495	1,598,170	3,520,002	1,537,540	1,711,707	1,366,707
Other Objects	6,182,067	6,190,413	6,925,070	5,560,663	5,824,648	5,749,887	5,576,694	5,581,537
Other Financing Uses	1,587,305	710,975	1,222,822	749,445	702,095	639,327	688,481	687,605
Total Expenditures	95,211,635	94,680,203	99,123,350	99,593,576	111,712,471	108,468,824	112,961,263	116,121,710

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 2023 Budget Items in comparison to Fiscal Year 2022 Actual Expenditures:

Salaries

Salaries make up the largest object category of all the School District' total expenditures in all funds of 47.4%. Coupled with fringe benefits, salary and benefits make up 66.8% 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 2023 and beyond due to

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negotiated labor agreements and additional positions needed. The increase during fiscal years 2022 and 2023 is due to the Federal Grant dollars that the District received through the Elementary and Secondary School Elementary Relief Fund, the District hired an additional 47 instructional positions (33 fiscal year 2022, 14 fiscal year 2023) in to address learning needs that arose from the COVID-19 pandemic. Such positions include, MTSS Coordinators, Elementary Reading Specialists, Elementary Intervention Specialist, a Special Education Coach, Secondary Math Coach, additional Guidance Counselors, and Social and Emotional Coordinator. Of these positions, 4 are anticipated to reduce during fiscal year 2024 and another 3 positions will be reduced by fiscal year 2025.

Benefits

For fiscal year 2023, the District's health care premiums will increase by 8.70% 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

As indicated on the graphs above, the purchase services object has remained increased 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 2023 the District estimates that purchase services to increase by \$1,400,000. 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 \$13.2 million for fiscal year 2023 and increasing 8% each year thereafter.

Capital Outlay:

During fiscal year 2023, 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:

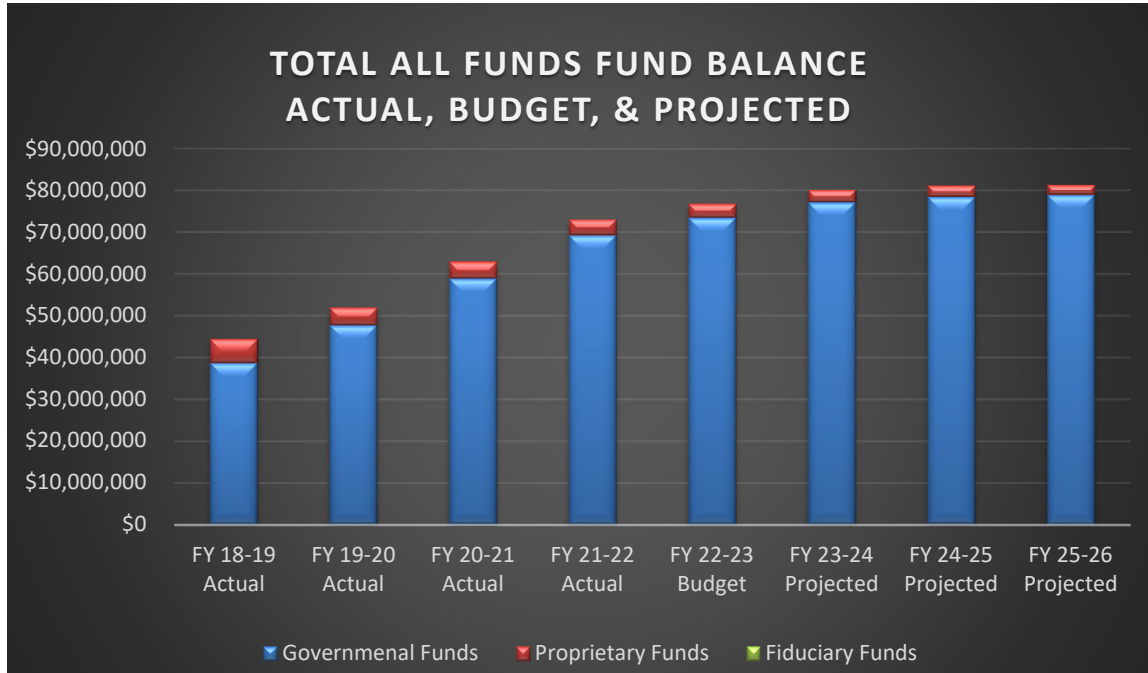
Other objects are primarily comprised of debt payments and county auditor fees for the collection of property taxes. Other Financing Uses are primarily transfers and advances to other funds.

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 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
Fund Balance:								
Beginning Cash Balance	44,673,488	46,625,409	55,020,940	65,851,683	77,059,733	80,768,049	83,930,996	84,938,141
Ending Cash Balance	46,625,409	55,020,940	65,851,683	77,059,733	80,768,049	83,930,996	84,938,141	85,073,482
Year End Encumbrances	2,135,783	2,987,389	2,857,500	3,990,391	3,953,649	3,776,238	3,776,238	3,776,238
Unencumbered Fund Balance	44,489,626	52,033,551	62,994,183	73,069,342	76,814,400	80,154,758	81,161,903	81,297,244

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 2019 through fiscal year 2022, the fund balance has grown by \$28.6 million or by 64.2% 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 2027.

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

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

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

Governmental Funds:

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

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

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

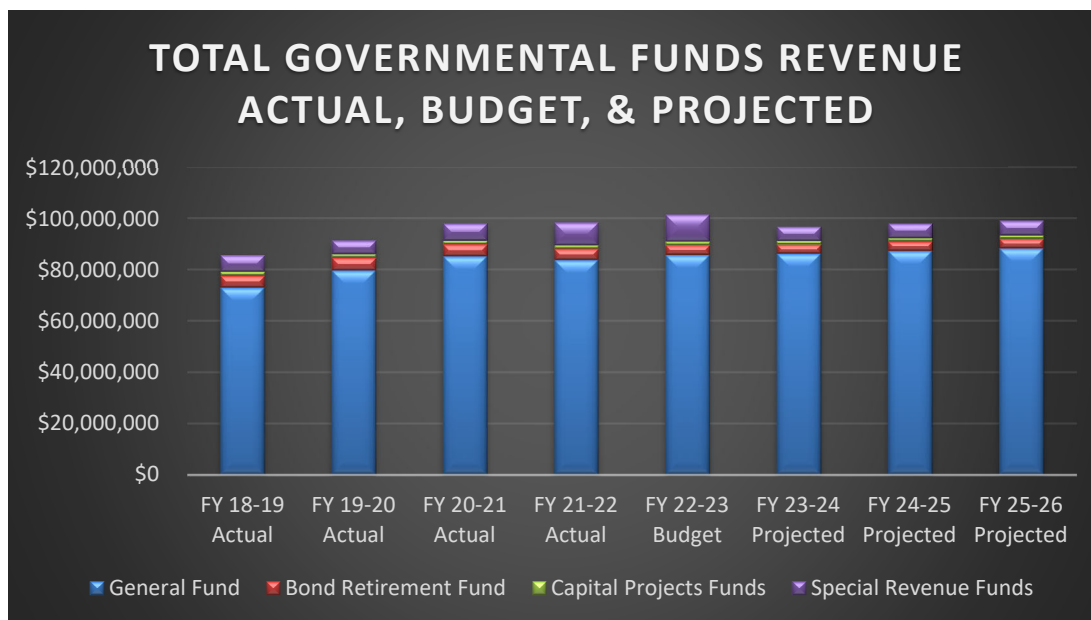
Special Revenue Funds – Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service for capital projects

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

Governmental Funds Significant Revenue Changes and Assumptions

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

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Source: Governmental Funds Level 2 and Level 3 Financial Statements

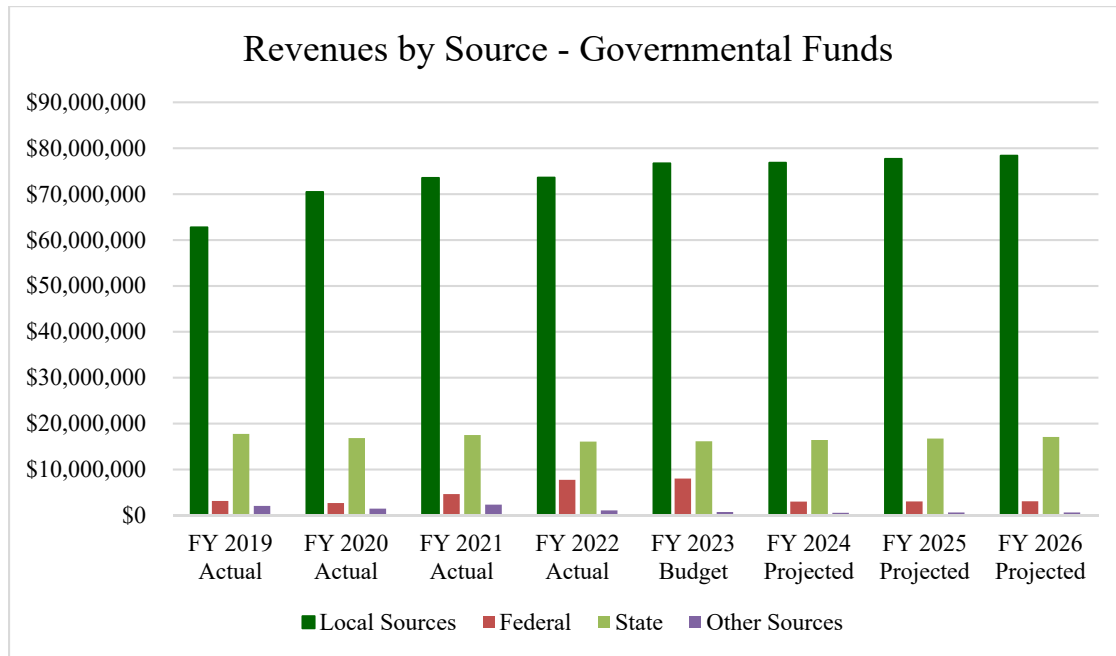
TOTAL GOVERNMENTAL FUNDS REVENUE BY SOURCE - PRIOR YEAR TO CURREN YEAR COMPARISON				
ALL FUNDS	Fiscal Year 2022 Actual	Fiscal Year 2023 Budget	Increase / (Decrease)	Percent Change
General Fund	\$83,853,856	\$85,504,124	\$1,650,268	1.97%
Bond Retirement Funds	4,294,414	3,830,240	(464,174)	-10.81%
Capitl Projects Funds	1,394,539	1,323,048	(71,491)	-5.13%
Special Revenue Funds	8,932,718	10,608,272	1,675,554	18.76%
Total Revenues	98,475,527	101,265,684	2,790,157	2.83%

Source: Governmental Funds Level 2 and Level 3 Financial Statements

REVENUES BY SOURCE - GOVERNMENTAL FUNDS								
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:								
Taxes	\$54,704,295	\$62,598,188	\$66,922,850	\$66,822,370	\$69,351,672	\$69,458,251	\$70,315,869	\$71,153,686
Tuition	922,015	994,677	722,708	1,141,798	1,083,000	1,083,000	1,083,000	1,083,000
Classroom Materials and Fees	283,777	223,376	199,541	193,647	188,000	188,000	188,000	188,000
Earnings on Investments	877,134	849,886	410,216	375,612	908,000	758,000	705,000	602,500
Food Services	1,099,608	900,937	100,060	241,700	1,287,000	1,325,610	1,365,378	1,406,340
Extracurricular	684,744	465,625	405,015	718,220	933,650	1,110,450	1,087,950	1,046,450
Other Local Revenues	4,181,033	4,427,559	4,764,781	4,093,126	2,923,071	2,909,789	2,909,289	2,899,290
Intergovernmental - Federal	3,149,012	2,674,974	4,652,274	7,745,024	8,018,521	3,017,791	3,037,573	3,057,850
Intergovernmental - State	17,740,356	16,838,575	17,517,078	16,070,238	16,142,800	16,423,910	16,750,269	17,087,419
From Other Sources	2,059,701	1,460,563	2,353,445	1,073,792	729,970	567,275	616,429	615,553
Total Revenues	85,701,675	91,434,360	98,047,968	98,475,527	101,565,684	96,842,076	98,058,757	99,140,088

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 75.5% of total revenues of governmental funds. As indicated by the graphs, the District's revenues from local sources have increased from fiscal year 2019 to fiscal year 2020. The primary reason for the increase was due to the passage of a new 5.9 mill operating levy in May of 2019, with collections beginning January 2020.

The largest component of revenue is property taxes which make up 90.5% of the local resources and 68.3% of governmental revenues. From fiscal year 2019 to fiscal year 2020 there is an increase in the local taxes revenue, which is a result of the passage of a new 5.9 mill operating levy with collections beginning in fiscal year 2020. Property taxes are collected based on a calendar year, whereas the District's fiscal year crosses over two calendar years. The 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 will increase by \$3,234,618. The increase is due to tax refund included in fiscal year 2022 and increased in revenues due to increased assessed valuations.

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

- In 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.
- 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

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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 \$3,903,892. Other items included in this line are revenue from a cell tower lease and all other miscellaneous revenues.

Tuition revenue has increased from fiscal year 2019 to fiscal year 2023 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 2019 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 50.2% of this category. Other Federal grants that the School District receives annually are IDEA, Part-B special education grant, Title-I, Disadvantaged Youth, Title III Limited English Proficiency, Title II-A Improving Teacher Quality, Title IV-A Student Support and Academic Enrichment, and the Strivers Readers Literacy Grant. During fiscal year 2019-2021, the District was awarded the Strivers Readers Literacy Grant, which the District received \$1.3 million over the three-year period. The District used these resources to fund three Literacy Coaches at the elementary level. During fiscal year 2022 and beyond, the District sustained those positions with the in the General Fund.

Due the COVID-19 pandemic, the District received additional federal funds in fiscal years 2021, 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 15.9% of the governmental funds overall revenue which is the second largest revenue source after property taxes. For fiscal year 2023, State sources are made up of State Foundation Funding in the amount of \$8.5 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 \$38,247,307 in fiscal year 2023. 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 77 percent is estimated for personnel related cost.

Using the total Base cost of \$38,247,307 divided by the funded enrollment for the School District, the total per pupil base cost amount is \$7,302 for fiscal year 2023. The FSFP local capacity methodology, using a per pupil wealth/capacity calculates that the local portion of the total base cost is \$6,936 per pupil in fiscal year 2023 while the state funding portion is \$365 or 5.0 percent of total per pupil base cost amount.

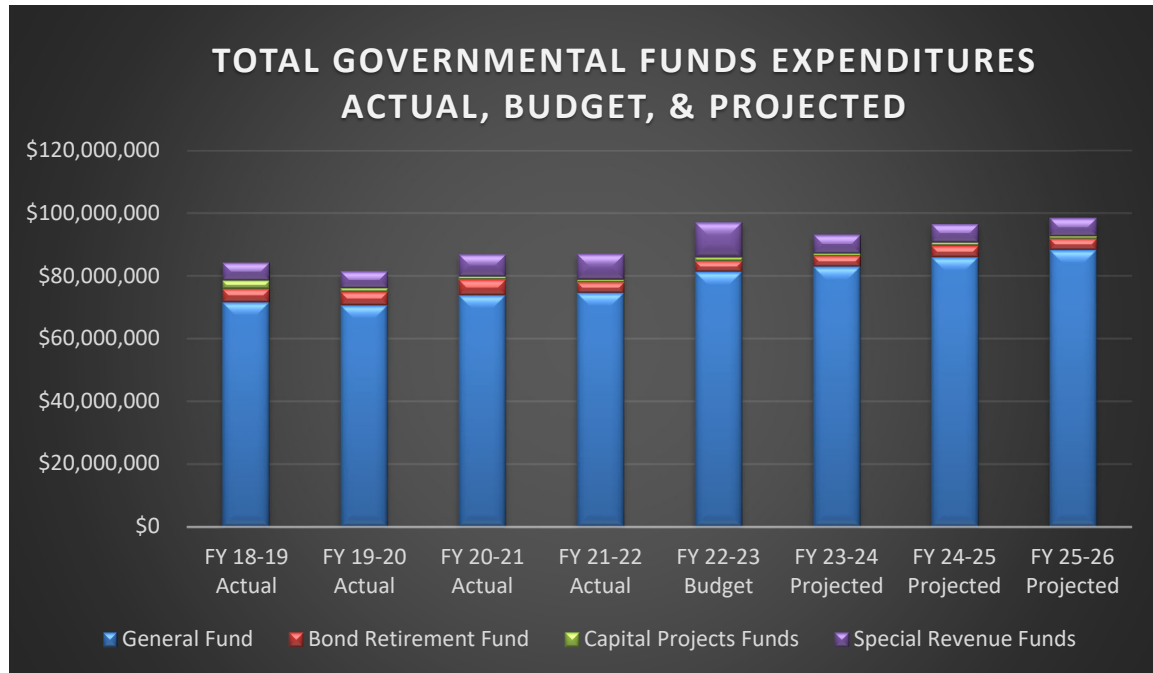
Due to the COVID-19 pandemic, the State government announced a material reduction in State Education Aid for Fiscal Year 2020 as a result of the economic effects of the COVID-19 crisis, totaling \$300,482,584 across the State. The net reduction in State Education Aid to the District for Fiscal Year 2020 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 2022 Actual	Fiscal Year 2023 Budget	Increase / (Decrease)	Percent Change
General Fund	\$74,604,016	\$81,367,494	\$6,763,478	9.07%
Bond Retirement Funds	3,442,135	3,433,295	(8,840)	-0.26%
Capitail Projects Funds	801,766	1,107,504	305,738	38.13%
Special Revenue Funds	8,196,780	11,219,363	3,022,583	36.88%
Total Revenues	87,044,697	97,127,656	10,082,959	11.58%

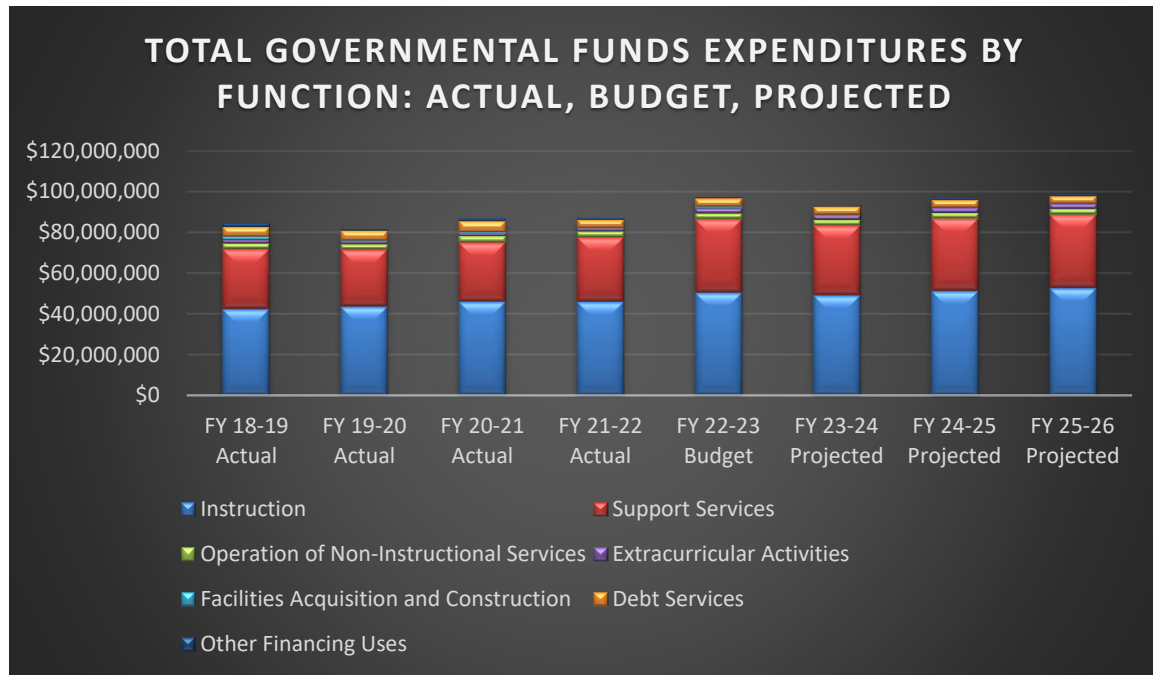
Source: Governmental Funds Level 2 and Level 3 Financial Statements

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EXPENDITURES BY OBJECT - GOVERNMENTAL FUNDS								
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
Expenditures:								
By Object								
Salaries	\$43,692,777	\$44,312,175	\$46,242,830	\$48,964,947	\$52,860,414	\$51,620,154	\$53,476,927	\$54,378,711
Fringe Benefits	17,583,617	17,793,966	18,216,349	19,303,644	21,633,719	21,687,035	23,093,918	24,329,466
Purchase Services	10,186,211	9,283,934	10,362,104	8,488,058	9,652,412	9,130,203	9,249,370	9,398,829
Materials and Supplies	1,910,134	1,680,529	2,041,239	2,483,881	3,539,592	3,111,320	3,028,380	3,010,315
Capital Outlay	3,342,293	1,727,191	1,930,889	1,521,558	3,389,502	1,441,207	1,651,207	1,306,207
Other Objects	6,111,069	6,119,743	6,909,452	5,533,164	5,641,873	5,704,834	5,536,494	5,541,337
Other Financing Uses	1,587,305	710,975	1,222,822	749,445	702,095	639,327	688,481	687,605
Total Expenditures	84,413,406	81,628,513	86,925,685	87,044,697	97,419,607	93,334,080	96,724,777	98,652,470

Source: Governmental Funds Level 2 and Level 3 Financial Statements

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



Source: Governmental Funds Level 2 and Level 3 Financial Statements

Salaries:

Salaries make up the largest object category of all the School District's governmental expenditures of 54.3%. Coupled with fringe benefits, salary and benefits make up 76.5% 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 2023 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 District received through the Elementary and Secondary School Elementary Relief Fund, the District hired an additional 47 instructional

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positions (33 fiscal year 2022, 14 fiscal year 2023) to address learning needs that arose from the COVID-19 pandemic. Such positions include, MTSS Coordinators, Elementary Reading Specialists, Elementary Intervention Specialist, a Special Education Coach, Secondary Math Coach, additional Guidance Counselors, and Social and Emotional Coordinator. Of these positions, 4 are anticipated to reduce during fiscal year 2024 and another 3 positions will be reduced by fiscal year 2025.

The methodology to forecast salaries is as follows:

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

In the actual years, salary savings may occur due to vacancies and open positions; in the budget and projected years, the budget assumes that all positions are filled. Over the past several years, the School District was able to offset the cost of salary increases through building consolidations and reduction of positions through attrition. From fiscal year 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. Within in the projections for fiscal year 2024 and beyond, an annual increase of 8% in healthcare cost is forecasted in the projected years. The District has experienced an increase similar to 8%, an 8% 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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Purchase Services and Materials & Supplies:

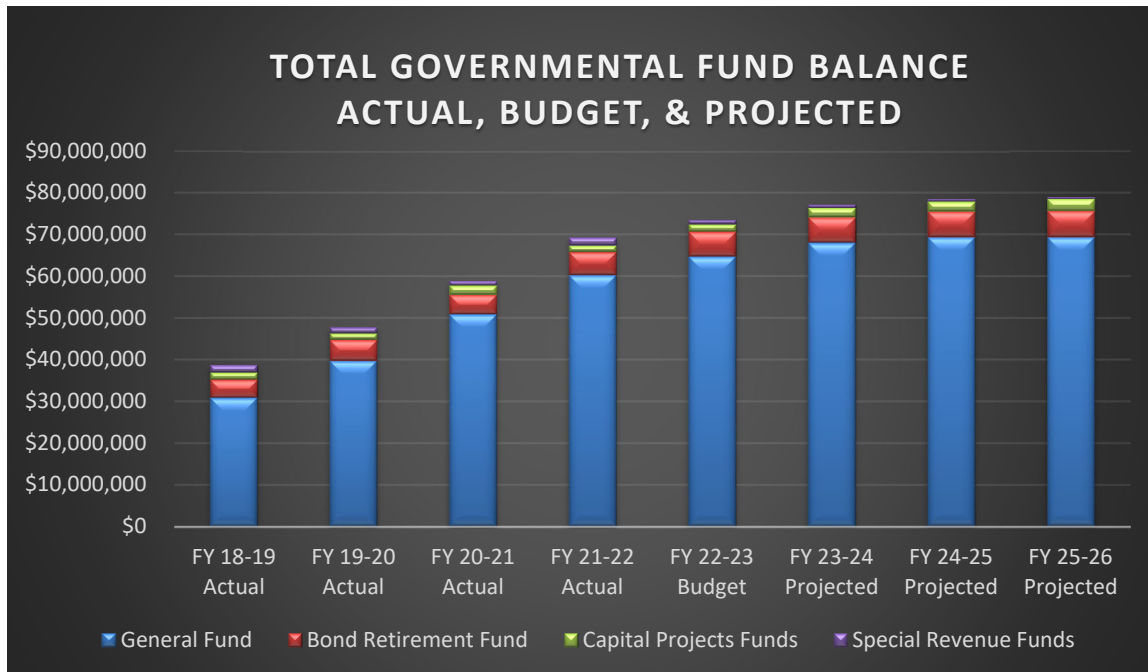
As indicated on the graphs above, the purchase services object has remained consistent year over year. When focusing just on the general fund, the largest expenditures for purchase services are for tuition based expenditures for special education services, community schools, scholarships, and post-secondary 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 2023 the District estimates that purchase services to increase by \$1,400,000. 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.

Governmental Funds Fund Balance Changes

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



Source: Governmental Funds Level 2 and Level 3 Financial Statements

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FUND BALANCE - GOVERNMENTAL FUNDS								
Description	Fiscal Year 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
Fund Balance:								
Beginning Cash Balance	39,512,454	40,800,723	50,606,570	61,728,853	73,159,683	77,305,760	80,813,756	82,147,736
Ending Cash Balance	40,800,723	50,606,570	61,728,853	73,159,683	77,305,760	80,813,756	82,147,736	82,635,354
Year End Encumbrances	2,053,854	2,844,947	2,796,906	3,893,707	3,856,965	3,680,254	3,680,254	3,680,254
Unencumbered Fund Balance	38,746,869	47,761,623	58,931,947	69,265,976	73,448,795	77,133,502	78,467,482	78,955,100

Source: Governmental Funds Level 2

As indicated by the charts above, from fiscal year 2019 through fiscal year 2022, the fund balance has grown by \$30.5 million or by 78.8% due to revenues exceeding expenditures. Due to the passage of the May 2019 operating levy, the District is estimating that the available cash balance will last over a ten-year period. As expenditures continue to increase annually, the District is expected to begin deficit spending in the general fund during fiscal year 2027.

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

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

Proprietary Funds:

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

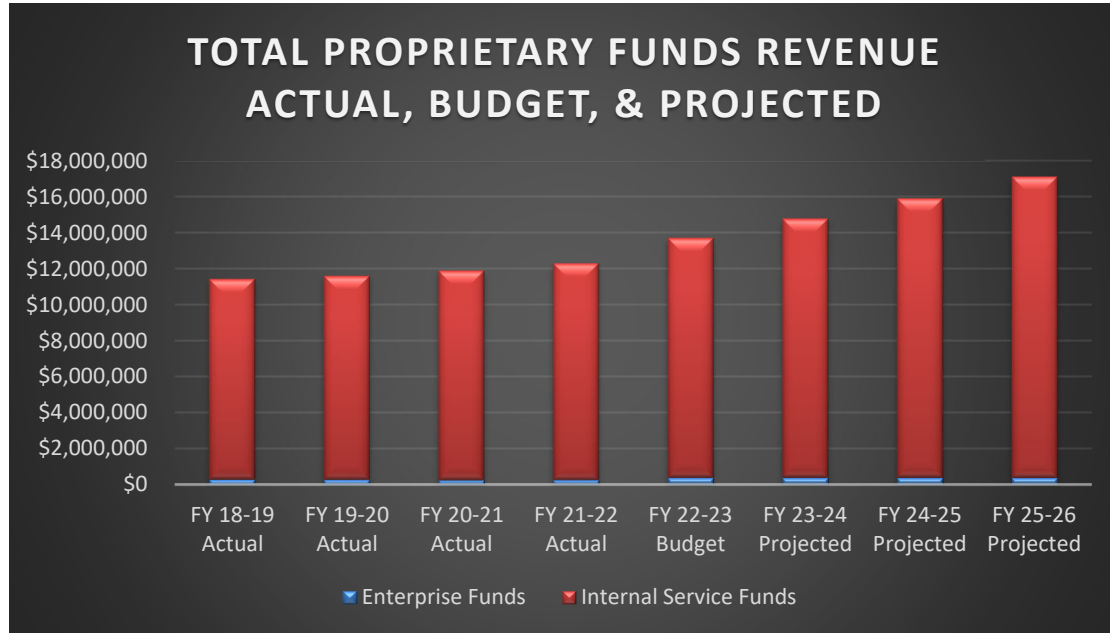
Internal Service Funds – Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the School District, or to other governments on a cost-reimbursement basis.

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

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Proprietary Funds Significant Revenue Changes and Assumptions

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



Source: Proprietary Funds Level 2 and Level 3 Financial Statements

TOTAL PROPRIETARY FUNDS REVENUE BY SOURCE - PRIOR YEAR TO CURREN YEAR COMPARISON				
	Fiscal Year 2022 Actual	Fiscal Year 2023 Budget	Increase / (Decrease)	Percent Change
ALL FUNDS				
Enterprise Funds	\$246,974	\$371,500	\$124,526	50.42%
Internal Service Funds	12,053,396	13,333,603	1,280,207	10.62%
Total Revenues	12,300,370	13,705,103	1,404,733	11.42%

Source: Proprietary Funds Level 2 and Level 3 Financial Statements

REVENUES BY SOURCE - PROPRIETARY FUNDS								
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:								
Tuition	\$23,454	\$7,540	\$26,561	\$30,975	\$33,000	\$17,000	\$20,000	\$21,000
Classroom Materials and Fees	274,501	229,416	161,264	221,177	374,450	374,450	374,450	374,450
Extracurricular	128,072	125,715	87,774	93,565	240,700	240,700	240,700	240,700
Other Local Revenues	11,000,976	11,200,266	11,529,594	11,926,435	13,051,953	14,082,545	15,199,501	16,405,813
From Other Sources	0	35,929	84,815	28,218	5,000	75,000	75,000	75,000
Total Revenues	11,427,003	11,598,866	11,890,008	12,300,370	13,705,103	14,789,695	15,909,651	17,116,963

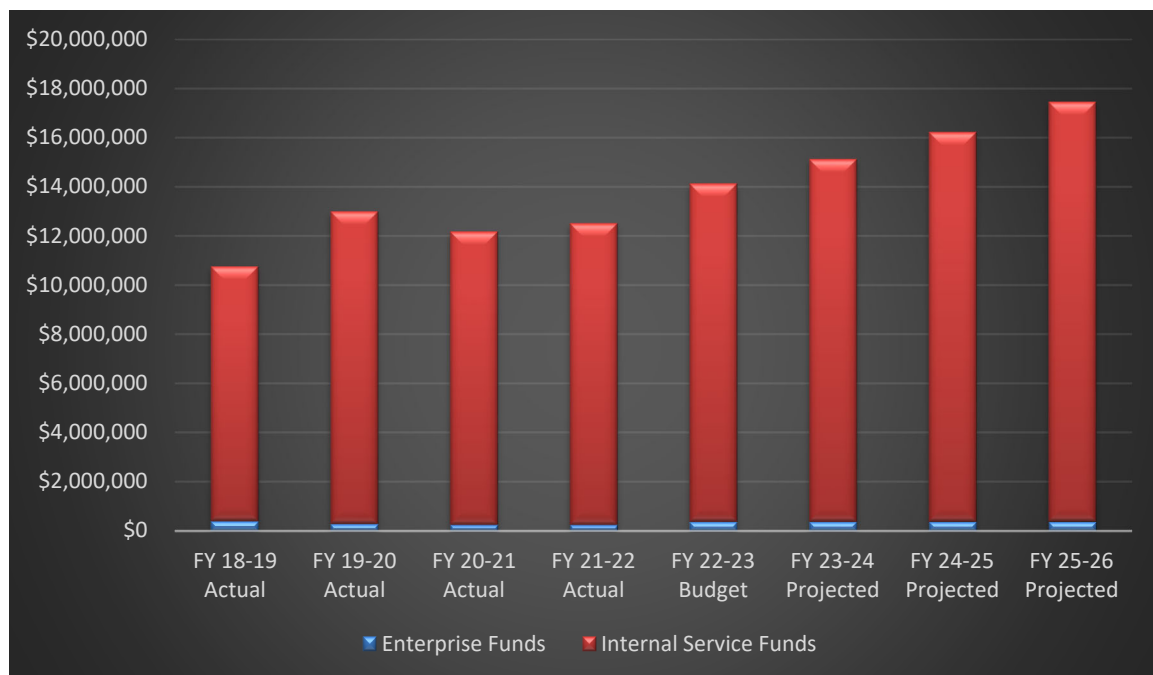
Source: Proprietary Funds Level 2 Financial Statements

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The largest revenue source within the internal service fund is the employee benefits self-insurance fund. During fiscal year 2023, the District experienced an 8.70% premium rate increase. Within the projections for fiscal year 2024 and beyond, an annual increase of 8% in healthcare cost is forecasted in the projected years. The District has experienced an increase similar to 8%, an 8% increase is forecasted due to the unexpected nature of healthcare cost and the projected increase is in line with industry standards.

Proprietary Funds Significant Expenditure Changes and Assumptions

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



Source: Proprietary Funds Level 2 and Level 3 Financial Statements

TOTAL PROPRIETARY FUNDS EXPENDITURE BY SOURCE - PRIOR YEAR TO CURREN YEAR COMPARISON				
	Fiscal Year 2022 Actual	Fiscal Year 2023 Budget	Increase / (Decrease)	Percent Change
ALL FUNDS				
Enterprise Funds	\$244,113	\$371,500	\$127,387	52.18%
Internal Service Funds	12,279,570	13,767,773	1,488,203	12.12%
Total Revenues	12,523,683	14,139,273	1,615,590	12.90%

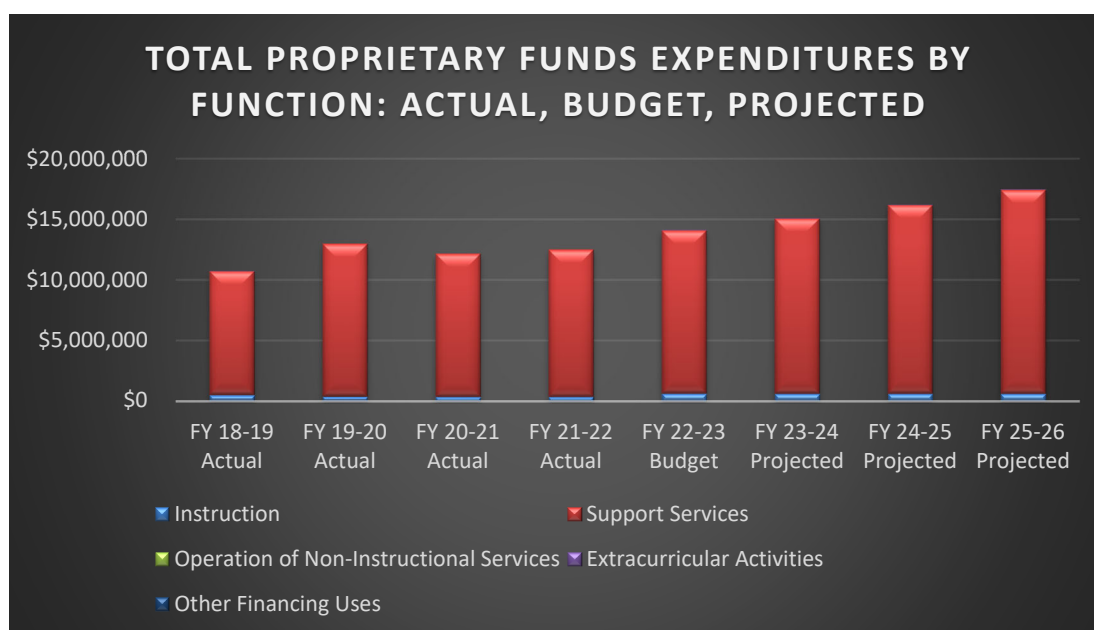
Source: Proprietary Funds Level 2 and Level 3 Financial Statements

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EXPENDITURES BY OBJECT - PROPRIETARY FUNDS								
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
Expenditures: By Object								
Salaries	\$12,467	\$14,885	\$11,817	\$11,739	\$76,000	\$76,000	\$76,000	\$76,000
Fringe Benefits	1,923	2,573	2,000	2,465	12,130	11,443	11,443	11,443
Purchase Services	10,312,893	12,651,963	11,887,645	12,171,873	13,396,090	14,450,387	15,592,915	16,825,669
Materials and Supplies	358,073	234,516	234,514	256,132	484,353	455,528	455,428	455,428
Capital Outlay	32,986	71,979	45,606	76,612	130,500	96,333	60,500	60,500
Other Objects	47,760	33,238	4,509	4,862	40,200	40,218	40,200	40,200
Total Expenditures	10,766,102	13,009,154	12,186,091	12,523,683	14,139,273	15,129,909	16,236,486	17,469,240

Source: Proprietary Funds Level 2 Financial Statements

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



Source: Proprietary Funds Level 2 Financial Statements

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

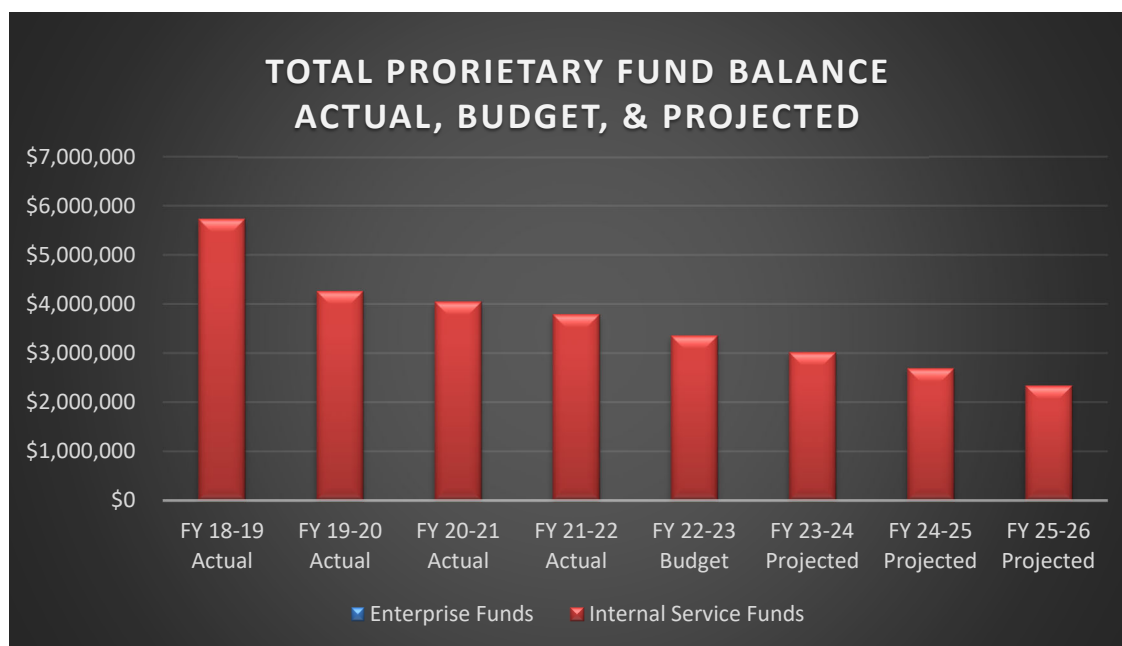
During fiscal year 2023, the District experienced an 8.70% premium rate increase, however, the underwriting suggested a 11.09% increase. The District elected to take the lower premium rate increase of 8.70%, and use excess fund balance within the self-insurance fund to make up the difference for fiscal year 2023. Within in the projections for fiscal year 2024 and beyond, an annual increase of 8% in healthcare cost is forecasted in the projected years. The District has experienced an increase similar to 8%, an 8% increase is forecasted due to the unexpected nature of healthcare cost

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and the projected increase is in line with industry standards.

Proprietary Funds Fund Balance Changes

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



Source: *Proprietary Funds Level 2 and Level 3 Financial Statements*

FUND BALANCE - PROPRIETARY FUNDS								
Description	Fiscal Year 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
Fund Balance:								
Beginning Cash Balance	5,160,407	5,821,308	4,411,020	4,114,937	3,891,624	3,457,454	3,117,240	2,790,405
Ending Cash Balance	5,821,308	4,411,020	4,114,937	3,891,624	3,457,454	3,117,240	2,790,405	2,438,128
Year End Encumbrances	81,606	142,442	60,428	95,984	95,984	95,984	95,984	95,984
Unencumbered Fund Balance	5,739,702	4,268,578	4,054,509	3,795,640	3,361,470	3,021,256	2,694,421	2,342,144

Source: *Proprietary Funds Level 2 Financial Statements*

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

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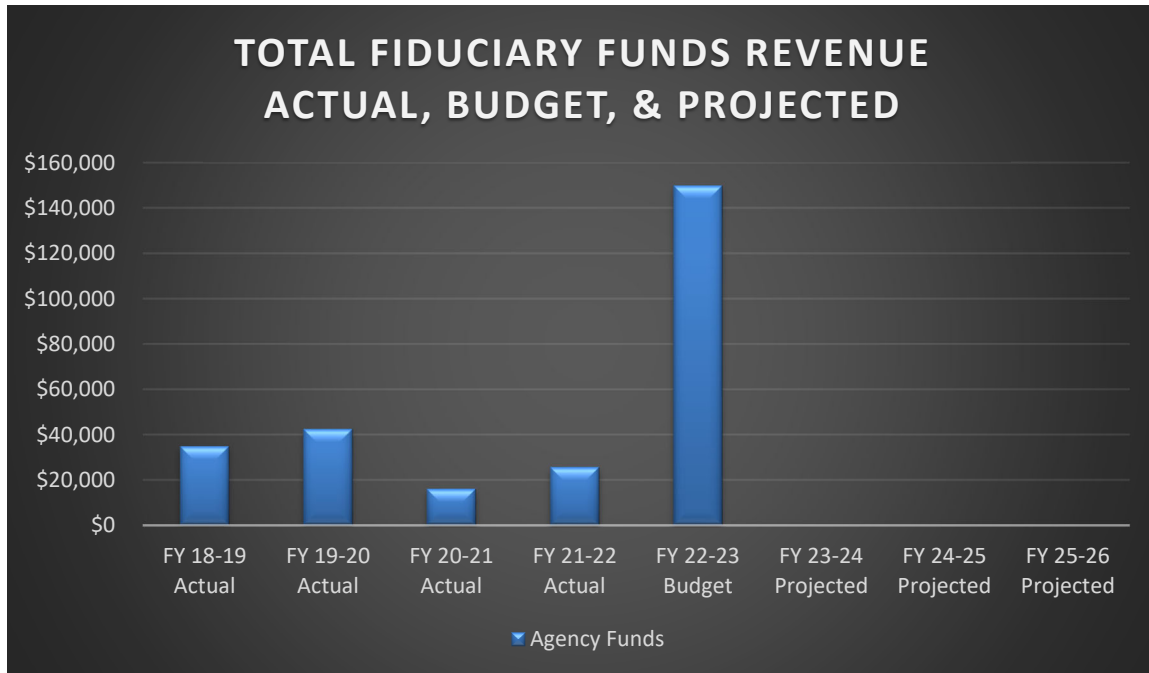
Fiduciary Funds:

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 2022 Actual	Fiscal Year 2023 Budget	Increase / (Decrease)	Percent Change
ALL FUNDS				
Agency Funds	\$25,729	\$150,000	\$124,271	483.00%
Total Revenues	25,729	150,000	124,271	483.00%

Source: Fiduciary Funds Level 2 Financial Statements

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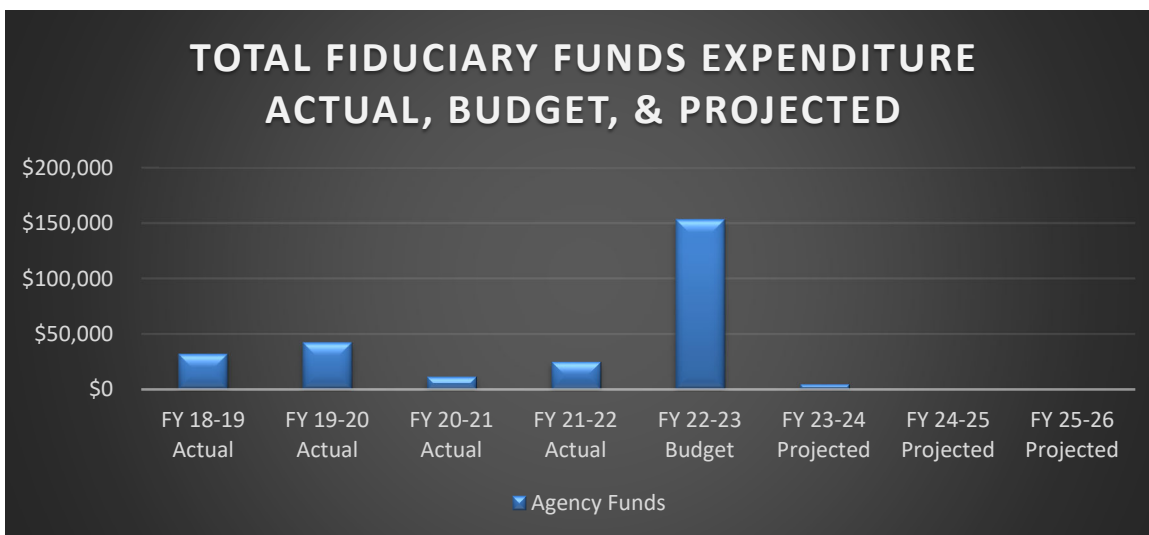
REVENUES BY SOURCE - FIDUCIARY FUNDS								
Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Budget	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$32,955	\$41,787	\$16,117	\$24,163	\$150,000	\$0	\$0	\$0
Other Local Revenues	1,923	720	0	1,566	0	0	0	0
Total Revenues	34,878	42,507	16,117	25,729	150,000	0	0	0

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 future years, 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.

Fiduciary Funds Significant Expenditure Changes and Assumptions

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



Source: Fiduciary Funds Level 2 Financial Statements

TOTAL FIDUCIARY FUNDS EXPENDITURE BY SOURCE - PRIOR YR TO CURREN YEAR COMPARISON				
ALL FUNDS	Fiscal Year 2022 Actual	Fiscal Year 2023 Budget	Increase / (Decrease)	Percent Change
Agency Funds	\$25,196	\$153,591	\$128,395	509.58%
Total Revenues	25,196	153,591	128,395	509.58%

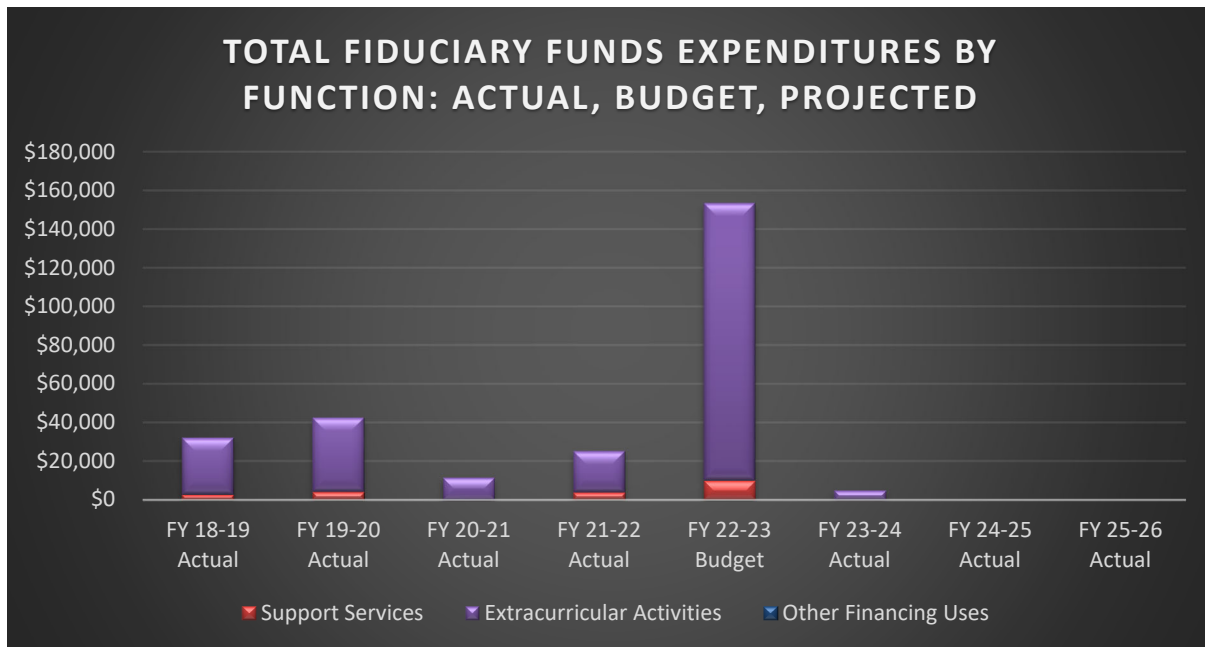
Source: Fiduciary Funds Level 2 Financial Statement

**Strongsville City School District
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EXPENDITURES BY OBJECT - FIDUCIARY FUNDS								
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
Expenditures: By Object								
Salaries	\$7,720	\$4,436	\$402	\$2,217	\$9,500	\$0	\$0	\$0
Fringe Benefits	1,169	667	63	342	1,516	0	0	0
Other Objects	23,238	37,432	11,109	22,637	142,575	4,835	0	0
Total Expenditures	32,127	42,535	11,574	25,196	153,591	4,835	0	0

Source: Fiduciary Funds Level 2 Financial Statements

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



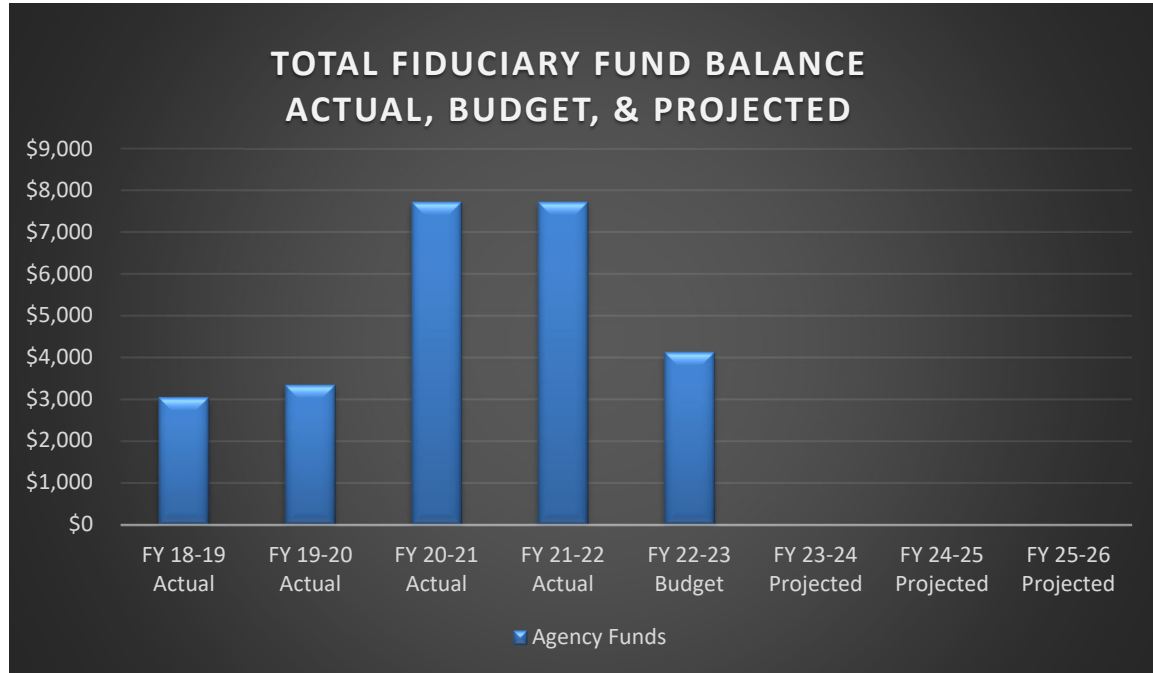
Source: Fiduciary Funds Level 2 Financial Statements

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

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Fiduciary Funds Fund Balance Changes

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



Source: Fiduciary Funds Level 2 Financial Statements

FUND BALANCE - FIDUCIARY FUNDS								
Description	Fiscal Year 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
Fund Balance:								
Beginning Cash Balance	627	3,378	3,350	7,893	8,426	4,835	0	0
Ending Cash Balance	3,378	3,350	7,893	8,426	4,835	0	0	0
Year End Encumbrances	323	0	166	700	700	0	0	0
Unencumbered Fund Balance	3,055	3,350	7,727	7,726	4,135	0	0	0

Source: Fiduciary Funds Level 2 Financial Statements

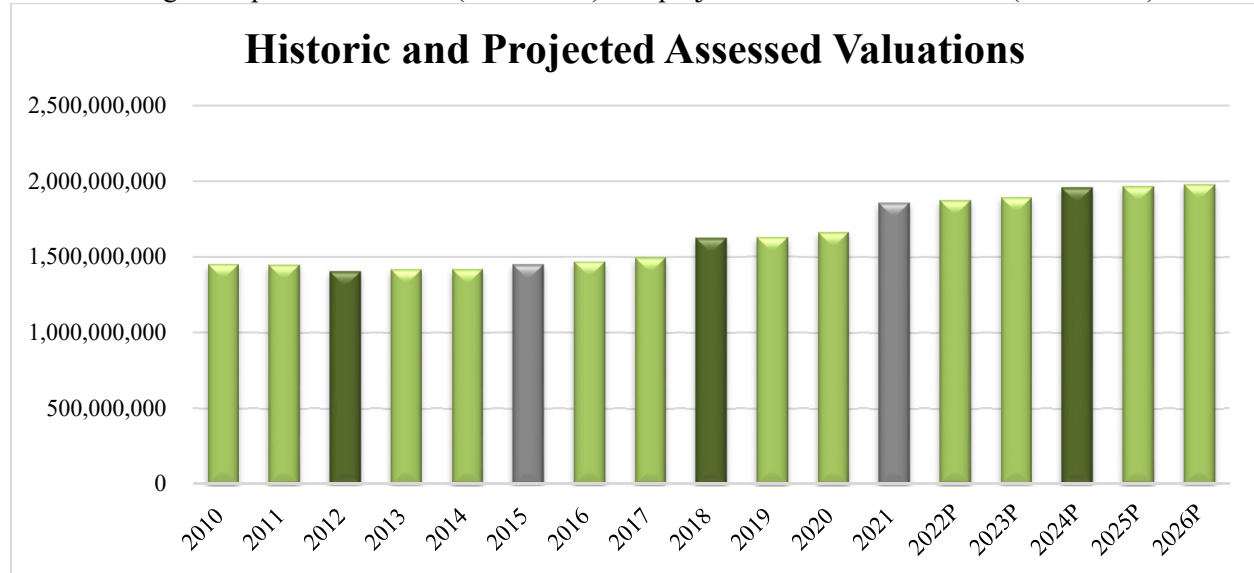
As indicated by the charts above, fund balance has remained consistent within the fiduciary funds. Due to the nature of the fund, the District makes an attempt to maintain a year end zero or minimal fund balance in this account.

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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: 2010-2021 Actuals; 2022-2026 Projected

Re-appraisal years: 2012, 2018, 2024

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	
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	
2017	81.78	77.78	1.00	41.02	45.35	5.60	3.00	31.59	35.99	0.83	0.77	

Source: District and Cuyahoga County Records

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

Student Enrollment Trends:

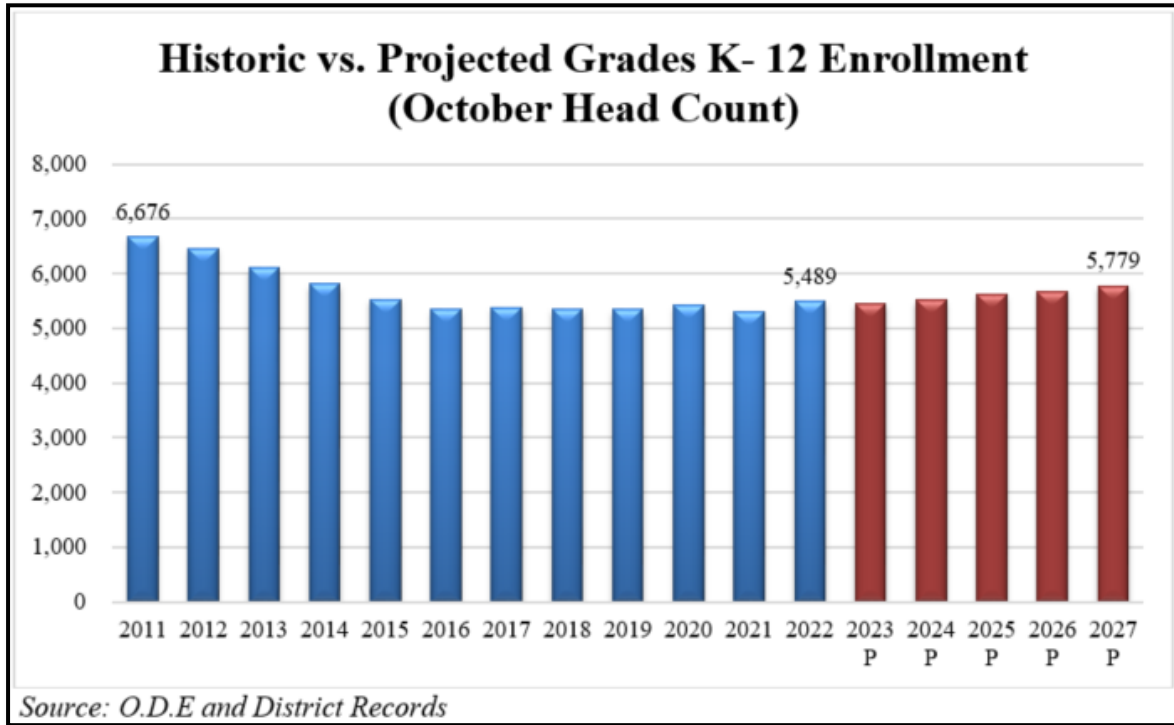
The School District projects future student enrollment by studying several factors:

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

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

GRADE	ACTUAL												PROJECTED				
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
TOTAL	6,676	6,458	6,111	5,810	5,534	5,342	5,378	5,361	5,343	5,421	5,308	5,489	5,455	5,515	5,610	5,679	5,780
Average Change		-3.3%	-5.4%	-4.9%	-4.8%	-3.5%	0.7%	-0.3%	-0.3%	1.5%	-2.1%	3.4%	-0.6%	1.1%	1.7%	1.2%	1.8%
Sources:																	
Actual - O.D.E October Head Count Report.																	
Current Year - District Data as 09/30/22.																	
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.

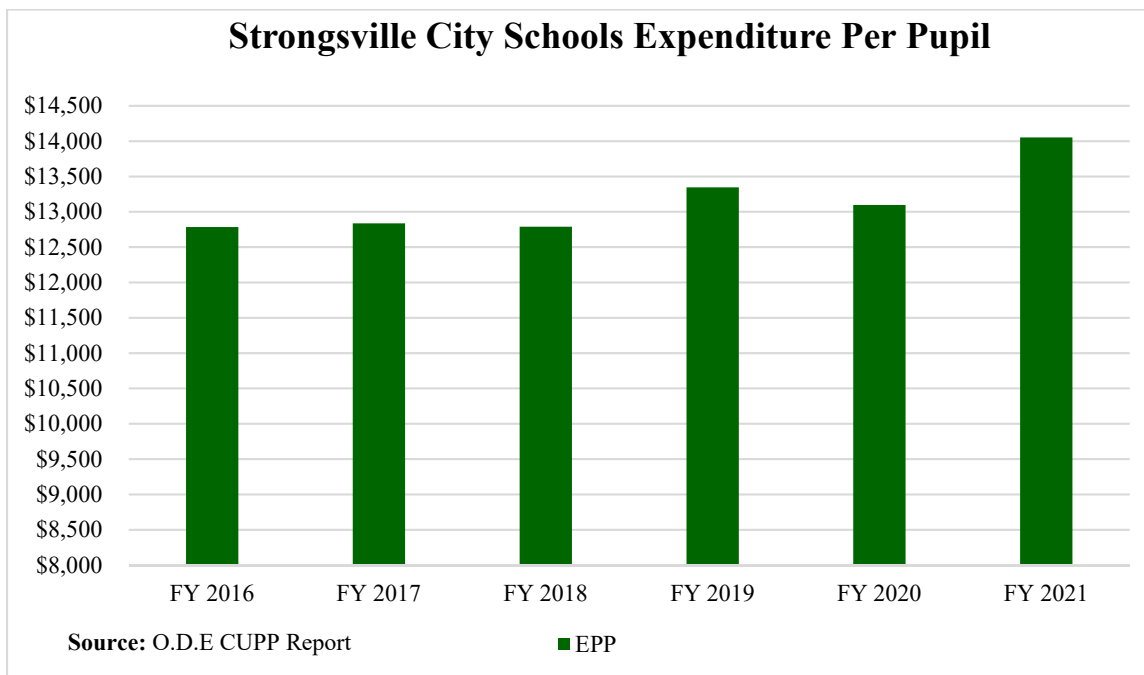
Future Years – Between 2011 and 2022, the School District’s enrollment has seen a decline of 17.78%. As indicated on the graphs above, the decline has begun to subdue and based on projections, the kindergarten class sizes are estimated to be consistent in future years. From 2016 to 2022 enrollment has 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. As of the date of this publication, the O.D.E. has not released the fiscal year 2022 expenditure per pupil, the fiscal year 2021 data is the latest information available.

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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 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
North Olmsted CSD	\$14,970	\$15,199	\$15,077	\$15,703	\$15,278	\$17,217
Rocky River CSD	\$13,185	\$14,194	\$14,207	\$14,299	\$15,211	\$16,162
Westlake CSD	\$13,260	\$13,981	\$14,046	\$14,752	\$14,455	\$16,140
Berea CSD	\$11,884	\$12,456	\$12,889	\$13,643	\$14,102	\$15,103
Brecksville-Broadview Heights CSD	\$11,810	\$12,328	\$12,824	\$13,332	\$13,996	\$14,270
Strongsville CSD	\$12,785	\$12,837	\$12,789	\$13,345	\$13,096	\$14,052
Medina CSD	\$10,815	\$11,499	\$11,647	\$12,082	\$12,536	\$13,844
Olmsted Falls CSD	\$11,878	\$12,223	\$12,083	\$12,782	\$12,983	\$13,020
North Royalton CSD	\$11,184	\$11,629	\$12,397	\$12,879	\$12,885	\$12,876
Brunswick CSD	\$9,933	\$10,094	\$10,654	\$11,013	\$11,555	\$11,545

Source: O.D.E. CUPP Report

Personnel Trends:

Since fiscal year 2020, the District's staffing levels have increased by 49.01 full time equivalents (FTE). Of this total increase, 37.6 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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Projection	FY 2024 Projection	FY 2025 Projection
Teachers	347.80	351.90	372.04	380.44	380.44	378.54
Aides	118.00	118.00	120.00	123.00	123.00	123.00
Administrative	26.00	26.00	29.00	31.00	30.00	30.00
Clerical	41.00	40.00	39.00	40.00	39.00	39.00
Custodial / Maintenance	53.50	58.00	59.00	59.00	59.00	59.00
Transportation	69.50	64.25	65.00	65.00	65.00	65.00
All Other	71.63	70.63	78.00	78.00	78.00	74.65
TOTAL	727.43	728.78	762.04	776.44	774.44	769.19

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



Fiscal Year 2022-23



Strongsville City School District
Organizational Section
Fiscal Year 2022-2023 Budget Document

Description of the School District and Reporting Entity

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

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

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

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

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

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

Governmental Funds

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

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

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

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

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

Revenues – Exchange and Non-exchange Transactions

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

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

Expenditures/Expenses

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

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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.

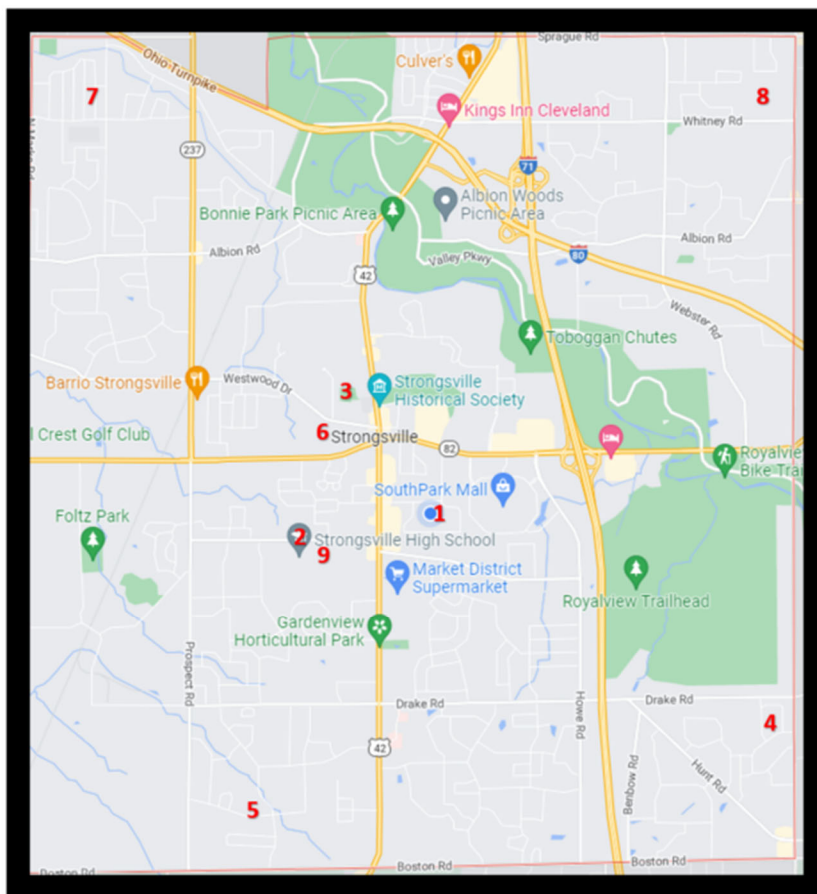
BOARD OF EDUCATION		
Board Member	Elected Position	Term
Mr. Richard O. Micko	Board President	1/1/2020 - 12/31/2023
Mrs. Laura Wolfe-Housum	Vice President	1/1/2020 - 12/31/2023
Mrs. Michelle Bissell	Member	1/1/2020 - 12/31/2023
Mrs. Sharon Kilbane	Member	1/1/2022 - 12/31/2025
Ms. Hayley Stovcik	Member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

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

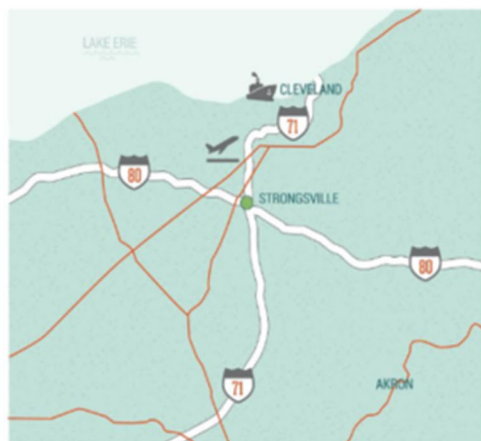
For the organizational chart of the school district, please refer to the chart on the following page.

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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 ★



**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 84%, of the School Districts Class of 2022 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: 22.7.
- The High School's Class of 2022 had four (4) National Merit finalist and seven (7) National Merit commended scholars.
- Athletics: State and Regional championships in boys' and girls' sports.

The School Community Connection

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

Facilities

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

Finances

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

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Mission and Goals

The Board of Education has adopted the Strongsville City School 2020 Strategic Plan for 2019-2020 School Year. Due to the COVID-19 pandemic, the district did not adopt a new strategic plan for 2022-2023, but rather continue the principals within the 2019-2020 plan while effectively navigated the challenges with the new learning models brought on by the COVID-19 pandemic. The Board of Education is working with the District leadership team and has engaged a strategic partner to establish a new strategic plan for the future.

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

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

Core Beliefs – We believe in:

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

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

Academic Achievement and Growth

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

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

Financial Prudence

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

- 4) Develop and maintain organizational structures that support district-wide efficiency and effectiveness.
- 5) Maintain financial management practices and a culture of budget consciousness that ensure focused spending.

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- 6) Implement a comprehensive capital improvement, maintenance, and safety plan that prioritizes initiatives with associated costs.

Community Engagement

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

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

Budget Alignment to District Goals and Objectives:

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

GOAL: Academic Achievement and Growth			
Objective	FY 2021-2022 Budget	FY 2022-2023 Budget	Increase / (Decrease)
Instructional Staff Costs	\$45,574,936	\$46,742,094	\$1,167,158
Curriculum & Instruction Staffing Support	\$1,095,298	\$1,137,481	\$42,183
Gifted Coordinator	\$98,852	\$118,872	\$20,020
Reading Specialists	\$175,158	\$208,411	\$33,253
Secondary Math Coach	\$101,220	\$127,257	\$26,037
Multi-Tiered Systems of Support Coordinators	\$217,835	\$224,033	\$6,198
Textbook Adoptions	\$536,000	\$496,000	(\$40,000)
Instructional & Support Software	\$685,791	\$636,408	(\$49,383)
LETr's Literacy Training	\$167,724	\$128,757	(\$38,967)
SEL - Career Path Coordinator	\$138,128	\$118,065	(\$20,063)
Strongsville Online Learning Option (SOLO)	\$425,000	\$150,000	(\$275,000)
Annual Technology Equipment Upgrades	\$510,311	\$467,080	(\$43,231)
Teacher Tech Needs to support online learning	\$10,000	\$0	(\$10,000)

GOAL: Financial Prudence / Operations			
Objective	FY 2021-2022 Budget	FY 2022-2023 Budget	Increase / (Decrease)
Treasurer / Fiscal Office	\$838,601	\$884,874	\$46,273
Operations Office Oversight	\$240,429	\$268,886	\$28,457
Custodial / Maintenance Department / Preventative Maintenance	\$6,934,774	\$7,129,929	\$195,155
Permanent Improvement Fund	\$1,492,312	\$1,162,650	(\$329,662)
Define optimal staffing per employee group / classification	N/A	N/A	N/A
Sustain strong internal controls	N/A	N/A	N/A

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GOAL: Community Engagement			
Objective	FY 2021-2022 Budget	FY 2022-2023 Budget	Increase / (Decrease)
Communications Department	\$150,718	\$155,126	\$4,408
Develop the next strategic plan for the district.	\$0	\$35,000	\$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

Cash Balance

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

CASH BALANCE BENCHMARKS (GENERAL FUND)			
Benchmark	Benchmark Target	Benchmark Actual	Meets Benchmark
FY 2022 General Fund Cash Balance (End of Year)	N/A	\$64,777,014	N/A
60 Days "True Cash Days	60 days	287	Yes
Maintain an annual unreserved general fund balance between 5% and 15% of general fund operating revenue	5% - 15%	75.49%	Yes
Year-end expenditures will not exceed revenue for more than two consecutive years	2 years	4 years	Yes
Five-year forecast will project fiscal stability for two year and beyond the current school year	2 years beyond current school year	3 years beyond current school year	Yes

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

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Budgetary Basis of Accounting and Regulations that Govern the Budget Process

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

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

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

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

Board Budget Policies

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

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

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

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

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

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

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

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

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

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

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

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

Budget Development Process

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

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

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In March, central office departments and school buildings will receive their general fund non-personnel departmental/building allocations. School building allocations are determined by the total amount available for buildings and allocated based on a per pupil amount. The total amount available for building allocations in fiscal year 2023 is \$535,895 which is a \$10,545 increase from fiscal year 2022. The per pupil amount for fiscal year 2023 is \$95 which is similar from fiscal year 2022. Textbooks, instructional supplies, and custodial supplies are allocated within the central office departmental budgets.

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

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

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

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

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

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

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

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

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

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monthly Board report.

Central office departments and school buildings are responsible for managing their budget and submitting budget adjustments. Budget adjustments are only permitted within the same fund and if resources are available. Deficit spending is prohibited, if a deficit does occur, a budget adjustment will be made. Annually, the Auditor of State's Office conducts a financial audit of the School District. The audit report is released publically and any management letters are forwarded to the Board of Education.

Financial Reporting Basis of Accounting

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

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

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connection for the construction of the middle school and renovation of the high school.

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

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

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

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

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.

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

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

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

507 – Elementary and Secondary School Emergency Relief Fund (ESSER) – Established as part of the Education Stabilization Fund in the CARES Act, State educational agencies will award subgrants to local educational agencies to address the impact of the Novel Coronavirus Disease

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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 assist states in providing an appropriate public education to all children with disabilities.

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

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

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

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

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.

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

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

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

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

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

FINANCIAL SECTION



Fiscal Year 2022-23



FINANCIAL SECTION INTRODUCTION

Fiscal Year 2022-2023 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 2022-2023.

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, 2022.

ALL FUNDS SUMMARY

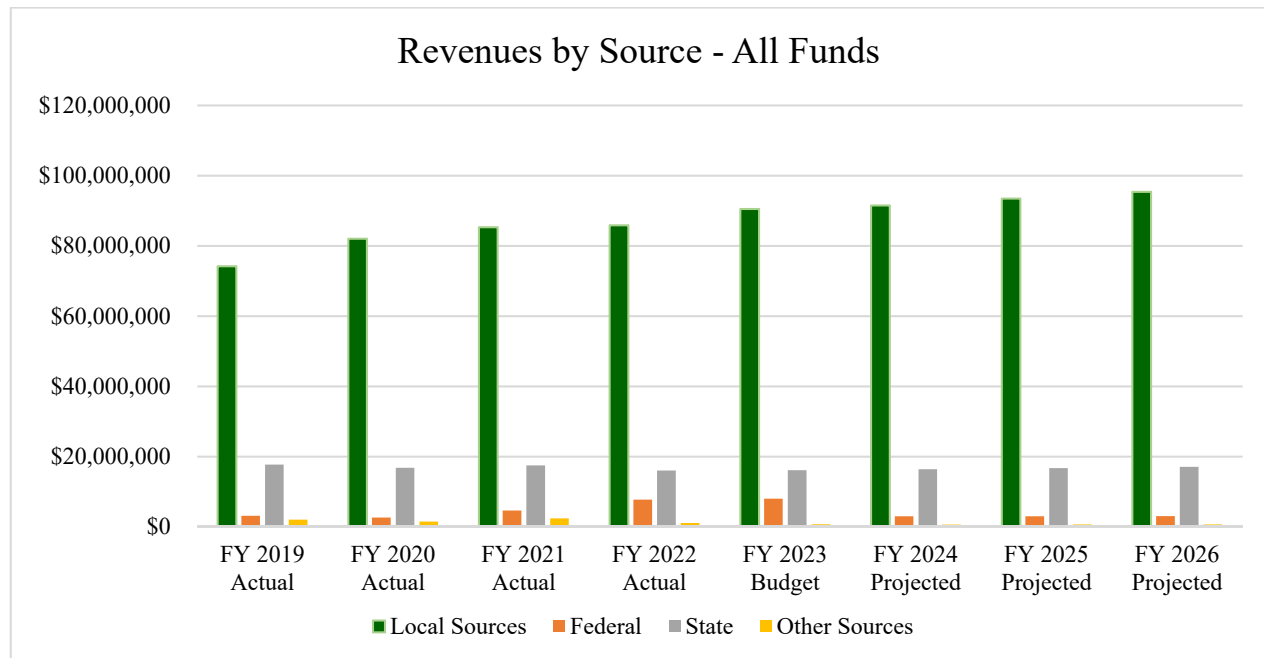
Fiscal Year 2019 Actuals through FY 2026 Projection

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 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:								
Taxes	\$54,704,295	\$62,598,188	\$66,922,850	\$66,822,370	\$69,351,672	\$69,458,251	\$70,315,869	\$71,153,686
Tuition	945,469	1,002,217	749,269	1,172,773	1,116,000	1,100,000	1,103,000	1,104,000
Classroom Materials and Fees	558,278	452,792	360,805	414,824	562,450	562,450	562,450	562,450
Earnings on Investments	877,134	849,886	410,216	375,612	908,000	758,000	705,000	602,500
Food Services	1,099,608	900,937	100,060	241,700	1,287,000	1,325,610	1,365,378	1,406,340
Extracurricular	845,771	633,127	508,906	835,948	1,324,350	1,351,150	1,328,650	1,287,150
Other Local Revenues	15,183,932	15,628,545	16,294,375	16,021,127	15,975,024	16,992,334	18,108,790	19,305,103
Intergovernmental - Federal	3,149,012	2,674,974	4,652,274	7,745,024	8,018,521	3,017,791	3,037,573	3,057,850
Intergovernmental - State	17,740,356	16,838,575	17,517,078	16,070,238	16,142,800	16,423,910	16,750,269	17,087,419
From Other Sources	2,059,701	1,496,492	2,438,260	1,102,010	734,970	642,575	691,429	690,553
Total Revenues	97,163,556	103,075,733	109,954,093	110,801,626	115,420,787	111,632,071	113,968,408	116,257,051



Local Sources:

Local sources are the largest component of revenues for all funds as they make up 78.4% of total revenues. As indicated by the graphs, the District's revenues from local sources have increased from fiscal year 2019 to fiscal year 2020. The primary reason for the increase was due to the passage of a new 5.9 mill operating levy in May of 2019, with collections beginning January 2020.

The largest component of revenue is property taxes which make up 76.6% of the local resources and 60.1% of all revenues. From fiscal year 2019 to fiscal year 2020 there is an increase in the local taxes revenue, which is a result of the passage of a new 5.9 mill operating levy with collections beginning in fiscal year 2020. Property taxes are collected based on a calendar year, whereas the District's fiscal year crosses over two calendar years. The 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 will increase by \$3,234,618. The increase is due to tax refund included in fiscal year 2022 and increased in revenues due to increased assessed valuations.

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

- In 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 \$12,927,727 and revenue from tax increment financing agreements of \$2,589,015. 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 2019 to fiscal year 2023 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 2019 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 50.2% of this category. Other Federal grants that the School District receives annually are IDEA, Part-B special education grant, Title-I, Disadvantaged Youth, Title III Limited English Proficiency, Title II-A Improving Teacher Quality, Title IV-A Student Support and Academic Enrichment, and the Strivers Readers Literacy Grant. During fiscal year 2019-2021, the District was awarded the Strivers Readers Literacy Grant, which the District received \$1.3 million over the three-year period.

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

Due the COVID-19 pandemic, the District received additional federal funds in fiscal years 2021, 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 14.0% of total revenues which is the third largest revenue source. For fiscal year 2023, State sources are made up of State Foundation Funding in the amount of \$8.5 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 \$38,247,307 in fiscal year 2023. 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 77 percent is estimated for personnel related cost.

Using the total Base cost of \$38,247,307 divided by the funded enrollment for the School District, the total per pupil base cost amount is \$7,302 for fiscal year 2023. The FSFP local capacity methodology, using a per pupil wealth/capacity calculates that the local portion of the total base cost is \$6,936 per pupil in fiscal year 2023 while the state funding portion is \$365 or 5.0 percent of total per pupil base cost amount.

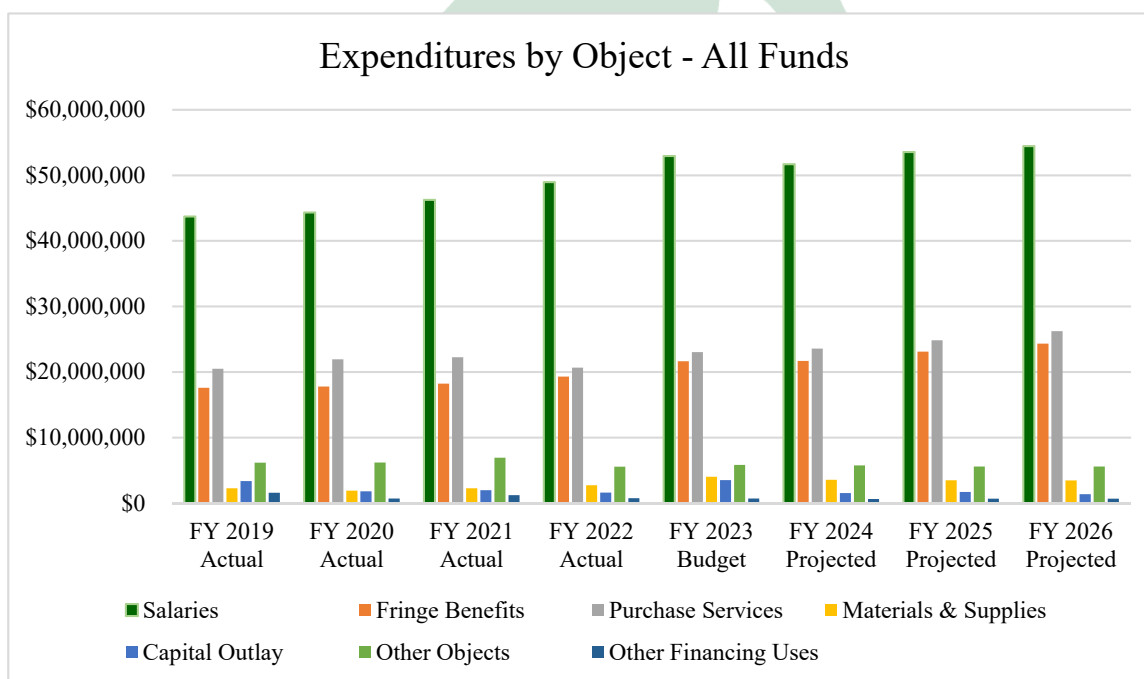
Due to the COVID-19 pandemic, the State government announced a material reduction in State Education Aid for Fiscal Year 2020 as a result of the economic effects of the COVID-19 crisis, totaling \$300,482,584 across the State. The net reduction in State Education Aid to the District for Fiscal Year 2020 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 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
Expenditures: By Object								
Salaries	\$43,712,964	\$44,331,496	\$46,255,049	\$48,978,903	\$52,945,914	\$51,696,154	\$53,552,927	\$54,454,711
Fringe Benefits	17,586,709	17,797,206	18,218,412	19,306,451	21,647,365	21,698,478	23,105,361	24,340,909
Purchase Services	20,499,104	21,936,003	22,250,432	20,659,931	23,048,502	23,580,590	24,842,285	26,224,498
Materials and Supplies	2,268,207	1,914,940	2,275,070	2,740,013	4,023,945	3,566,848	3,483,808	3,465,743
Capital Outlay	3,375,279	1,799,170	1,976,495	1,598,170	3,520,002	1,537,540	1,711,707	1,366,707
Other Objects	6,182,067	6,190,413	6,925,070	5,560,663	5,824,648	5,749,887	5,576,694	5,581,537
Other Financing Uses	1,587,305	710,975	1,222,822	749,445	702,095	639,327	688,481	687,605
Total Expenditures	95,211,635	94,680,203	99,123,350	99,593,576	111,712,471	108,468,824	112,961,263	116,121,710



Salaries:

Salaries make up the largest object category of all the School District' total expenditures in all funds of 47.4%. Coupled with fringe benefits, salary and benefits make up 66.8% 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 2023 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 District received through the Elementary and Secondary School Elementary Relief Fund, the District hired an additional 47 instructional positions (33 fiscal year 2022, 14 fiscal year 2023) in to address learning needs that arose from the COVID-19 pandemic. Such positions include, MTSS Coordinators, Elementary Reading Specialists, Elementary Intervention Specialist, a Special Education Coach, Secondary Math Coach,

additional Guidance Counselors, and Social and Emotional Coordinator. Of these positions, 4 are anticipated to reduce during fiscal year 2024 and another 3 positions will be reduced by fiscal year 2025.

The methodology to forecast salaries is as follows:

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

In the actual years, salary savings may occur due to vacancies and open positions; in the budget and projected years, the budget assumes that all positions are filled. Over the past several years, the School District was able to offset the cost of salary increases through building consolidations and reduction of positions through attrition. From fiscal year 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. Within in the projections for fiscal year 2024 and beyond, an annual increase of 8% in healthcare cost is forecasted in the projected years. The District has experienced an increase similar to 8%, an 8% increase is forecasted due to the unexpected nature of healthcare cost and the projected increase is in line with industry standards.

Purchase Services and Materials & Supplies:

As indicated on the graphs above, the purchase services object has remained consistent year over year. When focusing just on the general fund, the largest expenditures for purchase services are for tuition based expenditures for special education services, community schools, scholarships, and post-secondary options (College Credit Plus). Tuition based expenditures 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 2023 the District estimates that purchase services to increase by \$1,400,000. 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).

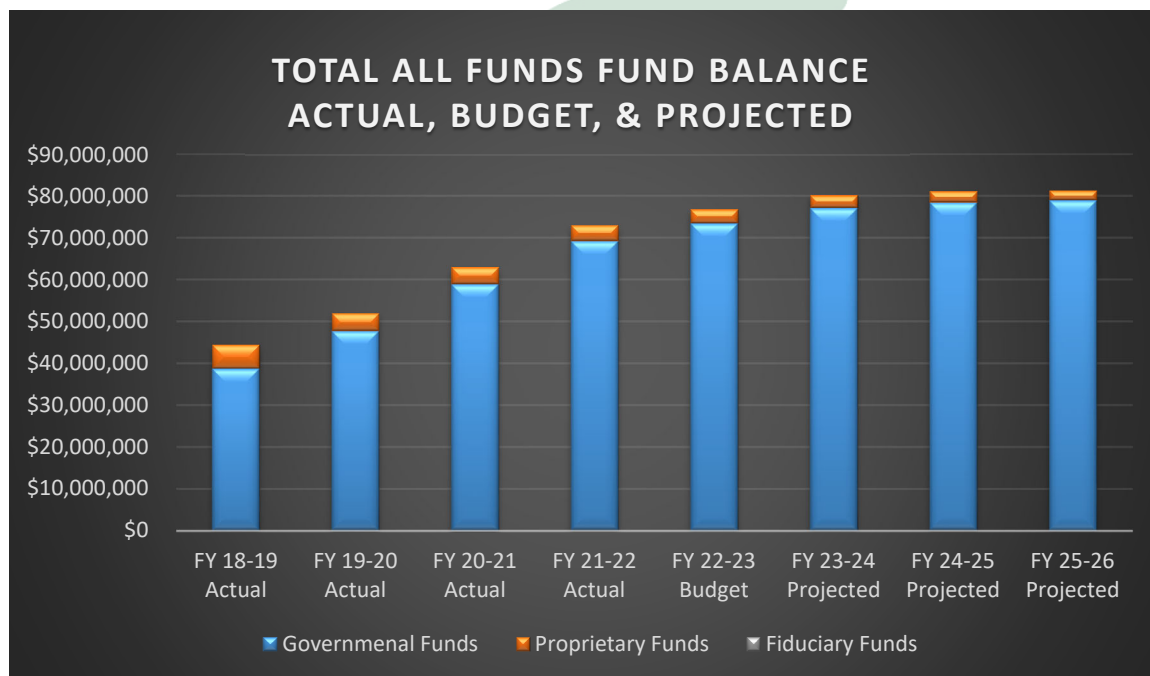
Within the proprietary funds, medical claims are paid from purchase services which are estimated to be about \$13.2 million for fiscal year 2023 and increasing 8% each year thereafter.

Other Objects and Other Financing Uses:

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

Fund Balance:

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



FUND BALANCE - ALL FUNDS								
Description	Fiscal Year 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
Fund Balance:								
Beginning Cash Balance	44,673,488	46,625,409	55,020,940	65,851,683	77,059,733	80,768,049	83,930,996	84,938,141
Ending Cash Balance	46,625,409	55,020,940	65,851,683	77,059,733	80,768,049	83,930,996	84,938,141	85,073,482
Year End Encumbrances	2,135,783	2,987,389	2,857,500	3,990,391	3,953,649	3,776,238	3,776,238	3,776,238
Unencumbered Fund Balance	44,489,626	52,033,551	62,994,183	73,069,342	76,814,400	80,154,758	81,161,903	81,297,244

As indicated by the charts above, from fiscal year 2019 through fiscal year 2022, the fund balance has grown by \$28.6 million or by 64.2% 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 2027.

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

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





STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026
TOTAL ALL FUNDS - LEVEL 1 FINANCIAL BY OBJECT

Function	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:								
	Taxes	\$54,704,295	\$62,598,188	\$66,922,850	\$66,822,370	\$69,351,672	\$69,458,251	\$70,315,869	\$71,153,686
	Tuition	945,469	1,002,217	749,269	1,172,773	1,116,000	1,100,000	1,103,000	1,104,000
	Classroom Materials and Fees	558,278	452,792	360,805	414,824	562,450	562,450	562,450	562,450
	Earnings on Investments	877,134	849,886	410,216	375,612	908,000	758,000	705,000	602,500
	Food Services	1,099,608	900,937	100,060	241,700	1,287,000	1,325,610	1,365,378	1,406,340
	Extracurricular	845,771	633,127	508,906	835,948	1,324,350	1,351,150	1,328,650	1,287,150
	Other Local Revenues	15,183,932	15,628,545	16,294,375	16,021,127	15,975,024	16,992,334	18,108,790	19,305,103
	Intergovernmental - Federal	3,149,012	2,674,974	4,652,274	7,745,024	8,018,521	3,017,791	3,037,573	3,057,850
	Intergovernmental - State	17,740,356	16,838,575	17,517,078	16,070,238	16,142,800	16,423,910	16,750,269	17,087,419
Total Revenues		95,103,855	101,579,241	107,515,833	109,699,616	114,685,817	110,989,496	113,276,979	115,566,498
Expenditures:									
	Salaries	43,712,964	44,331,496	46,255,049	48,978,903	52,945,914	51,696,154	53,552,927	54,454,711
	Fringe Benefits	17,586,709	17,797,206	18,218,412	19,306,451	21,647,365	21,698,478	23,105,361	24,340,909
	Purchase Services	20,499,104	21,935,897	22,249,749	20,659,931	23,048,502	23,580,590	24,842,285	26,224,498
	Materials and Supplies	2,268,207	1,915,045	2,275,753	2,740,013	4,023,945	3,566,848	3,483,808	3,465,743
	Capital Outlay	3,375,279	1,799,170	1,976,495	1,598,170	3,520,002	1,537,540	1,711,707	1,366,707
	Other Objects	1,300,245	1,306,692	1,319,939	1,486,046	1,755,055	1,679,646	1,687,623	1,701,875
Debt Service:									
	Principal Payment	1,941,492	2,014,018	2,622,143	2,055,897	2,135,310	2,225,414	2,115,000	2,165,000
	Interest and Fiscal Charges	2,940,330	2,869,703	2,982,988	2,018,720	1,934,283	1,844,827	1,774,071	1,714,662
Total Expenditures		93,624,330	93,969,227	97,900,528	98,844,131	111,010,376	107,829,497	112,272,782	115,434,105
Excess of Revenues Over / (Under) Expenditures		1,479,525	7,610,014	9,615,305	10,855,485	3,675,441	3,159,999	1,004,197	132,393
Other Financing Sources / (Uses):									
	Transfers Out	(1,464,290)	(596,635)	(1,009,358)	(410,631)	(410,144)	(479,327)	(528,481)	(527,605)
	Transfers In	1,464,290	596,335	1,009,358	410,631	410,144	479,327	528,481	527,605
	Advance In	123,015	112,996	213,464	338,814	291,951	160,000	160,000	160,000
	Advance Out	(123,015)	(112,996)	(213,464)	(338,814)	(291,951)	(160,000)	(160,000)	(160,000)
	Refund of Prior Year Expenditure	419,950	757,701	1,176,770	348,917	23,716	0	0	0
	Refund of Prior Year Receipt	0	(1,344)	0	0	0	0	0	0
	All Other Financing Sources	52,446	29,460	38,668	3,648	9,159	2,948	2,948	2,948
Total Other Financing Sources / (Uses)		472,396	785,517	1,215,438	352,565	32,875	2,948	2,948	2,948
Net Change in Fund Balance		1,951,921	8,395,531	10,830,743	11,208,050	3,708,316	3,162,947	1,007,145	135,341
Cash Balance at Beginning of Fiscal Year		44,673,488	46,625,409	55,020,940	65,851,683	77,059,733	80,768,049	83,930,996	84,938,141
Cash Balance at End of Fiscal Year		46,625,409	55,020,940	65,851,683	77,059,733	80,768,049	83,930,996	84,938,141	85,073,482
Year End Encumbrances Appropriated		2,135,783	2,987,389	2,857,500	3,990,391	3,953,649	3,776,238	3,776,238	3,776,238
Unencumbered Fund Balance at End of Fiscal Year		\$44,489,626	\$52,033,551	\$62,994,183	\$73,069,342	\$76,814,400	\$80,154,758	\$81,161,903	\$81,297,244

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026
TOTAL ALL FUNDS - LEVEL 1 FINANCIAL BY FUNCTION - OBJECT

Function	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:								
	Taxes	\$54,704,295	\$62,598,188	\$66,922,850	\$66,822,370	\$69,351,672	\$69,458,251	\$70,315,869	\$71,153,686
	Tuition	945,469	1,002,217	749,269	1,172,773	1,116,000	1,100,000	1,103,000	1,104,000
	Classroom Materials and Fees	558,278	452,792	360,805	414,824	562,450	562,450	562,450	562,450
	Earnings on Investments	877,134	849,886	410,216	375,612	908,000	758,000	705,000	602,500
	Food Services	1,099,608	900,937	100,060	241,700	1,287,000	1,325,610	1,365,378	1,406,340
	Extracurricular	845,771	633,127	508,906	835,948	1,324,350	1,351,150	1,328,650	1,287,150
	Other Local Revenues	15,183,932	15,628,545	16,294,375	16,021,127	15,975,024	16,992,334	18,108,790	19,305,103
	Intergovernmental - Federal	3,149,012	2,674,974	4,652,274	7,745,024	8,018,521	3,017,791	3,037,573	3,057,850
	Intergovernmental - State	17,740,356	16,838,575	17,517,078	16,070,238	16,142,800	16,423,910	16,750,269	17,087,419
Total Revenues		95,103,855	101,579,241	107,515,833	109,699,616	114,685,817	110,989,496	113,276,979	115,566,498
Instruction:									
	Salaries	27,935,392	28,850,326	30,170,468	31,802,871	34,226,961	33,356,713	34,642,389	35,340,540
	Fringe Benefits	9,993,726	10,233,496	10,514,643	11,311,627	12,850,801	12,829,413	13,668,476	14,392,690
	Purchase Services	4,243,102	4,399,747	5,249,703	2,569,816	3,152,656	2,793,964	2,793,964	2,898,964
	Materials and Supplies	542,387	386,446	406,086	529,920	661,891	609,423	608,248	603,248
	Capital Outlay	86,507	87,951	43,078	92,586	121,685	95,555	95,555	95,555
	Other Objects	55,779	59,043	11,599	18,242	65,635	34,177	28,400	28,400
Total Instruction		42,856,893	44,017,009	46,395,577	46,325,062	51,079,629	49,719,245	51,837,032	53,359,397
Support Services:									
	Salaries	14,035,197	13,856,877	14,186,800	15,374,116	16,673,326	16,213,761	16,704,006	16,896,934
	Fringe Benefits	6,997,999	6,991,444	7,051,641	7,336,064	8,030,080	8,057,835	8,581,567	9,054,288
	Purchase Services	14,489,728	16,193,589	15,396,590	16,465,236	18,385,152	19,341,578	20,593,460	21,901,604
	Materials and Supplies	1,526,082	1,244,899	1,569,909	1,965,259	2,828,881	2,486,037	2,449,515	2,449,515
	Capital Outlay	1,709,853	1,312,291	1,541,129	1,455,187	2,369,743	1,387,235	1,561,402	1,216,402
	Other Objects	1,069,272	1,097,587	1,215,153	1,307,996	1,327,816	1,340,504	1,361,164	1,377,416
Total Support Services		39,828,131	40,696,687	40,961,222	43,903,858	49,614,998	48,826,950	51,251,114	52,896,159
Operation of Non-Instructional Services:									
	Salaries	870,132	818,909	1,026,266	920,274	1,005,485	1,031,227	1,066,803	1,073,648
	Fringe Benefits	374,291	369,945	416,905	421,092	462,195	490,699	520,272	550,216
	Purchase Services	1,324,819	1,132,465	1,400,556	1,326,102	1,056,299	1,027,775	1,046,592	1,065,785
	Materials and Supplies	95,037	104,237	165,170	99,739	107,461	104,648	106,545	108,480
	Capital Outlay	0	65,735	4,818	21,629	143,999	0	0	0
	Other Objects	22,076	21,470	19,475	19,640	29	0	0	0
Total Operational of Non-Instructional Services		2,686,355	2,512,761	3,033,190	2,808,476	2,775,468	2,654,349	2,740,212	2,798,129
Extracurricular Activities									
	Salaries	872,243	805,384	871,515	881,642	1,040,142	1,094,453	1,139,729	1,143,589
	Fringe Benefits	220,693	202,321	235,223	237,668	304,289	320,531	335,046	343,715
	Purchase Services	295,798	206,031	202,900	298,777	454,395	417,273	408,269	358,145
	Materials and Supplies	104,701	179,463	134,588	145,095	425,712	366,740	319,500	304,500
	Capital Outlay	95,440	161,793	32,689	28,768	109,575	54,750	54,750	54,750
	Other Objects	153,118	128,592	73,712	140,168	361,575	304,965	298,059	296,059
Total Extracurricular Activities		1,741,993	1,683,584	1,550,627	1,732,118	2,695,688	2,558,712	2,555,353	2,500,758
Facilities Acquisition and Construction:									
	Purchase Services	145,657	4,065	0	0	0	0	0	0
	Capital Outlay	1,483,479	171,400	354,781	0	775,000	0	0	0
Total Facilities Acquisition and Construction		1,629,136	175,465	354,781	0	775,000	0	0	0
Debt Service:									
	Principal Payment	1,941,492	2,014,018	2,622,143	2,055,897	2,135,310	2,225,414	2,115,000	2,165,000
	Interest and Fiscal Charges	2,940,330	2,869,703	2,982,988	2,018,720	1,934,283	1,844,827	1,774,071	1,714,662
Total Debt Service		4,881,822	4,883,721	5,605,131	4,074,617	4,069,593	4,070,241	3,889,071	3,879,662
Total Expenditures		93,624,330	93,969,227	97,900,528	98,844,131	111,010,376	107,829,497	112,272,782	115,434,105
Excess of Revenues Over / (Under) Expenditures		1,479,525	7,610,014	9,615,305	10,855,485	3,675,441	3,159,999	1,004,197	132,393

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026
TOTAL ALL FUNDS - LEVEL 1 FINANCIAL BY FUNCTION - OBJECT

Function	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
Other Financing Sources / (Uses):									
	Transfers Out	(1,464,290)	(596,635)	(1,009,358)	(410,631)	(410,144)	(479,327)	(528,481)	(527,605)
	Transfers In	1,464,290	596,335	1,009,358	410,631	410,144	479,327	528,481	527,605
	Advance In	123,015	112,996	213,464	338,814	291,951	160,000	160,000	160,000
	Advance Out	(123,015)	(112,996)	(213,464)	(338,814)	(291,951)	(160,000)	(160,000)	(160,000)
	Refund of Prior Year Expenditure	419,950	757,701	1,176,770	348,917	23,716	0	0	0
	Refund of Prior Year Receipt	0	(1,344)	0	0	0	0	0	0
	All Other Financing Sources	52,446	29,460	38,668	3,648	9,159	2,948	2,948	2,948
Total Other Financing Sources / (Uses)		472,396	785,517	1,215,438	352,565	32,875	2,948	2,948	2,948
Net Change in Fund Balance		1,951,921	8,395,531	10,830,743	11,208,050	3,708,316	3,162,947	1,007,145	135,341
Cash Balance at Beginning of Fiscal Year		44,673,488	46,625,409	55,020,940	65,851,683	77,059,733	80,768,049	83,930,996	84,938,141
Cash Balance at End of Fiscal Year		46,625,409	55,020,940	65,851,683	77,059,733	80,768,049	83,930,996	84,938,141	85,073,482
Year End Encumbrances Appropriated		2,135,783	2,987,389	2,857,500	3,990,391	3,953,649	3,776,238	3,776,238	3,776,238
Unencumbered Fund Balance at End of Fiscal Year		\$44,489,626	\$52,033,551	\$62,994,183	\$73,069,342	\$76,814,400	\$80,154,758	\$81,161,903	\$81,297,244

GOVERNMENTAL FUNDS SECTION

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

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

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

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

GOVERNMENTAL FUNDS SUMMARY

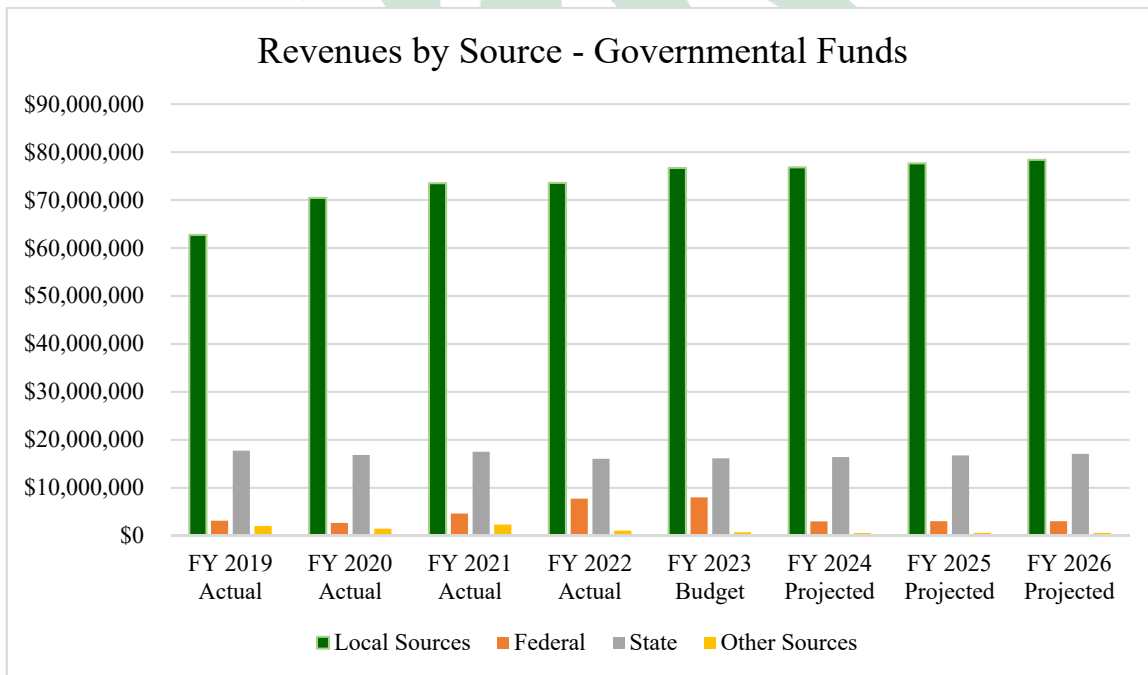
Fiscal Year 2019 Actuals through FY 2026 Projection

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 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:								
Taxes	\$54,704,295	\$62,598,188	\$66,922,850	\$66,822,370	\$69,351,672	\$69,458,251	\$70,315,869	\$71,153,686
Tuition	922,015	994,677	722,708	1,141,798	1,083,000	1,083,000	1,083,000	1,083,000
Classroom Materials and Fees	283,777	223,376	199,541	193,647	188,000	188,000	188,000	188,000
Earnings on Investments	877,134	849,886	410,216	375,612	908,000	758,000	705,000	602,500
Food Services	1,099,608	900,937	100,060	241,700	1,287,000	1,325,610	1,365,378	1,406,340
Extracurricular	684,744	465,625	405,015	718,220	933,650	1,110,450	1,087,950	1,046,450
Other Local Revenues	4,181,033	4,427,559	4,764,781	4,093,126	2,923,071	2,909,789	2,909,289	2,899,290
Intergovernmental - Federal	3,149,012	2,674,974	4,652,274	7,745,024	8,018,521	3,017,791	3,037,573	3,057,850
Intergovernmental - State	17,740,356	16,838,575	17,517,078	16,070,238	16,142,800	16,423,910	16,750,269	17,087,419
From Other Sources	2,059,701	1,460,563	2,353,445	1,073,792	729,970	567,275	616,429	615,553
Total Revenues	85,701,675	91,434,360	98,047,968	98,475,527	101,565,684	96,842,076	98,058,757	99,140,088



Local Sources:

Local sources are the largest component of revenues for governmental funds as they make up 75.5% of total revenues of governmental funds. As indicated by the graphs, the District's revenues from local sources have increased from fiscal year 2019 to fiscal year 2020. The primary reason for the increase was due to the passage of a new 5.9 mill operating levy in May of 2019, with collections beginning January 2020.

The largest component of revenue is property taxes which make up 90.5% of the local resources and 68.3% of governmental revenues. From fiscal year 2019 to fiscal year 2020 there is an increase in the local taxes revenue, which is a result of the passage of a new 5.9 mill operating levy with collections beginning in fiscal year 2020. Property taxes are collected based on a calendar year, whereas the District's fiscal year crosses over two calendar years. The 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 will increase by \$3,234,618. The increase is due to tax refund included in fiscal year 2022 and increased in revenues due to increased assessed valuations.

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

- In 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 \$2,589,015. 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 2019 to fiscal year 2023 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 2019 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 50.2% of this category. Other Federal grants that the School District receives annually are IDEA, Part-B special education grant, Title-I, Disadvantaged Youth, Title III Limited English Proficiency, Title II-A Improving Teacher Quality, Title IV-A Student Support and Academic Enrichment, and the Strivers Readers Literacy Grant. During fiscal year 2019-2021, the District was awarded the Strivers Readers Literacy Grant, which the District received \$1.3 million over the three-year period.

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

Due the COVID-19 pandemic, the District received additional federal funds in fiscal years 2021, 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 15.9% of the governmental funds overall revenue which is the second largest revenue source after property taxes. For fiscal year 2023, State sources are made up of State Foundation Funding in the amount of \$8.5 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 \$38,247,307 in fiscal year 2023. 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 77 percent is estimated for personnel related cost.

Using the total Base cost of \$38,247,307 divided by the funded enrollment for the School District, the total per pupil base cost amount is \$7,302 for fiscal year 2023. The FSFP local capacity methodology, using a per pupil wealth/capacity calculates that the local portion of the total base cost is \$6,936 per pupil in fiscal year 2023 while the state funding portion is \$365 or 5.0 percent of total per pupil base cost amount.

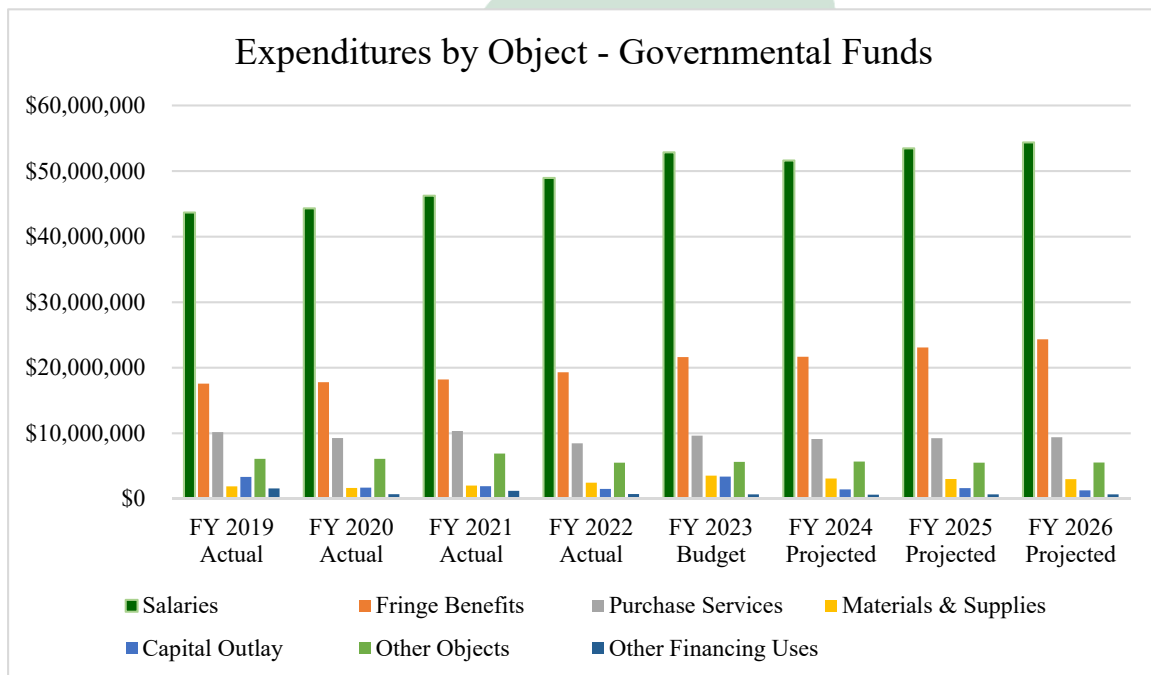
Due to the COVID-19 pandemic, the State government announced a material reduction in State Education Aid for Fiscal Year 2020 as a result of the economic effects of the COVID-19 crisis, totaling \$300,482,584 across the State. The net reduction in State Education Aid to the District for Fiscal Year 2020 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 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
Expenditures:								
By Object								
Salaries	\$43,692,777	\$44,312,175	\$46,242,830	\$48,964,947	\$52,860,414	\$51,620,154	\$53,476,927	\$54,378,711
Fringe Benefits	17,583,617	17,793,966	18,216,349	19,303,644	21,633,719	21,687,035	23,093,918	24,329,466
Purchase Services	10,186,211	9,283,934	10,362,104	8,488,058	9,652,412	9,130,203	9,249,370	9,398,829
Materials and Supplies	1,910,134	1,680,529	2,041,239	2,483,881	3,539,592	3,111,320	3,028,380	3,010,315
Capital Outlay	3,342,293	1,727,191	1,930,889	1,521,558	3,389,502	1,441,207	1,651,207	1,306,207
Other Objects	6,111,069	6,119,743	6,909,452	5,533,164	5,641,873	5,704,834	5,536,494	5,541,337
Other Financing Uses	1,587,305	710,975	1,222,822	749,445	702,095	639,327	688,481	687,605
Total Expenditures	84,413,406	81,628,513	86,925,685	87,044,697	97,419,607	93,334,080	96,724,777	98,652,470



Salaries:

Salaries make up the largest object category of all the School District' governmental expenditures of 54.3%. Coupled with fringe benefits, salary and benefits make up 76.5% 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 2023 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 District received through the Elementary and Secondary School Elementary Relief Fund, the District hired an additional 47 instructional positions (33 fiscal year 2022, 14 fiscal year 2023) to address learning needs that arose from the COVID-19 pandemic. Such positions include, MTSS Coordinators, Elementary Reading Specialists, Elementary Intervention Specialist, a Special Education Coach, Secondary Math Coach, additional Guidance Counselors, and Social and Emotional Coordinator. Of these positions, 4 are anticipated to reduce during fiscal year 2024 and another 3 positions will be reduced by fiscal year 2025.

The methodology to forecast salaries is as follows:

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

In the actual years, salary savings may occur due to vacancies and open positions; in the budget and projected years, the budget assumes that all positions are filled. Over the past several years, the School District was able to offset the cost of salary increases through building consolidations and reduction of positions through attrition. From fiscal year 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. Within in the projections for fiscal year 2024 and beyond, an annual increase of 8% in healthcare cost is forecasted in the projected years. The District has experienced an increase similar to 8%, an 8% increase is forecasted due to the unexpected nature of healthcare cost and the projected increase is in line with industry standards.

Purchase Services and Materials & Supplies:

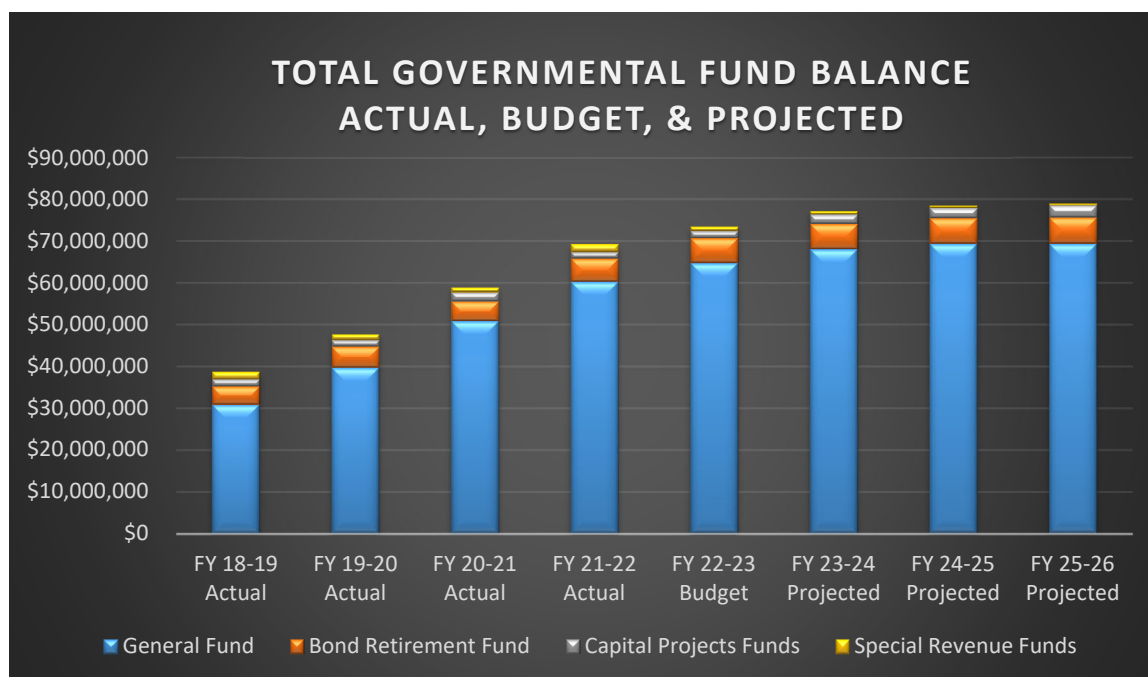
As indicated on the graphs above, the purchase services object has remained consistent year over year. When focusing just on the general fund, the largest expenditures for purchase services are for tuition based expenditures for special education services, community schools, scholarships, and post-secondary options (College Credit Plus). Tuition based expenditures 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 2023 the District estimates that purchase services to increase by \$1,400,000. 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.

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 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026
	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Fund Balance:								
Beginning Cash Balance	39,512,454	40,800,723	50,606,570	61,728,853	73,159,683	77,305,760	80,813,756	82,147,736
Ending Cash Balance	40,800,723	50,606,570	61,728,853	73,159,683	77,305,760	80,813,756	82,147,736	82,635,354
Year End Encumbrances	2,053,854	2,844,947	2,796,906	3,893,707	3,856,965	3,680,254	3,680,254	3,680,254
Unencumbered Fund Balance	38,746,869	47,761,623	58,931,947	69,265,976	73,448,795	77,133,502	78,467,482	78,955,100

As indicated by the charts above, from fiscal year 2019 through fiscal year 2022, the fund balance has grown by \$30.5 million or by 78.8% due to revenues exceeding expenditures. Due to the passage of the May 2019 operating levy, the District is estimating that the available cash balance will last over a ten-year period. As expenditures continue to increase annually, the District is expected to begin deficit spending in the general fund during fiscal year 2027.

Within the District's goals and objective of maintaining financial management practices and culture of budget consciousness that ensure focused spending, the District benchmarks fund balance by: "Assess "true cash days" of the District with a target of 60 days or more; maintain an annual unreserved general fund balance between 5% and 15% of the general fund operating revenue; year-end expenditures will not exceed revenue for more than two consecutive years;

the five-year forecast will project fiscal stability for two years and beyond the current school year.” If deficit spending occurs and when fund balance falls beneath the benchmark, the District will need to explore additional revenue options as well as develop a cost reduction plan.

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





STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026
TOTAL GOVERNMENTAL FUNDS - LEVEL 2 FINANCIAL

Function	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:								
	Taxes	\$54,704,295	\$62,598,188	\$66,922,850	\$66,822,370	\$69,351,672	\$69,458,251	\$70,315,869	\$71,153,686
	Tuition	922,015	994,677	722,708	1,141,798	1,083,000	1,083,000	1,083,000	1,083,000
	Classroom Materials and Fees	283,777	223,376	199,541	193,647	188,000	188,000	188,000	188,000
	Earnings on Investments	877,134	849,886	410,216	375,612	908,000	758,000	705,000	602,500
	Food Services	1,099,608	900,937	100,060	241,700	1,287,000	1,325,610	1,365,378	1,406,340
	Extracurricular	684,744	465,625	405,015	718,220	933,650	1,110,450	1,087,950	1,046,450
	Other Local Revenues	4,181,033	4,427,559	4,764,781	4,093,126	2,923,071	2,909,789	2,909,289	2,899,290
	Intergovernmental - Federal	3,149,012	2,674,974	4,652,274	7,745,024	8,018,521	3,017,791	3,037,573	3,057,850
	Intergovernmental - State	17,740,356	16,838,575	17,517,078	16,070,238	16,142,800	16,423,910	16,750,269	17,087,419
Total Revenues		83,641,974	89,973,797	95,694,523	97,401,735	100,835,714	96,274,801	97,442,328	98,524,535
Instruction:									
	Salaries	27,923,322	28,837,950	30,162,185	31,794,340	34,150,961	33,280,713	34,566,389	35,264,540
	Fringe Benefits	9,991,865	10,231,357	10,513,238	11,310,122	12,838,671	12,817,970	13,657,033	14,381,247
	Purchase Services	4,127,196	4,284,942	5,136,403	2,460,407	2,987,656	2,630,464	2,630,464	2,735,464
	Materials and Supplies	186,699	148,547	172,626	289,842	296,668	247,045	245,870	240,870
	Capital Outlay	86,507	87,951	43,078	92,586	121,185	95,055	95,055	95,055
	Other Objects	37,372	41,395	7,090	17,142	63,635	32,177	26,400	26,400
Total Instruction		42,352,961	43,632,142	46,034,620	45,964,439	50,458,776	49,103,424	51,221,211	52,743,576
Support Services:									
	Salaries	14,032,440	13,850,801	14,183,266	15,368,691	16,667,826	16,213,761	16,704,006	16,896,934
	Fringe Benefits	6,997,583	6,990,484	7,051,046	7,334,762	8,029,202	8,057,835	8,581,567	9,054,288
	Purchase Services	4,292,741	3,656,431	3,622,245	4,402,772	5,154,062	5,054,691	5,164,045	5,239,435
	Materials and Supplies	1,523,697	1,248,282	1,568,855	1,949,205	2,709,751	2,392,887	2,356,465	2,356,465
	Capital Outlay	1,676,867	1,240,312	1,495,523	1,378,575	2,239,743	1,291,402	1,501,402	1,156,402
	Other Objects	1,069,272	1,097,587	1,215,153	1,306,751	1,324,225	1,340,504	1,361,164	1,377,416
Total Support Services		29,592,600	28,083,897	29,136,088	31,740,756	36,124,809	34,351,080	35,668,649	36,080,940
Operation of Non-Instructional Services:									
	Salaries	870,132	818,909	1,026,266	920,274	1,005,485	1,031,227	1,066,803	1,073,648
	Fringe Benefits	374,291	369,945	416,905	421,092	462,195	490,699	520,272	550,216
	Purchase Services	1,324,819	1,132,465	1,400,556	1,326,102	1,056,299	1,027,775	1,046,592	1,065,785
	Materials and Supplies	95,037	104,237	165,170	99,739	107,461	104,648	106,545	108,480
	Capital Outlay	0	65,735	4,818	21,629	143,999	0	0	0
	Other Objects	22,076	21,470	19,475	19,640	29	0	0	0
Total Operational of Non-Instructional Services		2,686,355	2,512,761	3,033,190	2,808,476	2,775,468	2,654,349	2,740,212	2,798,129
Extracurricular Activities									
	Salaries	866,883	804,515	871,113	881,642	1,036,142	1,094,453	1,139,729	1,143,589
	Fringe Benefits	219,878	202,180	235,160	237,668	303,651	320,531	335,046	343,715
	Purchase Services	295,798	206,031	202,900	298,777	454,395	417,273	408,269	358,145
	Materials and Supplies	104,701	179,463	134,588	145,095	425,712	366,740	319,500	304,500
	Capital Outlay	95,440	161,793	32,689	28,768	109,575	54,750	54,750	54,750
	Other Objects	100,527	75,570	62,603	115,014	184,391	261,912	259,859	257,859
Total Extracurricular Activities		1,683,227	1,629,552	1,539,053	1,706,964	2,513,866	2,515,659	2,517,153	2,462,558
Facilities Acquisition and Construction:									
	Purchase Services	145,657	4,065	0	0	0	0	0	0
	Capital Outlay	1,483,479	171,400	354,781	0	775,000	0	0	0
Total Facilities Acquisition and Construction		1,629,136	175,465	354,781	0	775,000	0	0	0
Debt Service:									
	Principal Payment	1,941,492	2,014,018	2,622,143	2,055,897	2,135,310	2,225,414	2,115,000	2,165,000
	Interest and Fiscal Charges	2,940,330	2,869,703	2,982,988	2,018,720	1,934,283	1,844,827	1,774,071	1,714,662
Total Debt Service		4,881,822	4,883,721	5,605,131	4,074,617	4,069,593	4,070,241	3,889,071	3,879,662
Total Expenditures		82,826,101	80,917,538	85,702,863	86,295,252	96,717,512	92,694,753	96,036,296	97,964,865
Excess of Revenues Over / (Under) Expenditures		815,873	9,056,259	9,991,660	11,106,483	4,118,202	3,580,048	1,406,032	559,670

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026
TOTAL GOVERNMENTAL FUNDS - LEVEL 2 FINANCIAL

Function	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
Other Financing Sources / (Uses):									
	Transfers Out	(1,464,290)	(596,635)	(1,009,358)	(410,631)	(410,144)	(479,327)	(528,481)	(527,605)
	Transfers In	1,464,290	560,406	924,543	382,413	405,144	404,327	453,481	452,605
	Advance In	123,015	112,996	213,464	338,814	291,951	160,000	160,000	160,000
	Advance Out	(123,015)	(112,996)	(213,464)	(338,814)	(291,951)	(160,000)	(160,000)	(160,000)
	Refund of Prior Year Expenditure	419,950	757,701	1,176,770	348,917	23,716	0	0	0
	Refund of Prior Year Receipt	0	(1,344)	0	0	0	0	0	0
	All Other Financing Sources	52,446	29,460	38,668	3,648	9,159	2,948	2,948	2,948
Total Other Financing Sources / (Uses)		472,396	749,588	1,130,623	324,347	27,875	(72,052)	(72,052)	(72,052)
Net Change in Fund Balance		1,288,269	9,805,847	11,122,283	11,430,830	4,146,077	3,507,996	1,333,980	487,618
Cash Balance at Beginning of Fiscal Year		39,512,454	40,800,723	50,606,570	61,728,853	73,159,683	77,305,760	80,813,756	82,147,736
Cash Balance at End of Fiscal Year		40,800,723	50,606,570	61,728,853	73,159,683	77,305,760	80,813,756	82,147,736	82,635,354
Year End Encumbrances Appropriated		2,053,854	2,824,947	2,796,906	3,893,707	3,856,965	3,680,254	3,680,254	3,680,254
Unencumbered Fund Balance at End of Fiscal Year		\$38,746,869	\$47,781,623	\$58,931,947	\$69,265,976	\$73,448,795	\$77,133,502	\$78,467,482	\$78,955,100



GENERAL OPERATING FUNDS

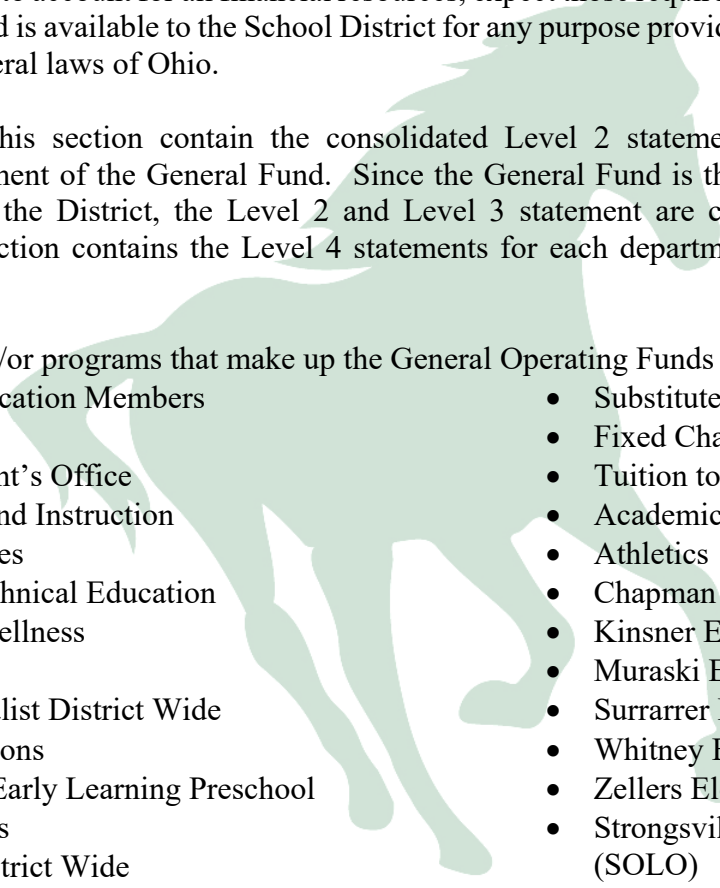
GENERAL FUND SECTION

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:

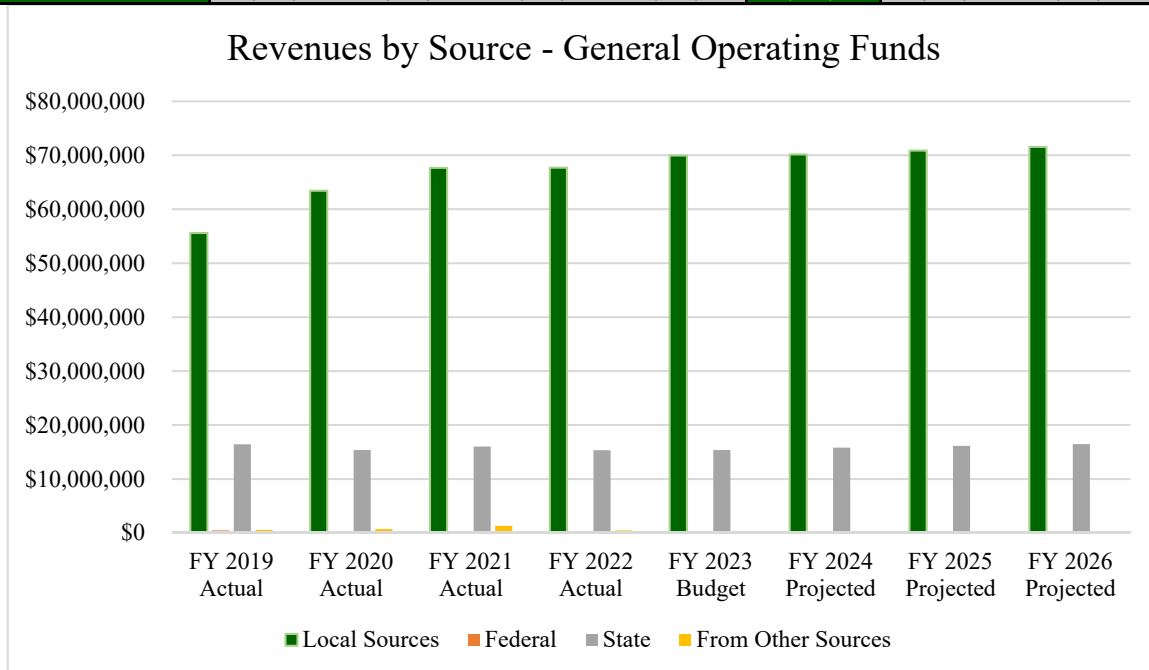
- 
- Board of Education Members
 - Warehouse
 - Superintendent's Office
 - Curriculum and Instruction
 - Gifted Services
 - Career & Technical Education
 - Success & Wellness
 - Technology
 - Media Specialist District Wide
 - Communications
 - Strongsville Early Learning Preschool
 - Pupil Services
 - 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 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:								
Taxes	\$49,716,393	\$57,258,846	\$61,736,066	\$61,956,736	\$64,881,592	\$65,219,074	\$66,004,996	\$66,777,271
Tuition	922,015	994,677	722,708	1,141,798	1,083,000	1,083,000	1,083,000	1,083,000
Classroom Materials and Fees	283,777	223,376	199,541	193,647	188,000	188,000	188,000	188,000
Earnings on Investments	728,478	722,842	408,104	373,659	900,000	750,000	700,000	600,000
Extracurricular	205,025	156,590	203,994	232,842	225,000	225,000	225,000	225,000
Other Local Revenues	3,737,519	4,063,957	4,379,860	3,800,001	2,678,654	2,674,655	2,674,655	2,674,656
Intergovernmental - Federal	474,292	216,707	313,753	321,126	250,000	250,000	250,000	250,000
Intergovernmental - State	16,446,966	15,377,037	16,032,711	15,354,622	15,376,768	15,824,618	16,141,769	16,470,501
From Other Sources	567,628	729,263	1,299,861	479,425	221,110	82,948	82,948	82,948
Total Revenues	73,082,093	79,743,295	85,296,598	83,853,856	85,804,124	86,297,295	87,350,368	88,351,376



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 2019 to fiscal year 2020. The primary reason for the increase was due to the passage of a new 5.9 mill operating levy in May of 2019, with collections beginning January 2020.

The largest component of revenue is property taxes which make up 92.8% of the local resources and 75.6% of all general fund revenues. From fiscal year 2019 to fiscal year 2020 there is an increase in the local taxes revenue, which is a result

of the passage of a new 5.9 mill operating levy with collections beginning in fiscal year 2020. Property taxes are collected based on a calendar year, whereas the District's fiscal year crosses over two calendar years. The District experienced a decrease in local tax revenue during fiscal year 2022 in comparison to the upcoming 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 will increase by \$3,234,618. The increase is due to tax refund included in fiscal year 2022 and increased in revenues due to increased assessed valuations.

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

- In 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 \$2,589,015. 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 2019 to fiscal year 2023 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. In the projected years, interest income is expected to increase due to increased interest rates.

Federal Sources:

The Federal sources revenue category is primarily made Medicaid reimbursements.

State Sources:

Revenues from State sources make up 17.9% of the School District's general operating revenues which is the second largest revenue source after property taxes. For fiscal year 2023, State sources are made up of State Foundation Funding in the amount of \$8.5 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 \$38,247,307 in fiscal year 2023. 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 77 percent is estimated for personnel related cost.

Using the total Base cost of \$38,247,307 divided by the funded enrollment for the School District, the total per pupil base cost amount is \$7,302 for fiscal year 2023. The FSFP local capacity methodology, using a per pupil wealth/capacity calculates that the local portion of the total base cost is \$6,936 per pupil in fiscal year 2023 while the state funding portion is \$365 or 5.0 percent of total per pupil base cost amount.

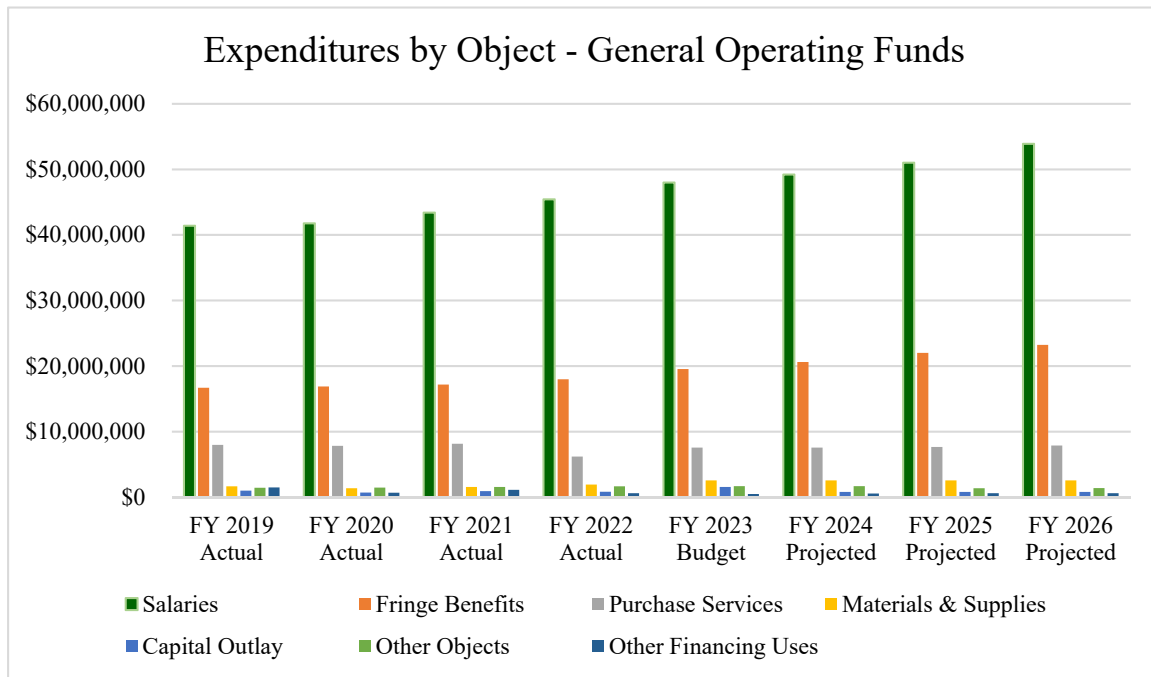
Due to the COVID-19 pandemic, the State government announced a material reduction in State Education Aid for Fiscal Year 2020 as a result of the economic effects of the COVID-19 crisis, totaling \$300,482,584 across the State. The net reduction in State Education Aid to the District for Fiscal Year 2020 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 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
Expenditures: By Object								
Salaries	\$41,403,622	\$41,772,796	\$43,397,248	\$45,422,819	\$47,981,980	\$49,219,243	\$51,002,053	\$51,886,397
Fringe Benefits	16,689,072	16,877,037	17,174,054	17,976,489	19,539,519	20,621,049	22,011,746	23,227,945
Purchase Services	7,976,280	7,824,734	8,156,835	6,206,106	7,563,380	7,553,776	7,668,065	7,880,788
Materials and Supplies	1,654,631	1,364,057	1,556,662	1,917,023	2,557,411	2,557,411	2,557,411	2,557,411
Capital Outlay	998,605	693,556	927,927	824,988	1,564,957	806,457	806,457	806,457
Other Objects	1,430,901	1,460,671	1,565,532	1,648,931	1,670,105	1,690,679	1,369,852	1,383,172
Other Financing Uses	1,490,683	681,596	1,130,150	607,660	490,142	559,327	608,481	607,605
Total Expenditures	71,643,794	70,674,447	73,908,408	74,604,016	81,367,494	83,007,942	86,024,065	88,349,775



Salaries:

Salaries make up the largest object category of all the School District' general fund expenditures of 59.0%. 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 2023 and beyond due to negotiated labor agreements and additional positions needed. The increase during fiscal year 2024 and fiscal year 2025 are 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 47 instructional positions (33 fiscal year 2022, 14 fiscal year 2023) to address learning needs that arose from the COVID-19 pandemic. Such positions include, MTSS Coordinators, Elementary Reading Specialists, Elementary Intervention Specialist, a Special Education Coach, Secondary Math Coach, additional Guidance Counselors, and Social and Emotional Coordinator. Of these positions, 4 are anticipated to reduce during fiscal year 2024 and another 3 positions will be reduced by 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. Within in the projections for fiscal year 2024 and beyond, an annual increase of 8% in healthcare cost is forecasted in the projected years. The District has experienced an increase similar to 8%, an 8% increase is forecasted due to the unexpected nature of healthcare cost and the projected increase is in line with industry standards.

Purchase Services and Materials & Supplies:

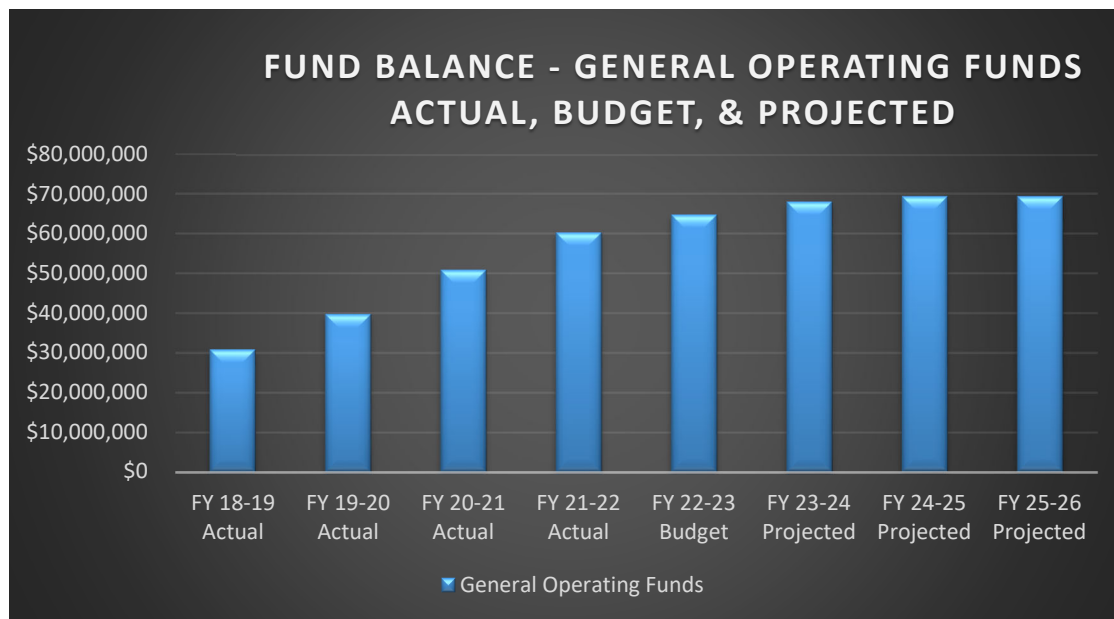
As indicated on the graphs above, the purchase services object has remained consistent year over year. When focusing just on the general fund, the largest expenditures for purchase services are for tuition based expenditures for special education services, community schools, scholarships, and post-secondary options (College Credit Plus). Tuition based expenditures 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 2023 the District estimates that purchase services to increase by \$1,400,000. 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.

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 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
Fund Balance:								
Beginning Cash Balance	31,195,207	32,633,506	41,702,354	53,090,544	62,340,384	66,777,014	70,066,367	71,392,670
Ending Cash Balance	32,633,506	41,702,354	53,090,544	62,340,384	66,777,014	70,066,367	71,392,670	71,394,271
Year End Encumbrances	1,726,332	1,932,269	2,173,525	2,036,742	2,000,000	2,000,000	2,000,000	2,000,000
Unencumbered Fund Balance	30,907,174	39,770,085	50,917,019	60,303,642	64,777,014	68,066,367	69,392,670	69,394,271

As indicated by the charts above, the fund balance has increased from fiscal year 2019 through fiscal year 2022, the fund balance has grown by \$29.4 million or by 95.1% due to revenues exceeding expenditures. Due to the passage of the May 2019 operating levy, the District is estimating that the available cash balance will last over a ten-year period. As expenditures continue to increase annually, the District is expected to begin deficit spending in the general fund during fiscal year 2027.

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

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



STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026
GENERAL OPERATING FUNDS / GENERAL FUND - LEVEL 2 & 3 FINANCIAL

Function	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:								
	Taxes	\$49,716,393	\$57,258,846	\$61,736,066	\$61,956,736	\$64,881,592	\$65,219,074	\$66,004,996	\$66,777,271
	Tuition	922,015	994,677	722,708	1,141,798	1,083,000	1,083,000	1,083,000	1,083,000
	Classroom Materials and Fees	283,777	223,376	199,541	193,647	188,000	188,000	188,000	188,000
	Earnings on Investments	728,478	722,842	408,104	373,659	900,000	750,000	700,000	600,000
	Extracurricular	205,025	156,590	203,994	232,842	225,000	225,000	225,000	225,000
	Other Local Revenues	3,737,519	4,063,957	4,379,860	3,800,001	2,678,654	2,674,655	2,674,655	2,674,656
	Intergovernmental - Federal	474,292	216,707	313,753	321,126	250,000	250,000	250,000	250,000
	Intergovernmental - State	16,446,966	15,377,037	16,032,711	15,354,622	15,376,768	15,824,618	16,141,769	16,470,501
Total Revenues		72,514,465	79,014,032	83,996,737	83,374,431	85,583,014	86,214,347	87,267,420	88,268,428
Instruction:									
	Salaries	26,891,967	27,488,197	28,814,657	30,072,431	31,551,584	32,378,229	33,634,687	34,327,860
	Fringe Benefits	9,607,904	9,820,295	10,050,702	10,723,514	11,755,049	12,406,201	13,265,254	14,005,795
	Purchase Services	3,896,543	4,232,733	4,722,812	1,997,293	2,611,707	2,520,058	2,520,058	2,625,058
	Materials and Supplies	149,997	110,993	158,624	135,913	203,498	203,498	203,498	203,498
	Capital Outlay	74,002	77,062	36,690	84,663	95,055	95,055	95,055	95,055
	Other Objects	21,000	21,000	0	0	0	0	0	0
Total Instruction		40,641,413	41,750,280	43,783,485	43,013,814	46,216,893	47,603,041	49,718,552	51,257,266
Support Services:									
	Salaries	13,656,010	13,480,084	13,711,478	14,468,746	15,394,254	15,750,561	16,231,637	16,418,948
	Fringe Benefits	6,862,029	6,854,562	6,888,192	7,015,307	7,480,819	7,894,955	8,412,084	8,879,073
	Purchase Services	4,037,366	3,538,991	3,391,464	4,140,079	4,897,217	4,978,445	5,091,888	5,198,735
	Materials and Supplies	1,504,634	1,243,954	1,392,575	1,769,429	2,348,913	2,348,913	2,348,913	2,348,913
	Capital Outlay	871,010	469,772	870,083	718,891	1,444,902	686,402	686,402	686,402
	Other Objects	991,911	1,023,907	1,146,846	1,232,233	1,255,256	1,273,232	1,292,800	1,308,054
Total Support Services		27,922,960	26,611,270	27,400,638	29,344,685	32,821,361	32,932,508	34,063,724	34,840,125
Extracurricular Activities									
	Salaries	855,645	804,515	871,113	881,642	1,036,142	1,090,453	1,135,729	1,139,589
	Fringe Benefits	219,139	202,180	235,160	237,668	303,651	319,893	334,408	343,077
	Purchase Services	42,371	53,010	42,559	68,734	54,456	55,273	56,119	56,995
	Materials and Supplies	0	9,110	5,463	11,681	5,000	5,000	5,000	5,000
	Capital Outlay	53,593	146,722	21,154	21,434	25,000	25,000	25,000	25,000
Total Extracurricular Activities		1,170,748	1,215,537	1,175,449	1,221,159	1,424,249	1,495,619	1,556,256	1,569,661
Debt Service:									
	Principal Payment	296,492	309,018	327,143	340,897	355,310	375,414	45,000	45,000
	Interest and Fiscal Charges	121,498	106,746	91,543	75,801	59,539	42,033	32,052	30,118
Total Debt Service		417,990	415,764	418,686	416,698	414,849	417,447	77,052	75,118
Total Expenditures		70,153,111	69,992,851	72,778,258	73,996,356	80,877,352	82,448,615	85,415,584	87,742,170
Excess of Revenues Over / (Under) Expenditures		2,361,354	9,021,181	11,218,479	9,378,075	4,705,662	3,765,732	1,851,836	526,258
Other Financing Sources / (Uses):									
	Transfers Out	(1,464,290)	(594,993)	(1,003,289)	(395,709)	(410,144)	(479,327)	(528,481)	(527,605)
	Advance In	96,622	26,393	86,601	126,861	211,951	80,000	80,000	80,000
	Advance Out	(26,393)	(86,603)	(126,861)	(211,951)	(79,998)	(80,000)	(80,000)	(80,000)
	Refund of Prior Year Expenditure	418,560	673,410	1,174,592	348,916	0	0	0	0
	All Other Financing Sources	52,446	29,460	38,668	3,648	9,159	2,948	2,948	2,948
Total Other Financing Sources / (Uses)		(923,055)	47,667	169,711	(128,235)	(269,032)	(476,379)	(525,533)	(524,657)
Net Change in Fund Balance		1,438,299	9,068,848	11,388,190	9,249,840	4,436,630	3,289,353	1,326,303	1,601
Cash Balance at Beginning of Fiscal Year		31,195,207	32,633,506	41,702,354	53,090,544	62,340,384	66,777,014	70,066,367	71,392,670
Cash Balance at End of Fiscal Year		32,633,506	41,702,354	53,090,544	62,340,384	66,777,014	70,066,367	71,392,670	71,394,271
Year End Encumbrances Appropriated		1,726,332	1,932,269	2,173,525	2,036,742	2,000,000	2,000,000	2,000,000	2,000,000
Unencumbered Fund Balance at End of Fiscal Year		\$30,907,174	\$39,770,085	\$50,917,019	\$60,303,642	\$64,777,014	\$68,066,367	\$69,392,670	\$69,394,271

STRONGSVILLE CITY SCHOOL DISTRICT CUYAHOGA COUNTY, OH GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS) GENERAL FUND TOTAL
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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
Instruction:										
<i>Salaries:</i>										
111	Regular Cert-Salary/Wages		\$24,825,085	\$25,484,275	\$26,741,835	\$27,790,947	\$29,036,128	\$29,792,197	\$31,023,457	\$31,700,860
112	Temp Cert-Salary/Wages		385,074	287,158	322,989	370,648	480,000	480,000	480,000	480,000
113	Supplemental Cert-Salary/Wages		72,890	113,110	101,000	156,338	160,000	160,000	160,000	160,000
119	Other Cert Salaries		51,800	43,800	82,000	44,160	73,500	73,500	73,500	73,500
139	Other Cert Compensation		74,263	77,838	87,788	88,100	90,000	90,000	90,000	90,000
141	Noncert Regular Sal/Wages		1,376,938	1,423,580	1,422,055	1,491,647	1,566,856	1,637,432	1,662,630	1,678,400
142	Noncert Temp Salary/Wages		75,293	49,880	48,058	84,259	87,000	87,000	87,000	87,000
144	Noncertified Overtime		25,124	5,256	2,932	1,782	500	500	500	500
149	Noncert Merit Incentive		5,500	3,300	6,000	3,300	17,600	17,600	17,600	17,600
Total Salaries			26,891,967	27,488,197	28,814,657	30,072,431	31,551,584	32,378,229	33,634,687	34,327,860
<i>Fringe Benefits</i>										
211	STRS - Employer's Share		3,577,709	3,725,429	3,742,400	4,107,956	4,177,548	4,283,398	4,455,774	4,550,610
212	STRS - "Pickup"		229	0	0	0	0	0	0	0
221	SERS - Employer's Share		210,558	208,985	218,274	224,480	239,674	249,554	253,082	255,290
229	SERS - "Surcharge"		29,838	23,451	8,243	25,538	30,228	31,200	31,200	31,200
241	Cert Medical/Hospital		4,438,194	4,446,571	4,641,687	4,912,406	5,559,740	5,990,252	6,553,880	7,078,187
242	Cert Life Insurance		60,607	61,344	61,718	64,901	73,098	74,622	77,239	78,442
249	Cert Other Insurance Benefit		348,359	358,848	378,902	394,676	432,679	443,638	461,491	471,313
251	Noncert Medical/Hospital		766,741	824,678	816,514	852,901	1,013,186	1,097,125	1,188,057	1,290,900
252	Noncert Life Insurance		3,085	3,386	3,538	3,682	4,177	4,145	4,196	4,234
259	Noncert Other Insurance Benefit		19,430	19,164	19,097	21,298	24,825	25,847	26,212	26,441
261	Certified Workers Comp		102,031	137,523	126,691	111,293	156,361	159,955	165,771	168,813
262	Noncert Workers Comp		49,598	9,006	7,608	7,131	23,536	26,465	28,352	30,365
281	Cert Unemployment Insurance		1,525	1,910	26,030	(2,748)	20,000	20,000	20,000	20,000
Total Fringe Benefits			9,607,904	9,820,295	10,050,702	10,723,514	11,755,051	12,406,201	13,265,254	14,005,795
<i>Purchase Services</i>										
411	Instruction Services		839,841	824,314	1,060,575	468,355	835,480	730,480	730,480	835,480
412	Other Prof/Tech Services		21,600	21,600	16,200	0	0	0	0	0
419	Other Prof/Tech Services		44,999	58,930	37,520	57,039	58,200	58,200	58,200	58,200
423	Repairs/Maintenance Services		1,256	5,369	1,535	1,918	2,900	2,900	2,900	2,900
439	Travel/Mileage/Meeting Expense		14,503	3,631	492	769	16,260	16,260	16,260	16,260
443	Postage		1,415	1,189	1,085	1,151	1,950	1,950	1,950	1,950
461	Printing and Binding		342	9,359	0	421	6,450	6,450	6,450	6,450
471	Tuition Paid-Other Oh District		39,201	55,979	59,842	108,127	110,000	110,000	110,000	110,000
473	Spec Ed. - Tuition and Settlements		804,055	967,029	908,108	1,082,923	1,286,818	1,286,818	1,286,818	1,286,818
474	Excess Cost		37,945	37,836	15,617	16,112	18,000	18,000	18,000	18,000
475	Spec Ed. - Indistrict Payment		19,450	18,469	10,764	12,371	15,000	15,000	15,000	15,000
477	Open Enrollment Indistrict		145,695	139,580	168,114	0	0	0	0	0
478	Community School-Indistrict		1,111,491	1,202,944	1,532,308	0	0	0	0	0
479	Other Tuition Payment		795,161	875,322	905,110	236,739	246,649	260,000	260,000	260,000
490	Other Purchased Services		19,589	11,182	5,542	11,368	14,000	14,000	14,000	14,000
Total Purchase Services			3,896,543	4,232,733	4,722,812	1,997,293	2,611,707	2,520,058	2,520,058	2,625,058
<i>Supplies and Materials</i>										
511	Instructional Supplies		100,200	74,088	138,665	112,260	171,373	171,373	171,373	171,373
512	Office Supplies		1,939	951	1,285	733	2,650	2,650	2,650	2,650
514	Health/Hygiene Supplies		2,369	2,796	2,605	3,806	5,950	5,950	5,950	5,950
516	Software Materials		38,280	24,208	9,163	17,008	17,225	17,225	17,225	17,225
519	Other General Supplies		4,791	8,473	5,452	336	2,000	2,000	2,000	2,000
569	Other - Food		999	477	525	1,069	1,800	1,800	1,800	1,800
573	Equipment and Furniture		538	0	29	701	1,000	1,000	1,000	1,000
590	Other Supplies and Materials		881	0	900	0	1,500	1,500	1,500	1,500
Total Materials and Supplies			149,997	110,993	158,624	135,913	203,498	203,498	203,498	203,498
<i>Capital Outlay</i>										
640	Equipment		74,002	77,062	36,690	84,663	95,055	95,055	95,055	95,055
<i>Other Objects</i>										
869	Other Judgments		21,000	21,000	0	0	0	0	0	0
Total Instruction			40,641,413	41,750,280	43,783,485	43,013,814	46,216,895	47,603,041	49,718,552	51,257,266

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

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
Support Services:										
Salaries:										
111	Regular	Cert-Salary/Wages	4,349,105	4,496,786	4,648,326	4,883,512	5,221,971	5,324,284	5,666,353	5,781,232
112	Temp	Cert-Salary/Wages	45,886	6,161	5,064	21,208	0	0	0	0
113	Supplemental	Cert-Salary/Wages	234,061	196,240	223,491	217,714	220,931	217,966	223,889	224,615
119	Other	Cert Salaries	4,400	2,500	2,900	2,600	9,000	9,000	9,000	9,000
141	Noncert	Regular Sal/Wages	8,311,287	8,219,976	8,307,339	8,696,015	9,196,152	9,454,111	9,587,195	9,658,901
142	Noncert	Temp Salary/Wages	225,988	207,934	146,803	182,750	247,500	247,500	247,500	247,500
144	Noncertified	Overtime	376,833	258,124	267,968	407,902	392,600	391,600	391,600	391,600
149	Noncert	Merit Incentive	51,400	34,400	45,100	35,900	86,100	86,100	86,100	86,100
162	Noncert	Termination Benefit	0	0	7,332	0	0	0	0	0
169	Other	Non-Certificated Compensation	40,300	43,650	33,600	0	0	0	0	0
171	Compensation	of Board Members	16,750	14,313	21,055	17,145	20,000	20,000	20,000	20,000
Total Salaries			13,656,010	13,480,084	13,711,478	14,468,746	15,394,254	15,750,561	16,231,637	16,418,948
Fringe Benefits										
211	STRS - Employer's	Share	653,275	669,143	668,045	739,346	770,266	784,174	832,896	849,079
212	STRS - "Pickup"		301,457	301,535	324,367	347,022	380,359	381,302	421,767	432,033
221	SERS - Employer's	Share	1,329,771	1,264,688	1,315,408	1,349,002	1,424,926	1,461,324	1,479,534	1,489,574
222	SERS - "Pickup"		131,965	134,877	140,526	144,278	152,082	159,709	165,121	167,327
229	SERS - "Surcharge"		78,790	64,505	77,400	74,967	82,834	84,100	84,100	84,100
241	Cert	Medical/Hospital	831,090	891,159	909,291	914,291	982,056	1,056,138	1,147,838	1,239,399
242	Cert	Life Insurance	12,813	12,627	13,436	14,117	16,550	16,810	17,999	18,369
249	Cert	Other Insurance Benefit	66,665	67,422	69,873	73,830	81,601	83,341	88,509	90,270
251	Noncert	Medical/Hospital	3,226,061	3,228,971	3,142,341	3,138,462	3,331,968	3,603,491	3,905,061	4,237,470
252	Noncert	Life Insurance	20,778	20,961	20,891	21,461	24,895	25,688	26,049	26,263
259	Noncert	Other Insurance Benefit	125,652	122,146	123,344	131,037	144,663	148,429	150,315	151,355
261	Certified	Workers Comp	26,171	26,316	23,987	21,890	27,836	28,344	30,127	30,708
262	Noncert	Workers Comp	56,533	49,785	42,334	38,257	50,783	52,106	52,768	53,125
282	Noncert	Unemployment Insurance	1,008	427	16,949	7,347	10,000	10,000	10,000	10,000
Total Fringe Benefits			6,862,029	6,854,562	6,888,192	7,015,307	7,480,819	7,894,955	8,412,084	8,879,073
Purchase Services										
410	Professional	Services	364,860	245,782	188,878	312,495	358,114	365,247	376,204	387,491
411	Instruction	Services	475,451	390,703	400,269	382,429	506,500	506,500	506,500	506,500
412	Other Prof/Tech	Services	25,548	32,036	33,404	40,533	128,350	128,350	128,350	128,350
413	Health	Services	21,211	20,110	20,482	21,241	23,320	23,320	23,320	23,320
415	Management	Services	34,854	7,228	7,248	7,297	8,000	8,000	8,000	8,000
416	Data Processing	Services	170,272	203,275	182,381	189,368	226,988	226,988	226,988	226,988
418	Professional/Legal	Services	205,811	167,254	243,121	277,741	411,044	411,044	411,044	411,044
419	Other Prof/Tech	Services	187,375	156,060	127,574	409,240	206,677	210,687	231,889	234,241
422	Garbage Removal/Cleaning		37,136	32,932	33,518	42,024	50,033	52,601	54,706	56,894
423	Repairs/Maintenance	Services	174,302	162,852	198,144	185,369	261,682	261,682	261,682	261,682
424	Property	Insurance	171,156	176,305	189,371	213,091	255,697	273,596	292,747	313,240
425	Rentals		9,960	4,154	4,821	7,744	17,000	17,000	17,000	17,000
432	Cert	Meeting Expense	10,055	7,489	5,921	9,500	11,000	11,000	11,000	11,000
439	Travel/Mileage/Meeting	Expense	48,800	42,713	21,704	52,863	90,780	90,780	90,780	90,780
441	Telephone	Service	29,609	29,147	29,098	24,509	32,000	32,000	32,000	32,000
443	Postage		16,440	6,262	14,747	18,344	37,424	37,424	37,424	37,424
444	Postage	Machine Rental	3,920	3,762	4,658	3,667	8,400	8,400	8,400	8,400
446	Advertising		0	0	739	807	500	500	500	500
449	Other	Communications Services	150,936	150,937	225,915	183,253	222,075	222,075	222,075	222,075
451	Electricity		1,020,901	944,855	881,301	1,023,331	1,064,264	1,106,834	1,151,107	1,197,152
452	Water and Sewage		177,739	146,768	128,050	190,758	198,388	206,323	214,576	223,159
453	Gas		185,401	157,298	173,031	173,381	180,316	187,529	195,030	202,831
461	Printing and Binding		1,026	383	0	63	2,900	2,900	2,900	2,900
483	Stud Transp-Other	Sources	343,057	324,377	174,570	249,914	300,000	300,000	300,000	300,000
489	Other Pupil	Transp Services	6,323	11,685	8,499	15,186	25,000	25,000	25,000	25,000
490	Other	Purchased Services	165,086	114,624	94,020	105,931	270,765	262,665	262,665	270,765
499	Other	Purchased Services	137	0	0	0	0	0	0	0
Total Purchase Services			4,037,366	3,538,991	3,391,464	4,140,079	4,897,217	4,978,445	5,091,888	5,198,735

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

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
Supplies and Materials										
	511	Instructional Supplies	74,530	61,038	94,514	111,790	180,000	180,000	180,000	180,000
	512	Office Supplies	62,804	53,713	41,484	38,782	81,400	81,400	81,400	81,400
	514	Health/Hygiene Supplies	4,550	2,663	6,583	4,869	5,500	5,500	5,500	5,500
	516	Software Materials	237,400	166,592	129,726	148,875	295,943	295,943	295,943	295,943
	519	Other General Supplies	65,061	42,589	57,928	57,201	57,422	57,422	57,422	57,422
	521	New Textbooks	258,955	182,005	340,258	418,719	420,000	420,000	420,000	420,000
	522	New Textbooks	28,908	39,119	8,705	11,139	35,000	35,000	35,000	35,000
	523	Rebinding Textbooks	47	121	0	296	1,000	1,000	1,000	1,000
	526	College Credit Plus Textbooks	14,544	44,099	27,497	21,418	40,000	40,000	40,000	40,000
	531	New Library Books	4,967	2,050	1,711	7,266	6,750	6,750	6,750	6,750
	542	Periodicals	946	1,191	347	712	1,300	1,300	1,300	1,300
	570	Sup/Mat. Oper/Maint/Repair	144	0	0	0	500	500	500	500
	571	Land	50,892	46,452	43,941	74,743	68,660	68,660	68,660	68,660
	572	Buildings	170,051	191,409	248,305	290,461	372,903	372,903	372,903	372,903
	573	Equipment and Furniture	45,585	58,942	65,041	82,384	113,178	113,178	113,178	113,178
	581	Parts-Maint/Rep Motor Vehicles	222,167	170,166	190,645	214,074	277,157	277,157	277,157	277,157
	582	Fuel	216,833	170,927	130,321	263,791	350,300	350,300	350,300	350,300
	583	Tires and Tubes	44,681	7,827	1,340	17,932	35,000	35,000	35,000	35,000
	590	Other Supplies and Materials	1,569	3,051	4,229	4,977	6,400	6,400	6,400	6,400
Total Materials and Supplies			1,504,634	1,243,954	1,392,575	1,769,429	2,348,913	2,348,913	2,348,913	2,348,913
Capital Outlay										
	640	Equipment	871,010	469,772	870,083	718,891	1,444,902	686,402	686,402	686,402
Other Objects										
	841	Membership-Professional Organizations	27,436	34,429	36,647	39,645	45,900	45,900	45,900	45,900
	843	Charges for Audit Exams	41,388	41,588	41,638	42,294	50,000	50,000	50,000	50,000
	844	County Board of Education Contributions	34,729	34,775	35,003	34,268	35,000	35,000	35,000	35,000
	845	Cnty Auditors/Treas Fees	556,080	650,123	691,427	692,454	714,000	719,000	724,500	724,500
	846	Election Expense	5,055	2,186	53,594	31,963	40,000	40,000	40,000	40,000
	847	Delinquent Land Taxes	163,960	95,110	100,197	196,023	150,000	150,000	150,000	150,000
	848	Bank Charges	14,991	18,332	20,210	22,600	20,000	20,000	20,000	20,000
	849	Other Dues and Fees	2,439	3,024	3,198	3,198	3,180	3,180	3,180	3,180
	851	Liability Insurance	120,879	127,587	142,453	149,389	159,176	172,152	186,220	201,474
	869	Other Judgments	1,000	0	0	0	0	0	0	0
	889	Other Awards and Prizes	23,954	16,218	22,479	20,399	38,000	38,000	38,000	38,000
	890	Other Misc. Expenditures	0	535	0	0	0	0	0	0
Total Other Objects			991,911	1,023,907	1,146,846	1,232,233	1,255,256	1,273,232	1,292,800	1,308,054
Total Support Services			27,922,960	26,611,270	27,400,638	29,344,685	32,821,361	32,932,508	34,063,724	34,840,126
Extracurricular Activities										
Salaries:										
	111	Regular Cert-Salary/Wages	4,640	2,856	0	0	0	0	0	0
	113	Supplemental Cert-Salary/Wages	531,463	436,376	461,827	449,513	502,119	535,429	573,429	573,429
	141	Noncert Regular Sal/Wages	141,744	129,285	143,944	147,271	225,089	240,371	247,647	251,508
	143	Noncert Supplemental Salary/Wages	174,610	235,998	265,247	284,858	305,934	311,653	311,653	311,652
	144	Noncertified Overtime	2,188	0	95	0	2,000	2,000	2,000	2,000
	149	Noncert Merit Incentive	1,000	0	0	0	1,000	1,000	1,000	1,000
Total Salaries			855,645	804,515	871,113	881,642	1,036,142	1,090,453	1,135,729	1,139,589
Fringe Benefits										
	211	STRS - Employer's Share	72,873	61,084	62,120	63,005	70,297	74,960	80,280	80,280
	221	SERS - Employer's Share	46,047	46,744	60,101	60,913	74,763	77,703	78,722	79,262
	222	SERS - "Pickup"	9,122	10,159	10,319	10,616	19,149	20,725	21,525	21,950
	229	SERS - "Surcharge"	35,778	25,263	38,122	38,328	37,770	38,400	38,400	38,400
	241	Cert Medical/Hospital	9	0	0	0	0	0	0	0
	249	Cert Other Insurance Benefit	7,201	6,057	6,340	6,167	7,281	7,764	8,315	8,315
	251	Noncert Medical/Hospital	37,724	42,902	47,843	48,637	80,572	85,883	92,343	99,957
	252	Noncert Life Insurance	272	438	458	478	787	843	871	885
	259	Noncert Other Insurance Benefit	4,822	5,212	5,813	6,133	7,743	8,048	8,153	8,209
	261	Certified Workers Comp	3,367	2,501	2,142	1,784	2,563	2,733	2,928	2,928
	262	Noncert Workers Comp	1,924	1,820	1,902	1,607	2,726	2,834	2,871	2,891
Total Fringe Benefits			219,139	202,180	235,160	237,668	303,651	319,893	334,408	343,077

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

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
Purchase Services										
	439	Travel/Mileage/Meeting Expense	0	8,000	0	9,095	0	0	0	0
	490	Other Purchased Services	42,371	45,010	42,559	59,639	54,456	55,273	56,119	56,995
Total Purchase Services			42,371	53,010	42,559	68,734	54,456	55,273	56,119	56,995
Supplies and Materials										
	511	Instructional Supplies	0	4,110	463	6,681	0	0	0	0
	516	Software Materials	0	5,000	5,000		5,000	5,000	5,000	5,000
Total Materials and Supplies			0	9,110	5,463	11,681	5,000	5,000	5,000	5,000
Capital Outlay										
	640	Equipment	53,593	146,722	21,154	21,434	25,000	25,000	25,000	25,000
Total Extracurricular Activities			1,170,748	1,215,537	1,175,449	1,221,159	1,424,249	1,495,619	1,556,256	1,569,661
Debt Service:										
Other Objects										
	811	Serial Bonds - Principal	296,492	309,018	327,143	340,897	355,310	375,414	45,000	45,000
	821	Serial Bonds	121,498	106,746	91,543	75,801	59,539	42,033	32,052	30,118
Total Debt Service			417,990	415,764	418,686	416,698	414,849	417,447	77,052	75,118
Total Expenditures			70,153,111	69,992,851	72,778,258	73,996,356	80,877,354	82,448,615	85,415,584	87,742,171
Other Financing Uses:										
Other Financing Uses										
	910	Transfers Out	1,464,290	594,993	1,003,289	395,709	410,144	479,327	528,481	527,605
	921	Initial Advance Out	26,393	86,603	126,861	211,951	79,998	80,000	80,000	80,000
Total Other Uses of Funds			1,490,683	681,596	1,130,150	607,660	490,142	559,327	608,481	607,605
Total Expenditures and Other Financing Uses			\$71,643,794	\$70,674,447	\$73,908,408	\$74,604,016	\$81,367,496	\$83,007,942	\$86,024,065	\$88,349,776

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 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
Support Services:										
<i>Salaries:</i>										
	171	Compensation of Board Members	\$16,750	\$14,313	\$21,055	\$17,145	\$20,000	\$20,000	\$20,000	\$20,000
<i>Fringe Benefits</i>										
	221	SERS - Employer's Share	2,267	1,021	760	1,256	2,800	2,800	2,800	2,800
	229	SERS - "Surcharge"	893	1,064	694	828	600	600	600	600
	259	Noncert Other Insurance Benefit	646	657	1,142	778	786	786	786	786
	262	Noncert Workers Comp	91	83	141	94	114	114	114	114
Total Fringe Benefits			3,897	2,825	2,737	2,956	4,300	4,300	4,300	4,300
<i>Purchase Services</i>										
	439	Travel/Mileage/Meeting Expense	295	1,023	550	3,332	7,000	7,000	7,000	7,000
	490	Other Purchased Services	0	750	0	0	500	500	500	500
Total Purchase Services			295	1,773	550	3,332	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	0	301	0	500	500	500	500
Total Materials and Supplies			150	150	451	150	650	650	650	650
<i>Other Objects</i>										
	841	Membership-Professional Organizations	8,986	8,952	9,342	9,167	9,500	9,500	9,500	9,500
Total Expenditures and Other Financing Uses			\$30,078	\$28,013	\$34,135	\$32,750	\$41,950	\$41,950	\$41,950	\$41,950

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 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
Support Services:										
<i>Salaries:</i>										
141	Noncert Regular Sal/Wages		\$56,321	\$45,231	\$0	\$0	\$0	\$0	\$0	\$0
144	Noncertificated Overtime		2,236	1,598	0	0	0	0	0	0
149	Noncert Merit Incentive		0	400	0	0	0	0	0	0
Total Salaries			58,557	47,229	0	0	0	0	0	0
<i>Fringe Benefits</i>										
221	SERS - Employer's Share		8,383	6,631	0	0	0	0	0	0
251	Noncert Medical/Hospital		25,543	12,066	0	0	0	0	0	0
252	Noncert Life Insurance		111	120	0	0	0	0	0	0
259	Noncert Other Insurance Benefit		822	670	0	0	0	0	0	0
262	Noncert Workers Comp		682	317	0	0	0	0	0	0
Total Fringe Benefits			35,541	19,804	0	0	0	0	0	0
<i>Purchase Services</i>										
423	Repairs/Maintenance Services		5,085	639	5,685	9,817	6,000	6,000	6,000	6,000
425	Rentals		0	0	678	0	1,000	1,000	1,000	1,000
439	Travel/Mileage/Meeting Expense		0	58	169	88	200	200	200	200
Total Purchase Services			5,085	697	6,532	9,905	7,200	7,200	7,200	7,200
<i>Supplies and Materials</i>										
512	Office Supplies		123	779	266	253	500	500	500	500
571	Land		915	888	3,103	28	2,000	2,000	2,000	2,000
572	Buildings		7,837	24,722	9,615	7,976	20,000	20,000	20,000	20,000
573	Equipment and Furniture		1,426	2,503	3,885	1,035	6,967	6,967	6,967	6,967
Total Materials and Supplies			10,301	28,892	16,869	9,292	29,467	29,467	29,467	29,467
<i>Capital Outlay</i>										
640	Equipment		581	3,576	759	8,202	5,000	5,000	5,000	5,000
Total Expenditures and Other Financing Uses			\$110,065	\$100,198	\$24,160	\$27,399	\$41,667	\$41,667	\$41,667	\$41,667

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 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
Support Services:										
<i>Salaries:</i>										
	111	Regular Cert-Salary/Wages	\$149,052	\$151,067	\$159,365	\$166,921	\$175,615	\$196,391	\$204,677	\$210,639
	141	Noncert Regular Sal/Wages	64,005	66,317	66,560	68,807	70,922	72,330	73,767	73,881
	144	Noncertificated Overtime	1,131	683	492	271	1,000	1,000	1,000	1,000
	149	Noncert Merit Incentive	0	0	0	0	1,000	1,000	1,000	1,000
Total Salaries			214,188	218,067	226,417	235,999	248,537	270,721	280,444	286,520
<i>Fringe Benefits</i>										
	211	STRS - Employer's Share	21,043	21,741	21,855	23,804	24,587	27,495	28,656	29,489
	212	STRS - "Pickup"	23,625	24,110	24,766	26,129	28,028	31,344	32,666	33,618
	221	SERS - Employer's Share	9,387	9,381	9,969	9,827	10,209	10,406	10,607	10,623
	222	SERS - "Pickup"	7,087	7,289	7,376	7,599	7,801	7,956	8,114	8,127
	241	Cert Medical/Hospital	22,145	22,700	23,357	23,700	25,378	27,053	29,217	31,555
	242	Cert Life Insurance	542	517	577	601	664	742	773	796
	249	Cert Other Insurance Benefit	4,276	4,332	4,558	4,775	5,093	5,695	5,936	6,109
	251	Noncert Medical/Hospital	23,483	24,136	24,671	24,827	26,760	28,231	30,171	32,585
	252	Noncert Life Insurance	234	240	244	248	268	273	279	279
	259	Noncert Other Insurance Benefit	920	953	948	970	1,057	1,078	1,099	1,100
	261	Certified Workers Comp	850	794	706	638	897	1,003	1,045	1,076
	262	Noncert Workers Comp	0	364	311	266	375	380	387	388
Total Fringe Benefits			113,592	116,557	119,338	123,384	131,117	141,656	148,950	155,745
<i>Purchase Services</i>										
	418	Professional/Legal Services	3,100	3,100	1,875	4,635	3,500	3,500	3,500	3,500
	439	Travel/Mileage/Meeting Expense	7,565	8,730	1,523	8,157	12,000	12,000	12,000	12,000
	490	Other Purchased Services	38,330	7,309	325	250	63,500	63,500	63,500	63,500
Total Purchase Services			48,995	19,139	3,723	13,042	79,000	79,000	79,000	79,000
<i>Supplies and Materials</i>										
	512	Office Supplies	218	257	383	192	350	350	350	350
	542	Periodicals	355	459	60	39	100	100	100	100
	590	Other Supplies and Materials	273	43	970	760	900	900	900	900
Total Materials and Supplies			846	759	1,413	991	1,350	1,350	1,350	1,350
<i>Capital Outlay</i>										
	640	Equipment	614	0	0	4,208	2,500	2,500	2,500	2,500
<i>Other Objects</i>										
	841	Membership-Professional Organizations	9,580	13,157	16,469	18,491	23,070	23,070	23,070	23,070
	844	County Board of Education Contributions	34,729	34,775	35,003	34,268	35,000	35,000	35,000	35,000
	889	Other Awards and Prizes	9,558	5,307	884	6,086	20,000	20,000	20,000	20,000
Total Other Objects			53,867	53,239	52,356	58,845	78,070	78,070	78,070	78,070
Total Expenditures and Other Financing Uses			\$432,102	\$407,761	\$403,247	\$436,469	\$540,574	\$573,297	\$590,314	\$603,185

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 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
Instruction:								
Salaries:								
111 Regular Cert-Salary/Wages	\$97,313	\$99,180	\$96,136	\$325,058	\$365,433	\$369,569	\$373,298	\$375,418
119 Other Cert Salaries	0	0	600	0	0	0	0	0
Total Salaries	97,313	99,180	96,736	325,058	365,433	369,569	373,298	375,418
Fringe Benefits								
211 STRS - Employer's Share	13,642	14,284	13,247	46,909	51,161	51,740	52,262	52,559
241 Cert Medical/Hospital	24,435	22,793	20,869	57,934	78,359	84,628	91,399	98,711
242 Cert Life Insurance	237	226	234	626	921	931	941	946
249 Cert Other Insurance Benefit	1,364	1,395	1,364	4,546	5,299	5,359	5,413	5,444
261 Certified Workers Comp	0	548	442	1,353	1,866	1,887	1,906	1,917
Total Fringe Benefits	39,678	39,246	36,156	111,368	137,606	144,544	151,921	159,576
Purchase Services								
411 Instruction Services	368,867	523,675	326,320	167,797	467,980	362,980	362,980	467,980
Supplies and Materials								
516 Software Materials	0	1,010	0	0	0	0	0	0
Total Insutruction	505,858	663,111	459,212	604,223	971,019	877,093	888,199	1,002,974
Support Services:								
Salaries:								
111 Regular Cert-Salary/Wages	\$108,640	\$199,649	\$221,470	\$413,055	\$546,638	\$462,364	\$475,769	\$482,687
113 Supplemental Cert-Salary/Wages	37,154	38,430	48,570	60,579	65,402	60,652	60,652	60,652
119 Other Cert Salaries	0	0	0	200	0	0	0	0
141 Noncert Regular Sal/Wages	90,890	95,162	99,712	104,647	109,609	113,180	115,861	116,064
144 Noncertificated Overtime	403	278	0	0	1,000	1,000	1,000	1,000
149 Noncert Merit Incentive	600	400	800	800	3,000	3,000	3,000	3,000
Total Salaries	237,687	333,919	370,552	579,281	725,649	640,196	656,282	663,403
Fringe Benefits								
211 STRS - Employer's Share	20,571	34,030	36,753	68,286	85,686	73,222	75,099	76,067
212 STRS - "Pickup"	17,580	32,763	36,048	51,759	70,813	56,501	58,640	59,744
221 SERS - Employer's Share	13,170	13,506	14,806	14,890	15,905	16,405	16,781	16,809
222 SERS - "Pickup"	5,332	5,568	5,858	6,197	6,507	6,794	7,065	7,087
241 Cert Medical/Hospital	8,713	16,866	18,515	48,077	80,262	74,969	80,966	87,444
242 Cert Life Insurance	402	693	814	1,388	1,962	1,625	1,675	1,702
249 Cert Other Insurance Benefit	2,072	3,409	3,855	6,735	8,875	7,584	7,778	7,878
251 Noncert Medical/Hospital	46,971	48,124	49,157	49,763	53,812	57,652	62,172	67,371
252 Noncert Life Insurance	284	296	310	326	351	363	373	374
259 Noncert Other Insurance Benefit	1,277	1,331	1,384	1,454	1,647	1,699	1,738	1,741
261 Certified Workers Comp	484	1,170	1,200	1,707	3,125	2,671	2,739	2,774
262 Noncert Workers Comp	1,127	505	457	395	580	598	612	613
Total Fringe Benefits	117,983	158,261	169,157	250,977	329,525	300,083	315,638	329,605
Purchase Services								
412 Other Prof/Tech Services	25,548	32,036	33,404	40,533	128,350	128,350	128,350	128,350
439 Travel/Mileage/Meeting Expense	1,596	1,221	8,401	11,588	12,500	12,500	12,500	12,500
Total Purchase Services	27,144	33,257	41,805	52,121	140,850	140,850	140,850	140,850
Supplies and Materials								
511 Instructional Supplies	63,649	47,167	82,014	95,036	161,500	161,500	161,500	161,500
512 Office Supplies	936	796	422	467	3,000	3,000	3,000	3,000
521 New Textbooks	258,955	182,005	340,258	418,719	420,000	420,000	420,000	420,000
522 Replacement Textbooks	28,908	39,119	8,705	11,139	35,000	35,000	35,000	35,000
523 Rebinding Textbooks	47	121	0	296	1,000	1,000	1,000	1,000
526 College Credit Plus Textbooks	14,544	44,099	27,497	21,418	40,000	40,000	40,000	40,000
573 Equipment and Furniture	0	0	0	14,853	0	0	0	0
Total Materials and Supplies	367,039	313,307	458,896	561,928	660,500	660,500	660,500	660,500
Capital Outlay								
640 Equipment	3,968	2,227	2,238	1,151	5,000	5,000	5,000	5,000
Other Objects								
841 Membership-Professional Organizations	0	275	384	528	750	750	750	750
Total Support Services	753,821	841,246	1,043,032	1,445,986	1,862,274	1,747,379	1,779,020	1,800,108
Total Expenditures and Other Financing Uses	\$1,259,679	\$1,504,357	\$1,502,244	\$2,050,209	\$2,833,293	\$2,624,472	\$2,667,219	\$2,803,082

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 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
Instruction:										
		<i>Purchase Services</i>								
	412	Other Prof/Tech Services	21,600	21,600	16,200	0	0	0	0	0
Total Insutruction			21,600	21,600	16,200	0	0	0	0	0
Support Services:										
		<i>Salaries:</i>								
	111	Regular Cert-Salary/Wages	0	0	0	0	0	0	78,777	87,346
	113	Supplemental Cert-Salary/Wages	0	0	0	0	0	0	3,750	3,750
		Total Salaries	0	0	0	0	0	0	82,527	91,096
		<i>Fringe Benefits</i>								
	211	STRS - Employer's Share	0	0	0	0	0	0	11,554	12,754
	212	STRS - "Pickup"	0	0	0	0	0	0	13,171	14,539
	241	Cert Medical/Hospital	0	0	0	0	0	0	11,582	12,507
	242	Cert Life Insurance	0	0	0	0	0	0	312	344
	249	Cert Other Insurance Benefit	0	0	0	0	0	0	1,197	1,321
	261	Certified Workers Comp	0	0	0	238	0	0	421	465
		Total Fringe Benefits	0	0	0	238	0	0	38,237	41,930
Total Support Services			0	0	0	238	0	0	120,764	133,026
Total Expenditures and Other Financing Uses			\$21,600	\$21,600	\$16,200	\$238	\$0	\$0	\$120,764	\$133,026

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 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
Instruction:										
		<i>Purchase Services</i>								
	411	Instruction Services	\$0	\$894	\$0	\$0	\$0	\$0	\$0	\$0
	439	Travel/Mileage/Meeting Expense	7,595	299	0	0	8,400	8,400	8,400	8,400
		Total Purchase Services	7,595	1,193	0	0	8,400	8,400	8,400	8,400
		<i>Supplies and Materials</i>								
	511	Instructional Supplies	4,701	2,807	12,000	1,086	3,600	3,600	3,600	3,600
		<i>Capital Outlay</i>								
	640	Equipment	278	0	0	0	0	0	0	0
		Total Instruction	12,574	4,000	12,000	1,086	12,000	12,000	12,000	12,000
Extracurricular Activities										
		<i>Purchase Services</i>								
	439	Travel/Mileage/Meeting Expense	0	8,000	0	9,095	0	0	0	0
		Total Extracurricular Activities	0	8,000	0	9,095	0	0	0	0
		Total Expenditures and Other Financing Uses	\$12,574	\$12,000	\$12,000	\$10,181	\$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 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
Support Services:										
<i>Salaries:</i>										
111		Regular Cert-Salary/Wages	0	0	0	0	47,423	56,359	58,828	63,457
119		Other Cert Salaries	0	0	0	0	800	800	800	800
Total Salaries			0	0	0	0	48,223	57,159	59,628	64,257
<i>Fringe Benefits</i>										
211		STRS - Employer's Share	0	0	0	0	6,751	8,002	8,348	8,996
241		Cert Medical/Hospital	0	0	0	0	9,389	10,140	10,951	11,827
242		Cert Life Insurance	0	0	0	0	123	142	148	160
249		Cert Other Insurance Benefit	0	0	0	0	700	829	865	932
261		Certified Workers Comp	0	0	0	0	246	292	304	328
Total Fringe Benefits			0	0	0	0	17,209	19,405	20,616	22,243
<i>Purchase Services</i>										
419		Other Prof/Tech Services	0	0	0	109,109	73,193	76,121	78,405	80,757
Total Expenditures and Other Financing Uses			\$0	\$0	\$0	\$109,109	\$138,625	\$152,685	\$158,649	\$167,257

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 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
Instruction:										
		<i>Supplies and Materials</i>								
	516	Software Materials	\$33,886	\$18,632	\$0	\$0	\$0	\$0	\$0	\$0
Total Instruction			33,886	18,632	0	0	0	0	0	0
Support Services:										
		<i>Salaries:</i>								
	111	Regular Cert-Salary/Wages	112,640	98,809	100,359	105,054	110,316	114,812	119,364	121,814
	113	Supplemental Cert-Salary/Wages	35,373	15,896	16,500	19,000	21,750	21,750	21,750	21,750
	141	Noncert Regular Sal/Wages	617,999	632,465	648,778	636,246	679,937	699,921	710,086	713,847
	143	Noncert Supplemental Salary/Wages	0	0	2,500	4,000	0	0	0	0
	144	Noncertificated Overtime	14,869	26,394	17,415	12,928	20,000	20,000	20,000	20,000
	149	Noncert Merit Incentive	800	1,000	1,000	200	5,000	5,000	5,000	5,000
	169	Other Non-Certificated Compensation	1,200	0	0	0	0	0	0	0
		Total Salaries	782,881	774,564	786,552	777,428	837,003	861,483	876,200	882,411
		<i>Fringe Benefits</i>								
	211	STRS - Employer's Share	20,786	12,570	15,973	17,844	18,489	19,119	19,756	20,099
	212	STRS - "Pickup"	18,152	13,967	15,840	16,583	18,045	18,763	19,489	19,880
	221	SERS - Employer's Share	91,148	93,050	99,011	92,713	98,691	101,489	102,912	103,439
	222	SERS - "Pickup"	31,244	31,819	32,744	33,884	35,351	36,491	37,581	37,557
	229	SERS - "Surcharge"	0	0	0	580	0	0	0	0
	241	Cert Medical/Hospital	8,708	21,558	23,357	23,700	25,378	27,053	29,217	31,555
	242	Cert Life Insurance	408	369	371	386	427	444	462	471
	249	Cert Other Insurance Benefit	2,122	1,397	1,631	1,735	1,915	1,980	2,046	2,082
	251	Noncert Medical/Hospital	179,723	184,457	192,214	177,518	197,454	211,591	228,114	247,040
	252	Noncert Life Insurance	1,854	1,898	1,939	1,860	2,119	2,183	2,217	2,229
	259	Noncert Other Insurance Benefit	8,958	9,334	9,396	9,168	10,222	10,511	10,659	10,713
	261	Certified Workers Comp	722	539	463	398	674	697	721	733
	262	Noncert Workers Comp	3,657	3,622	3,030	2,584	3,599	3,702	3,754	3,772
		Total Fringe Benefits	367,482	374,580	395,969	378,953	412,364	434,023	456,928	479,570
		<i>Purchase Services</i>								
	416	Data Processing Services	160,825	167,309	165,373	189,368	207,488	207,488	207,488	207,488
	423	Repairs/Maintenance Services	1,998	6,447	6,019	1,511	21,500	21,500	21,500	21,500
	439	Travel/Mileage/Meeting Expense	6,927	6,466	2,221	2,988	8,500	8,500	8,500	8,500
	443	Postage	0	0	70	0	0	0	0	0
	449	Other Communications Services	150,936	150,937	225,915	183,253	222,075	222,075	222,075	222,075
	490	Other Purchased Services	6,230	2,753	1,355	1,327	1,500	1,500	1,500	1,500
		Total Purchase Services	326,916	333,912	400,953	378,447	461,063	461,063	461,063	461,063
		<i>Supplies and Materials</i>								
	512	Office Supplies	0	59	787	1,092	1,500	1,500	1,500	1,500
	516	Software Materials	159,090	83,595	62,370	69,631	185,004	185,004	185,004	185,004
	519	Other General Supplies	57,518	40,719	56,906	46,452	39,000	39,000	39,000	39,000
	542	Periodicals	35	35	0	0	200	200	200	200
	570	Sup/Mat. Oper/Maint/Repair	144	0	0	0	500	500	500	500
	573	Equipment and Furniture	2,921	9,261	3,740	1,014	5,000	5,000	5,000	5,000
		Total Materials and Supplies	219,708	133,669	123,803	118,189	231,204	231,204	231,204	231,204
		<i>Capital Outlay</i>								
	640	Equipment	747,635	165,125	671,314	385,256	467,080	467,080	467,080	467,080
Total Support Services			2,444,622	1,781,850	2,378,591	2,038,273	2,408,714	2,454,853	2,492,475	2,521,328
Total Expenditures and Other Financing Uses			\$2,478,508	\$1,800,482	\$2,378,591	\$2,038,273	\$2,408,714	\$2,454,853	\$2,492,475	\$2,521,328

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 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
Support Services:										
<i>Salaries:</i>										
119		Other Cert Salaries	\$400	\$200	\$0	\$0	\$0	\$0	\$0	\$0
142		Noncert Temp Salary/Wages	7,021	3,257	145	9,861	9,500	9,500	9,500	9,500
Total Salaries			7,421	3,457	145	9,861	9,500	9,500	9,500	9,500
<i>Fringe Benefits</i>										
211		STRS - Employer's Share	53	0	0	0	0	0	0	0
221		SERS - Employer's Share	985	453	21	1,394	1,330	1,330	1,330	1,330
229		SERS - "Surcharge"	0	1,061	1,024	0	0	0	0	0
249		Cert Other Insurance Benefit	6	3	0	0	0	0	0	0
259		Noncert Other Insurance Benefit	101	47	2	143	138	138	138	138
261		Certified Workers Comp	1,515	0	0	0	0	0	0	0
262		Noncert Workers Comp	1,577	19	0	22	48	48	48	48
Total Fringe Benefits			4,237	1,583	1,047	1,559	1,516	1,516	1,516	1,516
Total Expenditures and Other Financing Uses			\$11,658	\$5,040	\$1,192	\$11,420	\$11,016	\$11,016	\$11,016	\$11,016

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 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
Support Services:										
<i>Salaries:</i>										
	141	Noncert Regular Sal/Wages	\$64,343	\$67,224	\$70,919	\$74,825	\$77,994	\$82,378	\$87,189	\$88,865
<i>Fringe Benefits</i>										
	221	SERS - Employer's Share	9,265	9,442	10,489	10,646	10,919	11,953	12,206	12,441
	222	SERS - "Pickup"	7,078	7,340	7,773	8,231	8,579	9,392	9,591	9,775
	251	Noncert Medical/Hospital	23,483	24,137	24,671	24,827	26,760	30,171	32,585	35,192
	252	Noncert Life Insurance	237	245	257	273	295	323	330	336
	259	Noncert Other Insurance Benefit	902	946	994	1,047	1,131	1,238	1,264	1,289
	262	Noncert Workers Comp	363	356	323	279	398	436	445	453
<i>Total Fringe Benefits</i>			41,328	42,466	44,507	45,303	48,082	53,513	56,421	59,486
<i>Purchase Services</i>										
	419	Other Prof/Tech Services	79	79	79	79	80	80	80	80
	439	Travel/Mileage/Meeting Expense	212	288	243	330	500	500	500	500
	490	Other Purchased Services	24,776	24,875	7,583	12,455	27,620	27,620	27,620	27,620
<i>Total Purchase Services</i>			25,067	25,242	7,905	12,864	28,200	28,200	28,200	28,200
<i>Supplies and Materials</i>										
	512	Office Supplies	6	243	89	0	250	250	250	250
<i>Capital Outlay</i>										
	640	Equipment	0	0	1,331	0	500	500	500	500
<i>Other Objects</i>										
	841	Membership-Professional Organizations	209	90	75	90	100	100	100	100
Total Expenditures and Other Financing Uses			\$130,953	\$135,265	\$124,826	\$133,082	\$155,126	\$164,941	\$172,660	\$177,401

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 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
Instruction:										
<i>Salaries:</i>										
111	Regular	Cert-Salary/Wages	\$568,493	\$604,949	\$638,590	\$664,465	\$684,229	\$707,554	\$755,795	\$781,118
112	Temp	Cert-Salary/Wages	7,095	2,115	1,925	7,760	10,000	10,000	10,000	10,000
113	Supplemental	Cert-Salary/Wages	0	408	370	1,075	2,500	2,500	2,500	2,500
119	Other	Cert Salaries	1,300	1,800	2,300	1,200	3,000	3,000	3,000	3,000
141	Noncert	Regular Sal/Wages	233,032	238,805	234,204	254,010	255,910	271,721	275,778	277,885
142	Noncert	Temp Salary/Wages	5,810	6,935	7,817	15,082	10,000	10,000	10,000	10,000
144	Noncertificated	Overtime	7,679	2,302	18	55	500	500	500	500
149	Noncert	Merit Incentive	1,600	300	700	300	2,800	2,800	2,800	2,800
Total Salaries			825,009	857,614	885,924	943,947	968,939	1,008,075	1,060,373	1,087,803
<i>Fringe Benefits</i>										
211	STRS - Employer's	Share	81,126	87,435	88,318	97,930	97,962	101,228	107,981	111,527
221	SERS - Employer's	Share	35,000	35,165	35,850	38,397	37,689	39,903	40,471	40,766
229	SERS - "Surcharge"		7,003	5,251	2,436	7,208	7,194	7,200	7,200	7,200
241	Cert Medical/Hospital		116,098	121,590	139,125	165,026	162,276	166,982	193,749	209,249
242	Cert Life Insurance		1,371	1,489	1,551	1,622	1,727	1,786	1,907	1,971
249	Cert Other Insurance	Benefit	7,927	8,399	8,850	9,178	10,146	10,484	11,184	11,551
251	Noncert Medical/Hospital		156,043	176,614	199,741	213,145	264,000	285,120	307,930	337,209
252	Noncert Life Insurance		489	605	655	651	663	688	696	701
259	Noncert Other Insurance	Benefit	3,026	2,964	2,809	3,392	3,904	4,133	4,192	4,222
261	Certified Workers Comp		2,480	3,153	2,944	2,620	3,573	3,692	3,938	4,068
262	Noncert Workers Comp		872	1,513	1,271	1,158	1,375	1,455	1,476	1,487
Total Fringe Benefits			411,435	444,178	483,550	540,327	590,509	622,671	680,724	729,950
<i>Purchase Services</i>										
419	Other Prof/Tech	Services	1,084	1,267	1,233	1,873	2,200	2,200	2,200	2,200
423	Repairs/Maintenance	Services	90	1	0	51	150	150	150	150
439	Travel/Mileage/Meeting	Expense	1,430	372	492	498	2,960	2,960	2,960	2,960
443	Postage		250	389	120	493	500	500	500	500
461	Printing and Binding		0	48	0	0	50	50	50	50
Total Purchase Services			2,854	2,077	1,845	2,915	5,860	5,860	5,860	5,860
<i>Supplies and Materials</i>										
511	Instructional	Supplies	6,218	2,899	5,477	5,418	7,100	7,100	7,100	7,100
512	Office	Supplies	992	815	216	442	1,000	1,000	1,000	1,000
514	Health/Hygiene	Supplies	137	163	104	126	150	150	150	150
Total Materials and Supplies			7,347	3,877	5,797	5,986	8,250	8,250	8,250	8,250
<i>Capital Outlay</i>										
640	Equipment		178	136	80	812	1,125	1,125	1,125	1,125
Total Instruction			1,246,823	1,307,882	1,377,196	1,493,987	1,574,683	1,645,981	1,756,332	1,832,988
Support Services:										
<i>Salaries:</i>										
141	Noncert	Regular Sal/Wages	47,344	36,886	40,236	41,264	42,069	42,861	42,927	42,927
144	Noncertificated	Overtime	449	42	200	99	500	500	500	500
149	Noncert	Merit Incentive	0	0	0	200	800	800	800	800
Total Salaries			47,793	36,928	40,436	41,563	43,369	44,161	44,227	44,227
<i>Fringe Benefits</i>										
221	SERS - Employer's	Share	6,848	5,225	5,971	5,886	6,072	6,183	6,192	6,192
241	Cert Medical/Hospital		34	0	0	0	0	0	0	0
251	Noncert Medical/Hospital		23,471	23,988	24,485	24,936	27,051	29,422	32,001	34,787
252	Noncert Life Insurance		113	106	99	101	106	108	108	108
259	Noncert Other Insurance	Benefit	650	489	606	551	629	640	641	641
262	Noncert Workers Comp		0	194	185	157	221	225	226	226
Total Fringe Benefits			31,116	30,002	31,346	31,631	34,079	36,578	39,168	41,954

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 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
		<i>Purchase Services</i>								
	422	Garbage Removal/Cleaning	1,811	1,658	1,664	2,100	2,383	2,478	2,577	2,681
	423	Repairs/Maintenance Services	3,128	605	1,373	880	6,000	6,000	6,000	6,000
	425	Rentals	0	0	0	175	1,000	1,000	1,000	1,000
	439	Travel/Mileage/Meeting Expense	1,037	458	285	170	500	500	500	500
	461	Printing and Binding	196	47	0	0	0	0	0	0
		<i>Total Purchase Services</i>	<i>6,172</i>	<i>2,768</i>	<i>3,322</i>	<i>3,325</i>	<i>9,883</i>	<i>9,978</i>	<i>10,077</i>	<i>10,181</i>
		<i>Supplies and Materials</i>								
	531	New Library Books	0	0	43	0	0	0	0	0
	571	Land	861	985	791	1,075	2,000	2,000	2,000	2,000
	572	Buildings	3,494	2,777	4,085	7,536	11,074	11,074	11,074	11,074
	573	Equipment and Furniture	244	199	1,003	12	3,800	3,800	3,800	3,800
		<i>Total Materials and Supplies</i>	<i>4,599</i>	<i>3,961</i>	<i>5,922</i>	<i>8,623</i>	<i>16,874</i>	<i>16,874</i>	<i>16,874</i>	<i>16,874</i>
		<i>Capital Outlay</i>								
	640	Equipment	0	5,143	1,880	21,098	5,000	5,000	5,000	5,000
		<i>Other Objects</i>								
	841	Membership-Professional Organizations	0	0	125	0	0	0	0	0
		<i>Total Support Services</i>	<i>89,680</i>	<i>78,802</i>	<i>83,031</i>	<i>106,240</i>	<i>109,205</i>	<i>112,592</i>	<i>115,346</i>	<i>118,235</i>
		<i>Total Expenditures and Other Financing Uses</i>	<i>\$1,336,503</i>	<i>\$1,386,684</i>	<i>\$1,460,227</i>	<i>\$1,600,227</i>	<i>\$1,683,888</i>	<i>\$1,758,572</i>	<i>\$1,871,678</i>	<i>\$1,951,223</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 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
Support Services:										
<i>Salaries:</i>										
113		Supplemental Cert-Salary/Wages	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$0
141		Noncert Regular Sal/Wages	93,868	95,272	96,637	101,828	147,073	102,331	102,331	102,331
144		Noncertified Overtime	884	400	1,200	2,334	0	0	0	0
149		Noncert Merit Incentive	600	0	0	400	2,000	2,000	2,000	2,000
Total Salaries			95,560	95,672	97,837	104,562	149,073	104,331	104,331	104,331
<i>Fringe Benefits</i>										
211		STRS - Employer's Share	32	0	0	0	0	0	0	0
212		STRS - "Pickup"	33	0	0	0	0	0	0	0
221		SERS - Employer's Share	13,578	13,483	14,354	14,827	20,870	14,606	14,606	14,606
249		Cert Other Insurance Benefit	3	0	0	0	0	0	0	0
251		Noncert Medical/Hospital	46,976	47,975	48,970	49,872	54,103	58,843	64,002	69,573
252		Noncert Life Insurance	225	228	234	244	371	258	258	258
259		Noncert Other Insurance Benefit	1,317	1,318	1,339	1,439	2,162	1,513	1,513	1,513
261		Certified Workers Comp	15	0	0	0	0	0	0	0
262		Noncert Workers Comp	542	506	445	373	761	533	533	533
Total Fringe Benefits			62,721	63,510	65,342	66,755	78,267	75,753	80,912	86,483
<i>Purchase Services</i>										
418		Professional/Legal Services	32,523	14,279	26,137	27,580	77,100	77,100	77,100	77,100
439		Travel/Mileage/Meeting Expense	953	133	0	0	1,400	1,400	1,400	1,400
490		Other Purchased Services	46,473	31,115	49,111	60,439	106,245	106,245	106,245	106,245
Total Purchase Services			79,949	45,527	75,248	88,019	184,745	184,745	184,745	184,745
<i>Supplies and Materials</i>										
511		Instructional Supplies	289	0	0	0	0	0	0	0
512		Office Supplies	274	164	295	358	1,500	1,500	1,500	1,500
573		Equipment and Furniture	0	0	0	2,768	0	0	0	0
590		Other Supplies and Materials	1,296	3,008	0	4,217	5,000	5,000	5,000	5,000
Total Materials and Supplies			1,859	3,172	295	7,343	6,500	6,500	6,500	6,500
<i>Capital Outlay</i>										
640		Equipment	15,910	5,694	17,288	16,036	12,000	12,000	12,000	12,000
<i>Other Objects</i>										
841		Membership-Professional Organizations	0	500	0	375	700	700	700	700
Total Expenditures and Other Financing Uses			\$255,999	\$214,075	\$256,010	\$283,090	\$431,285	\$384,029	\$389,188	\$394,759

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 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
Support Services:										
<i>Salaries:</i>										
119		Other Cert Salaries	\$1,200	\$400	\$0	\$0	\$2,400	\$2,400	\$2,400	\$2,400
<i>Fringe Benefits</i>										
211		STRS - Employer's Share	79	0	0	0	336	336	336	336
249		Cert Other Insurance Benefit	17	5	0	0	35	35	35	35
261		Certified Workers Comp	5,664	5	0	0	12	12	12	12
262		Noncert Workers Comp	879	0	0	0	0	0	0	0
<i>Total Fringe Benefits</i>			<i>6,639</i>	<i>10</i>	<i>0</i>	<i>0</i>	<i>383</i>	<i>383</i>	<i>383</i>	<i>383</i>
Total Expenditures and Other Financing Uses			\$7,839	\$410	\$0	\$0	\$2,783	\$2,783	\$2,783	\$2,783

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 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
Support Services:										
<i>Salaries:</i>										
111	Regular Cert-Salary/Wages		\$81,569	\$83,139	\$84,084	\$85,927	\$58,576	\$56,052	\$57,668	\$59,284
119	Other Cert Salaries		400	0	200	600	800	800	800	800
141	Noncert Regular Sal/Wages		38,328	39,615	40,195	40,951	41,806	42,596	42,596	42,596
144	Noncertified Overtime		442	0	0	768	1,000	0	0	0
149	Noncert Merit Incentive		200	0	0	0	800	800	800	800
Total Salaries			120,939	122,754	124,479	128,246	102,982	100,248	101,864	103,480
<i>Fringe Benefits</i>										
211	STRS - Employer's Share		11,517	11,967	11,584	12,491	8,312	7,959	8,186	8,412
221	SERS - Employer's Share		5,544	5,606	5,969	5,943	6,105	6,076	6,075	6,075
241	Cert Medical/Hospital		19,577	20,260	20,869	21,159	3,832	0	0	0
242	Cert Life Insurance		201	203	209	214	151	145	149	152
249	Cert Other Insurance Benefit		1,121	1,141	1,154	1,188	861	824	848	871
251	Noncert Medical/Hospital		23,488	23,988	24,485	24,936	27,052	29,422	32,001	34,787
252	Noncert Life Insurance		102	94	98	99	105	107	107	107
259	Noncert Other Insurance Benefit		540	544	548	572	632	629	629	629
261	Certified Workers Comp		469	445	385	325	303	290	299	307
262	Noncert Workers Comp		271	208	183	192	223	222	222	222
Total Fringe Benefits			62,830	64,456	65,484	67,119	47,576	45,674	48,516	51,562
<i>Purchase Services</i>										
410	Professional Services		364,860	245,782	188,878	312,495	358,114	365,247	376,204	387,491
439	Travel/Mileage/Meeting Expense		328	203	137	143	500	500	500	500
Total Purchase Services			365,188	245,985	189,015	312,638	358,614	365,747	376,704	387,991
<i>Supplies and Materials</i>										
514	Health/Hygiene Supplies		4,550	2,663	6,583	4,869	5,500	5,500	5,500	5,500
Total Expenditures and Other Financing Uses			\$553,507	\$435,858	\$385,561	\$512,872	\$514,672	\$517,169	\$532,584	\$548,533

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 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
Support Services:										
<i>Salaries:</i>										
111	Regular Cert-Salary/Wages		\$1,226,432	\$1,270,640	\$1,339,599	\$1,290,561	\$1,380,984	\$1,449,927	\$1,467,463	\$1,483,587
112	Temp Cert-Salary/Wages		22,050	0	0	4,049	0	0	0	0
113	Supplemental Cert-Salary/Wages		65,461	54,529	54,173	54,414	56,400	59,149	57,984	58,482
119	Other Cert Salaries		2,400	1,900	1,900	1,200	4,000	4,000	4,000	4,000
Total Salaries			1,316,343	1,327,069	1,395,672	1,350,224	1,441,384	1,513,076	1,529,447	1,546,069
<i>Fringe Benefits</i>										
211	STRS - Employer's Share		185,510	190,613	192,062	187,400	201,794	211,830	214,123	216,450
241	Cert Medical/Hospital		209,872	233,822	240,508	228,001	253,856	288,855	285,147	307,959
242	Cert Life Insurance		3,100	3,113	3,189	2,983	3,629	3,810	3,853	3,895
249	Cert Other Insurance Benefit		18,285	18,415	19,382	18,850	20,900	21,940	22,177	22,418
261	Certified Workers Comp		6,992	6,901	6,484	5,572	7,360	7,726	7,809	7,894
Total Fringe Benefits			423,759	452,864	461,625	442,806	487,539	534,161	533,109	558,616
<i>Purchase Services</i>										
439	Travel/Mileage/Meeting Expense		447	282	116	279	2,000	2,000	2,000	2,000
490	Other Purchased Services		249	2,568	0	148	3,000	3,000	3,000	3,000
Total Purchase Services			696	2,850	116	427	5,000	5,000	5,000	5,000
<i>Supplies and Materials</i>										
511	Instructional Supplies		10,592	13,871	12,500	16,754	18,500	18,500	18,500	18,500
Total Expenditures and Other Financing Uses			\$1,751,390	\$1,796,654	\$1,869,913	\$1,810,211	\$1,952,423	\$2,070,737	\$2,086,056	\$2,128,185

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 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 2027 Projection
Instruction:										
		<i>Salaries:</i>								
	111	Regular Cert-Salary/Wages	\$4,429	\$5,104	\$3,414	\$5,054	\$5,000	\$5,000	\$5,000	\$5,000
		<i>Fringe Benefits</i>								
	211	STRS - Employer's Share	627	739	467	724	700	700	700	700
	241	Cert Medical/Hospital	31	0	0	0	0	0	0	0
	249	Cert Other Insurance Benefit	61	71	47	69	73	73	73	73
	261	Certified Workers Comp	0	24	14	260	26	26	26	26
		Total Fringe Benefits	719	834	528	1,053	798	798	798	798
		<i>Purchase Services</i>								
	411	Instruction Services	470,974	299,745	214,375	300,558	367,500	367,500	367,500	367,500
	439	Travel/Mileage/Meeting Expense	0	319	0	114	500	500	500	500
	490	Other Purchased Services	13,163	3,589	760	5,724	3,000	3,000	3,000	3,000
		Total Purchase Services	484,137	303,653	215,135	306,396	371,000	371,000	371,000	371,000
		<i>Supplies and Materials</i>								
	511	Instructional Supplies	7,304	5,764	6,010	6,178	6,000	6,000	6,000	6,000
	569	Other - Food	999	477	525	1,069	1,800	1,800	1,800	1,800
		Total Materials and Supplies	8,303	6,241	6,535	7,247	7,800	7,800	7,800	7,800
		<i>Capital Outlay</i>								
	640	Equipment	0	16,121	5,164	16,988	20,000	20,000	20,000	20,000
		Total Insutraction	497,588	331,953	230,776	336,738	404,598	404,598	404,598	404,598
Support Services:										
		<i>Salaries:</i>								
	111	Regular Cert-Salary/Wages	202,735	208,381	216,703	223,839	234,881	244,772	253,921	258,587
	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	52,325	54,264	56,216	58,213	60,555	62,967	64,326	64,430
	149	Noncert Merit Incentive	0	0	0	0	1,000	1,000	1,000	1,000
		Total Salaries	260,560	268,145	278,419	287,552	302,936	315,239	325,747	330,517
		<i>Fringe Benefits</i>								
	211	STRS - Employer's Share	29,398	30,625	30,128	33,110	33,793	35,178	36,459	37,112
	212	STRS - "Pickup"	33,037	33,964	34,886	36,352	38,365	39,943	41,404	42,148
	221	SERS - Employer's Share	7,540	7,593	8,255	8,192	8,618	8,955	9,146	9,160
	222	SERS - "Pickup"	5,693	5,903	6,115	6,333	6,661	6,926	7,076	7,087
	241	Cert Medical/Hospital	44,039	45,399	46,715	47,400	50,757	54,106	58,435	63,110
	242	Cert Life Insurance	756	776	798	820	909	946	981	998
	249	Cert Other Insurance Benefit	2,899	2,965	3,065	3,168	3,500	3,643	3,776	3,844
	251	Noncert Medical/Hospital	23,483	24,137	24,671	24,827	26,760	28,231	30,171	32,585
	252	Noncert Life Insurance	193	200	208	180	229	238	243	244
	259	Noncert Other Insurance Benefit	737	777	799	834	893	928	946	948
	261	Certified Workers Comp	1,101	2,104	1,915	1,631	1,232	1,283	1,330	1,354
	262	Noncert Workers Comp	290	288	258	221	315	327	334	334
		Total Fringe Benefits	149,166	154,731	157,813	163,068	172,032	180,705	190,300	198,924
		<i>Purchase Services</i>								
	411	Instruction Services	475,451	390,703	400,269	382,429	506,500	506,500	506,500	506,500
	439	Travel/Mileage/Meeting Expense	1,251	1,390	32	283	2,000	2,000	2,000	2,000
	490	Other Purchased Services	15,834	13,450	7,469	7,419	37,600	29,500	29,500	37,600
		Total Purchase Services	492,536	405,543	407,770	390,131	546,100	538,000	538,000	546,100
		<i>Supplies and Materials</i>								
	512	Office Supplies	3,244	335	0	536	1,000	1,000	1,000	1,000
		<i>Capital Outlay</i>								
	640	Equipment	4,483	7,435	3,949	0	0	0	0	0
		Total Support Services	909,989	836,189	847,951	841,287	1,022,068	1,034,944	1,055,047	1,076,541
		Total Expenditures and Other Financing Uses	\$1,407,577	\$1,168,142	\$1,078,727	\$1,178,025	\$1,426,666	\$1,439,542	\$1,459,645	\$1,481,139

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 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
Support Services:										
<i>Salaries:</i>										
141	Noncert Regular Sal/Wages		\$2,100,592	\$2,100,833	\$2,009,727	\$2,136,567	\$2,325,114	\$2,404,625	\$2,435,953	\$2,453,039
142	Noncert Temp Salary/Wages		93,878	96,205	57,644	63,189	100,000	100,000	100,000	100,000
144	Noncertificated Overtime		183,130	103,467	106,636	202,101	180,000	180,000	180,000	180,000
149	Noncert Merit Incentive		15,300	9,300	12,200	8,800	15,000	15,000	15,000	15,000
169	Other Non-Certificated Compensation		37,900	43,650	31,650	0	0	0	0	0
Total Salaries			2,430,800	2,353,455	2,217,857	2,410,657	2,620,114	2,699,625	2,730,953	2,748,039
<i>Fringe Benefits</i>										
221	SERS - Employer's Share		347,618	326,605	322,010	340,517	366,816	377,948	382,333	384,725
222	SERS - "Pickup"		12,384	12,125	14,354	14,356	15,117	15,759	16,420	16,799
229	SERS - "Surcharge"		11,735	6,709	7,286	8,029	6,411	7,000	7,000	7,000
251	Noncert Medical/Hospital		949,950	941,877	850,952	818,903	885,345	959,467	1,040,667	1,128,993
252	Noncert Life Insurance		5,110	5,226	5,009	5,149	6,077	6,257	6,332	6,377
259	Noncert Other Insurance Benefit		32,323	31,243	29,502	32,528	37,992	39,144	39,599	39,847
262	Noncert Workers Comp		14,802	12,899	10,073	9,257	13,379	13,784	13,944	14,031
Total Fringe Benefits			1,373,922	1,336,684	1,239,186	1,228,739	1,331,137	1,419,359	1,506,295	1,597,772
<i>Purchase Services</i>										
413	Health Services		7,462	6,361	7,783	6,884	9,000	9,000	9,000	9,000
416	Data Processing Services		9,447	35,966	17,008	0	19,500	19,500	19,500	19,500
419	Other Prof/Tech Services		895	1,070	2,090	8,740	4,000	4,000	4,000	4,000
423	Repairs/Maintenance Services		19,181	13,082	23,671	30,847	21,000	21,000	21,000	21,000
439	Travel/Mileage/Meeting Expense		936	1,786	0	5,650	6,000	6,000	6,000	6,000
443	Postage		0	140	601	500	1,000	1,000	1,000	1,000
483	Stud Transp-Other Sources		343,057	324,377	174,570	249,914	300,000	300,000	300,000	300,000
489	Other Pupil Transp Services		6,323	11,685	8,499	15,186	25,000	25,000	25,000	25,000
490	Other Purchased Services		0	0	0	493	0	0	0	0
Total Purchase Services			387,301	394,467	234,222	318,214	385,500	385,500	385,500	385,500
<i>Supplies and Materials</i>										
512	Office Supplies		858	6,195	4,719	1,850	3,000	3,000	3,000	3,000
572	Buildings		0	0	6,043	669	0	0	0	0
573	Equipment and Furniture		2,860	2,419	2,665	1,886	5,000	5,000	5,000	5,000
581	Parts-Maint/Rep Motor Vehicles		204,252	155,305	172,062	184,732	250,000	250,000	250,000	250,000
582	Fuel		216,377	170,555	130,321	263,791	350,000	350,000	350,000	350,000
583	Tires and Tubes		38,886	6,027	0	15,573	35,000	35,000	35,000	35,000
590	Other Supplies and Materials		0	0	2,958	0	0	0	0	0
Total Materials and Supplies			463,233	340,501	318,768	468,501	643,000	643,000	643,000	643,000
<i>Capital Outlay</i>										
640	Equipment		8,574	7,275	(2,638)	9,902	15,000	15,000	15,000	15,000
<i>Other Objects</i>										
851	Liability Insurance		80,319	86,703	91,983	92,203	98,052	104,916	112,260	120,118
Total Expenditures and Other Financing Uses			\$4,744,149	\$4,519,085	\$4,099,378	\$4,528,216	\$5,092,803	\$5,267,400	\$5,393,008	\$5,509,429

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 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
Support Services:										
<i>Salaries:</i>										
111	Regular Cert-Salary/Wages		\$121,019	\$126,179	\$132,861	\$136,888	\$141,559	\$147,195	\$152,564	\$155,236
113	Supplemental Cert-Salary/Wages		3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750
141	Noncert Regular Sal/Wages		145,224	141,729	147,858	134,168	141,930	147,132	151,307	153,550
144	Noncertificated Overtime		537	324	136	865	2,000	2,000	2,000	2,000
149	Noncert Merit Incentive		600	400	400	200	3,000	3,000	3,000	3,000
Total Salaries			271,130	272,382	285,005	275,871	292,239	303,077	312,621	317,536
<i>Fringe Benefits</i>										
211	STRS - Employer's Share		17,618	18,492	18,225	20,027	20,343	21,132	21,884	22,258
212	STRS - "Pickup"		19,706	20,509	21,104	21,990	23,191	24,091	24,948	25,374
221	SERS - Employer's Share		20,997	20,027	21,971	19,231	20,570	21,298	21,883	22,197
222	SERS - "Pickup"		11,760	12,160	12,588	11,284	11,856	12,239	12,621	12,783
241	Cert Medical/Hospital		22,020	22,700	23,357	23,700	25,378	27,053	29,217	31,555
242	Cert Life Insurance		448	463	480	491	549	571	591	601
249	Cert Other Insurance Benefit		1,744	1,831	1,903	1,951	2,107	2,189	2,267	2,305
251	Noncert Medical/Hospital		55,694	57,120	58,414	36,295	37,371	39,424	42,133	45,504
252	Noncert Life Insurance		502	520	507	460	407	511	526	534
259	Noncert Other Insurance Benefit		2,051	2,011	2,070	1,907	2,131	2,206	2,266	2,299
261	Certified Workers Comp		700	690	643	552	743	771	798	811
262	Noncert Workers Comp		864	757	674	522	750	777	798	810
Total Fringe Benefits			154,104	157,280	161,936	138,410	145,396	152,262	159,932	167,031
<i>Purchase Services</i>										
413	Health Services		13,200	13,200	12,100	14,300	13,320	13,320	13,320	13,320
418	Professional/Legal Services		103,082	31,932	74,587	90,281	110,000	110,000	110,000	110,000
419	Other Prof/Tech Services		47,128	62,296	61,268	62,719	68,068	69,150	88,068	88,068
432	Cert Meeting Expense		9,780	7,244	5,640	8,372	10,000	10,000	10,000	10,000
439	Travel/Mileage/Meeting Expense		6,514	6,068	2,728	7,244	16,200	16,200	16,200	16,200
490	Other Purchased Services		630	1,811	420	280	1,500	1,500	1,500	1,500
Total Purchase Services			180,334	122,551	156,743	183,196	219,088	220,170	239,088	239,088
<i>Supplies and Materials</i>										
512	Office Supplies		894	885	439	4,141	500	500	500	500
<i>Capital Outlay</i>										
640	Equipment		0	0	6,500	3,522	11,000	2,500	2,500	2,500
<i>Other Objects</i>										
841	Membership-Professional Organizations		100	734	659	539	745	745	745	745
889	Other Awards and Prizes		497	75	0	427	3,000	3,000	3,000	3,000
Total Other Objects			597	809	659	966	3,745	3,745	3,745	3,745
Total Expenditures and Other Financing Uses			\$607,059	\$553,907	\$611,282	\$606,106	\$671,968	\$682,254	\$718,386	\$730,400

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 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
Support Services:										
<i>Salaries:</i>										
141	Noncert Regular Sal/Wages		\$45,233	\$0	\$0	\$0	\$0	\$0	\$0	\$0
144	Noncertificated Overtime		466	0	0	0	0	0	0	0
149	Noncert Merit Incentive		1,000	0	0	0	0	0	0	0
Total Salaries			46,699	0	0	0	0	0	0	0
<i>Fringe Benefits</i>										
221	SERS - Employer's Share		6,616	18	0	0	0	0	0	0
251	Noncert Medical/Hospital		23,488	0	0	0	0	0	0	0
252	Noncert Life Insurance		106	0	0	0	0	0	0	0
259	Noncert Other Insurance Benefit		649	0	0	0	0	0	0	0
262	Noncert Workers Comp		257	0	0	0	0	0	0	0
Total Fringe Benefits			31,116	18	0	0	0	0	0	0
<i>Purchase Services</i>										
419	Other Prof/Tech Services		24,420	12,475	12,326	12,988	30,000	30,000	30,000	30,000
423	Repairs/Maintenance Services		250	0	0	0	0	0	0	0
Total Purchase Services			24,670	12,475	12,326	12,988	30,000	30,000	30,000	30,000
<i>Supplies and Materials</i>										
512	Office Supplies		14,601	3,448	3,715	3,219	35,000	35,000	35,000	35,000
Total Expenditures and Other Financing Uses			\$117,086	\$15,941	\$16,041	\$16,207	\$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 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
Support Services:										
<i>Salaries:</i>										
141	Noncert Regular Sal/Wages		\$147,809	\$152,114	\$157,054	\$164,004	\$170,214	\$177,755	\$184,757	\$188,534
144	Noncertificated Overtime		0	0	0	37	0	0	0	0
Total Salaries			147,809	152,114	157,054	164,041	170,214	177,755	184,757	188,534
<i>Fringe Benefits</i>										
221	SERS - Employer's Share		21,303	21,357	23,140	23,161	23,830	24,886	25,866	26,395
222	SERS - "Pickup"		16,095	16,602	17,142	17,694	18,724	19,553	20,323	20,739
251	Noncert Medical/Hospital		45,453	31,685	32,615	44,516	52,138	55,284	59,389	64,140
252	Noncert Life Insurance		543	558	576	604	643	672	698	713
259	Noncert Other Insurance Benefit		2,060	2,140	2,205	2,291	2,468	2,577	2,679	2,734
262	Noncert Workers Comp		809	805	722	612	870	908	944	961
Total Fringe Benefits			86,263	73,147	76,400	88,878	98,673	103,880	109,899	115,682
<i>Purchase Services</i>										
418	Professional/Legal Services		8,115	14,535	4,564	7,558	120,444	120,444	120,444	120,444
419	Other Prof/Tech Services		76,890	59,510	41,782	80,406	16,336	16,336	16,336	16,336
423	Repairs/Maintenance Services		15,500	7,750	20,032	15,500	15,500	15,500	15,500	15,500
439	Travel/Mileage/Meeting Expense		2,723	2,030	1,029	1,021	600	600	600	600
443	Postage		0	0	0	8,809	11,724	11,724	11,724	11,724
444	Postage Machine Rental		0	0	0	1,822	2,700	2,700	2,700	2,700
Total Purchase Services			103,228	83,825	67,407	115,116	167,304	167,304	167,304	167,304
<i>Supplies and Materials</i>										
512	Office Supplies		2,389	2,720	1,726	2,683	2,000	2,000	2,000	2,000
<i>Capital Outlay</i>										
640	Equipment		22,801	2,066	8,297	1,094	10,000	10,000	10,000	10,000
<i>Other Objects</i>										
841	Membership-Professional Organizations		908	935	911	938	1,000	1,000	1,000	1,000
851	Liability Insurance		40,560	40,884	50,470	57,186	61,124	67,236	73,960	81,356
Total Other Objects			41,468	41,819	51,381	58,124	62,124	68,236	74,960	82,356
Total Expenditures and Other Financing Uses			\$403,958	\$355,691	\$362,265	\$429,936	\$510,315	\$529,175	\$548,920	\$565,876

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 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
Support Services:										
<i>Salaries:</i>										
	141	Noncert Regular Sal/Wages	\$444,937	\$454,278	\$446,655	\$494,140	\$518,312	\$550,504	\$567,272	\$577,747
	144	Noncertificated Overtime	8,608	2,856	3,708	4,083	5,000	5,000	5,000	5,000
	149	Noncert Merit Incentive	1,600	1,200	1,600	1,600	5,000	5,000	5,000	5,000
Total Salaries			455,145	458,334	451,963	499,823	528,312	560,504	577,272	587,747
<i>Fringe Benefits</i>										
	211	STRS - Employer's Share	0	0	0	6,641	7,000	7,000	7,000	7,000
	221	SERS - Employer's Share	103,056	92,795	89,084	95,474	106,963	111,471	113,818	115,285
	222	SERS - "Pickup"	35,292	36,071	36,576	38,700	41,486	44,599	46,330	47,373
	229	SERS - "Surcharge"	15,955	6,666	9,224	7,526	8,309	10,000	10,000	10,000
	251	Noncert Medical/Hospital	118,095	163,065	137,596	164,071	170,664	182,973	197,525	214,003
	252	Noncert Life Insurance	1,432	1,315	1,119	1,205	1,781	1,898	1,960	1,999
	259	Noncert Other Insurance Benefit	8,082	8,147	8,107	8,966	7,661	8,127	8,370	8,522
	262	Noncert Workers Comp	6,563	5,014	4,644	4,531	2,698	2,862	2,948	3,001
	282	Noncert Unemployment Insurance	1,008	427	16,949	7,347	10,000	10,000	10,000	10,000
Total Fringe Benefits			289,483	313,500	303,299	334,461	356,562	378,930	397,951	417,183
<i>Purchase Services</i>										
	413	Health Services	549	549	599	57	1,000	1,000	1,000	1,000
	415	Management Services	34,854	7,228	7,248	7,297	8,000	8,000	8,000	8,000
	418	Professional/Legal Services	58,991	103,408	135,958	147,687	100,000	100,000	100,000	100,000
	419	Other Prof/Tech Services	37,963	20,630	10,029	135,199	15,000	15,000	15,000	15,000
	439	Travel/Mileage/Meeting Expense	6,669	3,748	1,715	6,363	8,000	8,000	8,000	8,000
	443	Postage	11,068	5,965	3,053	18	15,000	15,000	15,000	15,000
	444	Postage Machine Rental	2,600	2,619	2,600	0	2,700	2,700	2,700	2,700
	446	Advertising	0	0	739	807	500	500	500	500
	490	Other Purchased Services	0	0	0	779	0	0	0	0
Total Purchase Services			152,694	144,147	161,941	298,207	150,200	150,200	150,200	150,200
<i>Supplies and Materials</i>										
	512	Office Supplies	4,561	5,590	8,677	2,768	5,000	5,000	5,000	5,000
	516	Software Materials	75,115	81,616	43,804	56,850	87,800	87,800	87,800	87,800
Total Materials and Supplies			79,676	87,206	52,481	59,618	92,800	92,800	92,800	92,800
<i>Capital Outlay</i>										
	640	Equipment	6,523	35,247	14,654	0	10,000	10,000	10,000	10,000
<i>Other Objects</i>										
	841	Membership-Professional Organizations	5,579	5,147	5,047	4,980	5,500	5,500	5,500	5,500
	843	Charges for Audit Exams	41,388	41,588	41,638	42,294	50,000	50,000	50,000	50,000
	845	Cnty Auditors/Treas Fees	556,080	650,123	691,427	692,454	714,000	719,000	724,500	724,500
	846	Election Expense	5,055	2,186	53,594	31,963	40,000	40,000	40,000	40,000
	847	Delinquent Land Taxes	163,960	95,110	100,197	196,023	150,000	150,000	150,000	150,000
	848	Bank Charges	14,991	18,332	20,210	22,600	20,000	20,000	20,000	20,000
	890	Other Misc. Expenditures	0	535	0	0	0	0	0	0
Total Other Objects			787,053	813,021	912,113	990,314	979,500	984,500	990,000	990,000
Total Expenditures and Other Financing Uses			\$1,770,574	\$1,851,455	\$1,896,451	\$2,182,423	\$2,117,374	\$2,176,934	\$2,218,223	\$2,247,930

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 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
Instruction:										
<i>Salaries:</i>										
112	Temp	Cert-Salary/Wages	\$377,979	\$285,043	\$321,064	\$362,888	\$470,000	\$470,000	\$470,000	\$470,000
113	Supplemental	Cert-Salary/Wages	11,259	20,250	22,641	68,823	63,000	63,000	63,000	63,000
142	Noncert	Temp Salary/Wages	69,412	42,992	40,241	68,790	77,000	77,000	77,000	77,000
Total Salaries			458,650	348,285	383,946	500,501	610,000	610,000	610,000	610,000
<i>Fringe Benefits</i>										
211	STRS - Employer's	Share	54,484	44,070	46,684	61,913	74,620	74,620	74,620	74,620
221	SERS - Employer's	Share	9,748	6,136	5,773	9,652	10,780	10,780	10,780	10,780
241	Cert Medical/Hospital		0	0	5,686	5,045	0	0	0	0
249	Cert Other Insurance	Benefit	5,677	4,500	4,949	6,214	7,729	7,729	7,729	7,729
251	Noncert Medical/Hospital		122	0	0	0	0	0	0	0
259	Noncert Other Insurance	Benefit	1,001	619	580	943	1,117	1,117	1,117	1,117
261	Certified Workers	Comp	0	1,703	1,317	1,302	2,721	2,721	2,721	2,721
262	Noncert Workers	Comp	0	267	131	244	393	393	393	393
Total Fringe Benefits			71,032	57,295	65,120	85,313	97,360	97,360	97,360	97,360
Total Insutraction			529,682	405,580	449,066	585,814	707,360	707,360	707,360	707,360
Support Services:										
<i>Salaries:</i>										
112	Temp	Cert-Salary/Wages	23,836	6,161	3,421	17,159	0	0	0	0
142	Noncert	Temp Salary/Wages	36,481	31,289	20,779	56,120	38,000	38,000	38,000	38,000
Total Salaries			60,317	37,450	24,200	73,279	38,000	38,000	38,000	38,000
<i>Fringe Benefits</i>										
211	STRS - Employer's	Share	3,216	860	472	2,433	0	0	0	0
221	SERS - Employer's	Share	5,157	4,485	2,991	7,845	5,320	5,320	5,320	5,320
249	Cert Other Insurance	Benefit	346	89	50	249	0	0	0	0
251	Noncert Medical/Hospital		6	0	0	11,336	0	0	0	0
259	Noncert Other Insurance	Benefit	513	446	298	804	551	551	551	551
261	Certified Workers	Comp	0	71	0	82	0	0	0	0
262	Noncert Workers	Comp	0	155	68	202	194	194	194	194
Total Fringe Benefits			9,238	6,106	3,879	22,951	6,065	6,065	6,065	6,065
Total Support Services			69,555	43,556	28,079	96,230	44,065	44,065	44,065	44,065
Total Expenditures and Other Financing Uses			\$599,237	\$449,136	\$477,145	\$682,044	\$751,425	\$751,425	\$751,425	\$751,425

STRONGSVILLE CITY SCHOOL DISTRICT									
CUYAHOGA COUNTY, OH									
GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)									
GENERAL FUND BUDGET CENTER: FIXED CHARGES - 162									
			Fiscal	Fiscal	Fiscal	Fiscal	Fiscal	Fiscal	Fiscal
			Year	Year	Year	Year	Year	Year	Year
			2019	2020	2021	2022	2023	2024	2025
Function	Object	Description	Actual	Actual	Actual	Actual	Budget	Projection	Projection
			2026						
			Projection						
Instruction:									
Salaries:									
111	Regular Cert-Salary/Wages		\$0	\$0	\$10,785	\$0	\$100,000	\$250,000	\$450,000
113	Supplemental Cert-Salary/Wages		(600)	6,000	(600)	5,250	6,000	6,000	6,000
139	Other Cert Compensation		74,263	77,838	87,788	88,100	90,000	90,000	90,000
169	Other Non-Certificated Compensation		0	0	0	41,250	40,000	40,000	40,000
Total Salaries			73,663	83,838	97,973	134,600	236,000	386,000	586,000
Fringe Benefits									
211	STRS - Employer's Share		10,050	0	1,922	757	27,440	48,440	76,440
212	STRS - "Pickup"		229	0	0	0	0	0	0
221	SERS - Employer's Share		0	0	0	0	5,600	5,600	5,600
229	SERS - "Surcharge"		22,835	18,200	5,807	18,330	23,034	24,000	24,000
241	Cert Medical/Hospital		6,071	(4,800)	(12,247)	(18)	0	0	0
242	Cert Life Insurance		(15)	0	0	2	0	0	0
249	Cert Other Insurance Benefit		1,058	1,205	1,302	1,343	2,844	5,017	7,917
259	Noncert Other Insurance Benefit		0	0	0	596	580	580	580
261	Certified Workers Comp		99,551	2,534	2,395	2,096	5,000	5,500	6,050
262	Noncert Workers Comp		48,726	110	90	404	15,000	17,568	19,326
281	Cert Unemployment Insurance		1,525	1,910	26,030	(2,748)	20,000	20,000	20,000
Total Fringe Benefits			190,030	19,159	25,299	20,762	99,498	126,705	159,913
Other Objects									
869	Other Judgments		21,000	21,000	0	0	0	0	0
Total Insutruction			284,693	123,997	123,272	155,362	335,498	512,705	745,913
Support Services:									
Fringe Benefits									
229	SERS - "Surcharge"		40,510	33,356	46,363	47,393	55,044	56,000	56,000
261	Certified Workers Comp		7,659	691	678	621	0	0	0
262	Noncert Workers Comp		6,198	288	594	215	0	0	0
Total Fringe Benefits			54,367	34,335	47,635	48,229	55,044	56,000	56,000
Other Objects									
869	Other Judgments		1,000	0	0	0	0	0	0
Total Support Services			55,367	34,335	47,635	48,229	55,044	56,000	56,000
Extracurricular Activities									
Capital Outlay									
640	Equipment		0	0	0	0	10,000	10,000	10,000
Total Extracurricular Activities			0	0	0	0	10,000	10,000	10,000
Debt Service:									
Other Objects									
811	Serial Bonds - Principal		296,492	309,018	327,143	340,897	355,310	375,414	45,000
821	Serial Bonds - Interest		121,498	106,746	91,543	75,801	59,539	42,033	32,052
Total Other Objects			417,990	415,764	418,686	416,698	414,849	417,447	77,052
Total Debt Service			417,990	415,764	418,686	416,698	414,849	417,447	77,052
Total Expenditures			758,050	574,096	589,593	620,289	815,391	996,152	888,965
Other Financing Uses:									
Other Financing Uses									
910	Transfers Out		1,464,290	594,993	1,003,289	395,709	410,144	479,327	528,481
921	Initial Advance Out		26,393	86,603	126,861	211,951	79,998	80,000	80,000
Total Other Uses of Funds			1,490,683	681,596	1,130,150	607,660	490,142	559,327	608,481
Total Expenditures and Other Financing Uses			\$2,248,733	\$1,255,692	\$1,719,743	\$1,227,949	\$1,305,533	\$1,555,479	\$1,497,446

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 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
Instruction:										
		Purchase Services								
471		Tuition Paid-Other Oh District	\$39,201	\$55,979	\$59,842	\$108,127	\$110,000	\$110,000	\$110,000	\$110,000
473		Spec Ed. - Tuition and Settlements	804,055	967,029	908,108	1,082,923	1,286,818	1,286,818	1,286,818	1,286,818
474		Excess Cost	37,945	37,836	15,617	16,112	18,000	18,000	18,000	18,000
475		Spec Ed. - Indistrict Payment	19,450	18,469	10,764	12,371	15,000	15,000	15,000	15,000
477		Open Enrollment Indistrict	145,695	139,580	168,114	0	0	0	0	0
478		Community School-Indistrict	1,111,491	1,202,944	1,532,308	0	0	0	0	0
479		Other Tuition Payment	795,161	875,322	905,110	236,739	246,649	260,000	260,000	260,000
		Total Purchase Services	2,952,998	3,297,159	3,599,863	1,456,272	1,676,467	1,689,818	1,689,818	1,689,818
Total Expenditures and Other Financing Uses			\$2,952,998	\$3,297,159	\$3,599,863	\$1,456,272	\$1,676,467	\$1,689,818	\$1,689,818	\$1,689,818

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 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
Extracurricular Activities										
Salaries:										
113		Supplemental Cert-Salary/Wages	109,760	107,643	106,569	108,892	110,000	110,000	148,000	148,000
143		Noncert Supplemental Salary/Wages	18,432	11,530	12,518	24,757	20,000	20,000	20,000	20,000
Total Salaries			128,192	119,173	119,087	133,649	130,000	130,000	168,000	168,000
Fringe Benefits										
211		STRS - Employer's Share	15,516	15,262	14,239	15,520	15,400	15,400	20,720	20,720
221		SERS - Employer's Share	2,826	1,701	1,823	3,477	2,800	2,800	2,800	2,800
229		SERS - "Surcharge"	1,478	1,503	464	271	1,384	1,400	1,400	1,400
241		Cert Medical/Hospital	9	0	0	0	0	0	0	0
249		Cert Other Insurance Benefit	1,351	1,306	1,290	1,336	1,595	1,595	2,146	2,146
251		Noncert Medical/Hospital	12	0	0	0	0	0	0	0
259		Noncert Other Insurance Benefit	386	156	173	338	290	290	290	290
261		Certified Workers Comp	604	525	454	498	561	561	756	756
262		Noncert Workers Comp	135	34	45	71	102	102	102	102
Total Fringe Benefits			22,317	20,487	18,488	21,511	22,132	22,148	28,214	28,214
Total Expenditures and Other Financing Uses			\$150,509	\$139,660	\$137,575	\$155,160	\$152,132	\$152,148	\$196,214	\$196,214

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 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
Extracurricular Activities										
<i>Salaries:</i>										
111	Regular	Cert-Salary/Wages	\$4,640	\$2,856	\$0	\$0	\$0	\$0	\$0	\$0
113	Supplemental	Cert-Salary/Wages	421,703	328,733	355,258	340,621	392,119	425,429	425,429	425,429
141	Noncert	Regular Sal/Wages	141,744	129,285	143,944	147,271	225,089	240,371	247,647	251,508
143	Noncert	Supplemental Salary/Wages	156,178	224,468	252,729	260,101	285,934	291,653	291,653	291,652
144	Noncertificated	Overtime	2,188	0	95	0	2,000	2,000	2,000	2,000
149	Noncert	Merit Incentive	1,000	0	0	0	1,000	1,000	1,000	1,000
Total Salaries			727,453	685,342	752,026	747,993	906,142	960,453	967,729	971,589
<i>Fringe Benefits</i>										
211	STRS - Employer's	Share	57,357	45,822	47,881	47,485	54,897	59,560	59,560	59,560
221	SERS - Employer's	Share	43,221	45,043	58,278	57,436	71,963	74,903	75,922	76,462
222	SERS - "Pickup"		9,122	10,159	10,319	10,616	19,149	20,725	21,525	21,950
229	SERS - "Surcharge"		34,300	23,760	37,658	38,057	36,386	37,000	37,000	37,000
249	Cert Other	Insurance Benefit	5,850	4,751	5,050	4,831	5,686	6,169	6,169	6,169
251	Noncert	Medical/Hospital	37,712	42,902	47,843	48,637	80,572	85,883	92,343	99,957
252	Noncert	Life Insurance	272	438	458	478	787	843	871	885
259	Noncert	Other Insurance Benefit	4,436	5,056	5,640	5,795	7,453	7,758	7,863	7,919
261	Certified	Workers Comp	2,763	1,976	1,688	1,286	2,002	2,172	2,172	2,172
262	Noncert	Workers Comp	1,789	1,786	1,857	1,536	2,624	2,732	2,769	2,789
Total Fringe Benefits			196,822	181,693	216,672	216,157	281,519	297,745	306,194	314,863
<i>Purchase Services</i>										
490	Other	Purchased Services	42,371	45,010	42,559	59,639	54,456	55,273	56,119	56,995
<i>Supplies and Materials</i>										
516	Software	Materials	0	5,000	5,000	5,000	5,000	5,000	5,000	5,000
<i>Capital Outlay</i>										
640	Equipment		0	136,000	0	0	0	0	0	0
Total Expenditures and Other Financing Uses			\$966,646	\$1,053,045	\$1,016,257	\$1,028,789	\$1,247,117	\$1,318,471	\$1,335,042	\$1,348,447

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 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
Instruction:										
		Salaries:								
111		Regular Cert-Salary/Wages	\$1,569,554	\$1,686,336	\$1,660,792	\$1,749,481	\$1,863,533	\$1,914,715	\$2,023,529	\$2,060,591
113		Supplemental Cert-Salary/Wages	23	2,000	2,000	2,000	0	0	0	0
119		Other Cert Salaries	2,500	2,660	3,820	880	5,000	5,000	5,000	5,000
141		Noncert Regular Sal/Wages	196,295	218,309	223,433	240,113	232,729	239,950	244,653	247,664
142		Noncert Temp Salary/Wages	13	(47)	0	387	0	0	0	0
144		Noncertificated Overtime	5,286	841	45	0	0	0	0	0
149		Noncert Merit Incentive	500	400	400	200	1,600	1,600	1,600	1,600
		Total Salaries	1,774,171	1,910,499	1,890,490	1,993,061	2,102,862	2,161,265	2,274,782	2,314,855
		Fringe Benefits								
211		STRS - Employer's Share	220,002	242,934	229,201	254,453	261,595	268,760	283,994	289,183
221		SERS - Employer's Share	28,542	30,942	33,181	34,234	32,806	33,817	34,475	34,897
241		Cert Medical/Hospital	259,962	287,095	272,071	290,222	336,814	363,760	398,713	430,610
242		Cert Life Insurance	3,911	4,082	3,876	4,160	4,710	4,839	5,117	5,210
249		Cert Other Insurance Benefit	20,469	22,327	23,100	24,474	27,094	27,836	29,414	29,951
251		Noncert Medical/Hospital	135,559	144,551	168,852	184,193	216,412	235,373	256,008	278,293
252		Noncert Life Insurance	482	537	551	603	581	608	618	625
259		Noncert Other Insurance Benefit	2,746	2,955	2,968	3,198	3,398	3,502	3,571	3,614
261		Certified Workers Comp	0	8,736	8,404	7,424	9,541	9,802	10,358	10,547
262		Noncert Workers Comp	0	1,452	1,276	1,090	1,196	1,233	1,257	1,273
		Total Fringe Benefits	671,673	745,611	743,480	804,051	894,147	949,531	1,023,525	1,084,203
		Purchase Services								
419		Other Prof/Tech Services	3,710	3,984	4,553	6,602	4,500	4,500	4,500	4,500
439		Travel/Mileage/Meeting Expense	0	0	0	0	100	100	100	100
443		Postage	0	250	0	0	250	250	250	250
461		Printing and Binding	105	331	0	0	150	150	150	150
490		Other Purchased Services	0	0	147	0	0	0	0	0
		Total Purchase Services	3,815	4,565	4,700	6,602	5,000	5,000	5,000	5,000
		Supplies and Materials								
511		Instructional Supplies	10,321	9,172	9,114	15,909	15,813	15,813	15,813	15,813
514		Health/Hygiene Supplies	218	313	392	377	500	500	500	500
516		Software Materials	756	2,852	3,543	3,250	3,455	3,455	3,455	3,455
573		Equipment and Furniture	0	0	0	49	0	0	0	0
		Total Materials and Supplies	11,295	12,337	13,049	19,585	19,768	19,768	19,768	19,768
		Capital Outlay								
640		Equipment	15,522	3,642	3,290	2,110	5,500	5,500	5,500	5,500
		Total Insutraction	2,476,476	2,676,654	2,655,009	2,825,409	3,027,277	3,141,064	3,328,575	3,429,326
Support Services:										
		Salaries:								
111		Regular Cert-Salary/Wages	131,314	141,139	161,245	167,993	125,788	123,977	180,075	194,003
113		Supplemental Cert-Salary/Wages	1,293	919	2,854	892	0	0	1,520	1,520
141		Noncert Regular Sal/Wages	96,496	88,527	76,943	82,113	85,328	88,474	89,684	90,760
144		Noncertificated Overtime	876	85	219	2,182	1,000	1,000	1,000	1,000
149		Noncert Merit Incentive	300	0	500	700	2,400	2,400	2,400	2,400
		Total Salaries	230,279	230,670	241,761	253,880	214,516	215,851	274,679	289,683
		Fringe Benefits								
211		STRS - Employer's Share	18,723	20,438	22,611	24,553	17,610	17,357	25,423	27,373
212		STRS - "Pickup"	13,661	13,799	14,768	14,706	15,734	16,586	17,238	17,585
221		SERS - Employer's Share	14,002	12,614	11,388	11,994	12,421	12,862	13,032	13,182
229		SERS - "Surcharge"	0	0	0	0	417	0	0	0
241		Cert Medical/Hospital	20,046	34,927	28,460	24,817	29,976	32,019	45,531	49,174
242		Cert Life Insurance	434	372	474	481	441	444	593	632
249		Cert Other Insurance Benefit	1,866	1,966	2,294	2,363	1,824	1,798	2,633	2,835
251		Noncert Medical/Hospital	32,903	34,418	31,330	44,372	54,103	58,844	64,002	69,574
252		Noncert Life Insurance	202	190	162	173	217	224	226	229
259		Noncert Other Insurance Benefit	923	719	1,067	1,158	1,287	1,332	1,350	1,365
261		Certified Workers Comp	0	742	746	791	642	633	927	998
262		Noncert Workers Comp	0	456	333	324	455	469	474	477
		Total Fringe Benefits	102,760	120,641	113,633	125,732	135,127	142,568	171,429	183,425

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 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
Purchase Services										
422	Garbage Removal/Cleaning		2,361	2,311	2,263	2,801	3,177	3,304	3,436	3,574
423	Repairs/Maintenance Services		6,528	14,457	11,952	711	12,000	12,000	12,000	12,000
425	Rentals		0	0	0	334	2,000	2,000	2,000	2,000
439	Travel/Mileage/Meeting Expense		1,377	1,920	0	199	1,500	1,500	1,500	1,500
443	Postage		343	0	660	0	400	400	400	400
461	Printing and Binding		0	0	0	63	500	500	500	500
Total Purchase Services			10,609	18,688	14,875	4,108	19,577	19,704	19,836	19,974
Supplies and Materials										
512	Office Supplies		2,343	1,877	4,605	2,372	2,500	2,500	2,500	2,500
516	Software Materials		0	945	374	79	380	380	380	380
519	Other General Supplies		284	98	30	2,150	1,407	1,407	1,407	1,407
531	New Library Books		490	0	624	687	1,000	1,000	1,000	1,000
542	Periodicals		96	73	0	110	100	100	100	100
571	Land		1,131	1,539	2,947	4,215	3,000	3,000	3,000	3,000
572	Buildings		15,233	8,586	9,892	17,572	30,750	30,750	30,750	30,750
573	Equipment and Furniture		632	221	1,498	2,971	6,268	6,268	6,268	6,268
Total Materials and Supplies			20,209	13,339	19,970	30,156	45,405	45,405	45,405	45,405
Capital Outlay										
640	Equipment		5,820	15,844	20,597	20,745	16,000	16,000	16,000	16,000
Other Objects										
841	Membership-Professional Organizations		0	370	384	295	0	0	0	0
Total Support Services			369,677	399,552	411,220	434,916	430,625	439,528	527,350	554,487
Total Expenditures and Other Financing Uses			\$2,846,153	\$3,076,206	\$3,066,229	\$3,260,325	\$3,457,902	\$3,580,592	\$3,855,925	\$3,983,813

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 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
Instruction:										
		Salaries:								
	111	Regular Cert-Salary/Wages	\$2,185,153	\$2,379,899	\$2,556,914	\$2,773,526	\$2,914,915	\$2,975,974	\$3,103,673	\$3,161,642
	113	Supplemental Cert-Salary/Wages	0	2,000	2,000	2,000	0	0	0	0
	119	Other Cert Salaries	2,200	4,800	8,120	4,200	6,500	6,500	6,500	6,500
	141	Noncert Regular Sal/Wages	103,305	112,138	118,466	123,163	151,354	159,566	161,627	163,170
	142	Noncert Temp Salary/Wages	21	0	0	0	0	0	0	0
	144	Noncertified Overtime	1,428	217	2,404	277	0	0	0	0
	149	Noncert Merit Incentive	400	400	800	500	1,600	1,600	1,600	1,600
		Total Salaries	2,292,507	2,499,454	2,688,704	2,903,666	3,074,369	3,143,640	3,273,400	3,332,912
		Fringe Benefits								
	211	STRS - Employer's Share	308,400	342,757	352,508	403,146	408,998	417,546	435,424	443,540
	221	SERS - Employer's Share	14,997	15,821	17,932	17,561	21,414	22,563	22,852	23,068
	241	Cert Medical/Hospital	363,106	428,864	457,718	506,245	553,597	585,471	648,736	700,634
	242	Cert Life Insurance	4,928	5,255	5,638	6,211	7,368	7,522	7,845	7,991
	249	Cert Other Insurance Benefit	30,263	33,121	35,538	38,414	42,361	43,246	45,098	45,938
	251	Noncert Medical/Hospital	74,955	93,818	77,926	76,763	110,853	120,340	130,644	141,771
	252	Noncert Life Insurance	197	237	277	303	391	404	408	411
	259	Noncert Other Insurance Benefit	1,234	1,335	1,503	1,527	2,218	2,337	2,367	2,389
	261	Certified Workers Comp	0	12,194	11,662	10,559	14,917	15,229	15,881	16,177
	262	Noncert Workers Comp	0	586	549	463	781	823	833	841
		Total Fringe Benefits	798,080	933,988	961,251	1,061,192	1,162,898	1,215,481	1,310,087	1,382,760
		Purchase Services								
	419	Other Prof/Tech Services	6,156	6,880	5,379	7,404	7,000	7,000	7,000	7,000
	423	Repairs/Maintenance Services	597	51	37	13	450	450	450	450
	443	Postage	400	0	300	0	500	500	500	500
	461	Printing and Binding	0	2,515	0	133	1,500	1,500	1,500	1,500
	490	Other Purchased Services	0	100	387	0	0	0	0	0
		Total Purchase Services	7,153	9,546	6,103	7,550	9,450	9,450	9,450	9,450
		Supplies and Materials								
	511	Instructional Supplies	18,087	14,640	13,873	21,688	30,012	30,012	30,012	30,012
	514	Health/Hygiene Supplies	252	544	776	856	1,000	1,000	1,000	1,000
	516	Software Materials	0	445	995	770	250	250	250	250
	573	Equipment and Furniture	538	0	29	206	1,000	1,000	1,000	1,000
		Total Materials and Supplies	18,877	15,629	15,673	23,520	32,262	32,262	32,262	32,262
		Capital Outlay								
	640	Equipment	16,103	3,718	8,391	10,274	11,470	11,470	11,470	11,470
Total Insutruction			3,132,720	3,462,335	3,680,122	4,006,202	4,290,449	4,412,303	4,636,669	4,768,854
Support Services:										
		Salaries:								
	111	Regular Cert-Salary/Wages	191,493	152,950	132,449	134,866	180,682	192,149	280,796	293,622
	113	Supplemental Cert-Salary/Wages	3,288	2,669	4,137	2,047	3,574	3,574	3,574	3,574
	141	Noncert Regular Sal/Wages	113,205	104,358	107,583	110,315	113,764	116,330	117,395	118,048
	144	Noncertified Overtime	1,662	523	3,879	848	1,000	1,000	1,000	1,000
	149	Noncert Merit Incentive	1,700	1,000	1,600	1,600	2,300	2,300	2,300	2,300
		Total Salaries	311,348	261,500	249,648	249,676	301,320	315,353	405,065	418,544
		Fringe Benefits								
	211	STRS - Employer's Share	27,485	22,269	18,697	19,780	25,796	27,401	39,812	41,607
	212	STRS - "Pickup"	16,106	14,075	14,608	14,728	15,893	16,552	30,399	32,185
	221	SERS - Employer's Share	16,548	14,922	16,515	15,816	16,389	16,748	16,897	16,989
	241	Cert Medical/Hospital	43,799	39,035	32,748	32,164	43,963	47,125	62,390	67,381
	242	Cert Life Insurance	519	353	391	401	590	624	956	1,002
	249	Cert Other Insurance Benefit	2,719	2,159	1,891	1,898	2,672	2,838	4,123	4,309
	251	Noncert Medical/Hospital	33,628	34,339	35,300	35,828	38,838	42,151	45,749	49,635
	252	Noncert Life Insurance	260	257	233	236	287	294	296	298
	259	Noncert Other Insurance Benefit	1,633	1,487	1,583	1,580	1,697	1,735	1,750	1,760
	261	Certified Workers Comp	0	840	653	640	940	999	1,452	1,517
	262	Noncert Workers Comp	0	570	492	423	597	611	614	617
		Total Fringe Benefits	142,697	130,306	123,111	123,494	147,662	157,078	204,439	217,300

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 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
		<i>Purchase Services</i>								
	422	Garbage Removal/Cleaning	1,864	1,738	1,654	2,386	3,177	3,304	3,436	3,574
	423	Repairs/Maintenance Services	5,090	7,861	10,732	6,848	12,000	12,000	12,000	12,000
	425	Rentals	3,134	0	1,460	530	2,000	2,000	2,000	2,000
	439	Travel/Mileage/Meeting Expense	828	1,136	105	811	1,500	1,500	1,500	1,500
	461	Printing and Binding	0	74	0	0	200	200	200	200
		<i>Total Purchase Services</i>	<i>10,916</i>	<i>10,809</i>	<i>13,951</i>	<i>10,575</i>	<i>18,877</i>	<i>19,004</i>	<i>19,136</i>	<i>19,274</i>
		<i>Supplies and Materials</i>								
	512	Office Supplies	326	203	79	392	650	650	650	650
	519	Other General Supplies	378	244	0	33	2,438	2,438	2,438	2,438
	531	New Library Books	756	0	226	1,314	1,000	1,000	1,000	1,000
	542	Periodicals	96	97	0	110	100	100	100	100
	571	Land	1,622	986	1,142	1,025	3,000	3,000	3,000	3,000
	572	Buildings	13,311	10,863	10,333	19,872	30,000	30,000	30,000	30,000
	573	Equipment and Furniture	2,604	13,318	1,363	3,711	6,349	6,349	6,349	6,349
		<i>Total Materials and Supplies</i>	<i>19,093</i>	<i>25,711</i>	<i>13,143</i>	<i>26,457</i>	<i>43,537</i>	<i>43,537</i>	<i>43,537</i>	<i>43,537</i>
		<i>Capital Outlay</i>								
	640	Equipment	0	22,298	8,484	9,138	17,000	17,000	17,000	17,000
		<i>Other Objects</i>								
	841	Membership-Professional Organizations	75	275	295	89	300	300	300	300
		Total Support Services	484,129	450,899	408,632	419,429	528,696	552,272	689,477	715,955
		Total Expenditures and Other Financing Uses	\$3,616,849	\$3,913,234	\$4,088,754	\$4,425,631	\$4,819,145	\$4,964,575	\$5,326,146	\$5,484,809

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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 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
Instruction:										
<i>Salaries:</i>										
111	Regular	Cert-Salary/Wages	\$1,825,337	\$1,899,880	\$2,097,152	\$2,200,456	\$2,444,138	\$2,513,208	\$2,586,973	\$2,633,856
113	Supplemental	Cert-Salary/Wages	0	1,998	2,000	2,000	0	0	0	0
119	Other	Cert Salaries	2,600	3,260	6,180	4,700	5,000	5,000	5,000	5,000
141	Noncert	Regular Sal/Wages	119,709	137,630	143,951	148,501	161,398	166,486	167,634	168,370
142	Noncert	Temp Salary/Wages	31	0	0	0	0	0	0	0
144	Noncertified	Overtime	1,423	103	139	521	0	0	0	0
149	Noncert	Merit Incentive	200	400	500	600	1,600	1,600	1,600	1,600
Total Salaries			1,949,300	2,043,271	2,249,922	2,356,778	2,612,136	2,686,294	2,761,207	2,808,826
<i>Fringe Benefits</i>										
211	STRS - Employer's	Share	257,616	273,741	289,132	320,058	342,879	352,549	362,876	369,440
221	SERS - Employer's	Share	17,380	19,456	21,397	21,199	22,820	23,532	23,693	23,796
241	Cert	Medical/Hospital	334,635	336,284	394,300	378,320	475,077	513,083	559,606	604,374
242	Cert	Life Insurance	4,428	4,528	4,985	5,168	6,182	6,356	6,542	6,661
249	Cert	Other Insurance Benefit	25,424	26,526	29,224	30,758	35,513	36,514	37,584	38,263
251	Noncert	Medical/Hospital	33,431	34,243	54,016	50,325	47,456	51,252	55,353	59,781
252	Noncert	Life Insurance	324	351	352	365	408	421	423	425
259	Noncert	Other Insurance Benefit	1,712	1,946	1,967	2,083	2,363	2,437	2,454	2,465
261	Certified	Workers Comp	0	9,851	9,536	8,686	12,505	12,858	13,235	13,474
262	Noncert	Workers Comp	0	701	659	588	832	858	864	868
Total Fringe Benefits			674,950	707,627	805,568	817,550	946,035	999,861	1,062,629	1,119,546
<i>Purchase Services</i>										
419	Other Prof/Tech	Services	3,811	4,670	3,560	6,402	5,000	5,000	5,000	5,000
439	Travel/Mileage/Meeting	Expense	0	0	0	0	800	800	800	800
443	Postage		500	495	500	360	300	300	300	300
461	Printing and Binding		0	1,960	0	0	1,500	1,500	1,500	1,500
490	Other Purchased	Services	0	0	270	0	0	0	0	0
Total Purchase Services			4,311	7,125	4,330	6,762	7,600	7,600	7,600	7,600
<i>Supplies and Materials</i>										
511	Instructional	Supplies	11,938	7,927	11,206	12,288	15,128	15,128	15,128	15,128
512	Office	Supplies	0	0	258	150	650	650	650	650
514	Health/Hygiene	Supplies	268	410	555	771	800	800	800	800
516	Software	Materials	1,516	644	3,740	4,612	4,800	4,800	4,800	4,800
Total Materials and Supplies			13,722	8,981	15,759	17,821	21,378	21,378	21,378	21,378
<i>Capital Outlay</i>										
640	Equipment		12,442	4,411	2,214	7,420	11,000	11,000	11,000	11,000
Total Insutruction			2,654,725	2,771,415	3,077,793	3,206,331	3,598,149	3,726,133	3,863,814	3,968,350
Support Services:										
<i>Salaries:</i>										
111	Regular	Cert-Salary/Wages	180,982	196,481	233,462	244,508	218,833	218,522	222,993	225,219
113	Supplemental	Cert-Salary/Wages	5,789	1,601	1,653	3,169	3,040	2,966	4,551	4,551
141	Noncert	Regular Sal/Wages	108,451	96,503	103,930	99,193	97,695	100,484	100,933	101,235
144	Noncertified	Overtime	822	126	273	1,136	500	500	500	500
149	Noncert	Merit Incentive	800	600	700	300	2,400	2,400	2,400	2,400
Total Salaries			296,844	295,311	340,018	348,306	322,468	324,872	331,377	333,905
<i>Fringe Benefits</i>										
211	STRS - Employer's	Share	26,357	28,515	31,940	35,809	31,062	31,008	31,856	32,168
212	STRS - "Pickup"		17,498	14,765	15,136	16,086	17,140	17,806	18,476	18,825
221	SERS - Employer's	Share	15,710	13,663	15,470	14,276	14,083	14,474	14,537	14,579
241	Cert	Medical/Hospital	36,760	42,960	44,226	44,859	48,369	51,883	56,033	60,516
242	Cert	Life Insurance	511	434	641	672	694	699	715	723
249	Cert	Other Insurance Benefit	2,616	2,758	3,249	3,461	3,217	3,212	3,299	3,332
251	Noncert	Medical/Hospital	45,562	47,296	49,063	49,872	54,103	58,844	64,002	69,574
252	Noncert	Life Insurance	186	186	199	234	249	254	246	255
259	Noncert	Other Insurance Benefit	1,494	1,299	1,435	1,356	1,459	1,499	1,506	1,510
261	Certified	Workers Comp	0	1,061	1,067	1,122	1,133	1,130	1,168	1,170
262	Noncert	Workers Comp	0	508	479	371	514	528	530	532
Total Fringe Benefits			146,694	153,445	162,905	168,118	172,023	181,337	192,368	203,183

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 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
		<i>Purchase Services</i>								
	422	Garbage Removal/Cleaning	1,811	1,738	1,654	2,100	2,383	2,478	2,577	2,681
	423	Repairs/Maintenance Services	7,732	1,482	7,438	3,965	12,000	12,000	12,000	12,000
	425	Rentals	1,783	145	466	1,094	2,000	2,000	2,000	2,000
	439	Travel/Mileage/Meeting Expense	796	420	623	1,255	1,300	1,300	1,300	1,300
	443	Postage	0	0	0	0	100	100	100	100
	461	Printing and Binding	0	10	0	0	200	200	200	200
		<i>Total Purchase Services</i>	<i>12,122</i>	<i>3,795</i>	<i>10,181</i>	<i>8,414</i>	<i>17,983</i>	<i>18,078</i>	<i>18,177</i>	<i>18,281</i>
		<i>Supplies and Materials</i>								
	512	Office Supplies	270	523	134	1,199	1,150	1,150	1,150	1,150
	519	Other General Supplies	376	0	0	481	2,027	2,027	2,027	2,027
	531	New Library Books	992	0	0	1,939	1,500	1,500	1,500	1,500
	542	Periodicals	98	73	0	110	100	100	100	100
	571	Land	1,664	3,659	4,428	1,123	3,000	3,000	3,000	3,000
	572	Buildings	12,639	10,316	37,211	9,881	30,000	30,000	30,000	30,000
	573	Equipment and Furniture	4,901	3,292	2,651	4,450	6,838	6,838	6,838	6,838
		<i>Total Materials and Supplies</i>	<i>20,940</i>	<i>17,863</i>	<i>44,424</i>	<i>19,183</i>	<i>44,615</i>	<i>44,615</i>	<i>44,615</i>	<i>44,615</i>
		<i>Capital Outlay</i>								
	640	Equipment	1,145	10,655	18,858	14,339	16,500	16,500	16,500	16,500
		<i>Other Objects</i>								
	841	Membership-Professional Organizations	75	275	0	295	500	500	500	500
Total Support Services			477,820	481,344	576,386	558,655	574,089	585,902	603,537	616,984
Total Expenditures and Other Financing Uses			\$3,132,545	\$3,252,759	\$3,654,179	\$3,764,986	\$4,172,238	\$4,312,034	\$4,467,351	\$4,585,334

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 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
Instruction:										
<i>Salaries:</i>										
111	Regular	Cert-Salary/Wages	\$1,786,384	\$1,820,406	\$1,765,726	\$1,826,309	\$1,890,130	\$1,943,004	\$2,111,472	\$2,165,520
113	Supplemental	Cert-Salary/Wages	36	2,000	2,000	2,000	0	0	0	0
119	Other	Cert Salaries	2,200	2,060	3,360	1,800	4,000	4,000	4,000	4,000
141	Noncert	Regular Sal/Wages	186,418	217,787	192,751	186,125	195,245	202,375	205,321	208,028
144	Noncertificated	Overtime	2,197	126	99	102	0	0	0	0
149	Noncert	Merit Incentive	700	500	1,600	700	3,600	3,600	3,600	3,600
Total Salaries			1,977,935	2,042,879	1,965,536	2,017,036	2,092,975	2,152,979	2,324,393	2,381,148
<i>Fringe Benefits</i>										
211	STRS - Employer's	Share	252,112	262,383	243,641	265,551	265,178	272,581	296,166	303,733
221	SERS - Employer's	Share	26,864	30,792	28,599	26,522	27,838	28,837	29,249	29,628
241	Cert	Medical/Hospital	340,931	309,256	274,542	296,504	391,507	422,828	473,082	510,928
242	Cert	Life Insurance	4,284	4,541	4,078	4,283	4,781	4,913	5,343	5,479
249	Cert	Other Insurance Benefit	24,682	25,371	24,681	25,509	27,465	28,232	30,674	31,458
251	Noncert	Medical/Hospital	106,987	119,721	64,937	53,381	58,156	62,808	67,833	73,259
252	Noncert	Life Insurance	349	482	461	448	495	512	518	525
259	Noncert	Other Insurance Benefit	2,416	2,781	2,604	2,548	2,883	2,987	3,029	3,069
261	Certified	Workers Comp	0	9,520	8,516	7,344	9,671	9,941	10,802	11,078
262	Noncert	Workers Comp	0	1,237	980	800	1,015	1,052	1,067	1,081
Total Fringe Benefits			758,625	766,084	653,039	682,890	788,989	834,689	917,763	970,237
<i>Purchase Services</i>										
419	Other Prof/Tech	Services	2,756	3,799	4,002	5,700	4,500	4,500	4,500	4,500
443	Postage		0	0	0	198	250	250	250	250
461	Printing and	Binding	237	1,480	0	168	1,250	1,250	1,250	1,250
Total Purchase Services			2,993	5,279	4,002	6,066	6,000	6,000	6,000	6,000
<i>Supplies and Materials</i>										
511	Instructional	Supplies	6,903	3,691	7,074	7,481	18,452	18,452	18,452	18,452
512	Office	Supplies	947	136	811	141	1,000	1,000	1,000	1,000
514	Health/Hygiene	Supplies	585	573	310	249	700	700	700	700
516	Software	Materials	0	0	0	70	0	0	0	0
573	Equipment and	Furniture	0	0	0	446	0	0	0	0
Total Materials and Supplies			8,435	4,400	8,195	8,387	20,152	20,152	20,152	20,152
<i>Capital Outlay</i>										
640	Equipment		796	18,420	2,816	2,950	4,500	4,500	4,500	4,500
Total Insutruction			2,748,784	2,837,062	2,633,588	2,717,329	2,912,616	3,018,320	3,272,808	3,382,037
Support Services:										
<i>Salaries:</i>										
111	Regular	Cert-Salary/Wages	153,050	156,232	144,930	146,590	202,081	217,019	226,315	231,336
113	Supplemental	Cert-Salary/Wages	6,810	6,633	9,102	6,594	8,128	8,128	8,128	8,128
119	Other	Cert Salaries	0	0	0	40	0	0	0	0
141	Noncert	Regular Sal/Wages	93,575	85,264	87,190	83,372	93,411	96,906	97,425	97,639
144	Noncertificated	Overtime	764	0	18	196	500	500	500	500
149	Noncert	Merit Incentive	900	600	800	800	2,400	2,400	2,400	2,400
Total Salaries			255,099	248,729	242,040	237,592	306,520	324,953	334,768	340,003
<i>Fringe Benefits</i>										
211	STRS - Employer's	Share	22,571	23,363	21,127	22,141	29,429	31,521	32,822	33,525
212	STRS - "Pickup"		16,785	17,248	18,124	18,207	19,158	20,051	20,753	21,104
221	SERS - Employer's	Share	13,572	12,321	12,953	11,896	13,483	13,973	14,046	14,075
241	Cert	Medical/Hospital	33,416	34,856	32,226	32,164	34,574	36,985	39,943	43,139
242	Cert	Life Insurance	453	456	453	462	684	729	757	773
249	Cert	Other Insurance Benefit	2,225	2,267	2,147	2,136	3,048	3,265	3,399	3,472
251	Noncert	Medical/Hospital	47,474	46,638	47,792	48,583	54,103	58,844	64,002	69,574
252	Noncert	Life Insurance	157	199	199	207	237	245	246	246
259	Noncert	Other Insurance Benefit	1,300	1,170	1,170	1,119	1,397	1,447	1,455	1,458
261	Certified	Workers Comp	0	857	728	578	1,074	1,150	1,197	1,223
262	Noncert	Workers Comp	0	430	401	316	492	510	512	513
Total Fringe Benefits			137,953	139,805	137,320	137,809	157,679	168,718	179,132	189,103

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 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
		<i>Purchase Services</i>								
	422	Garbage Removal/Cleaning	1,811	1,818	1,654	2,196	3,437	3,574	3,717	3,866
	423	Repairs/Maintenance Services	18,497	1,703	7,622	5,135	12,000	12,000	12,000	12,000
	425	Rentals	1,044	0	0	132	2,000	2,000	2,000	2,000
	439	Travel/Mileage/Meeting Expense	341	167	22	11	2,000	2,000	2,000	2,000
	443	Postage	0	0	140	126	200	200	200	200
		<i>Total Purchase Services</i>	<i>21,693</i>	<i>3,688</i>	<i>9,438</i>	<i>7,600</i>	<i>19,637</i>	<i>19,774</i>	<i>19,917</i>	<i>20,066</i>
		<i>Supplies and Materials</i>								
	512	Office Supplies	100	251	(140)	148	600	600	600	600
	519	Other General Supplies	1,006	0	0	633	1,243	1,243	1,243	1,243
	531	New Library Books	0	0	409	959	1,000	1,000	1,000	1,000
	542	Periodicals	99	73	0	83	100	100	100	100
	571	Land	1,676	596	1,678	4,301	3,000	3,000	3,000	3,000
	572	Buildings	10,340	10,105	9,870	16,593	30,000	30,000	30,000	30,000
	573	Equipment and Furniture	2,741	1,022	1,997	1,526	5,951	5,951	5,951	5,951
		<i>Total Materials and Supplies</i>	<i>15,962</i>	<i>12,047</i>	<i>13,814</i>	<i>24,243</i>	<i>41,894</i>	<i>41,894</i>	<i>41,894</i>	<i>41,894</i>
		<i>Capital Outlay</i>								
	640	Equipment	0	18,523	4,193	459	15,000	15,000	15,000	15,000
		<i>Other Objects</i>								
	841	Membership-Professional Organizations	275	364	384	295	400	400	400	400
		Total Support Services	430,982	423,156	407,189	407,998	541,130	570,740	591,111	606,466
		Total Expenditures and Other Financing Uses	\$3,179,766	\$3,260,218	\$3,040,777	\$3,125,327	\$3,453,746	\$3,589,060	\$3,863,920	\$3,988,502

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 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
Instruction:										
		Salaries:								
111		Regular Cert-Salary/Wages	\$1,978,344	\$2,006,319	\$1,976,775	\$2,156,650	\$2,236,997	\$2,266,072	\$2,290,308	\$2,308,047
113		Supplemental Cert-Salary/Wages	36	3,500	2,013	2,000	0	0	0	0
119		Other Cert Salaries	4,200	2,660	7,260	3,220	5,000	5,000	5,000	5,000
141		Noncert Regular Sal/Wages	104,926	95,541	100,287	104,942	121,191	129,266	130,510	131,408
142		Noncert Temp Salary/Wages	6	0	0	0	0	0	0	0
144		Noncertified Overtime	1,449	93	103	360	0	0	0	0
149		Noncert Merit Incentive	400	300	900	300	3,200	3,200	3,200	3,200
		Total Salaries	2,089,361	2,108,413	2,087,338	2,267,472	2,366,388	2,403,538	2,429,018	2,447,655
		Fringe Benefits								
211		STRS - Employer's Share	279,224	289,374	273,393	307,590	313,880	317,950	321,343	323,827
221		SERS - Employer's Share	15,261	13,504	14,907	14,986	17,415	18,545	18,719	18,845
241		Cert Medical/Hospital	359,613	340,534	326,698	365,361	393,516	424,998	458,998	495,718
242		Cert Life Insurance	4,585	4,507	4,493	4,973	5,656	5,728	5,790	5,835
249		Cert Other Insurance Benefit	26,256	26,793	27,539	30,126	32,509	32,931	33,282	33,539
251		Noncert Medical/Hospital	69,963	53,370	59,383	60,255	65,889	71,573	77,750	84,421
252		Noncert Life Insurance	256	225	245	250	318	327	329	331
259		Noncert Other Insurance Benefit	1,453	1,302	1,365	1,432	1,804	1,921	1,939	1,952
261		Certified Workers Comp	0	10,461	9,106	8,277	11,448	11,596	11,720	11,810
262		Noncert Workers Comp	0	485	461	388	635	676	683	687
		Total Fringe Benefits	756,611	740,555	717,590	793,638	843,070	886,245	930,553	976,965
		Purchase Services								
419		Other Prof/Tech Services	3,362	5,104	3,289	4,696	5,000	5,000	5,000	5,000
423		Repairs/Maintenance Services	0	979	1,373	1,127	800	800	800	800
439		Travel/Mileage/Meeting Expense	522	0	0	0	500	500	500	500
443		Postage	265	55	165	100	150	150	150	150
461		Printing and Binding	0	1,929	0	120	1,000	1,000	1,000	1,000
490		Other Purchased Services	4,937	1,149	3,608	4,456	0	0	0	0
		Total Purchase Services	9,086	9,216	8,435	10,499	7,450	7,450	7,450	7,450
		Supplies and Materials								
511		Instructional Supplies	7,374	9,634	13,540	11,492	13,605	13,605	13,605	13,605
514		Health/Hygiene Supplies	502	595	448	56	700	700	700	700
516		Software Materials	682	0	0	154	6,520	6,520	6,520	6,520
519		Other General Supplies	0	41	0	0	0	0	0	0
		Total Materials and Supplies	8,558	10,270	13,988	11,702	20,825	20,825	20,825	20,825
		Capital Outlay								
640		Equipment	7,082	4,075	963	1,579	8,500	8,500	8,500	8,500
		Total Instruction	2,870,698	2,872,529	2,828,314	3,084,890	3,246,233	3,326,558	3,396,346	3,461,395
Support Services:										
		Salaries:								
111		Regular Cert-Salary/Wages	174,459	176,148	194,476	201,356	191,729	194,066	198,340	200,550
113		Supplemental Cert-Salary/Wages	3,841	3,669	6,101	3,642	1,141	912	912	912
119		Other Cert Salaries	0	0	0	160	0	0	0	0
141		Noncert Regular Sal/Wages	99,182	90,471	94,630	101,087	100,825	103,472	104,025	104,365
142		Noncert Temp Salary/Wages	64	0	0	0	0	0	0	0
144		Noncertified Overtime	1,056	107	534	346	100	100	100	100
149		Noncert Merit Incentive	1,100	300	1,100	300	3,200	3,200	3,200	3,200
		Total Salaries	279,702	270,695	296,841	306,891	296,995	301,750	306,577	309,127
		Fringe Benefits								
211		STRS - Employer's Share	25,183	25,662	27,498	29,585	27,002	27,297	27,895	28,205
212		STRS - "Pickup"	17,112	16,975	17,829	17,665	15,660	15,959	16,598	16,945
221		SERS - Employer's Share	14,466	13,037	14,100	14,430	14,577	14,948	15,026	15,073
241		Cert Medical/Hospital	38,030	38,908	43,705	44,859	48,369	51,883	56,033	60,516
242		Cert Life Insurance	498	500	585	603	609	618	634	639
249		Cert Other Insurance Benefit	2,484	2,501	2,780	2,843	2,797	2,827	2,889	2,921
251		Noncert Medical/Hospital	46,997	48,034	49,063	49,872	54,103	58,844	64,002	69,574
252		Noncert Life Insurance	192	201	223	241	255	261	262	263
259		Noncert Other Insurance Benefit	1,378	1,235	1,286	1,383	1,510	1,548	1,556	1,561
261		Certified Workers Comp	0	952	918	783	984	996	1,017	1,029
262		Noncert Workers Comp	0	474	423	372	532	545	548	550
		Total Fringe Benefits	146,340	148,479	158,410	162,636	166,398	175,726	186,461	197,276

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 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
		<i>Purchase Services</i>								
	422	Garbage Removal/Cleaning	1,811	1,738	1,654	2,196	3,437	3,574	3,717	3,866
	423	Repairs/Maintenance Services	7,830	3,354	2,266	1,058	12,000	12,000	12,000	12,000
	425	Rentals	845	0	0	473	2,000	2,000	2,000	2,000
	439	Travel/Mileage/Meeting Expense	5,397	1,831	304	2,095	3,000	3,000	3,000	3,000
		<i>Total Purchase Services</i>	<i>15,883</i>	<i>6,923</i>	<i>4,224</i>	<i>5,822</i>	<i>20,437</i>	<i>20,574</i>	<i>20,717</i>	<i>20,866</i>
		<i>Supplies and Materials</i>								
	512	Office Supplies	202	63	0	192	300	300	300	300
	516	Software Materials	25	0	0	0	0	0	0	0
	519	Other General Supplies	1,025	660	633	856	1,700	1,700	1,700	1,700
	531	New Library Books	779	675	409	365	750	750	750	750
	542	Periodicals	17	94	0	110	100	100	100	100
	571	Land	1,825	1,131	1,446	9,494	3,000	3,000	3,000	3,000
	572	Buildings	8,614	8,172	11,805	11,469	30,000	30,000	30,000	30,000
	573	Equipment and Furniture	4,117	3,890	345	4,587	5,739	5,739	5,739	5,739
		<i>Total Materials and Supplies</i>	<i>16,604</i>	<i>14,685</i>	<i>14,638</i>	<i>27,073</i>	<i>41,589</i>	<i>41,589</i>	<i>41,589</i>	<i>41,589</i>
		<i>Capital Outlay</i>								
	640	Equipment	262	8,175	9,326	21,494	16,500	16,500	16,500	16,500
		<i>Other Objects</i>								
	841	Membership-Professional Organizations	310	599	619	619	335	335	335	335
		Total Support Services	459,101	449,556	484,058	524,535	542,254	556,475	572,179	585,693
		Total Expenditures and Other Financing Uses	\$3,329,799	\$3,322,085	\$3,312,372	\$3,609,425	\$3,788,487	\$3,883,033	\$3,968,525	\$4,047,088

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

GENERAL FUND BUDGET CENTER: ZELLERS ELEMENTARY SCHOOL - 260

			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
Function	Object	Description								
Support Services:										
<i>Purchase Services</i>										
422		Garbage Removal/Cleaning	\$1,811	\$1,738	\$1,654	\$2,100	\$2,383	\$2,478	\$2,577	\$2,681
423		Repairs/Maintenance Services	2,700	2,610	1,685	2,793	6,000	6,000	6,000	6,000
425		Rentals	0	185	0	894	1,000	1,000	1,000	1,000
Total Purchase Services			4,511	4,533	3,339	5,787	9,383	9,478	9,577	9,681
<i>Supplies and Materials</i>										
571		Land	431	351	450	3,658	2,000	2,000	2,000	2,000
572		Buildings	8,854	11,551	4,837	7,787	20,000	20,000	20,000	20,000
573		Equipment and Furniture	2,111	9,663	1,531	2,814	4,400	4,400	4,400	4,400
Total Materials and Supplies			11,396	21,565	6,818	14,259	26,400	26,400	26,400	26,400
<i>Capital Outlay</i>										
640		Equipment	321	39,570	0	55,665	5,000	5,000	5,000	5,000
Total Expenditures and Other Financing Uses			\$16,228	\$65,668	\$10,157	\$75,711	\$40,783	\$40,878	\$40,977	\$41,081

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 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
Instruction:										
<i>Salaries:</i>										
111		Regular Cert-Salary/Wages	\$0	\$0	\$488,546	\$28,653	\$0	\$0	\$0	\$0
119		Other Cert Salaries	0	0	200	0	0	0	0	0
Total Salaries			0	0	488,746	28,653	0	0	0	0
<i>Fringe Benefits</i>										
211		STRS - Employer's Share	0	0	66,144	4,533	0	0	0	0
241		Cert Medical/Hospital	0	0	32,315	2,532	0	0	0	0
242		Cert Life Insurance	0	0	582	46	0	0	0	0
249		Cert Other Insurance Benefit	0	0	6,898	401	0	0	0	0
261		Certified Workers Comp	0	0	1,410	215	0	0	0	0
Total Fringe Benefits			0	0	107,349	7,727	0	0	0	0
<i>Purchase Services</i>										
411		Instruction Services	0	0	519,880	0	0	0	0	0
Total Expenditures and Other Financing Uses			\$0	\$0	\$1,115,975	\$36,380	\$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 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
Instruction:										
<i>Salaries:</i>										
111	Regular	Cert-Salary/Wages	\$6,769,787	\$6,942,141	\$7,217,657	\$7,481,611	\$7,741,137	\$7,893,340	\$8,091,632	\$8,211,177
113	Supplemental	Cert-Salary/Wages	25,550	34,303	30,692	31,761	46,500	46,500	46,500	46,500
119	Other	Cert Salaries	16,200	12,260	21,960	12,140	20,000	20,000	20,000	20,000
141	Noncert	Regular Sal/Wages	245,657	229,420	242,284	260,653	272,572	281,992	287,551	290,483
144	Noncertificated	Overtime	3,012	570	124	137	0	0	0	0
149	Noncert	Merit Incentive	1,200	600	900	600	1,200	1,200	1,200	1,200
Total Salaries			7,061,406	7,219,294	7,513,617	7,786,902	8,081,409	8,243,032	8,446,883	8,569,360
<i>Fringe Benefits</i>										
211	STRS - Employer's	Share	959,901	1,004,444	998,582	1,091,709	1,093,069	1,114,378	1,142,138	1,158,875
221	SERS - Employer's	Share	35,615	32,411	35,934	37,108	38,328	39,647	40,425	40,836
241	Cert	Medical/Hospital	1,143,643	1,159,543	1,202,000	1,318,017	1,469,824	1,583,275	1,709,937	1,846,731
242	Cert	Life Insurance	16,212	16,265	16,357	17,044	19,543	19,926	20,430	20,730
249	Cert	Other Insurance Benefit	94,727	97,244	101,160	104,523	113,211	115,418	118,293	120,026
251	Noncert	Medical/Hospital	88,214	100,453	106,499	127,310	143,165	154,824	167,436	181,056
252	Noncert	Life Insurance	504	532	597	635	690	714	726	733
259	Noncert	Other Insurance Benefit	3,347	3,037	3,187	3,351	3,970	4,106	4,187	4,229
261	Certified	Workers Comp	0	36,492	33,173	28,484	39,866	40,643	41,655	42,266
262	Noncert	Workers Comp	0	1,358	1,163	1,123	1,398	1,446	1,474	1,489
Total Fringe Benefits			2,342,163	2,451,779	2,498,652	2,729,304	2,923,064	3,074,376	3,246,702	3,416,971
<i>Purchase Services</i>										
419	Other Prof/Tech	Services	11,655	19,239	7,125	11,698	15,000	15,000	15,000	15,000
423	Repairs/Maintenance	Services	569	228	0	0	500	500	500	500
439	Travel/Mileage/Meeting	Expense	622	0	0	0	1,000	1,000	1,000	1,000
490	Other Purchased	Services	0	5,000	0	0	0	0	0	0
Total Purchase Services			12,846	24,467	7,125	11,698	16,500	16,500	16,500	16,500
<i>Supplies and Materials</i>										
511	Instructional	Supplies	7,456	5,337	12,825	16,035	36,408	36,408	36,408	36,408
514	Health/Hygiene	Supplies	407	198	20	498	600	600	600	600
516	Software	Materials	1,440	625	885	3,138	2,200	2,200	2,200	2,200
519	Other General	Supplies	0	187	457	0	0	0	0	0
Total Materials and Supplies			9,303	6,347	14,187	19,671	39,208	39,208	39,208	39,208
<i>Capital Outlay</i>										
640	Equipment		11,100	6,010	0	32,522	17,960	17,960	17,960	17,960
Total Insutruction			9,436,818	9,707,897	10,033,581	10,580,097	11,078,141	11,391,076	11,767,253	12,059,999
Support Services:										
<i>Salaries:</i>										
111	Regular	Cert-Salary/Wages	572,175	603,025	665,123	669,856	616,682	639,866	661,103	676,110
112	Temp	Cert-Salary/Wages	0	0	1,643	0	0	0	0	0
113	Supplemental	Cert-Salary/Wages	15,944	19,124	26,039	23,524	16,218	15,823	16,056	16,284
119	Other	Cert Salaries	0	0	600	0	0	0	0	0
141	Noncert	Regular Sal/Wages	281,725	266,613	266,443	273,799	283,348	290,969	293,586	295,322
142	Noncert	Temp Salary/Wages	9	0	0	0	0	0	0	0
144	Noncertificated	Overtime	3,592	299	1,432	424	3,000	3,000	3,000	3,000
149	Noncert	Merit Incentive	800	800	1,100	900	4,800	4,800	4,800	4,800
Total Salaries			874,245	889,861	962,380	968,503	924,048	954,458	978,545	995,516
<i>Fringe Benefits</i>										
211	STRS - Employer's	Share	83,030	89,219	94,605	100,782	88,606	91,796	94,802	96,935
212	STRS - "Pickup"		43,585	48,309	47,631	47,894	49,821	52,258	53,927	54,638
221	SERS - Employer's	Share	40,966	37,715	39,694	39,010	40,761	41,828	42,194	42,437
241	Cert	Medical/Hospital	146,169	150,409	171,343	157,898	107,919	113,557	122,642	132,184
242	Cert	Life Insurance	1,661	1,776	1,921	1,965	1,991	2,069	2,135	2,180
249	Cert	Other Insurance Benefit	8,049	8,485	9,311	9,486	9,177	9,507	9,819	10,040
251	Noncert	Medical/Hospital	144,231	117,212	123,624	129,136	128,610	139,517	150,955	164,140
252	Noncert	Life Insurance	825	689	622	653	716	735	742	744
259	Noncert	Other Insurance Benefit	3,924	3,659	3,722	3,748	4,222	4,332	4,370	4,395
261	Certified	Workers Comp	0	3,303	3,177	2,685	3,231	3,348	3,458	3,535
262	Noncert	Workers Comp	0	1,398	1,192	1,028	1,486	1,526	1,539	1,548
Total Fringe Benefits			472,440	462,174	496,842	494,285	436,540	460,473	486,583	512,776

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 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
Purchase Services										
422	Garbage Removal/Cleaning		9,372	7,896	7,495	9,335	10,592	11,016	11,456	11,915
423	Repairs/Maintenance Services		9,476	8,991	13,455	8,295	12,500	12,500	12,500	12,500
425	Rentals		589	0	0	917	2,000	2,000	2,000	2,000
432	Cert Meeting Expense		275	245	281	1,128	1,000	1,000	1,000	1,000
439	Travel/Mileage/Meeting Expense		27	1,135	218	450	2,200	2,200	2,200	2,200
443	Postage		0	715	1,775	1,411	1,500	1,500	1,500	1,500
461	Printing and Binding		196	252	0	0	1,000	1,000	1,000	1,000
490	Other Purchased Services		6,058	4,710	4,860	7,109	4,800	4,800	4,800	4,800
Total Purchase Services			25,993	23,944	28,084	28,645	35,592	36,016	36,456	36,915
Supplies and Materials										
512	Office Supplies		15,483	11,985	5,571	5,855	9,600	9,600	9,600	9,600
516	Software Materials		3,170	436	62	0	500	500	500	500
519	Other General Supplies		735	340	15	1,422	3,807	3,807	3,807	3,807
531	New Library Books		0	0	0	55	500	500	500	500
571	Land		8,183	1,261	3,979	2,216	5,000	5,000	5,000	5,000
572	Buildings		36,330	17,312	28,104	49,193	60,000	60,000	60,000	60,000
573	Equipment and Furniture		7,034	2,209	2,933	4,493	10,447	10,447	10,447	10,447
Total Materials and Supplies			70,935	33,543	40,664	63,234	89,854	89,854	89,854	89,854
Capital Outlay										
640	Equipment		12,098	35,667	22,604	14,683	38,752	38,752	38,752	38,752
Other Objects										
841	Membership-Professional Organizations		1,339	1,281	1,363	964	1,500	1,500	1,500	1,500
Total Support Services			1,457,050	1,446,470	1,551,937	1,570,314	1,526,286	1,581,053	1,631,690	1,675,313
Extracurricular Activities										
Supplies and Materials										
511	Instructional Supplies		0	1,110	0	1,279	0	0	0	0
Capital Outlay										
640	Equipment		26,480	0	8,684	7,000	0	0	0	0
Total Extracurricular Activities			26,480	1,110	8,684	8,279	0	0	0	0
Total Expenditures and Other Financing Uses			\$10,920,348	\$11,155,477	\$11,594,202	\$12,158,690	\$12,604,427	\$12,972,129	\$13,398,943	\$13,735,312

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 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
Instruction:										
<i>Salaries:</i>										
111		Regular Cert-Salary/Wages	\$8,040,291	\$8,040,061	\$8,229,348	\$8,579,684	\$8,790,616	\$8,953,761	\$9,231,777	\$9,348,491
113		Supplemental Cert-Salary/Wages	36,586	40,651	37,884	39,429	42,000	42,000	42,000	42,000
119		Other Cert Salaries	20,600	14,300	28,200	16,020	25,000	25,000	25,000	25,000
141		Noncert Regular Sal/Wages	187,596	173,950	166,679	174,140	176,457	186,076	189,556	191,392
144		Noncertificated Overtime	2,650	1,004	0	330	0	0	0	0
149		Noncert Merit Incentive	500	400	200	100	2,000	2,000	2,000	2,000
Total Salaries			8,288,223	8,270,366	8,462,311	8,809,703	9,036,073	9,208,837	9,490,333	9,608,883
<i>Fringe Benefits</i>										
211		STRS - Employer's Share	1,140,525	1,163,268	1,139,161	1,252,683	1,240,066	1,262,907	1,301,829	1,318,169
221		SERS - Employer's Share	27,151	24,758	24,701	24,821	24,984	26,331	26,818	27,075
241		Cert Medical/Hospital	1,489,669	1,445,412	1,528,610	1,527,218	1,698,770	1,845,227	2,019,660	2,181,232
242		Cert Life Insurance	20,666	20,451	19,924	20,766	22,210	22,621	23,324	23,619
249		Cert Other Insurance Benefit	110,451	111,896	114,250	119,121	128,435	130,801	134,832	136,525
251		Noncert Medical/Hospital	101,467	101,908	85,160	87,529	107,255	115,835	125,103	135,110
252		Noncert Life Insurance	484	417	400	427	631	471	478	483
259		Noncert Other Insurance Benefit	2,495	2,225	2,114	2,228	2,588	2,727	2,778	2,804
261		Certified Workers Comp	0	42,307	37,772	32,673	45,227	46,060	47,480	48,075
262		Noncert Workers Comp	0	1,297	1,028	873	911	960	978	987
Total Fringe Benefits			2,892,908	2,913,939	2,953,120	3,068,339	3,271,077	3,453,940	3,683,279	3,874,079
<i>Purchase Services</i>										
419		Other Prof/Tech Services	12,465	13,987	8,379	12,664	15,000	15,000	15,000	15,000
423		Repairs/Maintenance Services	0	4,110	125	727	1,000	1,000	1,000	1,000
439		Travel/Mileage/Meeting Expense	4,334	2,641	0	157	2,000	2,000	2,000	2,000
461		Printing and Binding	0	1,096	0	0	1,000	1,000	1,000	1,000
490		Other Purchased Services	1,489	1,344	370	1,188	11,000	11,000	11,000	11,000
Total Purchase Services			18,288	23,178	8,874	14,736	30,000	30,000	30,000	30,000
<i>Supplies and Materials</i>										
511		Instructional Supplies	19,898	12,217	47,546	14,685	25,255	25,255	25,255	25,255
514		Health/Hygiene Supplies	0	0	0	873	1,500	1,500	1,500	1,500
516		Software Materials	0	0	0	5,014	0	0	0	0
519		Other General Supplies	4,791	8,245	4,995	336	2,000	2,000	2,000	2,000
523		Rebinding Textbooks	0	0	0	0	0	0	0	0
590		Other Supplies and Materials	881	0	900	0	1,500	1,500	1,500	1,500
Total Materials and Supplies			25,570	20,462	53,441	20,908	30,255	30,255	30,255	30,255
<i>Capital Outlay</i>										
640		Equipment	10,501	20,529	13,772	10,008	15,000	15,000	15,000	15,000
Total Instruction			11,235,490	11,248,474	11,491,518	11,923,694	12,382,405	12,738,032	13,248,867	13,558,217
Support Services:										
<i>Salaries:</i>										
111		Regular Cert-Salary/Wages	943,545	932,947	862,200	896,098	990,184	1,010,813	1,027,700	1,037,755
113		Supplemental Cert-Salary/Wages	49,650	43,520	45,112	34,603	36,028	35,762	35,762	35,762
119		Other Cert Salaries	0	0	200	400	0	0	0	0
141		Noncert Regular Sal/Wages	580,375	569,996	574,244	579,657	619,010	639,115	643,851	646,803
144		Noncertificated Overtime	9,343	3,222	2,490	3,994	5,000	5,000	5,000	5,000
149		Noncert Merit Incentive	4,100	3,200	3,000	2,800	6,000	6,000	6,000	6,000
162		Noncert Termination Benefit	0	0	7,332	0	0	0	0	0
169		Other Non-Certificated Compensation	1,200	0	600	0	0	0	0	0
Total Salaries			1,588,213	1,552,885	1,495,178	1,517,552	1,656,222	1,696,690	1,718,313	1,731,320
<i>Fringe Benefits</i>										
211		STRS - Employer's Share	140,103	138,779	124,515	134,660	143,670	146,521	148,885	150,292
212		STRS - "Pickup"	64,577	51,051	63,627	64,923	68,511	71,448	74,058	75,448
221		SERS - Employer's Share	85,000	81,228	85,543	83,049	88,201	91,016	91,679	92,092
241		Cert Medical/Hospital	177,762	166,759	159,905	161,793	194,656	213,457	230,534	248,977
242		Cert Life Insurance	2,880	2,602	2,533	2,650	3,127	3,202	3,265	3,301
249		Cert Other Insurance Benefit	13,815	13,699	12,603	12,992	14,880	15,175	15,420	15,566
251		Noncert Medical/Hospital	267,909	301,659	313,480	304,441	330,107	358,576	389,518	422,935
252		Noncert Life Insurance	1,218	1,352	1,348	1,381	1,573	1,615	1,624	1,631
259		Noncert Other Insurance Benefit	8,154	7,810	7,941	7,960	9,135	9,427	9,495	9,538
261		Certified Workers Comp	0	5,151	4,224	3,527	5,240	5,344	5,430	5,481
262		Noncert Workers Comp	0	3,051	2,659	2,225	3,217	3,319	3,344	3,359
Total Fringe Benefits			761,418	773,141	778,378	779,601	862,317	919,100	973,252	1,028,621

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 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
Purchase Services										
422	Garbage Removal/Cleaning		12,070	10,066	11,617	14,003	15,887	16,522	17,183	17,871
423	Repairs/Maintenance Services		37,077	14,798	25,155	25,506	26,600	26,600	26,600	26,600
425	Rentals		2,565	3,824	2,217	2,445	2,000	2,000	2,000	2,000
443	Postage		5,029	(558)	8,448	7,480	7,500	7,500	7,500	7,500
444	Postage Machine Rental		1,320	1,143	2,058	1,845	3,000	3,000	3,000	3,000
461	Printing and Binding		634	0	0	0	1,000	1,000	1,000	1,000
490	Other Purchased Services		26,506	25,283	22,897	15,232	24,500	24,500	24,500	24,500
499	Other Purchased Services		137	0	0	0	0	0	0	0
Total Purchase Services			85,338	54,556	72,392	66,511	80,487	81,122	81,783	82,471
Supplies and Materials										
512	Office Supplies		15,976	17,340	9,717	11,065	13,000	13,000	13,000	13,000
516	Software Materials		0	0	23,116	22,315	22,259	22,259	22,259	22,259
519	Other General Supplies		3,739	298	229	5,174	5,800	5,800	5,800	5,800
531	New Library Books		1,950	1,375	0	1,947	1,000	1,000	1,000	1,000
532	Replacement Library Books		0	0	0	0	500	500	500	500
542	Periodicals		0	137	137	0	350	350	350	350
571	Land		3,953	8,642	10,275	13,419	5,000	5,000	5,000	5,000
572	Buildings		43,030	30,787	43,703	60,552	60,000	60,000	60,000	60,000
573	Equipment and Furniture		13,994	10,945	32,420	36,177	38,916	38,916	38,916	38,916
Total Materials and Supplies			82,642	69,524	119,597	150,649	146,825	146,825	146,825	146,825
Capital Outlay										
640	Equipment		39,615	14,451	7,281	33,991	27,070	27,070	27,070	27,070
Other Objects										
841	Membership-Professional Organizations		0	1,475	590	1,980	1,500	1,500	1,500	1,500
889	Other Awards and Prizes		13,899	10,836	21,595	13,886	15,000	15,000	15,000	15,000
Total Other Objects			13,899	12,311	22,185	15,866	16,500	16,500	16,500	16,500
Total Support Services			2,571,125	2,476,868	2,495,011	2,564,170	2,789,421	2,887,307	2,963,743	3,032,807
Extracurricular Activities										
Supplies and Materials										
511	Instructional Supplies		0	3,000	463	5,402	0	0	0	0
Capital Outlay										
640	Equipment		27,113	10,722	12,470	14,434	15,000	15,000	15,000	15,000
Total Extracurricular Activities			27,113	13,722	12,933	19,836	15,000	15,000	15,000	15,000
Total Expenditures and Other Financing Uses			\$13,833,728	\$13,739,064	\$13,999,462	\$14,507,700	\$15,186,826	\$15,640,339	\$16,227,611	\$16,606,024

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 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
Support Services:										
<i>Salaries:</i>										
141	Noncert Regular Sal/Wages		\$481,421	\$493,844	\$607,095	\$658,051	\$691,329	\$711,281	\$721,033	\$726,254
144	Noncertificated Overtime		35,302	32,043	36,412	60,783	35,000	35,000	35,000	35,000
149	Noncert Merit Incentive		4,600	2,400	2,400	2,000	5,000	5,000	5,000	5,000
169	Other Non-Certificated Compensation		0	0	1,350	0	0	0	0	0
Total Salaries			521,323	528,287	647,257	720,834	731,329	751,281	761,033	766,254
<i>Fringe Benefits</i>										
221	SERS - Employer's Share		73,524	74,005	95,225	101,803	102,386	105,179	106,545	107,276
229	SERS - "Surcharge"		0	0	0	14	55	0	0	0
251	Noncert Medical/Hospital		127,568	125,704	154,113	172,468	174,182	189,352	205,854	223,676
252	Noncert Life Insurance		1,124	1,166	1,486	1,576	1,742	1,792	1,817	1,830
259	Noncert Other Insurance Benefit		7,400	7,481	9,085	10,120	10,604	10,893	11,035	11,111
262	Noncert Workers Comp		0	2,713	2,987	2,604	3,734	3,836	3,886	3,912
Total Fringe Benefits			209,616	211,069	262,896	288,585	292,703	311,052	329,137	347,805
<i>Purchase Services</i>										
422	Garbage Removal/Cleaning		2,414	2,231	2,209	2,807	3,177	3,871	4,027	4,187
423	Repairs/Maintenance Services		34,230	79,073	61,059	72,503	86,582	86,582	86,582	86,582
424	Property Insurance		171,156	176,305	189,371	213,091	255,697	273,596	292,747	313,240
425	Rentals		0	0	0	750	0	0	0	0
439	Travel/Mileage/Meeting Expense		2,581	2,220	278	156	380	380	380	380
441	Telephone Service		29,609	29,147	29,098	24,509	32,000	32,000	32,000	32,000
451	Electricity		1,020,901	944,855	881,301	1,023,331	1,064,264	1,106,834	1,151,107	1,197,152
452	Water and Sewage		177,739	146,768	128,050	190,758	198,388	206,323	214,576	223,159
453	Gas		185,401	157,298	173,031	173,381	180,316	187,529	195,030	202,831
Total Purchase Services			1,624,031	1,537,897	1,464,397	1,701,286	1,820,804	1,897,115	1,976,450	2,059,531
<i>Supplies and Materials</i>										
571	Land		28,631	26,414	13,702	34,189	37,660	37,660	37,660	37,660
572	Buildings		1,485	40,819	39,816	71,770	43,000	43,000	43,000	43,000
573	Equipment and Furniture		0	0	9,010	87	7,503	7,503	7,503	7,503
581	Parts-Maint/Rep Motor Vehicles		17,915	14,861	18,583	29,342	27,157	27,157	27,157	27,157
582	Fuel		456	372	0	0	300	300	300	300
583	Tires and Tubes		5,795	1,800	1,340	2,359	0	0	0	0
Total Materials and Supplies			54,282	84,266	82,451	137,747	115,620	115,620	115,620	115,620
<i>Capital Outlay</i>										
640	Equipment		660	70,801	53,168	97,908	750,000	0	0	0
<i>Other Objects</i>										
849	Other Dues and Fees		2,439	3,024	3,198	3,198	3,180	3,180	3,180	3,180
Total Expenditures and Other Financing Uses			\$2,412,351	\$2,435,344	\$2,513,367	\$2,949,558	\$3,713,636	\$3,078,248	\$3,185,420	\$3,292,390

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 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
Support Services:										
<i>Salaries:</i>										
141	Noncert Regular Sal/Wages		\$2,324,413	\$2,346,553	\$2,384,353	\$2,488,184	\$2,601,329	\$2,683,388	\$2,715,184	\$2,734,957
142	Noncert Temp Salary/Wages		88,535	77,183	68,235	53,580	100,000	100,000	100,000	100,000
144	Noncertificated Overtime		109,375	85,241	92,829	113,909	135,000	135,000	135,000	135,000
149	Noncert Merit Incentive		16,400	12,800	17,500	14,300	20,000	20,000	20,000	20,000
Total Salaries			2,538,723	2,521,777	2,562,917	2,669,973	2,856,329	2,938,388	2,970,184	2,989,957
<i>Fringe Benefits</i>										
221	SERS - Employer's Share		365,873	360,714	377,667	381,687	399,886	411,374	415,826	418,594
229	SERS - "Surcharge"		8,890	8,047	9,020	6,279	5,545	6,000	6,000	6,000
251	Noncert Medical/Hospital		846,872	842,928	821,190	804,407	845,023	913,097	990,046	1,074,836
252	Noncert Life Insurance		5,492	5,572	5,711	5,908	6,555	6,762	6,842	6,892
259	Noncert Other Insurance Benefit		35,160	34,861	34,941	36,799	41,417	42,607	43,068	43,354
262	Noncert Workers Comp		17,355	13,254	10,819	10,117	14,585	15,003	15,166	15,267
Total Fringe Benefits			1,279,642	1,265,376	1,259,348	1,245,197	1,313,011	1,394,843	1,476,948	1,564,943
<i>Supplies and Materials</i>										
572	Buildings		8,884	15,399	32,991	9,591	8,079	8,079	8,079	8,079
Total Expenditures and Other Financing Uses			\$3,827,249	\$3,802,552	\$3,855,256	\$3,924,761	\$4,177,419	\$4,341,310	\$4,455,211	\$4,562,979

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 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
Support Services:										
<i>Salaries:</i>										
141	Noncert Regular Sal/Wages		\$123,226	\$96,457	\$124,381	\$164,584	\$124,578	\$125,112	\$125,707	\$125,707
144	Noncertificated Overtime		886	436	95	598	1,000	1,000	1,000	1,000
149	Noncert Merit Incentive		0	0	400	0	1,000	1,000	1,000	1,000
Total Salaries			124,112	96,893	124,876	165,182	126,578	127,112	127,707	127,707
<i>Fringe Benefits</i>										
221	SERS - Employer's Share		17,248	13,791	18,052	23,239	17,721	17,796	17,879	17,879
229	SERS - "Surcharge"		807	7,602	3,789	4,318	6,453	4,500	4,500	4,500
251	Noncert Medical/Hospital		23,610	23,988	24,485	22,856	13,526	14,711	16,000	17,392
252	Noncert Life Insurance		76	103	108	103	312	315	317	317
259	Noncert Other Insurance Benefit		1,738	1,372	1,774	2,362	1,835	1,843	1,852	1,852
262	Noncert Workers Comp		206	551	441	555	646	649	652	652
Total Fringe Benefits			43,685	47,407	48,649	53,433	40,493	39,814	41,200	42,592
<i>Purchase Services</i>										
439	Travel/Mileage/Meeting Expense		0	0	1,005	250	1,000	1,000	1,000	1,000
<i>Supplies and Materials</i>										
519	Other General Supplies		0	230	115	0	0	0	0	0
Total Expenditures and Other Financing Uses			\$167,797	\$144,530	\$174,645	\$218,865	\$168,071	\$167,926	\$169,907	\$171,299



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:

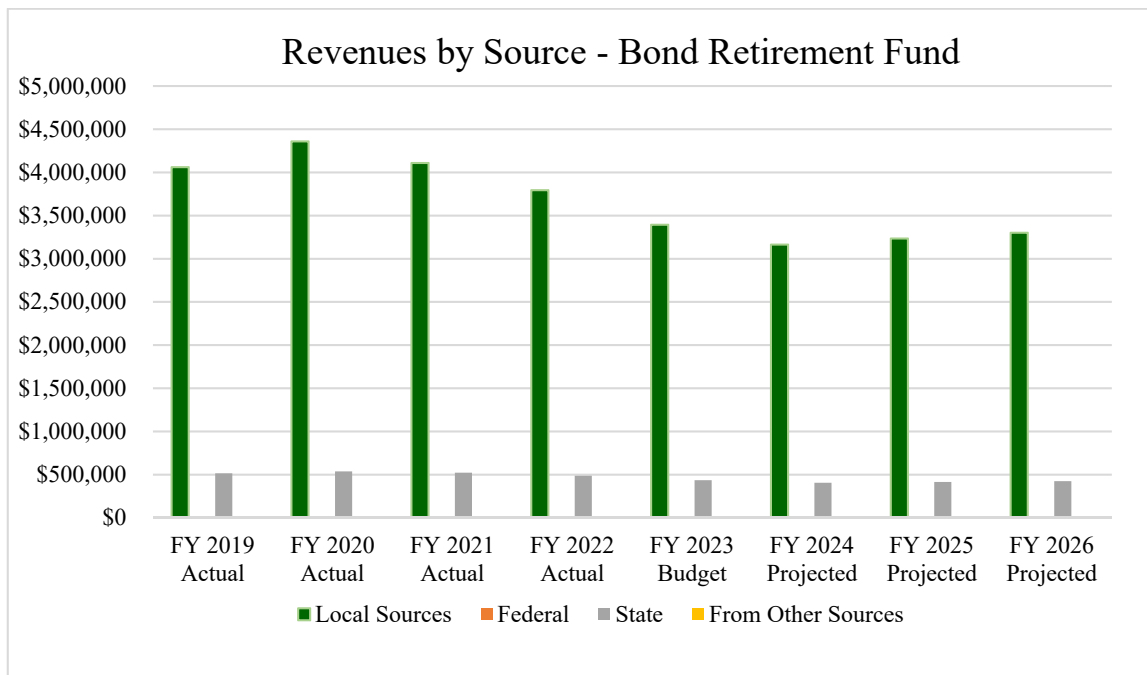
- Bond Retirement Fund

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 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:								
Taxes	\$3,960,551	\$4,269,243	\$4,108,435	\$3,793,970	\$3,394,290	\$3,163,387	\$3,235,083	\$3,300,625
Earnings on Investments	99,594	90,384	0	0	0	0	0	0
Other Local Revenues	0	0	852	0	0	0	0	0
Intergovernmental - State	514,365	537,597	521,359	487,282	435,950	406,294	415,502	423,920
From Other Sources	0	19,368	0	13,162	0	0	0	0
Total Revenues	4,574,510	4,916,592	4,630,646	4,294,414	3,830,240	3,569,681	3,650,585	3,724,545



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 consistent from year to year. However, it is projected that local sources will decline in the future years as the District has refunded outstanding debt and the amount that will need to be collected from property taxes for the outstanding debt will be reduced. From tax year 2018 to tax year 2019, the millage rate decreased from 3.0 mills to 2.8 mills, 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 is anticipated to decrease 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 2022 will be collected in collection year 2023. 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.

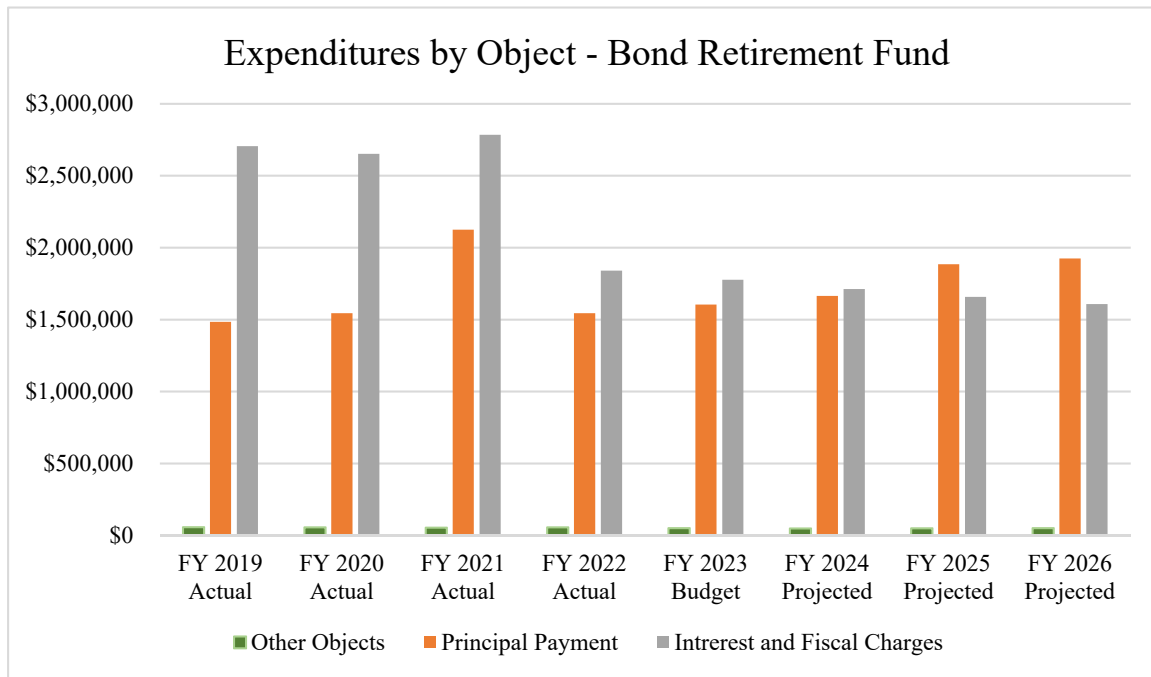
State Sources:

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 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
Expenditures:								
By Object								
Other Objects	\$57,740	\$56,682	\$54,179	\$56,435	\$50,595	\$49,191	\$50,283	\$51,281
Principal Payment	1,485,000	1,545,000	2,125,000	1,545,000	1,605,000	1,665,000	1,885,000	1,925,000
Interest and Fiscal Charges	2,705,513	2,652,638	2,784,126	1,840,700	1,777,700	1,712,300	1,658,000	1,608,125
Total Expenditures	4,248,253	4,254,320	4,963,305	3,442,135	3,433,295	3,426,491	3,593,283	3,584,406

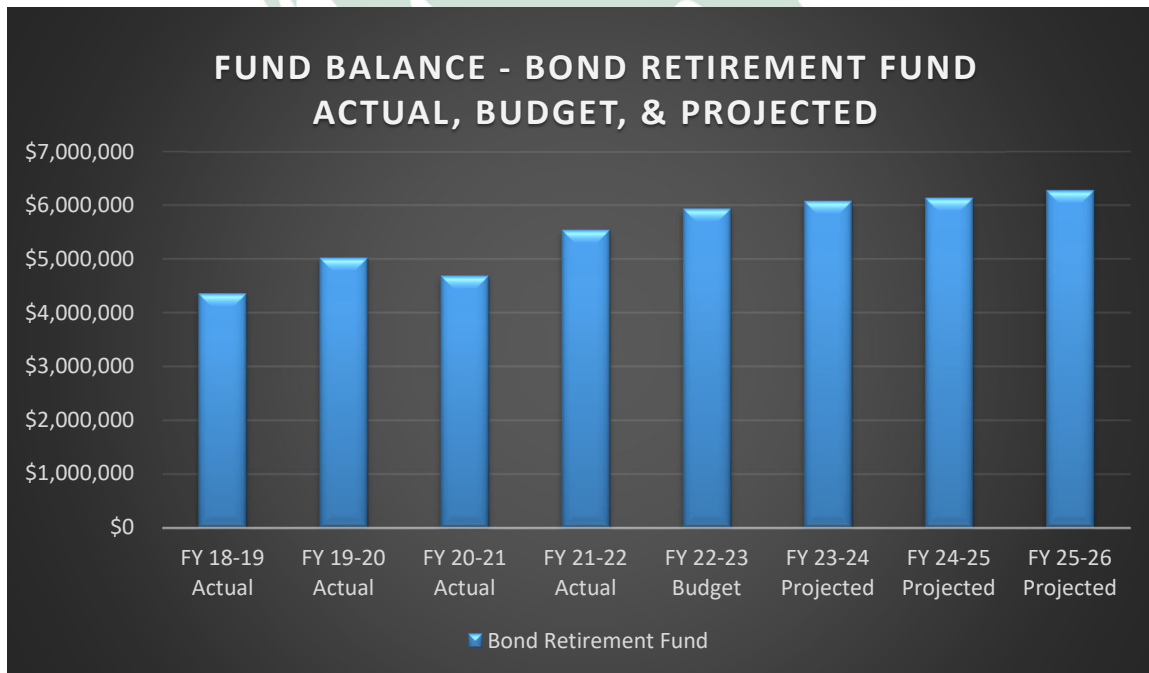


Other Objects and Other Financing Uses:

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.

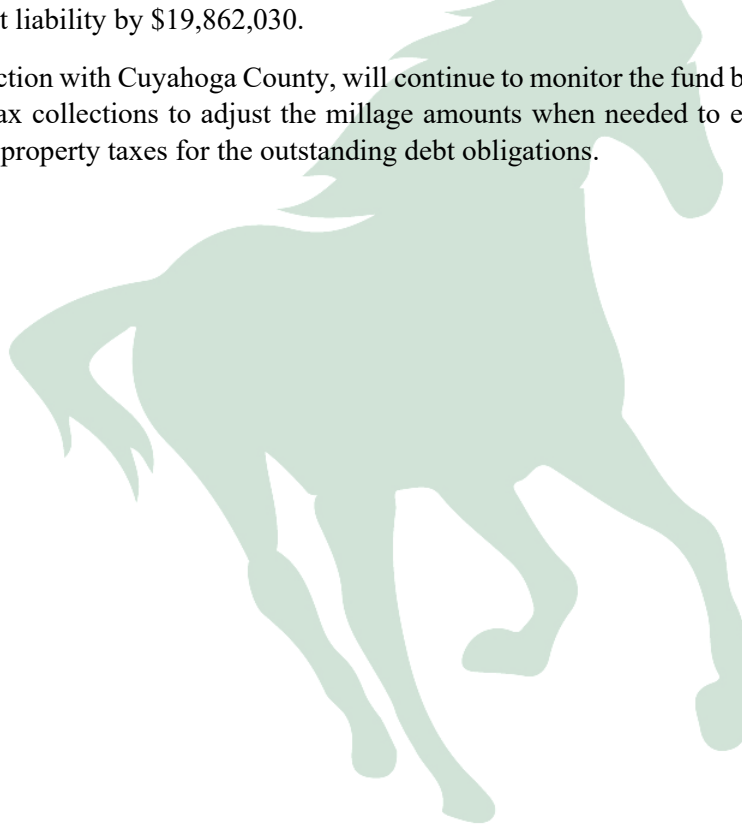


FUND BALANCE - BOND RETIREMENT FUND								
Description	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026
	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Fund Balance:								
Beginning Cash Balance	4,034,787	4,361,044	5,023,316	4,690,657	5,542,936	5,939,881	6,083,071	6,140,373
Ending Cash Balance	4,361,044	5,023,316	4,690,657	5,542,936	5,939,881	6,083,071	6,140,373	6,280,512
Year End Encumbrances	0	0	0	0	0	0	0	0
Unencumbered Fund Balance	4,361,044	5,023,316	4,690,657	5,542,936	5,939,881	6,083,071	6,140,373	6,280,512

As indicated by the charts above, the fund balance increased from FY 19 to FY 22.

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 2019 ACTUAL THROUGH PROJECTION TO FY 2026
BOND RETIREMENT FUND - LEVEL 3 FINANCIAL

Function	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:								
	Taxes	\$3,960,551	\$4,269,243	\$4,108,435	\$3,793,970	\$3,394,290	\$3,163,387	\$3,235,083	\$3,300,625
	Earnings on Investments	99,594	90,384	0	0	0	0	0	0
	Other Local Revenues	0	0	852	0	0	0	0	0
	Intergovernmental - State	514,365	537,597	521,359	487,282	435,950	406,294	415,502	423,920
Total Revenues		4,574,510	4,897,224	4,630,646	4,281,252	3,830,240	3,569,681	3,650,585	3,724,545
Support Services:									
	Other Objects	57,740	56,682	54,179	56,435	50,595	49,191	50,283	51,281
Total Support Services		57,740	56,682	54,179	56,435	50,595	49,191	50,283	51,281
Debt Service:									
	Principal Payment	1,485,000	1,545,000	2,125,000	1,545,000	1,605,000	1,665,000	1,885,000	1,925,000
	Interest and Fiscal Charges	2,705,513	2,652,638	2,784,126	1,840,700	1,777,700	1,712,300	1,658,000	1,608,125
Total Debt Service		4,190,513	4,197,638	4,909,126	3,385,700	3,382,700	3,377,300	3,543,000	3,533,125
Total Expenditures		4,248,253	4,254,320	4,963,305	3,442,135	3,433,295	3,426,491	3,593,283	3,584,406
Excess of Revenues Over / (Under) Expenditures		326,257	642,904	(332,659)	839,117	396,945	143,190	57,302	140,139
Other Financing Sources / (Uses):									
	Transfers In	0	0	0	13,162	0	0	0	0
	Refund of Prior Year Expenditure	0	19,368	0	0	0	0	0	0
Total Other Financing Sources / (Uses)		0	19,368	0	13,162	0	0	0	0
Net Change in Fund Balance		326,257	662,272	(332,659)	852,279	396,945	143,190	57,302	140,139
Cash Balance at Beginning of Fiscal Year		4,034,787	4,361,044	5,023,316	4,690,657	5,542,936	5,939,881	6,083,071	6,140,373
Cash Balance at End of Fiscal Year		4,361,044	5,023,316	4,690,657	5,542,936	5,939,881	6,083,071	6,140,373	6,280,512
Year End Encumbrances Appropriated		0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$4,361,044	\$5,023,316	\$4,690,657	\$5,542,936	\$5,939,881	\$6,083,071	\$6,140,373	\$6,280,512

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

BOND RETIREMENT FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026
TOTAL BOND RETIREMENT FUND

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:									
		Taxes	\$3,960,551	\$4,269,243	\$4,108,435	\$3,793,970	\$3,394,290	\$3,163,387	\$3,235,083	\$3,300,625
		Earnings on Investments	99,594	90,384	0	0	0	0	0	0
		Other Local Revenues	0	0	852	0	0	0	0	0
		Intergovernmental - State	514,365	537,597	521,359	487,282	435,950	406,294	415,502	423,920
Total Revenues			4,574,510	4,897,224	4,630,646	4,281,252	3,830,240	3,569,681	3,650,585	3,724,545
Support Services:										
	Other Objects									
	845	Cnty Auditors/Treas Fees	44,540	49,299	47,020	43,400	38,828	37,729	38,584	39,365
	847	Delinquent Land Taxes	13,200	6,883	6,659	12,035	10,767	10,462	10,699	10,916
	848	Bank Charges	0	500	500	1,000	1,000	1,000	1,000	1,000
		Total Other Objects	57,740	56,682	54,179	56,435	50,595	49,191	50,283	51,281
Total Support Services			57,740	56,682	54,179	56,435	50,595	49,191	50,283	51,281
Debt Service:										
	Other Objects									
	811	Serial Bonds - Principal	1,485,000	1,545,000	2,125,000	1,545,000	1,605,000	1,665,000	1,885,000	1,925,000
	821	Serial Bonds - Interest	2,705,513	2,652,638	1,484,126	1,840,700	1,777,700	1,712,300	1,658,000	1,608,125
	831	Payments to Escrow Agents	0	0	1,300,000	0	0	0	0	0
		Total Other Objects	4,190,513	4,197,638	4,909,126	3,385,700	3,382,700	3,377,300	3,543,000	3,533,125
Total Debt Service			4,190,513	4,197,638	4,909,126	3,385,700	3,382,700	3,377,300	3,543,000	3,533,125
Total Expenditures			4,248,253	4,254,320	4,963,305	3,442,135	3,433,295	3,426,491	3,593,283	3,584,406
Excess of Revenues Over / (Under) Expenditures			326,257	642,904	(332,659)	839,117	396,945	143,190	57,302	140,139
Other Financing Sources / (Uses):										
	Other Financing Uses									
	911	Transfers In	0	0	0	13,162	0	0	0	0
	930	Refund of Prior Year Receipt	0	19,368	0	0	0	0	0	0
Total Other Financing Sources / (Uses)			0	19,368	0	13,162	0	0	0	0
Net Change in Fund Balance			326,257	662,272	(332,659)	852,279	396,945	143,190	57,302	140,139
Cash Balance at Beginning of Fiscal Year			4,034,787	4,361,044	5,023,316	4,690,657	5,542,936	5,939,881	6,083,071	6,140,373
Cash Balance at End of Fiscal Year			4,361,044	5,023,316	4,690,657	5,542,936	5,939,881	6,083,071	6,140,373	6,280,512
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$4,361,044	\$5,023,316	\$4,690,657	\$5,542,936	\$5,939,881	\$6,083,071	\$6,140,373	\$6,280,512

CAPITAL PROJECTS FUNDS SECTION

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

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

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

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

- Permanent Improvement Fund
- Building Fund

For a long-range capital improvement plan, the Board Facilities Development Committee (BFDC) developed a 30 year Strategic Plan for the District's facilities. The BFDC presented the plan to the Board of Education in February of 2016 which was recognized by the Board of Education as a fluid document that will need to be reviewed periodically depending on need and enrollment fluctuations. ***The document was last reviewed by the Committee and presented to the Board in December of 2021, with the recommendation for the Board to engage with a vendor to complete an enrollment projection and subdivision yield analysis.*** The updated enrollment analysis will allow the Committee to investigate a comprehensive building project to replace buildings as the cost of the below capital improvement plans is becoming no longer fiscally responsible for existing facilities. 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 is expected by the end of calendar year 2023.***

Board Facilities Development Committee (BFDC)
30 Year Strategic Plan

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

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

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

Background: The committee was formed primarily to give citizens' perspective to the Board and administration as the population in Strongsville is aging and enrollment declining. In 2014 the community meetings were held as committee had recommended closing two elementary schools. The decision to close elementary schools was based on several factors including but not limited to, student enrollment, age of facility, evolving student learning methods, and utilization. Based on data analyzed by committee, the goal was to have optimal utilization of classroom space while keeping student education the primary focus. Student accessibility to elementary school is considered and goal of the committee is to have students attend elementary schools fairly close to their residences unless special circumstances dictate otherwise. The creation of this plan is a partnership between citizens, Board, and Administration.

Schools Facilities:

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

District Enrollment Projections (as of February 2016):

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

*Placeholder of 50 kindergarten students

**Placeholder of 75 Kindergarten Students

Student Enrollment (projected):

Year 2020 are used

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

*Placeholder of 50 kindergarten students

**Placeholder of 75 Kindergarten Students

Ohio Facilities Construction Commission 2012 Report:

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

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

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

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

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

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

**Determine plan for retaining or selling district property

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

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



PERMANENT IMPROVEMENT FUND

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

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

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

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

- Permanent Improvement Fund
- Proceeds From Drake Elementary Sale

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

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

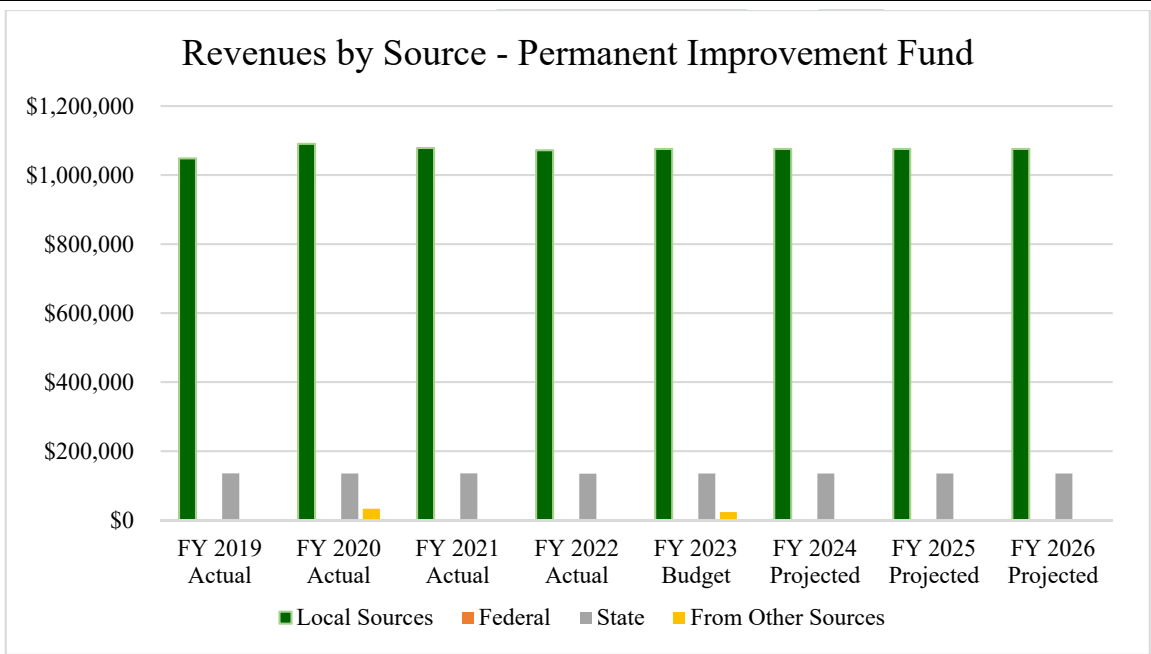
Project	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Asphalt Maintenance	\$125,000	\$101,631	\$101,631	\$101,581	\$100,000
Bus Purchases	300,000	300,000	300,000	300,000	300,000
Muraski Elementary Debt Payments	272,044	275,494	269,019	271,419	268,519
Copiers Project	61,197	0	0	0	0
County Fees	15,000	15,000	15,000	15,000	15,000
Glass/Windows	0	15,000	0	15,000	0
GPS	31,407	31,407	31,407	0	31,407
Roofing	303,000	0	360,000	0	400,000
Vehicles	55,000	55,000	55,000	55,000	55,000
Total	\$1,162,648	\$793,532	\$1,132,057	\$758,000	\$1,169,926

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 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:								
Taxes	\$1,027,351	\$1,070,099	\$1,078,349	\$1,071,664	\$1,075,790	\$1,075,790	\$1,075,790	\$1,075,790
Earnings on Investments	20,739	20,309	0	0	0	0	0	0
Intergovernmental - State	135,666	135,253	135,605	134,879	135,398	135,398	135,398	135,398
From Other Sources	445	33,221	2,000	0	23,716	0	0	0
Total Revenues	1,184,201	1,258,882	1,215,954	1,206,543	1,234,904	1,211,188	1,211,188	1,211,188



Local Sources:

Local sources are the largest component of revenues as they make up 87.1% 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 87.1% of all revenues. Tax revenues are based on a 1 mill level permanent improvement levy.

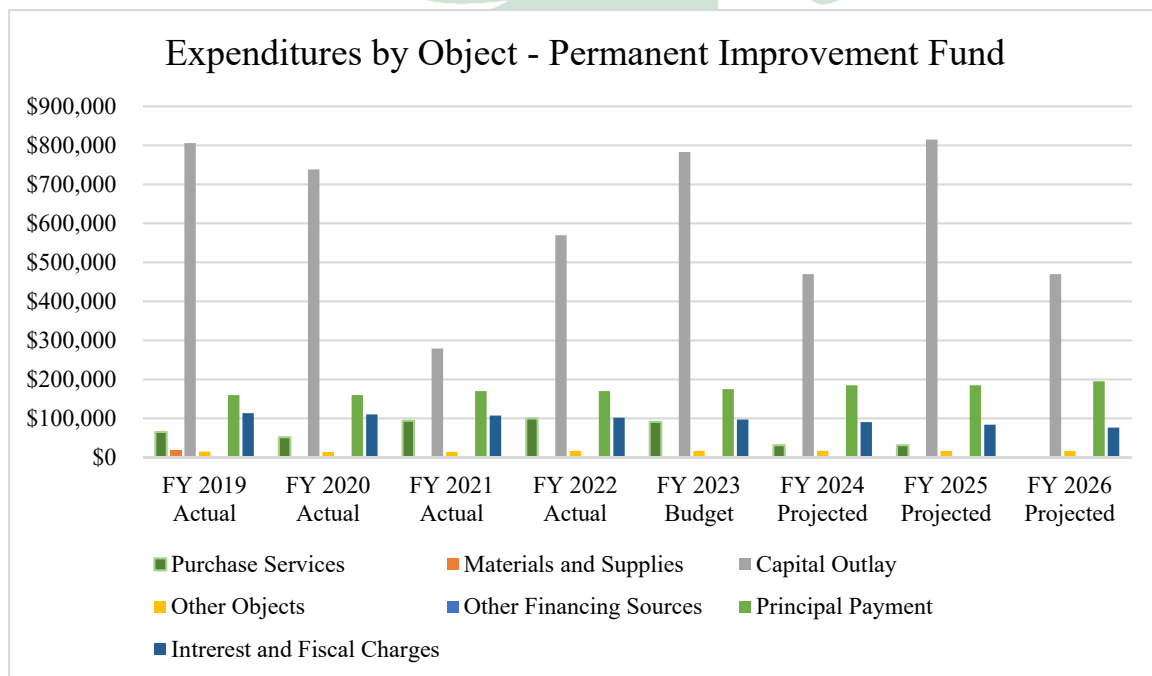
State Sources:

Revenues from State sources make up 11.0% of the bond retirement revenue. State sources are made up property tax allocations from the State of Ohio.

Expenditures:

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

EXPENDITURES BY OBJECT - PERMANENT IMPROVEMENT FUND								
Description	Fiscal Year 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
Expenditures: By Object								
Purchase Services	\$65,408	\$51,685	\$93,835	\$99,795	\$91,023	\$31,457	\$31,457	\$0
Materials and Supplies	19,063	0	0	0	0	0	0	0
Capital Outlay	805,857	738,375	279,241	569,759	783,000	470,000	815,000	470,000
Other Objects	14,983	14,080	14,128	16,583	16,581	16,581	16,581	16,581
Principal Payment	160,000	160,000	170,000	170,000	175,000	185,000	185,000	195,000
Interest and Fiscal Charges	113,319	110,319	107,319	102,219	97,044	90,494	84,019	76,419
Total Expenditures	1,178,630	1,074,459	664,523	958,356	1,162,648	793,532	1,132,057	758,000



Purchase Services, Materials & Supplies, Capital Outlay:

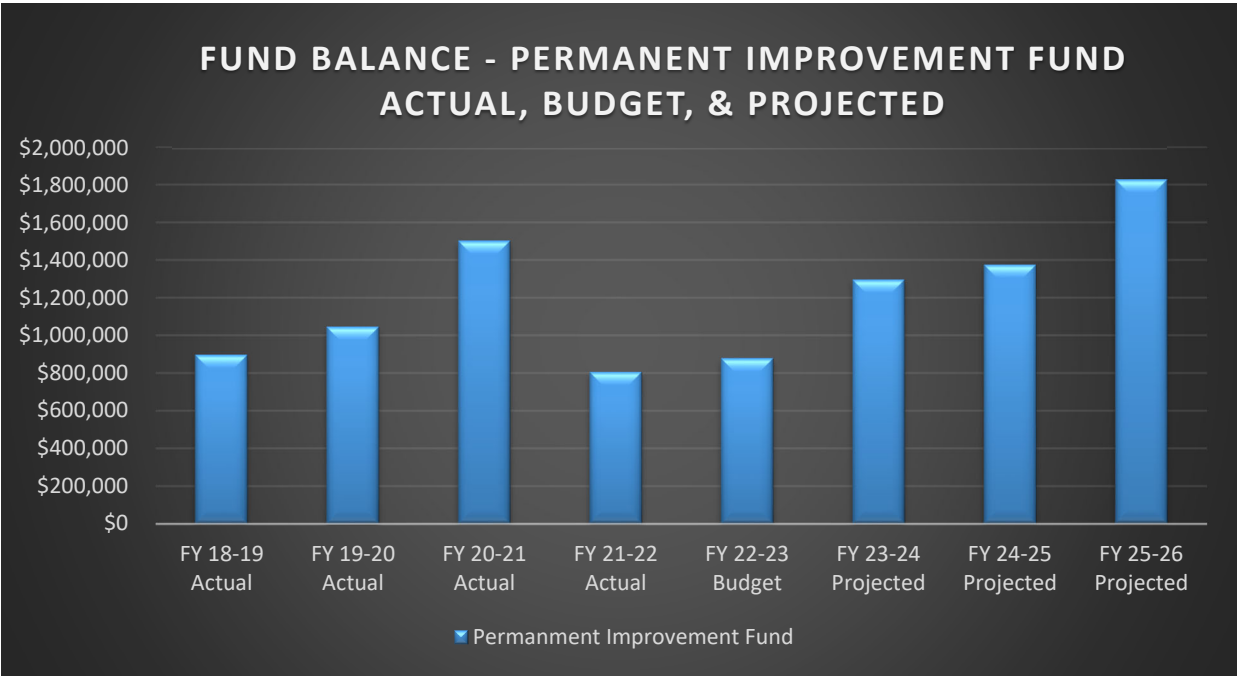
As indicated on the graphs above, capital outlay is largest expenditure object for the permanent improvement fund as this fund is primarily used for building improvements.

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 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
Fund Balance:								
Beginning Cash Balance	1,044,426	1,049,997	1,234,420	1,785,851	2,134,694	2,206,950	2,624,606	2,703,737
Ending Cash Balance	1,049,997	1,234,420	1,785,851	2,134,694	2,206,950	2,624,606	2,703,737	3,156,925
Year End Encumbrances	151,559	187,756	282,576	1,327,713	1,327,713	1,327,713	1,327,713	1,327,713
Unencumbered Fund Balance	898,438	1,046,664	1,503,275	806,981	879,237	1,296,893	1,376,024	1,829,212

As indicated by the charts above, the fund balance has decreased slightly from 2019 through 2022. 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 2019 ACTUAL THROUGH PROJECTION TO FY 2026
PERMANENT IMPROVEMENT FUND - LEVEL 3 FINANCIAL

Function	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:								
	Taxes	\$1,027,351	\$1,070,099	\$1,078,349	\$1,071,664	\$1,075,790	\$1,075,790	\$1,075,790	\$1,075,790
	Earnings on Investments	20,739	20,309	0	0	0	0	0	0
	Intergovernmental - State	135,666	135,253	135,605	134,879	135,398	135,398	135,398	135,398
Total Revenues		1,183,756	1,225,661	1,213,954	1,206,543	1,211,188	1,211,188	1,211,188	1,211,188
Support Services:									
	Purchase Services	65,408	51,685	93,835	99,795	91,023	31,457	31,457	0
	Materials and Supplies	19,063	0	0	0	0	0	0	0
	Capital Outlay	805,857	738,375	279,241	569,759	783,000	470,000	815,000	470,000
	Other Objects	14,983	14,080	14,128	16,583	16,581	16,581	16,581	16,581
Total Support Services		905,311	804,140	387,204	686,137	890,604	518,038	863,038	486,581
Debt Service:									
	Principal Payment	160,000	160,000	170,000	170,000	175,000	185,000	185,000	195,000
	Interest and Fiscal Charges	113,319	110,319	107,319	102,219	97,044	90,494	84,019	76,419
Total Debt Service		273,319	270,319	277,319	272,219	272,044	275,494	269,019	271,419
Total Expenditures		1,178,630	1,074,459	664,523	958,356	1,162,648	793,532	1,132,057	758,000
Excess of Revenues Over / (Under) Expenditures		5,126	151,202	549,431	248,187	48,540	417,656	79,131	453,188
Other Financing Sources / (Uses):									
	Transfers In	0	0	0	100,656	0	0	0	0
	Refund of Prior Year Expenditure	445	33,221	2,000	0	23,716	0	0	0
Total Other Financing Sources / (Uses)		445	33,221	2,000	100,656	23,716	0	0	0
Net Change in Fund Balance		5,571	184,423	551,431	348,843	72,256	417,656	79,131	453,188
Cash Balance at Beginning of Fiscal Year		1,044,426	1,049,997	1,234,420	1,785,851	2,134,694	2,206,950	2,624,606	2,703,737
Cash Balance at End of Fiscal Year		1,049,997	1,234,420	1,785,851	2,134,694	2,206,950	2,624,606	2,703,737	3,156,925
Year End Encumbrances Appropriated		151,559	187,756	282,576	1,327,713	1,327,713	1,327,713	1,327,713	1,327,713
Unencumbered Fund Balance at End of Fiscal Year		\$898,438	\$1,046,664	\$1,503,275	\$806,981	\$879,237	\$1,296,893	\$1,376,024	\$1,829,212

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

TOTAL PERMANENT IMPROVEMENT FUND

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:								
		Taxes	\$1,027,351	\$1,070,099	\$1,078,349	\$1,071,664	\$1,075,790	\$1,075,790	\$1,075,790	\$1,075,790
		Earnings on Investments	20,739	20,309	0	0	0	0	0	0
		Intergovernmental - State	135,666	135,253	135,605	134,879	135,398	135,398	135,398	135,398
Total Revenues			1,183,756	1,225,661	1,213,954	1,206,543	1,211,188	1,211,188	1,211,188	1,211,188
Support Services:										
		Purchase Services								
	417	Statistical Services	35,728	5,600	0	0	0	0	0	0
	426	Lease Purchase, Agreements	29,680	46,085	93,835	99,795	91,023	31,457	31,457	0
		Total Purchase Services	65,408	51,685	93,835	99,795	91,023	31,457	31,457	0
		Supplies and Materials								
	570	Sup/Mat. Oper/Maint/Repair	19,063	0	0	0	0	0	0	0
		Capital Outlay								
	620	Building Improvements	202,383	71,849	108,580	236,583	428,000	115,000	460,000	115,000
	640	Equipment	603,474	666,526	170,661	333,176	355,000	355,000	355,000	355,000
		Total Equipment	805,857	738,375	279,241	569,759	783,000	470,000	815,000	470,000
		Other Objects								
	845	Cnty Auditors/Treas Fees	11,578	12,357	12,347	12,230	12,230	12,230	12,230	12,230
	847	Delinquent Land Taxes	3,405	1,723	1,781	3,453	3,451	3,451	3,451	3,451
		Total Other Objects	14,983	14,080	14,128	16,583	16,581	16,581	16,581	16,581
Total Support Services			905,311	804,140	387,204	686,137	890,604	518,038	863,038	486,581
Debt Service:										
		Other Objects								
	811	Serial Bonds - Principal	160,000	160,000	170,000	170,000	175,000	185,000	185,000	195,000
	821	Serial Bonds	113,319	110,319	107,319	102,219	97,044	90,494	84,019	76,419
		Total Other Objects	273,319	270,319	277,319	272,219	272,044	275,494	269,019	271,419
Total Debt Service			273,319	270,319	277,319	272,219	272,044	275,494	269,019	271,419
Total Expenditures			1,178,630	1,074,459	664,523	958,356	1,162,648	793,532	1,132,057	758,000
Excess of Revenues Over / (Under) Expenditures			5,126	151,202	549,431	248,187	48,540	417,656	79,131	453,188
Other Financing Sources / (Uses):										
		Other Financing Uses								
	911	Transfers In	0	0	0	100,656	0	0	0	0
	930	Refund of Prior Year Receipt	445	33,221	2,000	0	23,716	0	0	0
Total Other Financing Sources / (Uses)			445	33,221	2,000	100,656	23,716	0	0	0
Net Change in Fund Balance			5,571	184,423	551,431	348,843	72,256	417,656	79,131	453,188
Cash Balance at Beginning of Fiscal Year			1,044,426	1,049,997	1,234,420	1,785,851	2,134,694	2,206,950	2,624,606	2,703,737
Cash Balance at End of Fiscal Year			1,049,997	1,234,420	1,785,851	2,134,694	2,206,950	2,624,606	2,703,737	3,156,925
Year End Encumbrances Appropriated			151,559	187,756	282,576	1,327,713	1,327,713	1,327,713	1,327,713	1,327,713
Unencumbered Fund Balance at End of Fiscal Year			\$898,438	\$1,046,664	\$1,503,275	\$806,981	\$879,237	\$1,296,893	\$1,376,024	\$1,829,212

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

PERMANENT IMPROVEMENT FUND BUDGET CENTER: PERMANENT IMPROVEMENT FUND

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:								
		Taxes	\$1,027,351	\$1,070,099	\$1,078,349	\$1,071,664	\$1,075,790	\$1,075,790	\$1,075,790	\$1,075,790
		Earnings on Investments	20,739	20,309	0	0	0	0	0	0
		Intergovernmental - State	135,666	135,253	135,605	134,879	135,398	135,398	135,398	135,398
Total Revenues			1,183,756	1,225,661	1,213,954	1,206,543	1,211,188	1,211,188	1,211,188	1,211,188
Support Services:										
		Purchase Services								
	417	Statistical Services	35,728	5,600	0	0	0	0	0	0
	426	Lease Purchase, Agreements	29,680	46,085	93,835	99,795	91,023	31,457	31,457	0
		Total Purchase Services	65,408	51,685	93,835	99,795	91,023	31,457	31,457	0
		Supplies and Materials								
	570	Sup/Mat. Oper/Maint/Repair	19,063	0	0	0	0	0	0	0
		Capital Outlay								
	620	Building Improvements	3,867	71,849	108,580	236,583	428,000	115,000	460,000	115,000
	640	Equipment	603,474	666,526	170,661	333,176	355,000	355,000	355,000	355,000
		Total Equipment	607,341	738,375	279,241	569,759	783,000	470,000	815,000	470,000
		Other Objects								
	845	Cnty Auditors/Treas Fees	11,578	12,357	12,347	12,230	12,230	12,230	12,230	12,230
	847	Delinquent Land Taxes	3,405	1,723	1,781	3,453	3,451	3,451	3,451	3,451
	848	Bank Charges	0	0	0	900	900	900	900	900
		Total Other Objects	14,983	14,080	14,128	16,583	16,581	16,581	16,581	16,581
Total Support Services			706,795	804,140	387,204	686,137	890,604	518,038	863,038	486,581
Debt Service:										
		Other Objects								
	811	Serial Bonds - Principal	160,000	160,000	170,000	170,000	175,000	185,000	185,000	195,000
	821	Serial Bonds - Interest	113,319	110,319	107,319	102,219	97,044	90,494	84,019	76,419
Total Debt Service			273,319	270,319	277,319	272,219	272,044	275,494	269,019	271,419
Total Expenditures			980,114	1,074,459	664,523	958,356	1,162,648	793,532	1,132,057	758,000
Excess of Revenues Over / (Under) Expenditures			203,642	151,202	549,431	248,187	48,540	417,656	79,131	453,188
Other Financing Sources / (Uses):										
		Other Financing Uses								
	911	Transfers In	0	0	0	100,656	0	0	0	0
	930	Refund of Prior Year Expenditure	445	33,221	2,000	0	23,716	0	0	0
Total Other Financing Sources / (Uses)			445	33,221	2,000	100,656	23,716	0	0	0
Net Change in Fund Balance			204,087	184,423	551,431	348,843	72,256	417,656	79,131	453,188
Cash Balance at Beginning of Fiscal Year			845,910	1,049,997	1,234,420	1,785,851	2,134,694	2,206,950	2,624,606	2,703,737
Cash Balance at End of Fiscal Year			1,049,997	1,234,420	1,785,851	2,134,694	2,206,950	2,624,606	2,703,737	3,156,925
Year End Encumbrances Appropriated			151,559	187,756	282,576	1,327,713	1,327,713	1,327,713	1,327,713	1,327,713
Unencumbered Fund Balance at End of Fiscal Year			\$898,438	\$1,046,664	\$1,503,275	\$806,981	\$879,237	\$1,296,893	\$1,376,024	\$1,829,212

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

PERMANENT IMPROVEMENT FUND BUDGET CENTER: PROCEEDS FROM DRAKE ELEMENTARY SALE

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:									
		Other Local Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	0	0	0	0	0	0	0
Support Services:										
	Capital Outlay									
	620	Building Improvements	198,516	0	0	0	0	0	0	0
Net Change in Fund Balance			(198,516)	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			198,516	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

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 23 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
<i>Total Demolition and Abatement</i>	<i>0</i>	<i>1,483,180</i>	<i>1,483,180</i>	<i>0</i>
Total	\$81,000,000	\$81,792,592	\$81,784,181	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026
BUILDING FUND - LEVEL 3 FINANCIAL

Function	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:								
	Earnings on Investments	\$25,769	\$14,254	\$1,113	\$1,906	\$8,000	\$8,000	\$5,000	\$2,500
	Other Local Revenues	195,707	94,556	122,581	29,500	25,000	25,000	25,000	25,000
Total Revenues		221,476	108,810	123,694	31,406	33,000	33,000	30,000	27,500
Facilities Acquisition and Construction:									
	Purchase Services	145,657	4,065	0	0	0	0	0	0
	Capital Outlay	1,483,479	171,400	354,781	0	0	0	0	0
Total Facilities Acquisition and Construction		1,629,136	175,465	354,781	0	0	0	0	0
Total Expenditures		1,629,136	175,465	354,781	0	0	0	0	0
Excess of Revenues Over / (Under) Expenditures		(1,407,660)	(66,655)	(231,087)	31,406	33,000	33,000	30,000	27,500
Other Financing Sources / (Uses):									
	Transfers Out	0	0	0	(13,162)	0	0	0	0
	Transfers In	116,981	57,434	56,697	55,934	55,144	54,327	53,481	52,605
Total Other Financing Sources / (Uses)		116,981	57,434	56,697	42,772	55,144	54,327	53,481	52,605
Net Change in Fund Balance		(1,290,679)	(9,221)	(174,390)	74,178	88,144	87,327	83,481	80,105
	Cash Balance at Beginning of Fiscal Year	2,142,353	851,674	842,453	668,063	742,241	830,385	917,712	1,001,193
	Cash Balance at End of Fiscal Year	851,674	842,453	668,063	742,241	830,385	917,712	1,001,193	1,081,298
	Year End Encumbrances Appropriated	41,212	344,202	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$810,462	\$498,251	\$668,063	\$742,241	\$830,385	\$917,712	\$1,001,193	\$1,081,298

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

TOTAL BUILDING FUND

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:								
Earnings on Investments	\$25,769	\$14,254	\$1,113	\$1,906	\$8,000	\$8,000	\$5,000	\$2,500
Other Local Revenues	195,707	94,556	122,581	29,500	25,000	25,000	25,000	25,000
Total Revenues	221,476	108,810	123,694	31,406	33,000	33,000	30,000	27,500
Facilities Acquisition and Construction:								
Purchase Services								
410 Professional Services	145,657	4,065	0	0	0	0	0	0
Capital Outlay								
620 Building Improvements	877,494	4,148	0	0	0	0	0	0
630 Improvements Other Than Buildings	605,985	167,252	354,781	0	0	0	0	0
Total Capital Outlay	1,483,479	171,400	354,781	0	0	0	0	0
Total Facilities Acquisition and Construction	1,629,136	175,465	354,781	0	0	0	0	0
Total Expenditures	1,629,136	175,465	354,781	0	0	0	0	0
Excess of Revenues Over / (Under) Expenditures	(1,407,660)	(66,655)	(231,087)	31,406	33,000	33,000	30,000	27,500
Other Financing Sources / (Uses):								
Other Financing Uses								
910 Transfers Out	0	0	0	(13,162)	0	0	0	0
911 Transfers In	116,981	57,434	56,697	55,934	55,144	54,327	53,481	52,605
Total Other Financing Sources / (Uses)	116,981	57,434	56,697	42,772	55,144	54,327	53,481	52,605
Net Change in Fund Balance	(1,290,679)	(9,221)	(174,390)	74,178	88,144	87,327	83,481	80,105
Cash Balance at Beginning of Fiscal Year	2,142,353	851,674	842,453	668,063	742,241	830,385	917,712	1,001,193
Cash Balance at End of Fiscal Year	851,674	842,453	668,063	742,241	830,385	917,712	1,001,193	1,081,298
Year End Encumbrances Appropriated	41,212	344,202	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$810,462	\$498,251	\$668,063	\$742,241	\$830,385	\$917,712	\$1,001,193	\$1,081,298

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

BUILDING FUND BUDGET CENTER: CONSTRUCTION FUND - 0000

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:									
		Earnings on Investments	\$20,538	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Other Local Revenues	0	(216,274)	0	0	0	0	0	0
Total Revenues			20,538	(216,274)	0	0	0	0	0	0
Facilities Acquisition and Construction:										
	Purchase Services									
	410	Professional Services	81,075	0	0	0	0	0	0	0
	Capital Outlay									
	630	Improvements Other Than Buildings	0	0	0	0	0	0	0	0
Total Expenditures			81,075	0	0	0	0	0	0	0
Net Change in Fund Balance			(60,537)	(216,274)	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			276,811	216,274	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			216,274	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			\$216,274	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

BUILDING FUND BUDGET CENTER: CONSTRUCTION LFI - 9914

			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
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Earnings on Investments	\$0	\$8,154	\$201	\$4	\$0	\$0	\$0	\$0
		Other Local Revenues	202,510	216,274	0	0	0	0	0	0
Total Revenues			202,510	224,428	201	4	0	0	0	0
Support Services:										
	Purchase Services									
	410	Professional Services	0	0	0	0	0	0	0	0
Total Support Services			0	0	0	0	0	0	0	0
Facilities Acquisition and Construction:										
	Purchase Services									
	410	Professional Services	64,582	4,065	0	0	0	0	0	0
	Capital Outlay									
	620	Building Improvements	877,494	4,148	0	0	0	0	0	0
	630	Improvements Other Than Buildings	605,985	167,252	335,791	0	0	0	0	0
	Total Capital Outlay		1,483,479	171,400	335,791	0	0	0	0	0
Total Facilities Acquisition and Construction			1,548,061	175,465	335,791	0	0	0	0	0
Total Expenditures			1,548,061	175,465	335,791	0	0	0	0	0
Excess of Revenues Over / (Under) Expenditures			(1,345,551)	48,963	(335,590)	4	0	0	0	0
Other Financing Sources / (Uses):										
	Other Financing Uses									
	910	Transfers Out	0	0	0	(13,162)	0	0	0	0
Total Other Financing Sources / (Uses)			0	0	0	(13,162)	0	0	0	0
Net Change in Fund Balance			(1,345,551)	48,963	(335,590)	(13,158)	0	0	0	0
Cash Balance at Beginning of Fiscal Year			1,645,336	299,785	348,748	13,158	0	0	0	0
Cash Balance at End of Fiscal Year			299,785	348,748	13,158	0	0	0	0	0
Year End Encumbrances Appropriated			41,212	344,202	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$258,573	\$4,546	\$13,158	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

BUILDING FUND BUDGET CENTER: EXCELLENCE IN ATHLETICS - 9953

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:									
		Earnings on Investments	\$5,231	\$6,100	\$912	\$1,902	\$8,000	\$8,000	\$5,000	\$2,500
		Other Local Revenues	(6,803)	94,556	122,581	29,500	25,000	25,000	25,000	25,000
Total Revenues			(1,572)	100,656	123,493	31,402	33,000	33,000	30,000	27,500
Facilities Acquisition and Construction:										
	Capital Outlay									
	630	Improvements Other Than Buildings	0	0	18,990	0	0	0	0	0
Total Expenditures			0	0	18,990	0	0	0	0	0
Excess of Revenues Over / (Under) Expenditures			(1,572)	100,656	104,503	31,402	33,000	33,000	30,000	27,500
Other Financing Sources / (Uses):										
	Other Financing Uses									
	911	Transfers In	116,981	57,434	56,697	55,934	55,144	54,327	53,481	52,605
Total Other Financing Sources / (Uses)			116,981	57,434	56,697	55,934	55,144	54,327	53,481	52,605
Net Change in Fund Balance			115,409	158,090	161,200	87,336	88,144	87,327	83,481	80,105
Cash Balance at Beginning of Fiscal Year			220,206	335,615	493,705	654,905	742,241	830,385	917,712	1,001,193
Cash Balance at End of Fiscal Year			335,615	493,705	654,905	742,241	830,385	917,712	1,001,193	1,081,298
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$335,615	\$493,705	\$654,905	\$742,241	\$830,385	\$917,712	\$1,001,193	\$1,081,298



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:

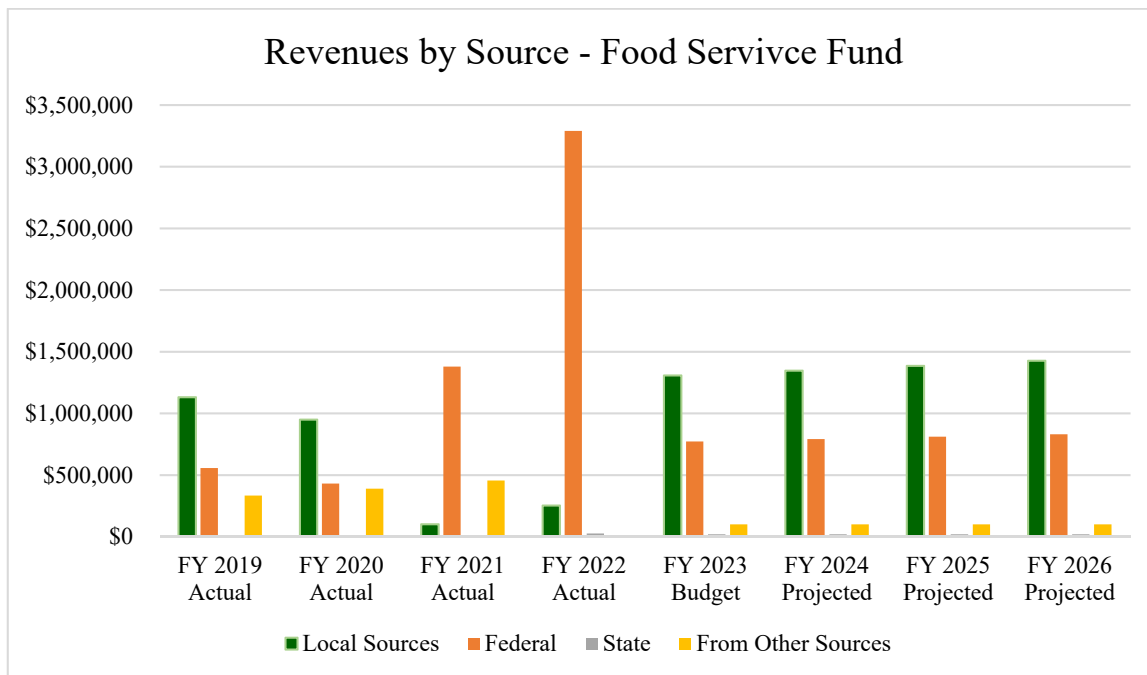
- Food Service Fund

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 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:								
Food Services	\$1,099,608	\$900,937	\$100,060	\$241,700	\$1,287,000	\$1,325,610	\$1,365,378	\$1,406,340
Other Local Revenues	31,502	48,974	436	11,664	20,634	20,634	20,634	20,634
Intergovernmental - Federal	557,313	430,635	1,379,642	3,290,068	771,991	791,291	811,073	831,350
Intergovernmental - State	10,044	9,784	10,227	26,856	20,000	20,000	20,000	20,000
From Other Sources	333,445	390,364	455,783	1	100,000	100,000	100,000	100,000
Total Revenues	2,031,912	1,780,694	1,946,148	3,570,289	2,199,625	2,257,535	2,317,085	2,378,324



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:

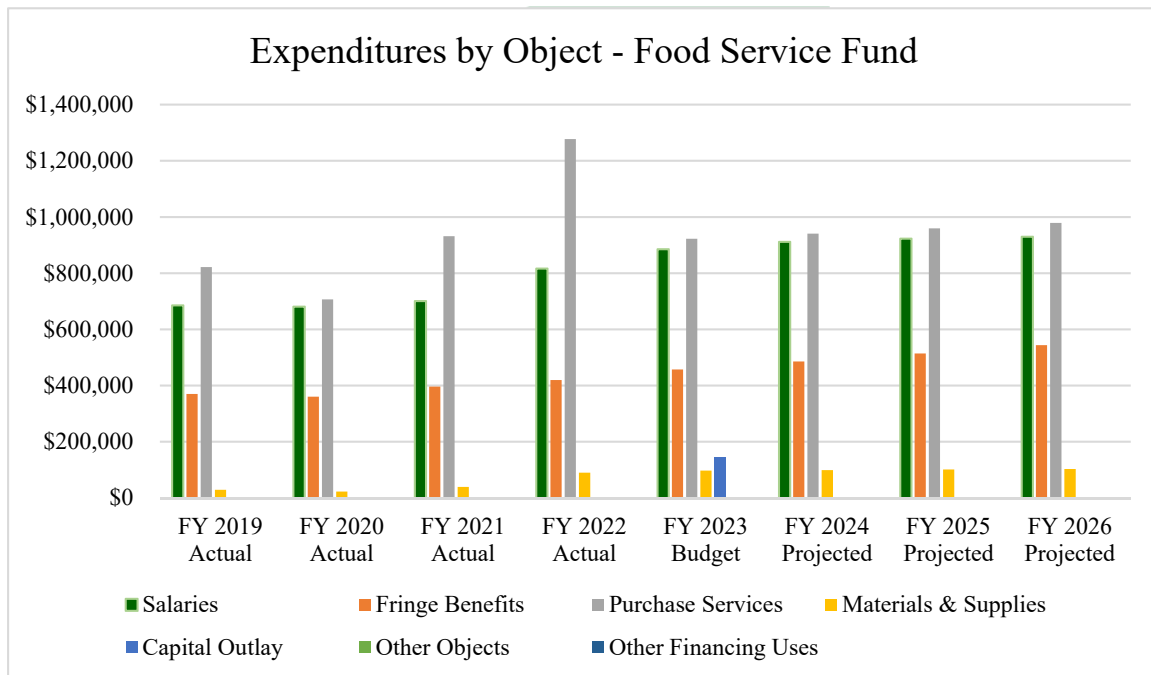
Federal sources make up 35.1% of total revenues. The District receives a federal reimbursement for each reimbursable meal served through the District's food service program.

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 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
Expenditures:								
By Object								
Salaries	\$685,483	\$680,789	\$700,540	\$816,260	\$885,485	\$911,227	\$922,803	\$929,648
Fringe Benefits	370,321	360,453	396,174	419,584	457,195	485,699	514,272	544,216
Purchase Services	821,672	706,965	931,944	1,277,374	922,400	940,848	959,665	978,858
Materials and Supplies	29,391	22,881	39,523	89,906	97,500	99,360	101,257	103,192
Capital Outlay	0	0	0	0	143,999	0	0	0
Total Expenditures	1,906,867	1,771,088	2,068,181	2,603,124	2,506,579	2,437,134	2,497,997	2,555,914



Salaries:

Salaries make up the second largest object category of food service expenditures at 35.3%. Combined with fringe benefits, salary and benefits make up 53.6% 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:

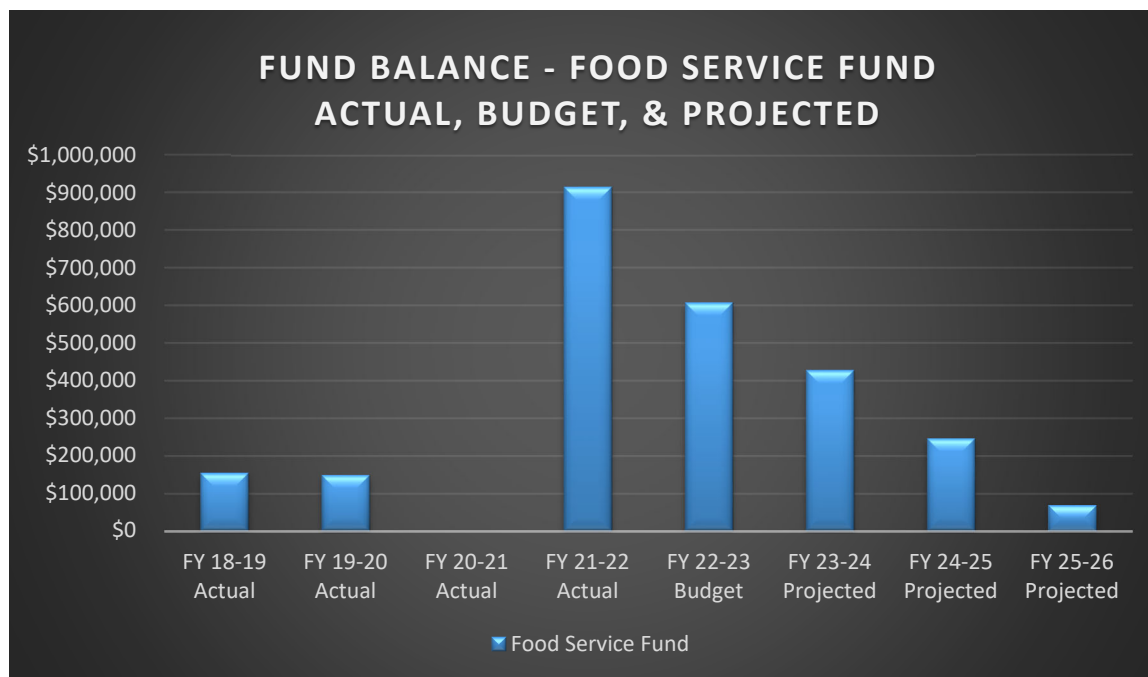
Within the projections, an annual increase of 8.70% for the budgeted year and 8% in healthcare cost is forecasted in the projected years. The District has experienced an increase similar to 8%, an 8% increase is forecasted due to the unexpected nature of healthcare cost and the projected increase is in line with industry standards.

Purchase Services and Materials & Supplies:

As indicated on the graphs above, the purchase services are the largest object category of food service expenditures at 36.8%. The purchase service object category include the contract and food service products. Cost are anticipated to increase base on participation levels.

Fund Balance:

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



FUND BALANCE - FOOD SERVICE FUND								
Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2019	2020	2021	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Fund Balance:								
Beginning Cash Balance	47,383	172,428	182,034	60,001	1,027,166	720,212	540,613	359,701
Ending Cash Balance	172,428	182,034	60,001	1,027,166	720,212	540,613	359,701	182,111
Year End Encumbrances	16,919	32,030	60,001	112,156	112,156	112,156	112,156	112,156
Unencumbered Fund Balance	155,509	150,004	0	915,010	608,056	428,457	247,545	69,955

As indicated by the charts above, the fund balance has fluctuated from fiscal year 2019 and moving forward. During the fiscal years of 2019 through 2020, a fund balance of \$150,000 has been maintained through transfers from the general fund. Moving forward, an annually maintained fund balance of \$150,000 is not needed. 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 2019 ACTUAL THROUGH PROJECTION TO FY 2026
FOOD SERVICE FUND - LEVEL 3 FINANCIAL

Function	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:								
	Food Services	\$1,099,608	\$900,937	\$100,060	\$241,700	\$1,287,000	\$1,325,610	\$1,365,378	\$1,406,340
	Other Local Revenues	31,502	48,974	436	11,664	20,634	20,634	20,634	20,634
	Intergovernmental - Federal	557,313	430,635	1,379,642	3,290,068	771,991	791,291	811,073	831,350
	Intergovernmental - State	10,044	9,784	10,227	26,856	20,000	20,000	20,000	20,000
Total Revenues		1,698,467	1,390,330	1,490,365	3,570,288	2,099,625	2,157,535	2,217,085	2,278,324
Operation of Non-Instructional Services:									
	Salaries	685,483	680,789	700,540	816,260	885,485	911,227	922,803	929,648
	Fringe Benefits	370,321	360,453	396,174	419,584	457,195	485,699	514,272	544,216
	Purchase Services	821,672	706,965	931,944	1,277,374	922,400	940,848	959,665	978,858
	Materials and Supplies	29,391	22,881	39,523	89,906	97,500	99,360	101,257	103,192
	Capital Outlay	0	0	0	0	143,999	0	0	0
Total Operational of Non-Instructional Services		1,906,867	1,771,088	2,068,181	2,603,124	2,506,579	2,437,134	2,497,997	2,555,914
Total Expenditures		1,906,867	1,771,088	2,068,181	2,603,124	2,506,579	2,437,134	2,497,997	2,555,914
Excess of Revenues Over / (Under) Expenditures		(208,400)	(380,758)	(577,816)	967,164	(406,954)	(279,599)	(280,912)	(277,590)
Other Financing Sources / (Uses):									
	Transfers In	332,500	358,662	455,605	0	100,000	100,000	100,000	100,000
	Refund of Prior Year Expenditure	945	31,702	178	1	0	0	0	0
Total Other Financing Sources / (Uses)		333,445	390,364	455,783	1	100,000	100,000	100,000	100,000
Net Change in Fund Balance		125,045	9,606	(122,033)	967,165	(306,954)	(179,599)	(180,912)	(177,590)
Cash Balance at Beginning of Fiscal Year		47,383	172,428	182,034	60,001	1,027,166	720,212	540,613	359,701
Cash Balance at End of Fiscal Year		172,428	182,034	60,001	1,027,166	720,212	540,613	359,701	182,111
Year End Encumbrances Appropriated		16,919	32,030	60,001	112,156	112,156	112,156	112,156	112,156
Unencumbered Fund Balance at End of Fiscal Year		\$155,509	\$150,004	\$0	\$915,010	\$608,056	\$428,457	\$247,545	\$69,955

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

TOTAL FOOD SERVICE FUND

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:								
		Food Services	\$1,099,608	\$900,937	\$100,060	\$241,700	\$1,287,000	\$1,325,610	\$1,365,378	\$1,406,340
		Other Local Revenues	31,502	48,974	436	11,664	20,634	20,634	20,634	20,634
		Intergovernmental - Federal	557,313	430,635	1,379,642	3,290,068	771,991	791,291	811,073	831,350
		Intergovernmental - State	10,044	9,784	10,227	26,856	20,000	20,000	20,000	20,000
Total Revenues			1,698,467	1,390,330	1,490,365	3,570,288	2,099,625	2,157,535	2,217,085	2,278,324
Operation of Non-Instructional Services:										
		Salaries:								
	141	Noncert Regular Sal/Wages	627,720	628,003	639,617	727,949	812,185	837,177	848,753	855,598
	142	Noncert Temp Salary/Wages	14,867	20,123	24,430	23,196	30,000	30,000	30,000	30,000
	144	Noncertificated Overtime	28,596	19,313	25,443	54,615	30,000	30,000	30,000	30,000
	149	Noncert Merit Incentive	8,500	6,000	6,100	6,000	8,800	8,800	8,800	8,800
	169	Other Non-Certificated Compensation	5,800	7,350	4,950	4,500	4,500	5,250	5,250	5,250
		Total Salaries	685,483	680,789	700,540	816,260	885,485	911,227	922,803	929,648
		Fringe Benefits								
	221	SERS - Employer's Share	94,403	94,628	101,916	113,381	123,968	127,572	129,192	130,151
	229	SERS - "Surcharge"	37,336	27,211	31,175	29,797	30,000	30,000	30,000	30,000
	251	Noncert Medical/Hospital	223,922	224,050	249,021	260,613	283,811	308,369	335,070	363,905
	252	Noncert Life Insurance	1,419	1,458	1,461	1,617	2,055	2,118	2,142	2,158
	259	Noncert Other Insurance Benefit	9,429	9,406	9,523	11,207	12,840	13,213	13,381	13,480
	262	Noncert Workers Comp	3,812	3,700	3,078	2,969	4,521	4,428	4,487	4,522
		Total Fringe Benefits	370,321	360,453	396,174	419,584	457,195	485,699	514,272	544,215
		Purchase Services								
	462	Contracted Food Services	821,672	706,965	931,944	1,277,374	922,400	940,848	959,665	978,858
		Supplies and Materials								
	512	Office Supplies	443	811	1,083	1,000	1,000	1,000	1,000	1,000
	566	Staples and Condiments	3,422	1,997	614	2,266	3,500	3,500	3,500	3,500
	569	Other - Food	25,526	20,073	37,826	86,640	93,000	94,860	96,757	98,692
		Total Materials and Supplies	29,391	22,881	39,523	89,906	97,500	99,360	101,257	103,192
		Equipment								
	640	Equipment	0	0	0	0	143,999	0	0	0
Total Expenditures			1,906,867	1,771,088	2,068,181	2,603,124	2,506,579	2,437,134	2,497,997	2,555,914
Excess of Revenues Over / (Under) Expenditures			(208,400)	(380,758)	(577,816)	967,164	(406,954)	(279,600)	(280,912)	(277,591)
Other Financing Sources / (Uses):										
		Other Financing Uses								
	911	Transfers In	332,500	358,662	455,605	0	100,000	100,000	100,000	100,000
	930	Refund of Prior Year Receipt	945	31,702	178	1	0	0	0	0
Total Other Financing Sources / (Uses)			333,445	390,364	455,783	1	100,000	100,000	100,000	100,000
Net Change in Fund Balance			125,045	9,606	(122,033)	967,165	(306,954)	(179,600)	(180,912)	(177,591)
Cash Balance at Beginning of Fiscal Year			47,383	172,428	182,034	60,001	1,027,166	720,212	540,612	359,701
Cash Balance at End of Fiscal Year			172,428	182,034	60,001	1,027,166	720,212	540,612	359,701	182,110
Year End Encumbrances Appropriated			16,919	32,030	60,001	112,156	112,156	112,156	112,156	112,156
Unencumbered Fund Balance at End of Fiscal Year			\$155,509	\$150,004	\$0	\$915,010	\$608,056	\$428,456	\$247,545	\$69,954

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:

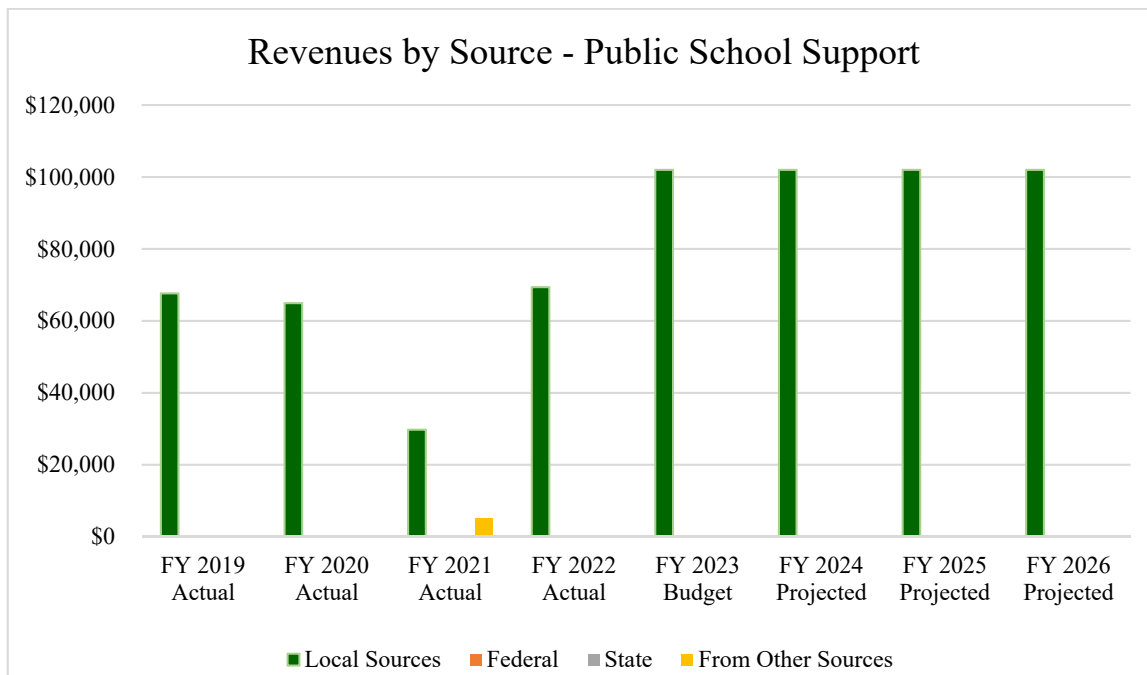
- Chapman Elementary
- Muraski Elementary
- Kinsner Elementary
- Surrarer Elementary
- Whitney Elementary
- Strongsville Early Learning Preschool
- Strongsville Middle School
- Strongsville High School

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 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	\$42,119	\$35,767	\$7,376	\$39,070	\$64,000	\$64,000	\$64,000	\$64,000
Other Local Revenues	25,541	29,154	22,372	30,309	38,000	38,000	38,000	38,000
From Other Sources	0	0	5,216	0	0	0	0	0
Total Revenues	67,660	64,921	34,964	69,379	102,000	102,000	102,000	102,000



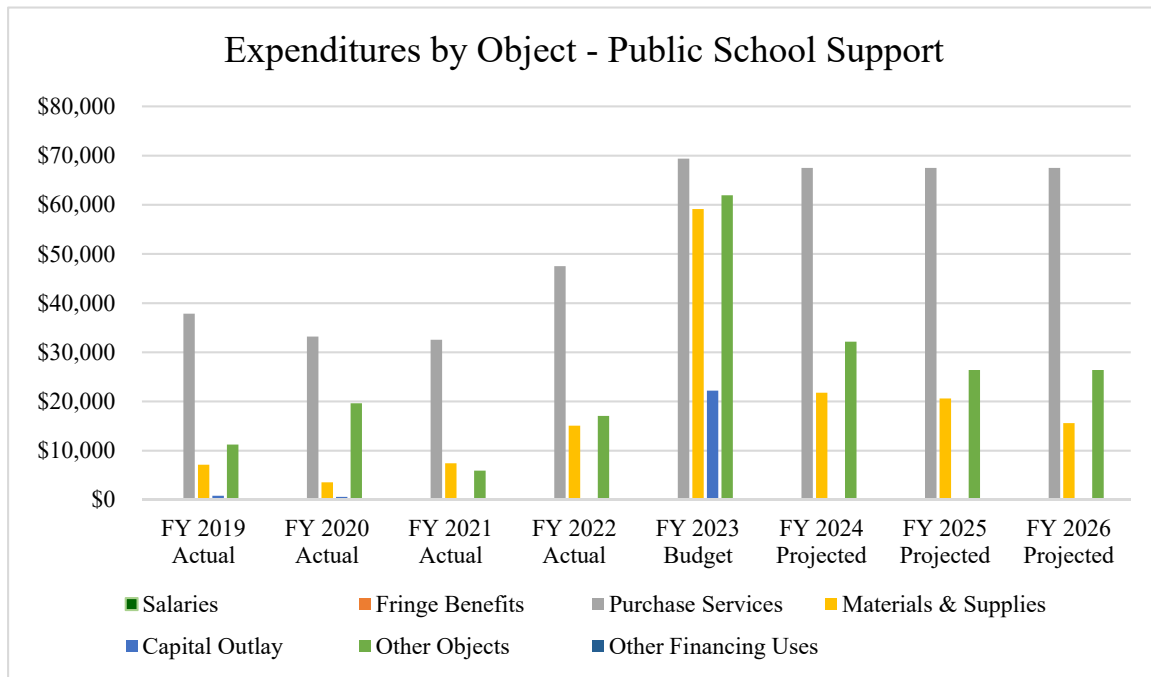
Local Sources:

For FY 23 and beyond, revenue from local sources is the only expected revenue source. As indicated by the graphs, the District's revenues from local sources vary from year to year. Since these funds are mainly used as fund-raising accounts, revenues can vary on an annual basis based on interest and activity level. The largest source of revenue within the High School's account is revenue from student parking permits.

Expenditures:

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

EXPENDITURES BY OBJECT - PUBLIC SCHOOL SUPPORT								
Description	Fiscal Year 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
Expenditures:								
By Object								
Purchase Services	\$37,852	\$33,201	\$32,556	\$47,535	\$69,400	\$67,500	\$67,500	\$67,500
Materials and Supplies	7,133	3,565	7,429	15,093	59,136	21,775	20,600	15,600
Capital Outlay	837	595	0	231	22,200	0	0	0
Other Objects	11,234	19,636	5,938	17,055	61,950	32,177	26,400	26,400
Total Expenditures	57,056	56,997	45,923	79,914	212,686	121,452	114,500	109,500

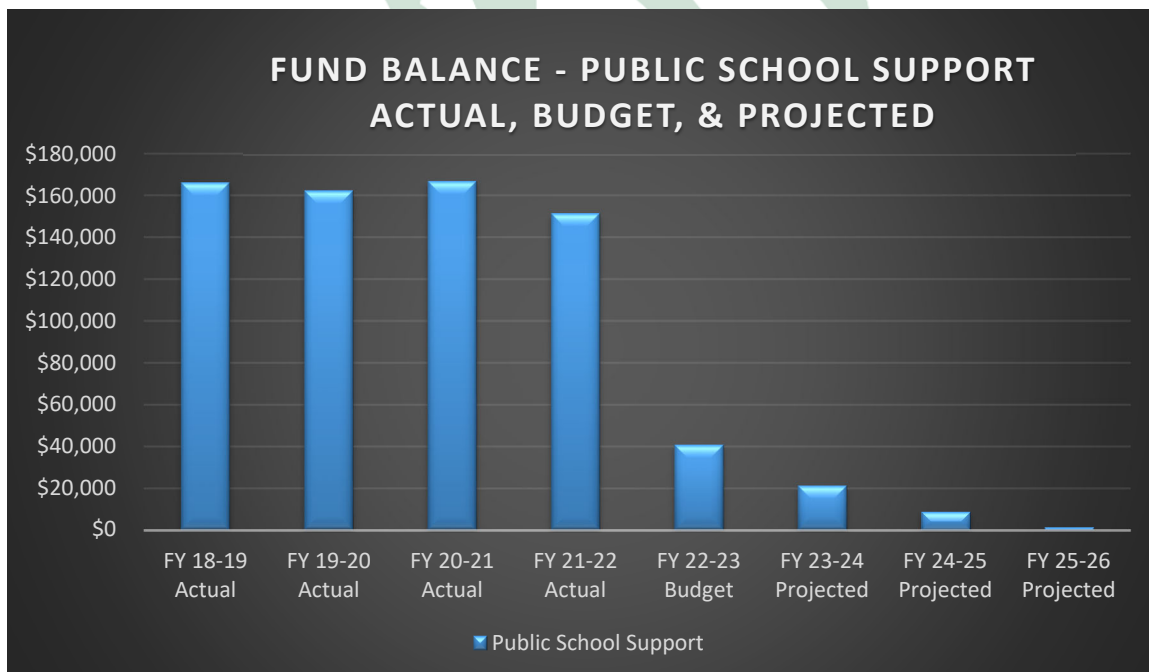


Significant Expenditure Changes and Assumptions

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 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
Fund Balance:								
Beginning Cash Balance	159,600	170,204	178,128	167,169	156,634	45,948	26,496	13,996
Ending Cash Balance	170,204	178,128	167,169	156,634	45,948	26,496	13,996	6,496
Year End Encumbrances	3,909	15,744	210	5,023	5,023	5,023	5,023	5,023
Unencumbered Fund Balance	166,295	162,384	166,959	151,611	40,925	21,473	8,973	1,473

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 2023 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 2019 ACTUAL THROUGH PROJECTION TO FY 2026
PUBLIC SCHOOL SUPPORT- LEVEL 3 FINANCIAL

Function	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	\$42,119	\$35,767	\$7,376	\$39,070	\$64,000	\$64,000	\$64,000	\$64,000
	Other Local Revenues	25,541	29,154	22,372	30,309	38,000	38,000	38,000	38,000
Total Revenues		67,660	64,921	29,748	69,379	102,000	102,000	102,000	102,000
Instruction:									
	Purchase Services	37,852	33,201	32,556	47,535	69,400	67,500	67,500	67,500
	Materials and Supplies	7,133	3,565	7,429	15,093	59,136	21,775	20,600	15,600
	Capital Outlay	837	595	0	231	22,200	0	0	0
	Other Objects	11,234	19,636	5,938	17,055	61,950	32,177	26,400	26,400
Total Insutruction		57,056	56,997	45,923	79,914	212,686	121,452	114,500	109,500
Total Expenditures		57,056	56,997	45,923	79,914	212,686	121,452	114,500	109,500
Excess of Revenues Over / (Under) Ependitures		10,604	7,924	(16,175)	(10,535)	(110,686)	(19,452)	(12,500)	(7,500)
Other Financing Sources / (Uses):									
	Transfers In	0	0	5,216	0	0	0	0	0
Total Other Financing Sources / (Uses)		0	0	5,216	0	0	0	0	0
Net Change in Fund Balance		10,604	7,924	(10,959)	(10,535)	(110,686)	(19,452)	(12,500)	(7,500)
	Cash Balance at Beginning of Fiscal Year	159,600	170,204	178,128	167,169	156,634	45,948	26,496	13,996
	Cash Balance at End of Fiscal Year	170,204	178,128	167,169	156,634	45,948	26,496	13,996	6,496
	Year End Encumbrances Appropriated	3,909	15,744	210	5,023	5,023	5,023	5,023	5,023
Unencumbered Fund Balance at End of Fiscal Year		\$166,295	\$162,384	\$166,959	\$151,611	\$40,925	\$21,473	\$8,973	\$1,473

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

TOTAL PUBLIC SUPPORT

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	\$42,119	\$35,767	\$7,376	\$39,070	\$64,000	\$64,000	\$64,000	\$64,000
		Other Local Revenues	25,541	29,154	22,372	30,309	38,000	38,000	38,000	38,000
Total Revenues			67,660	64,921	29,748	69,379	102,000	102,000	102,000	102,000
Instruction:										
		Purchase Services								
	439	Travel/Mileage/Meeting Expense	0	0	0	0	500	500	500	500
	490	Other Purchased Services	37,852	33,201	32,556	47,535	68,900	67,000	67,000	67,000
		Total Purchase Services	37,852	33,201	32,556	47,535	69,400	67,500	67,500	67,500
		Supplies and Materials								
	510	General Supplies	560	1,210	375	1,341	12,836	5,479	4,900	4,900
	560	Food	2,919	727	837	3,245	12,100	4,196	3,600	3,600
	590	Other Supplies and Materials	3,654	1,628	6,217	10,507	34,200	12,100	12,100	7,100
		Total Materials and Supplies	7,133	3,565	7,429	15,093	59,136	21,775	20,600	15,600
		Capital Outlay								
	640	Equipment	837	595	0	231	22,200	0	0	0
		Other Objects								
	889	Other Awards and Prizes	800	7,653	1,053	1,023	17,699	11,916	7,700	7,700
	890	Other Misc. Expenditures	8,572	11,129	4,538	13,325	35,251	17,227	16,200	16,200
		Total Other Objects	11,234	19,636	5,938	17,055	61,950	32,177	26,400	26,400
Total Expenditures			57,056	56,997	45,923	79,914	212,686	121,452	114,500	109,500
Excess of Revenues Over / (Under) Expenditures			10,604	7,924	(16,175)	(10,535)	(110,686)	(19,452)	(12,500)	(7,500)
Other Financing Sources / (Uses):										
		Other Financing Uses								
	911	Transfers In	0	0	5,216	0	0	0	0	0
Total Other Financing Sources / (Uses)			0	0	5,216	0	0	0	0	0
Net Change in Fund Balance			10,604	7,924	(10,959)	(10,535)	(110,686)	(19,452)	(12,500)	(7,500)
Cash Balance at Beginning of Fiscal Year			159,600	170,204	178,128	167,169	156,634	45,948	26,496	13,996
Cash Balance at End of Fiscal Year			170,204	178,128	167,169	156,634	45,948	26,496	13,996	6,496
Year End Encumbrances Appropriated			3,909	15,744	210	5,023	5,023	5,023	5,023	5,023
Unencumbered Fund Balance at End of Fiscal Year			\$166,295	\$162,384	\$166,959	\$151,611	\$40,925	\$21,473	\$8,973	\$1,473

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

PUBLIC SUPPORT SUPPORT BUDGET CENTER: CHAPMAN ELEMENTARY - 9110

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:								
		Other Local Revenues	\$1,667	\$2,698	\$708	\$1,932	\$2,500	\$2,500	\$2,500	\$2,500
Total Revenues			1,667	2,698	708	1,932	2,500	2,500	2,500	2,500
Instruction:										
		Purchase Services								
	490	Other Purchased Services	357	0	0	0	0	0	0	0
		Supplies and Materials								
	510	General Supplies	0	108	0	0	1,500	1,000	1,000	1,000
	560	Food	422	0	0	0	1,000	1,096	500	500
	590	Other Supplies and Materials	169	175	0	464	4,000	500	500	500
		Total Materials and Supplies	591	283	0	464	6,500	2,596	2,000	2,000
		Other Objects								
	890	Other Misc. Expenditures	120	234	526	1,099	2,700	500	500	500
Total Expenditures			1,068	517	526	1,563	9,200	3,096	2,500	2,500
Net Change in Fund Balance			599	2,181	182	369	(6,700)	(596)	0	0
		Cash Balance at Beginning of Fiscal Year	3,965	4,564	6,745	6,927	7,296	596	0	0
		Cash Balance at End of Fiscal Year	4,564	6,745	6,927	7,296	596	0	0	0
		Year End Encumbrances Appropriated	0	92	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$4,564	\$6,653	\$6,927	\$7,296	\$596	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

PUBLIC SUPPORT SUPPORT BUDGET CENTER: MURASKI ELEMENTARY - 9210

			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
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$450	\$708	\$0	\$0	\$2,500	\$2,500	\$2,500	\$2,500
		Other Local Revenues	1,941	2,071	1,617	2,221	3,500	3,500	3,500	3,500
Total Revenues			2,391	2,779	1,617	2,221	6,000	6,000	6,000	6,000
Instruction:										
	Supplies and Materials									
	510	General Supplies	0	0	0	0	500	500	500	500
	Other Objects									
	889	Other Awards and Prizes	472	48	22	0	3,500	6,216	2,000	2,000
	890	Other Misc. Expenditures	3,263	1,086	1,011	565	3,500	3,500	3,500	3,500
	Total Other Objects		3,735	1,134	1,033	565	7,000	9,716	5,500	5,500
Total Expenditures			3,735	1,134	1,033	565	7,500	10,216	6,000	6,000
Net Change in Fund Balance			(1,344)	1,645	584	1,656	(1,500)	(4,216)	0	0
Cash Balance at Beginning of Fiscal Year			3,175	1,831	3,476	4,060	5,716	4,216	0	0
Cash Balance at End of Fiscal Year			1,831	3,476	4,060	5,716	4,216	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$1,831	\$3,476	\$4,060	\$5,716	\$4,216	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

PUBLIC SUPPORT SUPPORT BUDGET CENTER: KINSNER ELEMENTARY - 9220

			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
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$3	\$0	\$0	\$0	\$5,000	\$5,000	\$5,000	\$5,000
		Other Local Revenues	2,084	2,906	1,099	6,034	6,000	6,000	6,000	6,000
Total Revenues			2,087	2,906	1,099	6,034	11,000	11,000	11,000	11,000
Instruction:										
	Supplies and Materials									
	510	General Supplies	122	60	0	0	4,086	1,000	1,000	1,000
	Capital Outlay									
	640	Equipment	0	0	0	0	0	0	0	0
	Other Objects									
	889	Other Awards and Prizes	18	0	420	140	2,000	2,000	2,000	2,000
	890	Other Misc. Expenditures	558	3,358	577	3,257	14,551	8,000	8,000	8,000
	Total Other Objects		576	3,358	997	3,397	16,551	10,000	10,000	10,000
Total Expenditures			698	3,418	997	3,397	20,637	11,000	11,000	11,000
Net Change in Fund Balance			1,389	(512)	102	2,637	(9,637)	0	0	0
Cash Balance at Beginning of Fiscal Year			6,021	7,410	6,898	7,000	9,637	0	0	0
Cash Balance at End of Fiscal Year			7,410	6,898	7,000	9,637	0	0	0	0
Year End Encumbrances Appropriated			1	350	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$7,409	\$6,548	\$7,000	\$9,637	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

PUBLIC SUPPORT SUPPORT BUDGET CENTER: SURRERRER ELEMENTARY - 9300

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	\$120	\$0	\$0	\$0	\$1,500	\$1,500	\$1,500	\$1,500
		Other Local Revenues	1,231	1,497	1,465	2,045	2,500	2,500	2,500	2,500
Total Revenues			1,351	1,497	1,465	2,045	4,000	4,000	4,000	4,000
Instruction:										
		Purchase Services								
	490	Other Purchased Services	79	79	79	79	1,000	500	500	500
		Supplies and Materials								
	510	General Supplies	438	1,042	375	204	3,000	500	500	500
	560	Food	0	589	0	625	2,000	500	500	500
	590	Other Supplies and Materials	275	161	0	0	1,000	500	500	500
		Total Materials and Supplies	713	1,792	375	829	6,000	1,500	1,500	1,500
		Other Objects								
	889	Other Awards and Prizes	272	0	597	533	1,999	1,000	1,000	1,000
	890	Other Misc. Expenditures	0	456	1,662	2,829	3,000	1,000	1,000	1,000
		Total Other Objects	272	456	2,259	3,362	4,999	2,000	2,000	2,000
Total Expenditures			1,064	2,327	2,713	4,270	11,999	4,000	4,000	4,000
Net Change in Fund Balance			287	(830)	(1,248)	(2,225)	(7,999)	0	0	0
		Cash Balance at Beginning of Fiscal Year	12,015	12,302	11,472	10,224	7,999	0	0	0
		Cash Balance at End of Fiscal Year	12,302	11,472	10,224	7,999	0	0	0	0
		Year End Encumbrances Appropriated	0	0	140	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$12,302	\$11,472	\$10,084	\$7,999	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

PUBLIC SUPPORT SUPPORT BUDGET CENTER: WHITNEY ELEMENTARY - 9310

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	\$265	\$0	\$0	\$0	\$500	\$500	\$500	\$500
		Other Local Revenues	2,183	4,555	2,121	2,168	2,500	2,500	2,500	2,500
Total Revenues			2,448	4,555	2,121	2,168	3,000	3,000	3,000	3,000
Instruction:										
	Purchase Services									
	439	Travel/Mileage/Meeting Expense	0	0	0	0	500	500	500	500
	Supplies and Materials									
	560	Food	56	78	0	0	500	500	500	500
	Capital Outlay									
	640	Equipment	0	0	0	231	1,500	0	0	0
	Other Objects									
	890	Other Misc. Expenditures	2,732	5,975	762	3,721	9,000	2,027	2,000	2,000
Total Expenditures			2,788	6,053	762	3,952	11,500	3,027	3,000	3,000
Net Change in Fund Balance			(340)	(1,498)	1,359	(1,784)	(8,500)	(27)	0	0
Cash Balance at Beginning of Fiscal Year			10,892	10,552	9,054	10,413	8,629	129	102	102
Cash Balance at End of Fiscal Year			10,552	9,054	10,413	8,629	129	102	102	102
Year End Encumbrances Appropriated			40	138	20	102	102	102	102	102
Unencumbered Fund Balance at End of Fiscal Year			\$10,512	\$8,916	\$10,393	\$8,527	\$27	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$0	\$0	\$0	\$0	\$500	\$500	\$500	\$500
		Other Local Revenues	220	0	13	619	1,500	1,500	1,500	1,500
Total Revenues			220	0	13	619	2,000	2,000	2,000	2,000
Instruction:										
		Purchase Services								
	490	Other Purchased Services	0	0	0	79	500	500	500	500
		Supplies and Materials								
	510	General Supplies	0	0	0	0	1,750	1,479	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	1,679	1,100	1,100
		Capital Outlay								
	640	Equipment	837	288	0	0	1,700	0	0	0
		Other Objects								
	889	Other Awards and Prizes	38	0	0	0	200	200	200	200
	890	Other Misc. Expenditures	24	20	0	73	500	200	200	200
		Total Other Objects	62	20	0	73	700	400	400	400
Total Expenditures			899	308	0	152	6,750	2,579	2,000	2,000
Net Change in Fund Balance			(679)	(308)	13	467	(4,750)	(579)	0	0
		Cash Balance at Beginning of Fiscal Year	5,888	5,209	4,901	4,914	5,381	631	52	52
		Cash Balance at End of Fiscal Year	5,209	4,901	4,914	5,381	631	52	52	52
		Year End Encumbrances Appropriated	338	100	50	52	52	52	52	52
Unencumbered Fund Balance at End of Fiscal Year			\$4,871	\$4,801	\$4,864	\$5,329	\$579	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

PUBLIC SUPPORT SUPPORT BUDGET CENTER: STRONGSVILLE MIDDLE SCHOOL - 9600

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	\$981	\$0	\$0	\$396	\$4,000	\$4,000	\$4,000	\$4,000
		Other Local Revenues	1,772	3,556	4,003	4,659	3,500	3,500	3,500	3,500
Total Revenues			2,753	3,556	4,003	5,055	7,500	7,500	7,500	7,500
Instruction:										
		Purchase Services								
	490	Other Purchased Services	606	1,815	94	0	2,400	1,000	1,000	1,000
		Supplies and Materials								
	510	General Supplies	0	0	0	1,137	2,000	1,000	1,000	1,000
	560	Food	85	0	637	2,002	3,500	1,000	1,000	1,000
	590	Other Supplies and Materials	1,082	0	141	0	2,200	1,000	1,000	1,000
		Total Materials and Supplies	1,167	0	778	3,139	7,700	3,000	3,000	3,000
		Capital Outlay								
	640	Equipment	0	307	0	0	2,000	0	0	0
		Other Objects								
	890	Other Misc. Expenditures	1,875	0	0	1,781	2,000	2,000	1,000	1,000
	899	Other Miscellaneous	1,862	98	347	2,707	6,000	3,034	2,500	2,500
		Total Other Objects	3,737	98	347	4,488	8,000	5,034	3,500	3,500
Total Expenditures			5,510	2,220	1,219	7,627	20,100	9,034	7,500	7,500
Net Change in Fund Balance			(2,757)	1,336	2,784	(2,572)	(12,600)	(1,534)	0	0
		Cash Balance at Beginning of Fiscal Year	15,804	13,047	14,383	17,167	14,595	1,995	461	461
		Cash Balance at End of Fiscal Year	13,047	14,383	17,167	14,595	1,995	461	461	461
		Year End Encumbrances Appropriated	395	0	0	461	461	461	461	461
Unencumbered Fund Balance at End of Fiscal Year			\$12,652	\$14,383	\$17,167	\$14,134	\$1,534	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

PUBLIC SUPPORT SUPPORT BUDGET CENTER: STRONGSVILLE HIGH SCHOOL - 9900

			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
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$40,300	\$35,059	\$7,376	\$38,674	\$50,000	\$50,000	\$50,000	\$50,000
		Other Local Revenues	14,443	11,871	11,346	10,631	16,000	16,000	16,000	16,000
Total Revenues			54,743	46,930	18,722	49,305	66,000	66,000	66,000	66,000
Instruction:										
	Purchase Services									
490		Other Purchased Services	36,810	31,307	32,383	47,377	65,000	65,000	65,000	65,000
	Supplies and Materials									
560		Food	2,356	60	200	618	5,000	1,000	1,000	1,000
590		Other Supplies and Materials	2,128	1,292	6,076	10,043	25,000	10,000	10,000	5,000
Total Materials and Supplies			4,484	1,352	6,276	10,661	30,000	11,000	11,000	6,000
	Capital Outlay									
640		Equipment	0	0	0	0	17,000	0	0	0
	Other Objects									
881		Scholarships	0	756	0	0	3,000	0	0	0
889		Other Awards and Prizes	0	7,605	14	350	10,000	2,500	2,500	2,500
Total Other Objects			0	8,361	14	350	13,000	2,500	2,500	2,500
Total Expenditures			41,294	41,020	38,673	58,388	125,000	78,500	78,500	73,500
Excess of Revenues Over / (Under) Expenditures			13,449	5,910	(19,951)	(9,083)	(59,000)	(12,500)	(12,500)	(7,500)
Other Financing Sources / (Uses):										
	Other Financing Uses									
911		Transfers In	0	0	5,216	0	0	0	0	0
Total Other Financing Sources / (Uses)			0	0	5,216	0	0	0	0	0
Net Change in Fund Balance			13,449	5,910	(14,735)	(9,083)	(59,000)	(12,500)	(12,500)	(7,500)
Cash Balance at Beginning of Fiscal Year			101,840	115,289	121,199	106,464	97,381	38,381	25,881	13,381
Cash Balance at End of Fiscal Year			115,289	121,199	106,464	97,381	38,381	25,881	13,381	5,881
Year End Encumbrances Appropriated			3,135	15,064	0	4,408	4,408	4,408	4,408	4,408
Unencumbered Fund Balance at End of Fiscal Year			\$112,154	\$106,135	\$106,464	\$92,973	\$33,973	\$21,473	\$8,973	\$1,473

OTHER LOCAL GRANTS FUND

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

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

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

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

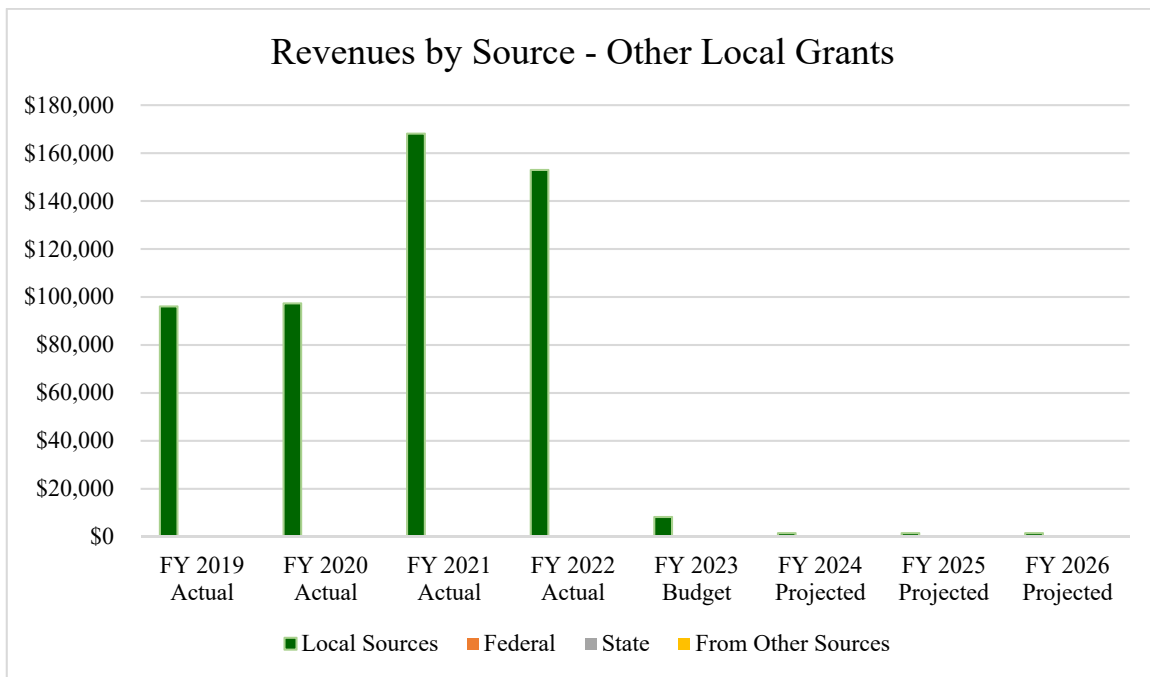
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- GPD S.M.A.R.T Grant Kinsner
 - SEF Generation Genius
 - HS State Farm Celebrate My Drive 2012
 - Teach, Learn, Grow Grant (Tower Garden)
 - Fast Grant
 - Higher Ed Grant (ESC)
 - SEF Donations
 - Cracker Barrel Donations
 - Ohio Mid-Level Association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

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

Revenues:

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

REVENUE BY SOURCE - OTHER LOCAL GRANTS								
Description	Fiscal Year 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:								
Other Local Revenues	\$96,052	\$97,321	\$168,153	\$152,989	\$8,283	\$1,500	\$1,500	\$1,500
Total Revenues	96,052	97,321	168,153	152,989	8,283	1,500	1,500	1,500



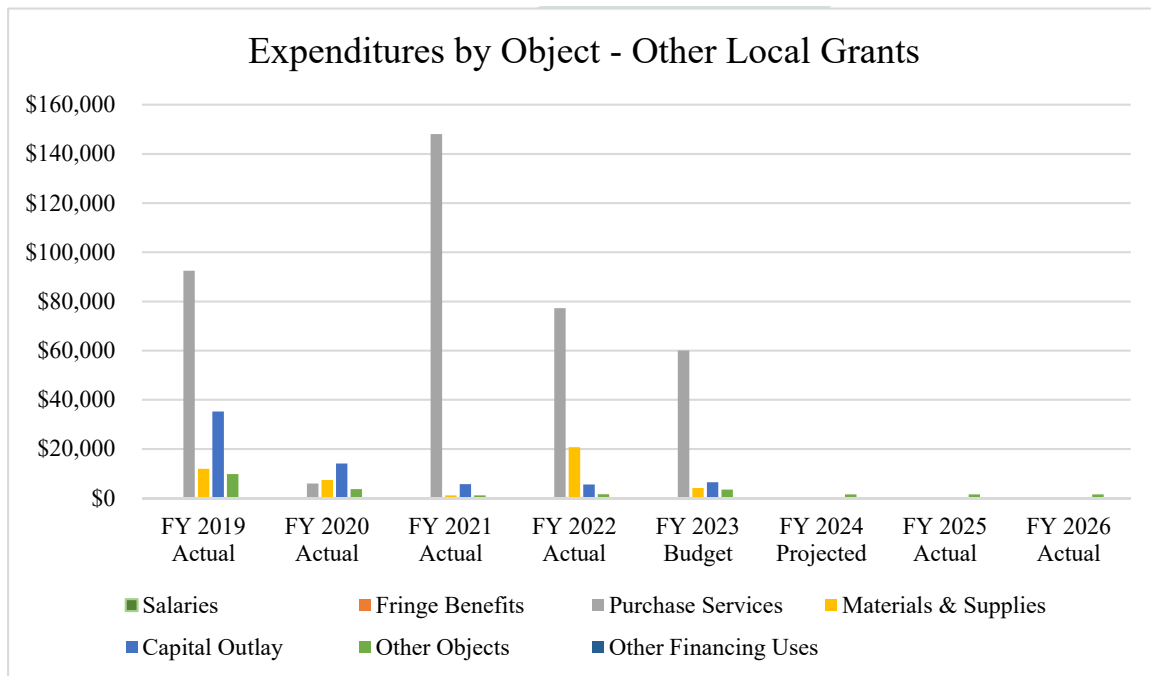
Local Sources:

For FY 23 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, 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 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
Expenditures: By Object								
Purchase Services	\$92,502	\$5,941	\$148,102	\$77,311	\$60,048	\$0	\$0	\$0
Materials and Supplies	11,922	7,384	1,110	20,736	4,155	0	0	0
Capital Outlay	35,224	14,116	5,701	5,538	6,450	0	0	0
Other Objects	9,776	3,677	1,152	1,587	3,478	1,500	1,500	1,500
Total Expenditures	149,424	31,118	156,065	105,172	74,131	1,500	1,500	1,500

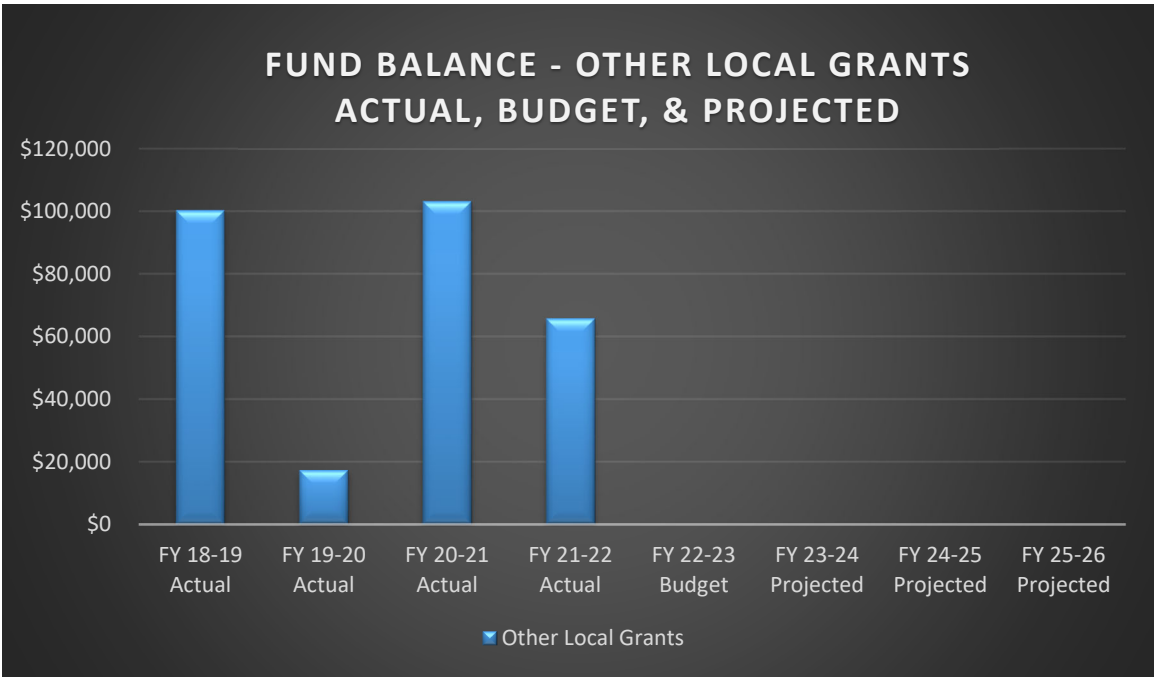


Significant Expenditure Changes and Assumptions

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

Fund Balance:

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



FUND BALANCE - OTHER LOCAL GRANTS								
Description	Fiscal Year 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
Fund Balance:								
Beginning Cash Balance	154,292	100,920	167,123	179,211	227,028	161,180	161,180	161,180
Ending Cash Balance	100,920	167,123	179,211	227,028	161,180	161,180	161,180	161,180
Year End Encumbrances	556	149,687	75,982	161,180	161,180	161,180	161,180	161,180
Unencumbered Fund Balance	100,364	17,436	103,229	65,848	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 2023 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 2019 ACTUAL THROUGH PROJECTION TO FY 2026
OTHER LOCAL GRANTS- LEVEL 3 FINANCIAL

Function	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:								
	Other Local Revenues	\$96,052	\$97,321	\$168,153	\$152,989	\$8,283	\$1,500	\$1,500	\$1,500
Total Revenues		96,052	97,321	168,153	152,989	8,283	1,500	1,500	1,500
Instruction:									
	Purchase Services	81,083	2,065	148,102	70,871	59,969	0	0	0
	Materials and Supplies	11,918	3,161	1,110	20,541	4,155	0	0	0
	Capital Outlay	11,668	7,655	5,701	5,538	84	0	0	0
	Other Objects	5,138	759	1,152	87	1,685	0	0	0
Total Instruction		109,807	13,640	156,065	97,037	65,893	0	0	0
Support Services:									
	Purchase Services	11,419	2,451	0	6,440	79	0	0	0
	Materials and Supplies	0	4,223	0	195	0	0	0	0
	Capital Outlay	0	5,295	0	0	0	0	0	0
	Other Objects	4,638	2,918	0	1,500	1,793	1,500	1,500	1,500
Total Support Services		16,057	14,887	0	8,135	1,872	1,500	1,500	1,500
Extracurricular Activities									
	Purchase Services	0	1,425	0	0	0	0	0	0
	Materials and Supplies	4	0	0	0	0	0	0	0
	Capital Outlay	23,556	1,166	0	0	6,366	0	0	0
Total Extracurricular Activities		23,560	2,591	0	0	6,366	0	0	0
Total Expenditures		149,424	31,118	156,065	105,172	74,131	1,500	1,500	1,500
Net Change in Fund Balance		(53,372)	66,203	12,088	47,817	(65,848)	0	0	0
Cash Balance at Beginning of Fiscal Year		154,292	100,920	167,123	179,211	227,028	161,180	161,180	161,180
Cash Balance at End of Fiscal Year		100,920	167,123	179,211	227,028	161,180	161,180	161,180	161,180
Year End Encumbrances Appropriated		556	149,687	75,982	161,180	161,180	161,180	161,180	161,180
Unencumbered Fund Balance at End of Fiscal Year		\$100,364	\$17,436	\$103,229	\$65,848	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

TOTAL OTHER LOCAL GRANTS

			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
Function	Object	Description								
Revenues:										
	From Local Sources:									
	Other Local Revenues		\$96,052	\$97,321	\$168,153	\$152,989	\$8,283	\$1,500	\$1,500	\$1,500
Total Revenues			96,052	97,321	168,153	152,989	8,283	1,500	1,500	1,500
Instruction:										
	Purchase Services									
490	Other Purchased Services		81,083	2,065	148,102	70,871	59,969	0	0	0
	Supplies and Materials									
511	Instructional Supplies		232	0	125	500	500	0	0	0
590	Other Supplies and Materials		11,686	3,161	985	20,041	3,655	0	0	0
Total Materials and Supplies			11,918	3,161	1,110	20,541	4,155	0	0	0
	Capital Outlay									
640	Equipment		11,668	7,655	5,701	5,538	84	0	0	0
	Other Objects									
890	Other Misc. Expenditures		5,138	259	1,152	87	1,685	0	0	0
890	Other Expenditures		0	500	0	0	0	0	0	0
Total Other Objects			5,138	759	1,152	87	1,685	0	0	0
Total Insutruction			109,807	13,640	156,065	97,037	65,893	0	0	0
Support Services:										
	Purchase Services									
439	Travel/Mileage/Meeting Expense		0	207	0	0	0	0	0	0
490	Other Purchased Services		11,419	2,244	0	6,440	79	0	0	0
Total Purchase Services			11,419	2,451	0	6,440	79	0	0	0
	Supplies and Materials									
590	Other Supplies and Materials		0	4,223	0	195	0	0	0	0
	Capital Outlay									
640	Equipment		0	5,295	0	0	0	0	0	0
	Other Objects									
881	Scholarships		1,500	1,500	0	1,500	1,500	1,500	1,500	1,500
890	Other Expenditures		3,138	1,418	0	0	293	0	0	0
Total Other Objects			4,638	2,918	0	1,500	1,793	1,500	1,500	1,500
Total Support Services			16,057	14,887	0	8,135	1,872	1,500	1,500	1,500
Extracurricular Activities										
	Purchase Services									
439	Travel/Mileage/Meeting Expense		0	500	0	0	0	0	0	0
490	Other Purchased Services		0	925	0	0	0	0	0	0
Total Purchase Services			0	1,425	0	0	0	0	0	0
	Supplies and Materials									
590	Other Supplies and Materials		4	0	0	0	0	0	0	0
	Capital Outlay									
640	Equipment		23,556	1,166	0	0	6,366	0	0	0
Total Extracurricular Activities			23,560	2,591	0	0	6,366	0	0	0
Total Expenditures			149,424	31,118	156,065	105,172	74,131	1,500	1,500	1,500
Net Change in Fund Balance			(53,372)	66,203	12,088	47,817	(65,848)	0	0	0
Cash Balance at Beginning of Fiscal Year			154,292	100,920	167,123	179,211	227,028	161,180	161,180	161,180
Cash Balance at End of Fiscal Year			100,920	167,123	179,211	227,028	161,180	161,180	161,180	161,180
Year End Encumbrances Appropriated			556	149,687	75,982	161,180	161,180	161,180	161,180	161,180
Unencumbered Fund Balance at End of Fiscal Year			\$100,364	\$17,436	\$103,229	\$65,848	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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:								
		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	0	80	0	0	0	0	0	0
		<i>Capital Outlay</i>								
	640	Equipment	8,593	0	0	0	0	0	0	0
Total Expenditures			8,593	80	0	0	0	0	0	0
Net Change in Fund Balance			(8,593)	(80)	0	0	0	0	0	0
		Cash Balance at Beginning of Fiscal Year	8,673	80	0	0	0	0	0	0
		Cash Balance at End of Fiscal Year	80	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			\$80	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

OTHER LOCAL GRANTS BUDGET CENTER: SEF GENERATION GENIUS - 9601

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:									
		Other Local Revenues	\$0	\$0	\$125	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	0	125	0	0	0	0	0
Instruction:										
	Supplies and Materials									
	511	Instructional Supplies	0	0	125	0	0	0	0	0
Total Expenditures			0	0	125	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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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:								
Other Local Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	0	0	0	0	0	0	0	0
Instruction:								
Other Objects								
890 Other Misc. Expenditures	7	0	0	0	0	0	0	0
Total Expenditures	7	0	0	0	0	0	0	0
Net Change in Fund Balance	(7)	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	7	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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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:								
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	57	13	0	0	0	0	0	0
Total Expenditures	57	13	0	0	0	0	0	0
Net Change in Fund Balance	(57)	(13)	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	70	13	0	0	0	0	0	0
Cash Balance at End of Fiscal Year	13	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	\$13	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

OTHER LOCAL GRANTS BUDGET CENTER: FAST GRANT - 9909

			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
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Other Local Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	0	0	0	0	0	0	0
Instruction:										
	Other Objects									
	890	Other Misc. Expenditures	1	0	0	0	0	0	0	0
Total Expenditures			1	0	0	0	0	0	0	0
Net Change in Fund Balance			(1)	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			1	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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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:								
		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	1,762	323	0	0	0	0	0	0
Total Expenditures			1,762	323	0	0	0	0	0	0
Net Change in Fund Balance			(1,762)	(323)	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			2,085	323	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			323	0	0	0	0	0	0	0
Year End Encumbrances Appropriated			313	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$10	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

OTHER LOCAL GRANTS BUDGET CENTER: SEF DONATIONS - 9911

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:									
		Other Local Revenues	\$10,069	\$2,244	\$0	\$6,986	\$0	\$0	\$0	\$0
Total Revenues			10,069	2,244	0	6,986	0	0	0	0
Support Services:										
	Purchase Services									
	490	Other Purchased Services	10,069	2,244	0	6,440	79	0	0	0
Total Support Services			10,069	2,244	0	6,440	79	0	0	0
Total Expenditures			10,069	2,244	0	6,440	79	0	0	0
Net Change in Fund Balance			0	0	0	546	(79)	0	0	0
Cash Balance at Beginning of Fiscal Year			79	79	79	79	625	546	546	546
Cash Balance at End of Fiscal Year			79	79	79	625	546	546	546	546
Year End Encumbrances Appropriated			0	0	0	546	546	546	546	546
Unencumbered Fund Balance at End of Fiscal Year			\$79	\$79	\$79	\$79	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

OTHER LOCAL GRANTS BUDGET CENTER: CRACKER BARREL DONATIONS - 9912

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:									
		Other Local Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	0	0	0	0	0	0	0
Instruction:										
	Other Objects									
	890	Other Misc. Expenditures	1	0	0	0	0	0	0	0
Total Expenditures			1	0	0	0	0	0	0	0
Net Change in Fund Balance			(1)	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			1	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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

OTHER LOCAL GRANTS BUDGET CENTER: OHIO MID LEVEL ASSOCIATION GRANT - 9913

			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
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Other Local Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	0	0	0	0	0	0	0
Instruction:										
	Other Objects									
	890	Other Misc. Expenditures	1	0	0	0	0	0	0	0
Total Expenditures			1	0	0	0	0	0	0	0
Net Change in Fund Balance			(1)	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			1	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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

			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
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Other Local Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	0	0	0	0	0	0	0
Instruction:										
	Other Objects									
	890	Other Misc. Expenditures	83	0	0	0	0	0	0	0
Total Expenditures			83	0	0	0	0	0	0	0
Net Change in Fund Balance			(83)	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			83	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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

OTHER LOCAL GRANTS BUDGET CENTER: SEF EQUIPMENT GRANT - 9915

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:									
		Other Local Revenues	\$550	\$0	\$8,733	\$23,054	\$1,465	\$0	\$0	\$0
Total Revenues			550	0	8,733	23,054	1,465	0	0	0
Instruction:										
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	6,825	572	196	20,041	3,594	0	0	0
	<i>Capital Outlay</i>									
	640	Equipment	26	1,145	236	5,538	74	0	0	0
Total Expenditures			6,851	1,717	432	25,579	3,668	0	0	0
Net Change in Fund Balance			(6,301)	(1,717)	8,301	(2,525)	(2,203)	0	0	0
Cash Balance at Beginning of Fiscal Year			8,018	1,717	0	8,301	5,776	3,573	3,573	3,573
Cash Balance at End of Fiscal Year			1,717	0	8,301	5,776	3,573	3,573	3,573	3,573
Year End Encumbrances Appropriated			243	0	5,111	3,573	3,573	3,573	3,573	3,573
Unencumbered Fund Balance at End of Fiscal Year			\$1,474	\$0	\$3,190	\$2,203	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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:									
		Other Local Revenues	\$2,030	\$500	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			2,030	500	0	0	0	0	0	0
Instruction:										
	<i>Supplies and Materials</i>									
	511	Instructional Supplies	225	0	0	0	0	0	0	0
	<i>Capital Outlay</i>									
	640	Equipment	2,853	0	0	0	0	0	0	0
	<i>Other Objects</i>									
	890	Other Misc. Expenditures	1,171	259	1,152	87	1,685	0	0	0
Total Expenditures			4,249	259	1,152	87	1,685	0	0	0
Net Change in Fund Balance			(2,219)	241	(1,152)	(87)	(1,685)	0	0	0
Cash Balance at Beginning of Fiscal Year			4,902	2,683	2,924	1,772	1,685	0	0	0
Cash Balance at End of Fiscal Year			2,683	2,924	1,772	1,685	0	0	0	0
Year End Encumbrances Appropriated			0	466	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$2,683	\$2,458	\$1,772	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

OTHER LOCAL GRANTS BUDGET CENTER: SEF GRANT PROF DEVELOP SOFTWARE - 9926

			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
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Other Local Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	0	0	0	0	0	0	0
Instruction:										
	Other Objects									
	890	Other Misc. Expenditures	1,627	0	0	0	0	0	0	0
Total Expenditures			1,627	0	0	0	0	0	0	0
Net Change in Fund Balance			(1,627)	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			1,627	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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

			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
Function	Object	Description								
Revenues:										
	From Local Sources:									
	Other Local Revenues		\$1,500	\$1,500	\$0	\$3,000	\$0	\$1,500	\$1,500	\$1,500
Total Revenues			1,500	1,500	0	3,000	0	1,500	1,500	1,500
Support Services:										
	Other Objects									
	881	Scholarships	1,500	1,500	0	1,500	1,500	1,500	1,500	1,500
Total Expenditures			1,500	1,500	0	1,500	1,500	1,500	1,500	1,500
Net Change in Fund Balance			0	0	0	1,500	(1,500)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	0	1,500	0	0	0
Cash Balance at End of Fiscal Year			0	0	0	1,500	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	\$0	\$0	\$1,500	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

OTHER LOCAL GRANTS BUDGET CENTER: POLARIS VOCATIONAL ASSISTANCE - 9924

			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
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Other Local Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	0	0	0	0	0	0	0
Instruction:										
	Other Objects									
	890	Other Misc. Expenditures	533	0	0	0	0	0	0	0
Total Expenditures			533	0	0	0	0	0	0	0
Net Change in Fund Balance			(533)	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			533	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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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:									
		Other Local Revenues	\$50,905	\$75,008	\$153,795	\$119,449	\$6,818	\$0	\$0	\$0
Total Revenues			50,905	75,008	153,795	119,449	6,818	0	0	0
Instruction:										
	Purchase Services									
	490	Other Purchased Services	81,083	2,065	148,102	70,871	59,969	0	0	0
Total Expenditures			81,083	2,065	148,102	70,871	59,969	0	0	0
Net Change in Fund Balance			(30,178)	72,943	5,693	48,578	(53,151)	0	0	0
Cash Balance at Beginning of Fiscal Year			113,176	82,998	155,941	161,634	210,212	157,061	157,061	157,061
Cash Balance at End of Fiscal Year			82,998	155,941	161,634	210,212	157,061	157,061	157,061	157,061
Year End Encumbrances Appropriated			0	149,221	70,871	157,061	157,061	157,061	157,061	157,061
Unencumbered Fund Balance at End of Fiscal Year			\$82,998	\$6,720	\$90,763	\$53,151	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

OTHER LOCAL GRANTS BUDGET CENTER: TOYOTA TAPESTRY - 9927

			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
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Other Local Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	0	0	0	0	0	0	0
Instruction:										
	Other Objects									
	890	Other Misc. Expenditures	11	0	0	0	0	0	0	0
Total Expenditures			11	0	0	0	0	0	0	0
Net Change in Fund Balance			(11)	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			11	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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

OTHER LOCAL GRANTS BUDGET CENTER: MATH INTERVENTION GRANT - 9929

			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
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Other Local Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	0	0	0	0	0	0	0
Instruction:										
	Other Objects									
	890	Other Misc. Expenditures	1,696	0	0	0	0	0	0	0
Total Expenditures			1,696	0	0	0	0	0	0	0
Net Change in Fund Balance			(1,696)	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			1,696	0	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			0	0	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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:									
		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	442	0	0	0	0	0	0	0
Total Expenditures			442	0	0	0	0	0	0	0
Net Change in Fund Balance			(442)	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			442	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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

OTHER LOCAL GRANTS BUDGET CENTER: ACADEMIC CHALLENGE GRANT - 9935

			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
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Other Local Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	0	0	0	0	0	0	0
Instruction:										
	Other Objects									
	890	Other Misc. Expenditures	6	0	0	0	0	0	0	0
Total Expenditures			6	0	0	0	0	0	0	0
Net Change in Fund Balance			(6)	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			6	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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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:									
		Other Local Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	0	0	0	0	0	0	0
Instruction:										
	Other Objects									
	890	Other Misc. Expenditures	1	0	0	0	0	0	0	0
Total Expenditures			1	0	0	0	0	0	0	0
Net Change in Fund Balance			(1)	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			1	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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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:									
		Other Local Revenues	\$0	\$500	\$500	\$500	\$0	\$0	\$0	\$0
Total Revenues			0	500	500	500	0	0	0	0
Instruction:										
	<i>Supplies and Materials</i>									
	511	Instructional Supplies	7	0	0	500	500	0	0	0
	<i>Other Objects</i>									
	890	Other Expenditures	0	500	0	0	0	0	0	0
Total Expenditures			7	500	0	500	500	0	0	0
Net Change in Fund Balance			(7)	0	500	0	(500)	0	0	0
Cash Balance at Beginning of Fiscal Year			7	0	0	500	500	0	0	0
Cash Balance at End of Fiscal Year			0	0	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	\$0	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

OTHER LOCAL GRANTS BUDGET CENTER: MIDDLE SCHOOL ARCHERY - 9954

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:									
		Other Local Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	0	0	0	0	0	0	0
<i>Extracurricular Activities</i>										
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	4	0	0	0	0	0	0	0
Total Expenditures			4	0	0	0	0	0	0	0
Net Change in Fund Balance			(4)	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			4	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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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:								
Other Local Revenues	\$3,875	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	3,875	1,000	0	0	0	0	0	0
Support Services:								
Purchase Services								
439 Travel/Mileage/Meeting Expense	0	207	0	0	0	0	0	0
Other Objects								
890 Other Expenditures	3,138	1,418	0	0	293	0	0	0
Total Expenditures	3,138	1,625	0	0	293	0	0	0
Net Change in Fund Balance	737	(625)	0	0	(293)	0	0	0
Cash Balance at Beginning of Fiscal Year	181	918	293	293	293	0	0	0
Cash Balance at End of Fiscal Year	918	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	\$918	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

OTHER LOCAL GRANTS BUDGET CENTER: MAKERSPACE GRANTS - 9957

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:								
		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	869	303	0	0	0	0	0	0
		<i>Capital Outlay</i>								
	640	Equipment	0	4,312	0	0	0	0	0	0
Total Expenditures			869	4,615	0	0	0	0	0	0
Net Change in Fund Balance			(869)	(4,615)	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			5,484	4,615	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			4,615	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			\$4,615	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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:								
		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	1,731	62	0	0	0	0	0	0
		<i>Capital Outlay</i>								
	640	Equipment	196	0	0	0	0	0	0	0
Total Expenditures			1,927	62	0	0	0	0	0	0
Net Change in Fund Balance			(1,927)	(62)	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			1,989	62	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			62	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			\$62	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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:								
Other Local Revenues	\$1,350	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	1,350	0	0	0	0	0	0	0
Support Services:								
Purchase Services								
490 Other Purchased Services	1,350	0	0	0	0	0	0	0
Total Expenditures	1,350	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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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:								
Other Local Revenues	\$0	\$3,540	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	0	3,540	0	0	0	0	0	0
Support Services:								
Supplies and Materials								
590 Other Supplies and Materials	0	3,540	0	0	0	0	0	0
Total Expenditures	0	3,540	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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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:								
		Other Local Revenues	\$0	\$5,793	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	5,793	0	0	0	0	0	0
Support Services:										
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	0	303	0	195	0	0	0	0
		<i>Capital Outlay</i>								
	640	Equipment	0	5,295	0	0	0	0	0	0
Total Expenditures			0	5,598	0	195	0	0	0	0
Net Change in Fund Balance			0	195	0	(195)	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	195	195	0	0	0	0
Cash Balance at End of Fiscal Year			0	195	195	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	\$195	\$195	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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:								
Other Local Revenues	\$0	\$500	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	0	500	0	0	0	0	0	0
Extracurricular Activities								
Purchase Services								
439 Travel/Mileage/Meeting Expense	0	500	0	0	0	0	0	0
Total Expenditures	0	500	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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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:								
		Other Local Revenues	\$0	\$800	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	800	0	0	0	0	0	0
Instruction:										
		Capital Outlay								
	640	Equipment	0	800	0	0	0	0	0	0
Total Expenditures			0	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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
		From Local Sources:								
		Other Local Revenues	\$0	\$898	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	898	0	0	0	0	0	0
Instruction:										
		Capital Outlay								
	640	Equipment	0	898	0	0	0	0	0	0
Total Expenditures			0	898	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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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:									
		Other Local Revenues	\$0	\$500	\$200	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	500	200	0	0	0	0	0
Instruction:										
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	0	0	190	0	10	0	0	0
	<i>Capital Outlay</i>									
	640	Equipment	0	500	0	0	0	0	0	0
Total Expenditures			0	500	190	0	10	0	0	0
Net Change in Fund Balance			0	0	10	0	(10)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	10	10	0	0	0
Cash Balance at End of Fiscal Year			0	0	10	10	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$10	\$10	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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:								
Other Local Revenues	\$0	\$1,575	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	0	1,575	0	0	0	0	0	0
Instruction:								
Supplies and Materials								
590 Other Supplies and Materials	0	1,575	0	0	0	0	0	0
Total Expenditures	0	1,575	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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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:								
Other Local Revenues	\$0	\$258	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	0	258	0	0	0	0	0	0
Instruction:								
Supplies and Materials								
590 Other Supplies and Materials	0	233	0	0	25	0	0	0
Total Expenditures	0	233	0	0	25	0	0	0
Net Change in Fund Balance	0	25	0	0	(25)	0	0	0
Cash Balance at Beginning of Fiscal Year	0	0	25	25	25	0	0	0
Cash Balance at End of Fiscal Year	0	25	25	25	0	0	0	0
Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$0	\$25	\$25	\$25	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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:								
Other Local Revenues	\$0	\$380	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	0	380	0	0	0	0	0	0
Support Services:								
Supplies and Materials								
590 Other Supplies and Materials	0	380	0	0	0	0	0	0
Total Expenditures	0	380	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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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:								
Other Local Revenues	\$0	\$925	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	0	925	0	0	0	0	0	0
Extracurricular Activities								
Purchase Services								
490 Other Purchased Services	0	925	0	0	0	0	0	0
Total Expenditures	0	925	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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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:									
		Other Local Revenues	\$0	\$0	\$4,800	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	0	4,800	0	0	0	0	0
Instruction:										
	Capital Outlay									
	640	Equipment	0	0	4,800	0	0	0	0	0
Total Expenditures			0	0	4,800	0	0	0	0	0
Net Change in Fund Balance			0	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			0	0	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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:								
		Other Local Revenues	\$0	\$425	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	425	0	0	0	0	0	0
Instruction:										
		Capital Outlay								
	640	Equipment	0	0	423	0	2	0	0	0
Total Expenditures			0	0	423	0	2	0	0	0
Net Change in Fund Balance			0	425	(423)	0	(2)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	425	2	2	0	0	0
Cash Balance at End of Fiscal Year			0	425	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			\$0	\$425	\$2	\$2	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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:								
		Other Local Revenues	\$0	\$250	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	250	0	0	0	0	0	0
Instruction:										
		Capital Outlay								
	640	Equipment	0	0	242	0	8	0	0	0
Total Expenditures			0	0	242	0	8	0	0	0
Net Change in Fund Balance			0	250	(242)	0	(8)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	250	8	8	0	0	0
Cash Balance at End of Fiscal Year			0	250	8	8	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$250	\$8	\$8	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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:								
Other Local Revenues	\$0	\$625	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	0	625	0	0	0	0	0	0
Instruction:								
Supplies and Materials								
590 Other Supplies and Materials	0	0	599	0	26	0	0	0
Total Expenditures	0	0	599	0	26	0	0	0
Net Change in Fund Balance	0	625	(599)	0	(26)	0	0	0
Cash Balance at Beginning of Fiscal Year	0	0	625	26	26	0	0	0
Cash Balance at End of Fiscal Year	0	625	26	26	0	0	0	0
Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$0	\$625	\$26	\$26	\$0	\$0	\$0	\$0

EMPLOYEE TERMINATION BENEFITS FUND

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

The employee termination benefits fund is used to pay employees termination benefits upon separation as prescribed within the District's negotiated contracts.

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

The departments and/or programs that make up the employee termination benefits are as follows:

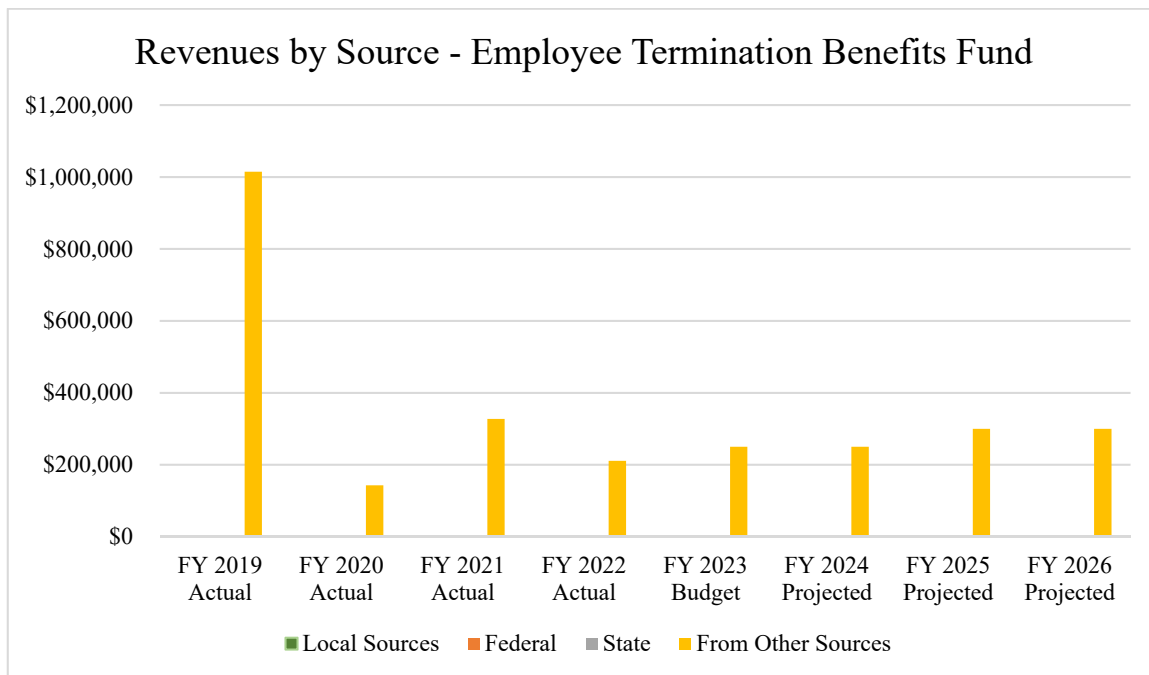
- Employee Termination Benefits Fund

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

Revenues:

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

REVENUE BY SOURCE - EMPLOYEE TERMINATION BENEFITS FUND								
Description	Fiscal Year 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 Other Sources	1,014,809	142,970	327,368	210,901	250,000	250,000	300,000	300,000
Total Revenues	1,014,809	142,970	327,368	210,901	250,000	250,000	300,000	300,000



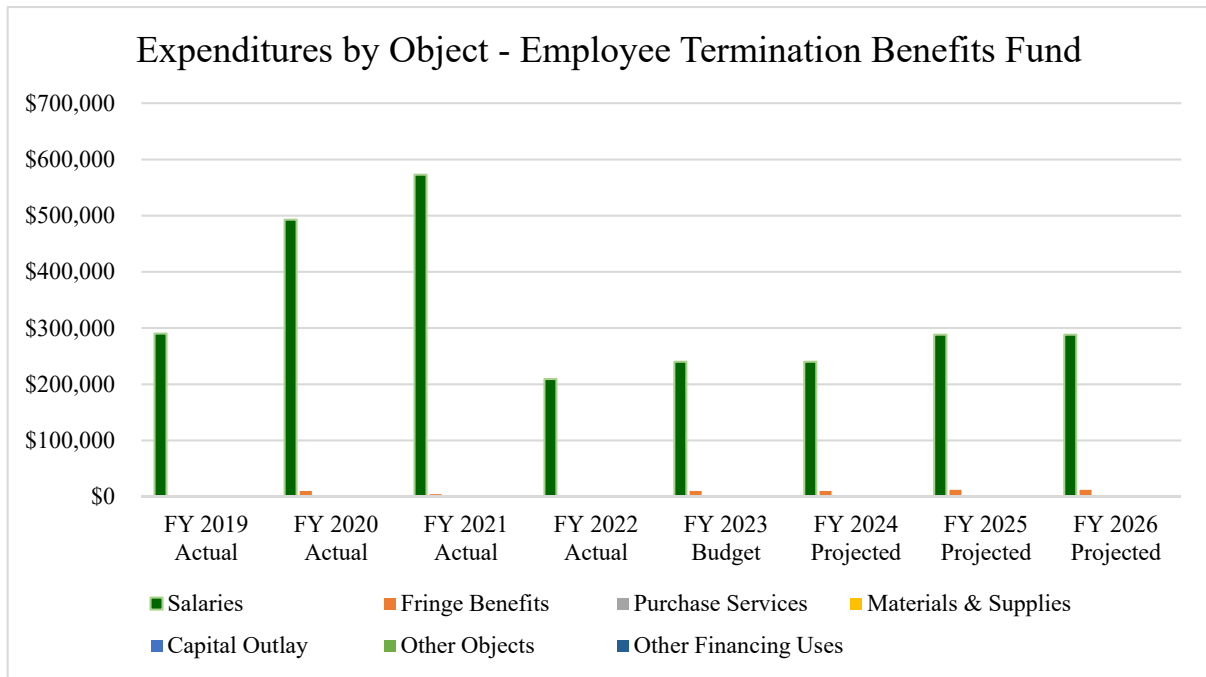
From Other Sources:

Revenue from other sources is the only expected revenue source. The source of revenues are transfers from the general fund to cover expenditures related to employee termination benefits.

Expenditures:

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

EXPENDITURES BY OBJECT - EMPLOYEE TERMINATION BENEFITS FUND								
Description	Fiscal Year 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
Expenditures:								
By Object								
Salaries	\$290,169	\$492,933	\$572,857	\$209,393	\$240,000	\$240,000	\$288,000	\$288,000
Fringe Benefits	1,629	10,037	4,511	1,508	10,000	10,000	12,000	12,000
Total Expenditures	291,798	502,970	577,368	210,901	250,000	250,000	300,000	300,000

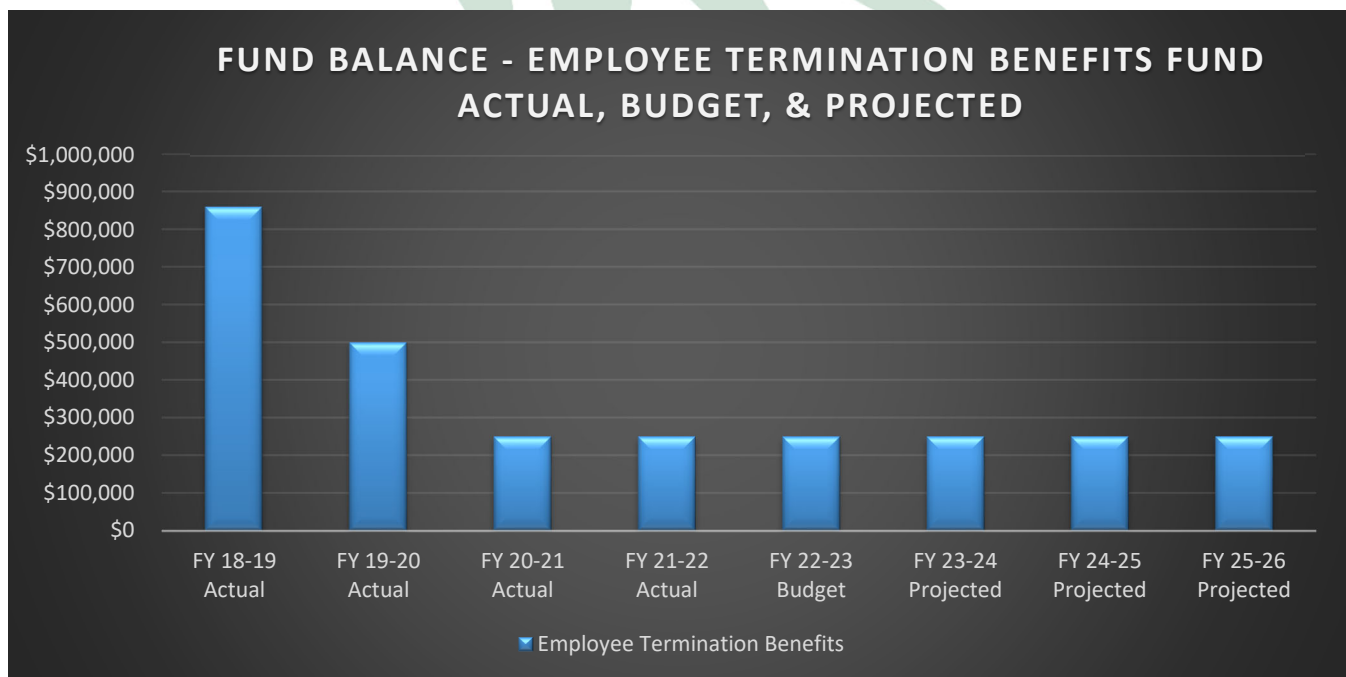


Significant Expenditure Changes and Assumptions

Expenditures vary from year to year based on the numbers of retirees.

Fund Balance:

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



FUND BALANCE - EMPLOYEE TERMINATION BENEFITS FUND								
Description	Fiscal Year 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
Fund Balance:								
Beginning Cash Balance	136,989	860,000	500,000	250,000	250,000	250,000	250,000	250,000
Ending Cash Balance	860,000	500,000	250,000	250,000	250,000	250,000	250,000	250,000
Year End Encumbrances	0	0	0	0	0	0	0	0
Unencumbered Fund Balance	860,000	500,000	250,000	250,000	250,000	250,000	250,000	250,000

Since this fund is used as in and out fund to account for employee severance payments, the District maintains a level fund balance by transferring funds from the general fund based on the needed expenditures for the upcoming year.



STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026
EMPLOYEE TERMINATION BENEFITS FUND - LEVEL 3 FINANCIAL

Function	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:								
	Other Local Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues		0	0	0	0	0	0	0	0
Instruction:									
	Salaries	119,696	370,525	256,690	105,379	120,000	120,000	144,000	144,000
	Fringe Benefits	0	6,120	0	0	5,000	5,000	6,000	6,000
Total Instruction		119,696	376,645	256,690	105,379	125,000	125,000	150,000	150,000
Operation of Non-Instructional Services:									
	Salaries	170,473	122,408	316,167	104,014	120,000	120,000	144,000	144,000
	Fringe Benefits	1,629	3,917	4,511	1,508	5,000	5,000	6,000	6,000
Total Operational of Non-Instructional Services		172,102	126,325	320,678	105,522	125,000	125,000	150,000	150,000
Total Expenditures		291,798	502,970	577,368	210,901	250,000	250,000	300,000	300,000
Excess of Revenues Over / (Under) Expenditures		(291,798)	(502,970)	(577,368)	(210,901)	(250,000)	(250,000)	(300,000)	(300,000)
Other Financing Sources / (Uses):									
	Transfers In	1,014,809	142,970	327,368	210,901	250,000	250,000	300,000	300,000
Total Other Financing Sources / (Uses)		1,014,809	142,970	327,368	210,901	250,000	250,000	300,000	300,000
Net Change in Fund Balance		723,011	(360,000)	(250,000)	0	0	0	0	0
	Cash Balance at Beginning of Fiscal Year	136,989	860,000	500,000	250,000	250,000	250,000	250,000	250,000
	Cash Balance at End of Fiscal Year	860,000	500,000	250,000	250,000	250,000	250,000	250,000	250,000
	Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$860,000	\$500,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

TOTAL EMPLOYEE TERMINATION BENEFITS FUND

			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
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	119,696	370,525	256,690	105,379	120,000	120,000	144,000	144,000
	Fringe Benefits									
	211	STRS - Employer's Share	0	2,818	0	0	0	0	0	0
	212	STRS - "Pickup"	0	3,025	0	0	0	0	0	0
	249	Cert Other Insurance Benefit	0	277	0	0	5,000	5,000	6,000	6,000
	Total Fringe Benefits		0	6,120	0	0	5,000	5,000	6,000	6,000
Total Insutraction			119,696	376,645	256,690	105,379	125,000	125,000	150,000	150,000
Operation of Non-Instructional Services:										
	Salaries:									
	162	Noncert Termination Benefit	170,473	122,408	316,167	104,014	120,000	120,000	144,000	144,000
	Fringe Benefits									
	221	SERS - Employer's Share	0	2,203	0	0	0	0	0	0
	259	Noncert Other Insurance Benefit	1,629	1,714	4,511	1,508	5,000	5,000	6,000	6,000
	Total Fringe Benefits		1,629	3,917	4,511	1,508	5,000	5,000	6,000	6,000
Total Operational of Non-Instructional Services			172,102	126,325	320,678	105,522	125,000	125,000	150,000	150,000
Total Expenditures			291,798	502,970	577,368	210,901	250,000	250,000	300,000	300,000
Excess of Revenues Over / (Under) Expenditures			(291,798)	(502,970)	(577,368)	(210,901)	(250,000)	(250,000)	(300,000)	(300,000)
Other Financing Sources / (Uses):										
	Other Financing Uses									
	911	Transfers In	1,014,809	142,970	327,368	210,901	250,000	250,000	300,000	300,000
Net Change in Fund Balance			723,011	(360,000)	(250,000)	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			136,989	860,000	500,000	250,000	250,000	250,000	250,000	250,000
Cash Balance at End of Fiscal Year			860,000	500,000	250,000	250,000	250,000	250,000	250,000	250,000
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$860,000	\$500,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000

STUDENT MANAGED

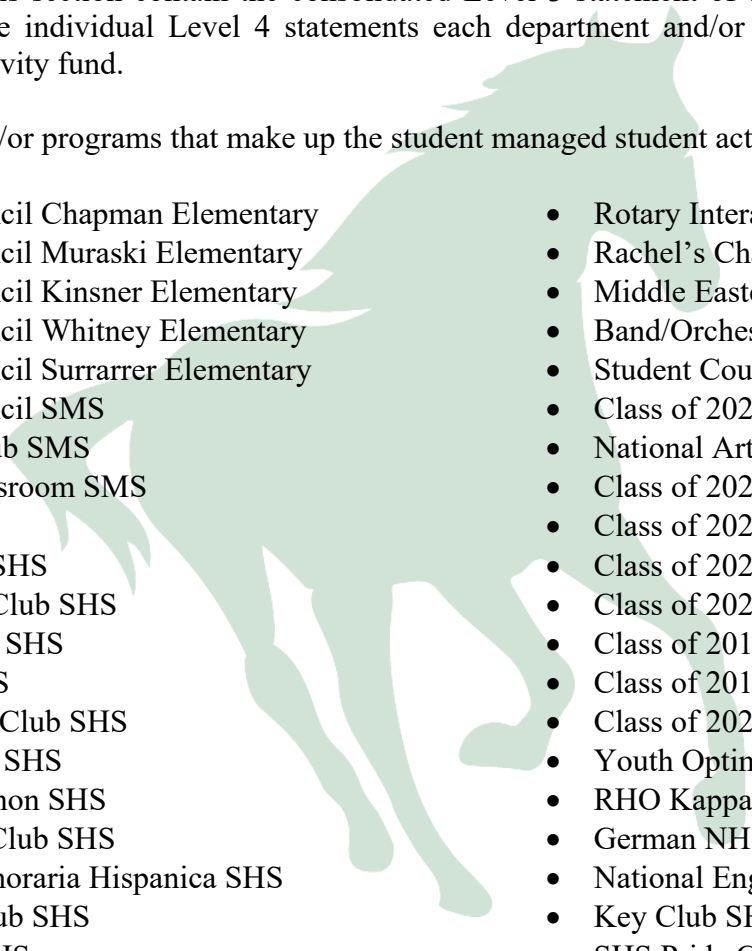
STUDENT ACTIVITY FUND

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

The student managed student activity fund is used to account for student activity programs which have student participation in the activity and have students involved in the management of the program.

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

The departments and/or programs that make up the student managed student activity fund are as follows:

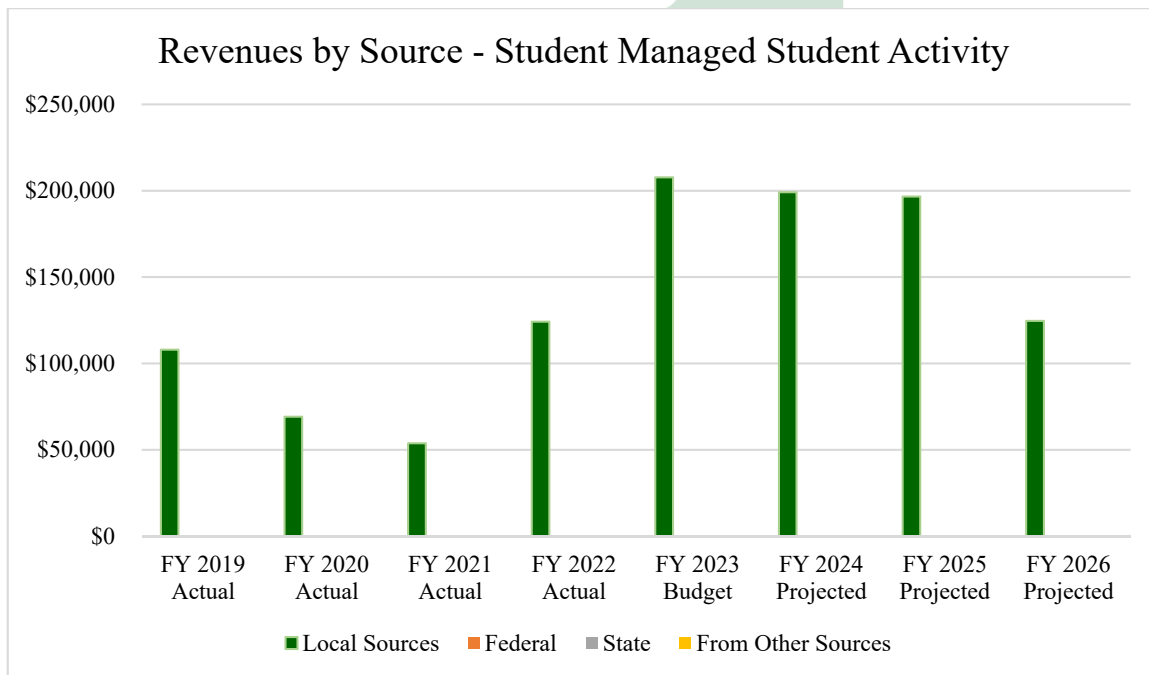
- 
- Student Council Chapman Elementary
 - Student Council Muraski Elementary
 - Student Council Kinsner Elementary
 - Student Council Whitney Elementary
 - Student Council Surrarer Elementary
 - Student Council SMS
 - Guidance Club SMS
 - CD/MD Classroom SMS
 - Art SHS
 - STEM Club SHS
 - Planetarium 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 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 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	\$101,766	\$61,184	\$36,148	\$113,840	\$179,450	\$174,750	\$172,750	\$110,750
Other Local Revenues	6,202	7,990	17,612	10,378	28,350	24,350	23,850	13,850
From Other Sources	0	0	214	0	0	0	0	0
Total Revenues	107,968	69,174	53,974	124,218	207,800	199,100	196,600	124,600



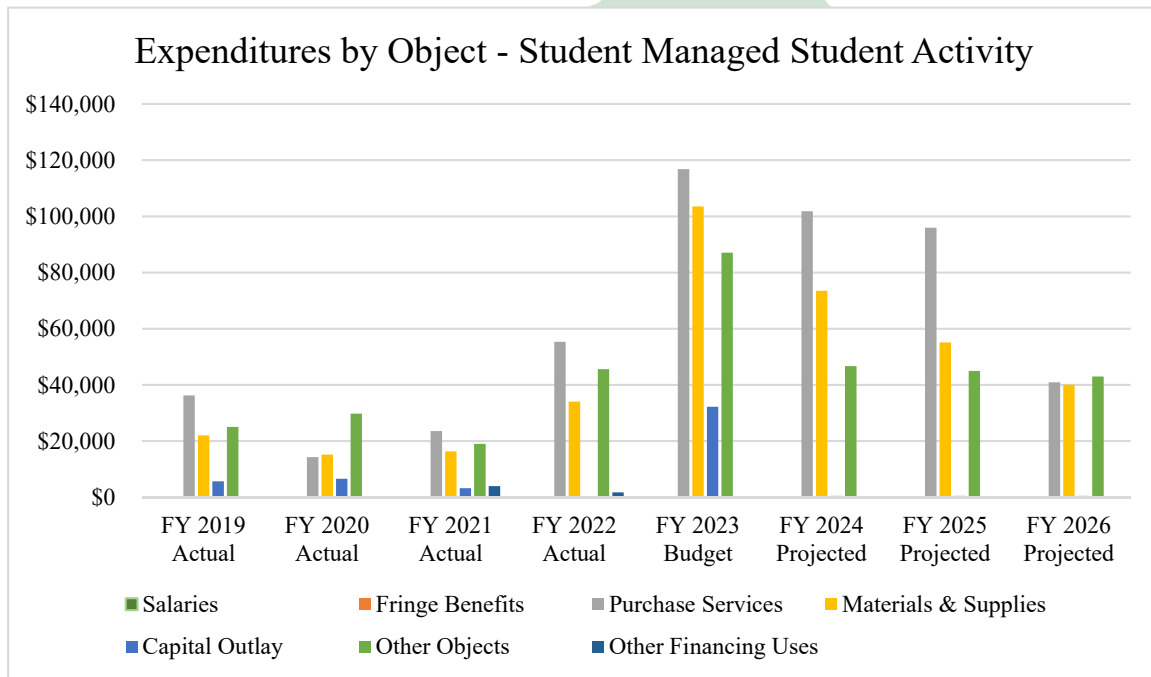
Local Sources:

For FY 2023 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 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
Expenditures: By Object								
Purchase Services	\$36,306	\$14,277	\$23,604	\$55,339	\$116,789	\$101,825	\$95,975	\$40,975
Materials and Supplies	22,069	15,193	16,378	34,082	103,533	73,506	55,125	40,125
Capital Outlay	5,700	6,613	3,259	0	32,250	500	500	500
Other Objects	25,074	29,789	19,026	45,601	87,056	46,719	45,000	43,000
Other Financing Uses	0	302	3,980	1,760	0	0	0	0
Total Expenditures	89,149	66,174	66,247	136,782	339,628	222,550	196,600	124,600

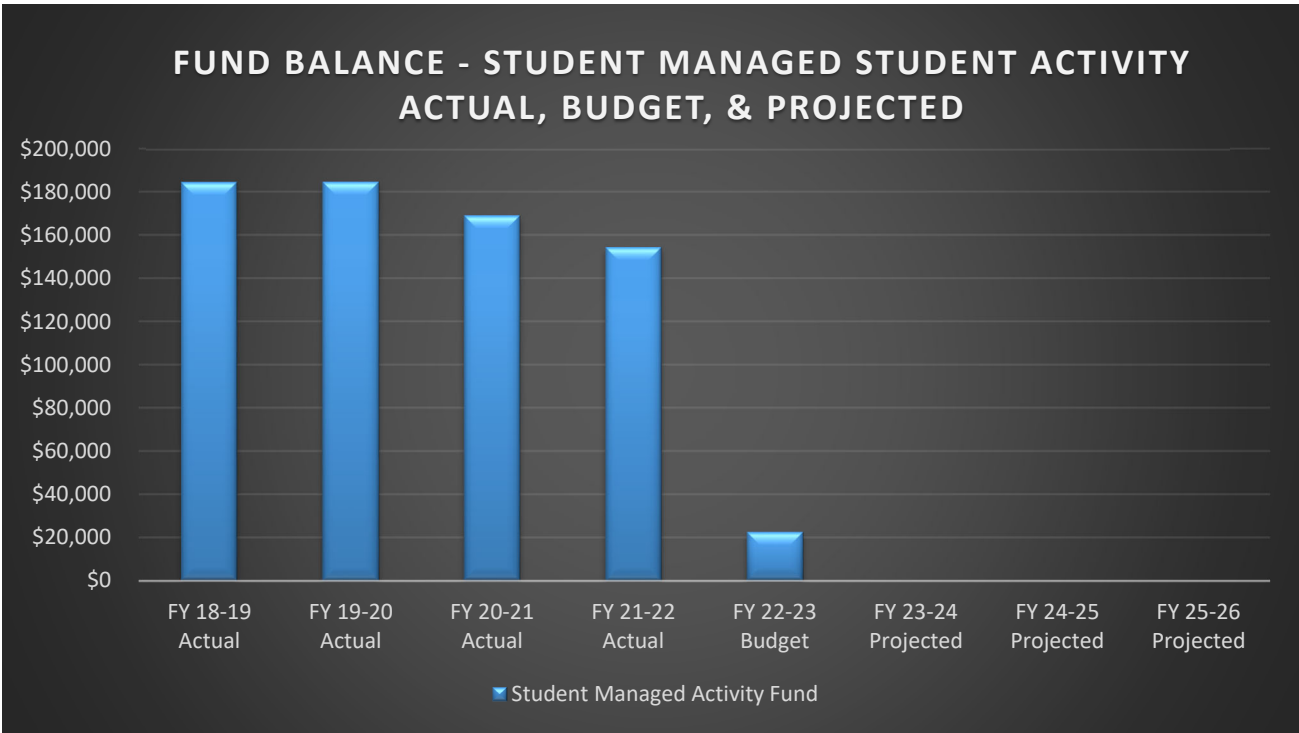


Significant Expenditure Changes and Assumptions

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 2023 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 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
Fund Balance:								
Beginning Cash Balance	165,741	184,560	187,560	175,287	162,723	30,895	7,445	7,445
Ending Cash Balance	184,560	187,560	175,287	162,723	30,895	7,445	7,445	7,445
Year End Encumbrances	0	2,898	6,171	8,311	8,311	7,445	7,445	7,445
Unencumbered Fund Balance	184,560	184,662	169,116	154,412	22,584	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 2023 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 2019 ACTUAL THROUGH PROJECTION TO FY 2026
STUDENT MANAGED ACTIVITY FUND - LEVEL 3 FINANCIAL

Function	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	\$101,766	\$61,184	\$36,148	\$113,840	\$179,450	\$174,750	\$172,750	\$110,750
	Other Local Revenues	6,202	7,990	17,612	10,378	28,350	24,350	23,850	13,850
Total Revenues		107,968	69,174	53,760	124,218	207,800	199,100	196,600	124,600
Extracurricular Activities									
	Purchase Services	36,306	14,277	23,604	55,339	116,789	101,825	95,975	40,975
	Materials and Supplies	22,069	15,193	16,378	34,082	103,533	73,506	55,125	40,125
	Capital Outlay	5,700	6,613	3,259	0	32,250	500	500	500
	Other Objects	25,074	29,789	19,026	45,601	87,056	46,719	45,000	43,000
Total Extracurricular Activities		89,149	65,872	62,267	135,022	339,628	222,550	196,600	124,600
Total Expenditures		89,149	65,872	62,267	135,022	339,628	222,550	196,600	124,600
Excess of Revenues Over / (Under) Expenditures		18,819	3,302	(8,507)	(10,804)	(131,828)	(23,450)	0	0
Other Financing Sources / (Uses):									
	Transfers Out	0	(302)	(3,980)	(1,760)	0	0	0	0
	Transfers In	0	0	214	0	0	0	0	0
Total Other Financing Sources / (Uses)		0	(302)	(3,766)	(1,760)	0	0	0	0
Net Change in Fund Balance		18,819	3,000	(12,273)	(12,564)	(131,828)	(23,450)	0	0
	Cash Balance at Beginning of Fiscal Year	165,741	184,560	187,560	175,287	162,723	30,895	7,445	7,445
	Cash Balance at End of Fiscal Year	184,560	187,560	175,287	162,723	30,895	7,445	7,445	7,445
	Year End Encumbrances Appropriated	0	2,898	6,171	8,311	8,311	7,445	7,445	7,445
Unencumbered Fund Balance at End of Fiscal Year		\$184,560	\$184,662	\$169,116	\$154,412	\$22,584	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

TOTAL STUDENT 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	\$101,766	\$61,184	\$36,148	\$113,840	\$179,450	\$174,750	\$172,750	\$110,750
		Other Local Revenues	6,202	7,990	17,612	10,378	28,350	24,350	23,850	13,850
Total Revenues			107,968	69,174	53,760	124,218	207,800	199,100	196,600	124,600
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	36,306	14,277	23,604	55,339	116,789	101,825	95,975	40,975
		Supplies and Materials								
	510	General Supplies	0	0	0	163	1,800	1,000	1,000	1,000
	560	Food	2,664	425	0	636	4,050	4,250	4,250	4,250
	590	Other Supplies and Materials	19,405	14,768	16,378	33,283	97,683	68,256	49,875	34,875
		Total Materials and Supplies	22,069	15,193	16,378	34,082	103,533	73,506	55,125	40,125
		Capital Outlay								
	640	Equipment	5,700	6,613	3,259	0	32,250	500	500	500
		Other Objects								
	881	Scholarships	500	500	500	500	2,400	1,900	1,900	1,900
	883	Mememrials	6,827	17,591	18,223	16,722	32,253	15,191	14,925	12,925
	889	Other Awards and Prizes	19	380	0	78	10,828	3,753	3,525	3,525
	891	Student Activity Payments	17,728	11,318	303	28,301	41,575	25,875	24,650	24,650
		Total Other Objects	25,074	29,789	19,026	45,601	87,056	46,719	45,000	43,000
Total Expenditures			89,149	65,872	62,267	135,022	339,628	222,550	196,600	124,600
Excess of Revenues Over / (Under) Ependitures			18,819	3,302	(8,507)	(10,804)	(131,828)	(23,450)	0	0
Other Financing Sources / (Uses):										
		Other Financing Uses								
	910	Transfers Out	0	(302)	(3,980)	(1,760)	0	0	0	0
	911	Transfers In	0	0	214	0	0	0	0	0
Total Other Financing Sources / (Uses)			0	(302)	(3,766)	(1,760)	0	0	0	0
Net Change in Fund Balance			18,819	3,000	(12,273)	(12,564)	(131,828)	(23,450)	0	0
Cash Balance at Beginning of Fiscal Year			165,741	184,560	187,560	175,287	162,723	30,895	7,445	7,445
Cash Balance at End of Fiscal Year			184,560	187,560	175,287	162,723	30,895	7,445	7,445	7,445
Year End Encumbrances Appropriated			0	2,898	6,171	8,311	8,311	7,445	7,445	7,445
Unencumbered Fund Balance at End of Fiscal Year			\$184,560	\$184,662	\$169,116	\$154,412	\$22,584	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$0	\$786	\$0	\$2,410	\$4,500	\$4,500	\$4,500	\$4,500
Total Revenues			0	786	0	2,410	4,500	4,500	4,500	4,500
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	13	57	0	0	250	250	250	250
		Supplies and Materials								
	510	General Supplies	0	0	0	163	500	500	500	500
	560	Food	0	50	0	148	1,250	1,250	1,250	1,250
	590	Other Supplies and Materials	0	0	0	143	850	850	850	850
		Total Materials and Supplies	0	50	0	454	2,600	2,600	2,600	2,600
		Capital Outlay								
	640	Equipment	0	0	0	0	2,000	0	0	0
		Other Objects								
	891	Student Activity Payments	23	0	0	1,563	1,000	2,875	1,650	1,650
Total Expenditures			36	107	0	2,017	5,850	5,725	4,500	4,500
Net Change in Fund Balance			(36)	679	0	393	(1,350)	(1,225)	0	0
		Cash Balance at Beginning of Fiscal Year	1,550	1,514	2,193	2,193	2,586	1,236	11	11
		Cash Balance at End of Fiscal Year	1,514	2,193	2,193	2,586	1,236	11	11	11
		Year End Encumbrances Appropriated	0	0	0	11	11	11	11	11
Unencumbered Fund Balance at End of Fiscal Year			\$1,514	\$2,193	\$2,193	\$2,575	\$1,225	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$185	\$292	\$10	\$300	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	150	0	0	0	500	500	500	500
Total Revenues			335	292	10	300	1,500	1,500	1,500	1,500
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	0	0	0	0	500	0	0	0
		Supplies and Materials								
	510	General Supplies	0	0	0	0	500	0	0	0
		Capital Outlay								
	640	Equipment	0	0	0	0	500	0	0	0
		Other Objects								
	881	Scholarships	500	500	500	500	1,000	500	500	500
	891	Student Activity Payments	150	188	0	1,218	3,678	1,000	1,000	1,000
		Total Other Objects	650	688	500	1,718	4,678	1,500	1,500	1,500
Total Expenditures			650	688	500	1,718	6,178	1,500	1,500	1,500
Net Change in Fund Balance			(315)	(396)	(490)	(1,418)	(4,678)	0	0	0
		Cash Balance at Beginning of Fiscal Year	7,297	6,982	6,586	6,096	4,678	0	0	0
		Cash Balance at End of Fiscal Year	6,982	6,586	6,096	4,678	0	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$6,982	\$6,586	\$6,096	\$4,678	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$1,087	\$0	\$0	\$970	\$1,500	\$1,500	\$1,500	\$1,500
		Other Local Revenues	0	0	0	0	1,500	1,500	1,500	1,500
Total Revenues			1,087	0	0	970	3,000	3,000	3,000	3,000
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	310	276	956	270	1,000	1,000	1,000	1,000
		Supplies and Materials								
	560	Food	0	0	0	253	400	500	500	500
	590	Other Supplies and Materials	439	0	172	0	600	500	500	500
		Total Materials and Supplies	439	0	172	253	1,000	1,000	1,000	1,000
		Other Objects								
	891	Student Activity Payments	37	61	0	0	3,687	1,000	1,000	1,000
Total Expenditures			786	337	1,128	523	5,687	3,000	3,000	3,000
Net Change in Fund Balance			301	(337)	(1,128)	447	(2,687)	0	0	0
		Cash Balance at Beginning of Fiscal Year	3,404	3,705	3,368	2,240	2,687	0	0	0
		Cash Balance at End of Fiscal Year	3,705	3,368	2,240	2,687	0	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$3,705	\$3,368	\$2,240	\$2,687	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$18,595	\$17,693	\$0	\$23,036	\$18,500	\$18,500	\$18,500	\$18,500
		Other Local Revenues	0	430	0	0	100	100	100	100
Total Revenues			18,595	18,123	0	23,036	18,600	18,600	18,600	18,600
Extracurricular Activities										
		Supplies and Materials								
	590	Other Supplies and Materials	1,157	0	142	352	6,000	1,000	1,000	1,000
		Capital Outlay								
	640	Equipment	5,700	0	3,259	0	0	0	0	0
		Other Objects								
	889	Other Awards and Prizes	19	290	0	78	6,000	1,000	1,000	1,000
	891	Student Activity Payments	17,518	11,029	303	25,520	27,518	16,600	16,600	16,600
		Total Other Objects	17,537	11,319	303	25,598	33,518	17,600	17,600	17,600
Total Expenditures			24,394	11,319	3,704	25,950	39,518	18,600	18,600	18,600
Net Change in Fund Balance			(5,799)	6,804	(3,704)	(2,914)	(20,918)	0	0	0
		Cash Balance at Beginning of Fiscal Year	26,637	20,838	27,642	23,938	21,024	106	106	106
		Cash Balance at End of Fiscal Year	20,838	27,642	23,938	21,024	106	106	106	106
		Year End Encumbrances Appropriated	0	0	0	106	106	106	106	106
Unencumbered Fund Balance at End of Fiscal Year			\$20,838	\$27,642	\$23,938	\$20,918	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$4,677	\$3,820	\$0	\$0	\$8,250	\$8,250	\$8,250	\$8,250
		Other Local Revenues	0	0	0	0	3,000	3,000	3,000	3,000
Total Revenues			4,677	3,820	0	0	11,250	11,250	11,250	11,250
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	1,575	1,275	0	0	4,000	2,000	2,000	2,000
		Supplies and Materials								
	510	General Supplies	0	0	0	0	800	500	500	500
	560	Food	2,541	375	0	235	2,400	2,500	2,500	2,500
	590	Other Supplies and Materials	0	258	0	0	1,000	500	500	500
		Total Materials and Supplies	2,541	633	0	235	4,200	3,500	3,500	3,500
		Capital Outlay								
	640	Equipment	0	3,000	0	0	3,000	0	0	0
		Other Objects								
	881	Scholarships	0	0	0	0	500	500	500	500
	883	Mememrials	0	0	0	0	2,250	2,000	2,000	2,000
	889	Other Awards and Prizes	0	90	0	0	550	500	500	500
	891	Student Activity Payments	0	40	0	0	2,192	2,750	2,750	2,750
		Total Other Objects	0	130	0	0	5,492	5,750	5,750	5,750
Total Expenditures			4,116	5,038	0	235	16,692	11,250	11,250	11,250
Net Change in Fund Balance			561	(1,218)	0	(235)	(5,442)	0	0	0
		Cash Balance at Beginning of Fiscal Year	6,349	6,910	5,692	5,692	5,457	15	15	15
		Cash Balance at End of Fiscal Year	6,910	5,692	5,692	5,457	15	15	15	15
		Year End Encumbrances Appropriated	0	0	0	15	15	15	15	15
Unencumbered Fund Balance at End of Fiscal Year			\$6,910	\$5,692	\$5,692	\$5,442	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$0	\$0	\$13	\$0	\$800	\$800	\$800	\$800
Total Revenues			0	0	13	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	123	0	0	0	0	0	0	0
	590	Other Supplies and Materials	0	0	0	0	63	50	50	50
		Total Materials and Supplies	123	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			123	0	0	0	863	800	800	800
Net Change in Fund Balance			(123)	0	13	0	(63)	0	0	0
		Cash Balance at Beginning of Fiscal Year	173	50	50	63	63	0	0	0
		Cash Balance at End of Fiscal Year	50	50	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	\$50	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$0	\$0	\$0	\$7	\$0	\$0	\$0	\$0
Total Revenues	0	0	0	7	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	7	0	0	0	0
Other Financing Sources / (Uses):								
Other Financing Uses								
910 Transfers Out	0	0	0	(1,760)	0	0	0	0
Total Other Financing Sources / (Uses)	0	0	0	(1,760)	0	0	0	0
Net Change in Fund Balance	0	0	0	(1,753)	0	0	0	0
Cash Balance at Beginning of Fiscal Year	1,753	1,753	1,753	1,753	0	0	0	0
Cash Balance at End of Fiscal Year	1,753	1,753	1,753	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	\$1,753	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$401	\$280	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	0	0	0	0	100	100	100	100
Total Revenues			401	280	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	360	233	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			360	233	0	0	1,653	1,100	1,100	1,100
Net Change in Fund Balance			41	47	0	0	(553)	0	0	0
		Cash Balance at Beginning of Fiscal Year	465	506	553	553	553	0	0	0
		Cash Balance at End of Fiscal Year	506	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			\$506	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$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	150	100	100	100	100
		Supplies and Materials								
	590	Other Supplies and Materials	0	0	0	0	600	500	500	500
Total Expenditures			0	0	0	150	700	600	600	600
Net Change in Fund Balance			0	0	0	(150)	(100)	0	0	0
		Cash Balance at Beginning of Fiscal Year	250	250	250	250	100	0	0	0
		Cash Balance at End of Fiscal Year	250	250	250	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	\$250	\$100	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	0	0	0	0	0	0	0
<i>Extracurricular Activities</i>										
		<i>Other Objects</i>								
	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):										
		<i>Other Financing Uses</i>								
	910	Transfers Out	0	0	(214)	0	0	0	0	0
Total Other Financing Sources / (Uses)			0	0	(214)	0	0	0	0	0
Net Change in Fund Balance			0	0	(214)	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			214	214	214	0	0	0	0	0
Cash Balance at End of Fiscal Year			214	214	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	\$214	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$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	125	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	125	0	0	0	751	600	600	600
Net Change in Fund Balance	(125)	0	0	0	(151)	0	0	0
Cash Balance at Beginning of Fiscal Year	276	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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Local Revenues	0	0	0	0	0	0	0	0
Total Revenues	15	0	0	0	0	0	0	0
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	15	0	0	0	0	0	0	0
Other Financing Sources / (Uses):								
Other Financing Uses								
910 Transfers Out	0	0	(90)	0	0	0	0	0
Net Change in Fund Balance	15	0	(90)	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	75	90	90	0	0	0	0	0
Cash Balance at End of Fiscal Year	90	90	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	\$90	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$1,850	\$2,375	\$1,775	\$2,075	\$3,000	\$3,000	\$3,000	\$3,000
		Other Local Revenues	0	0	0	0	100	100	100	100
Total Revenues			1,850	2,375	1,775	2,075	3,100	3,100	3,100	3,100
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	90	308	0	309	5,000	1,500	1,500	1,500
		Supplies and Materials								
	590	Other Supplies and Materials	1,889	1,426	2,061	1,898	5,000	8,863	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			1,979	1,734	2,061	2,207	13,000	10,613	3,100	3,100
Net Change in Fund Balance			(129)	641	(286)	(132)	(9,900)	(7,513)	0	0
		Cash Balance at Beginning of Fiscal Year	17,319	17,190	17,831	17,545	17,413	7,513	0	0
		Cash Balance at End of Fiscal Year	17,190	17,831	17,545	17,413	7,513	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$17,190	\$17,831	\$17,545	\$17,413	\$7,513	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$7,163	\$380	(\$80)	\$2,592	\$11,000	\$11,000	\$11,000	\$11,000
		Other Local Revenues	22	0	0	0	2,500	2,500	2,500	2,500
Total Revenues			7,185	380	(80)	2,592	13,500	13,500	13,500	13,500
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	6,041	0	0	1,760	11,000	11,000	11,000	11,000
		Supplies and Materials								
	590	Other Supplies and Materials	1,474	0	0	881	4,953	2,500	2,500	2,500
Total Expenditures			7,515	0	0	2,641	15,953	13,500	13,500	13,500
Excess of Revenues Over / (Under) Expenditures			(330)	380	(80)	(49)	(2,453)	0	0	0
Other Financing Sources / (Uses):										
		Other Financing Uses								
	911	Transfers In	0	0	214	0	0	0	0	0
Net Change in Fund Balance			(330)	380	134	(49)	(2,453)	0	0	0
Cash Balance at Beginning of Fiscal Year			2,318	1,988	2,368	2,502	2,453	0	0	0
Cash Balance at End of Fiscal Year			1,988	2,368	2,502	2,453	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$1,988	\$2,368	\$2,502	\$2,453	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$505	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Local Revenues	575	0	0	0	0	0	0	0
Total Revenues	1,080	0	0	0	0	0	0	0
Extracurricular Activities								
Purchase Services								
490 Other Purchased Services	242	0	0	0	0	0	0	0
Supplies and Materials								
590 Other Supplies and Materials	313	0	0	0	0	0	0	0
Total Expenditures	555	0	0	0	0	0	0	0
Excess of Revenues Over / (Under) Expenditures	525	0	0	0	0	0	0	0
Other Financing Sources / (Uses):								
Other Financing Uses								
910 Transfers Out	0	0	(525)	0	0	0	0	0
Net Change in Fund Balance	525	0	(525)	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	0	525	525	0	0	0	0	0
Cash Balance at End of Fiscal Year	525	525	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	\$525	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$645	\$390	\$0	\$0	\$500	\$500	\$500	\$500
		Other Local Revenues	40	765	0	0	250	250	250	250
Total Revenues			685	1,155	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	493	120	0	0	2,500	409	250	250
		Capital Outlay								
	640	Equipment	0	765	0	0	1,000	500	500	500
		Other Objects								
	889	Other Awards and Prizes	0	0	0	0	200	0	0	0
Total Expenditures			493	885	0	0	4,200	909	750	750
Net Change in Fund Balance			192	270	0	0	(3,450)	(159)	0	0
		Cash Balance at Beginning of Fiscal Year	3,147	3,339	3,609	3,609	3,609	159	0	0
		Cash Balance at End of Fiscal Year	3,339	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			\$3,339	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$1,711	\$1,000	\$625	\$0	\$1,500	\$1,500	\$1,500	\$1,500
		Other Local Revenues	100	0	0	0	500	500	500	500
Total Revenues			1,811	1,000	625	0	2,000	2,000	2,000	2,000
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	105	0	0	130	1,000	1,000	1,000	1,000
		Supplies and Materials								
	590	Other Supplies and Materials	258	548	0	227	1,400	1,000	1,000	1,000
		Capital Outlay								
	640	Equipment	0	0	0	0	750	0	0	0
		Other Objects								
	883	Mememrials	790	46	0	0	100	0	0	0
	889	Other Awards and Prizes	0	0	0	0	600	228	0	0
		Total Other Objects	790	46	0	0	700	228	0	0
Total Expenditures			1,153	594	0	357	3,850	2,228	2,000	2,000
Net Change in Fund Balance			658	406	625	(357)	(1,850)	(228)	0	0
		Cash Balance at Beginning of Fiscal Year	804	1,462	1,868	2,493	2,136	286	58	58
		Cash Balance at End of Fiscal Year	1,462	1,868	2,493	2,136	286	58	58	58
		Year End Encumbrances Appropriated	0	0	0	58	58	58	58	58
Unencumbered Fund Balance at End of Fiscal Year			\$1,462	\$1,868	\$2,493	\$2,078	\$228	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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
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	(135)	0	0	0	0	0	0
Total Other Financing Sources / (Uses)	0	(135)	0	0	0	0	0	0
Net Change in Fund Balance	0	(135)	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	135	135	0	0	0	0	0	0
Cash Balance at End of Fiscal Year	135	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	\$135	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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
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	0	(6)	0	0	0	0	0
Net Change in Fund Balance	0	0	(6)	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	6	6	6	0	0	0	0	0
Cash Balance at End of Fiscal Year	6	6	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	\$6	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$1,015	\$1,425	\$1,261	\$1,552	\$2,000	\$2,000	\$2,000	\$2,000
		Other Local Revenues	0	95	0	0	50	50	50	50
Total Revenues			1,015	1,520	1,261	1,552	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	647	996	1,276	888	3,500	3,845	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			647	996	1,276	888	4,200	4,545	2,050	2,050
Net Change in Fund Balance			368	524	(15)	664	(2,150)	(2,495)	0	0
		Cash Balance at Beginning of Fiscal Year	3,281	3,649	4,173	4,158	4,822	2,672	177	177
		Cash Balance at End of Fiscal Year	3,649	4,173	4,158	4,822	2,672	177	177	177
		Year End Encumbrances Appropriated	0	0	0	177	177	177	177	177
Unencumbered Fund Balance at End of Fiscal Year			\$3,649	\$4,173	\$4,158	\$4,645	\$2,495	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$300	\$870	(\$35)	\$0	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	0	0	0	0	100	100	100	100
Total Revenues			300	870	(35)	0	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	187	630	70	0	1,500	934	650	650
		Other Objects								
	883	Mememrials	0	0	0	0	25	100	100	100
	889	Other Awards and Prizes	0	0	0	0	50	100	100	100
		Total Other Objects	0	0	0	0	75	200	200	200
Total Expenditures			187	630	70	0	1,825	1,384	1,100	1,100
Net Change in Fund Balance			113	240	(105)	0	(725)	(284)	0	0
		Cash Balance at Beginning of Fiscal Year	761	874	1,114	1,009	1,009	284	0	0
		Cash Balance at End of Fiscal Year	874	1,114	1,009	1,009	284	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$874	\$1,114	\$1,009	\$1,009	\$284	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$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	152	60	0	7	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			152	60	0	7	2,011	850	850	850
Net Change in Fund Balance			(152)	(60)	0	(7)	(1,161)	0	0	0
		Cash Balance at Beginning of Fiscal Year	1,380	1,228	1,168	1,168	1,161	0	0	0
		Cash Balance at End of Fiscal Year	1,228	1,168	1,168	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			\$1,228	\$1,168	\$1,168	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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
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	(12)	0	0	0	0	0	0
Net Change in Fund Balance	0	(12)	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	12	12	0	0	0	0	0	0
Cash Balance at End of Fiscal Year	12	0	0	0	0	0	0	0
Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$12	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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
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	0	(2,390)	0	0	0	0	0
Net Change in Fund Balance	0	0	(2,390)	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	2,390	2,390	2,390	0	0	0	0	0
Cash Balance at End of Fiscal Year	2,390	2,390	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	\$2,390	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$0	\$58	\$0	\$38,700	\$7,000	\$0	\$0	\$0
		Other Local Revenues	0	500	0	7,500	5,000	0	0	0
Total Revenues			0	558	0	46,200	12,000	0	0	0
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	0	0	0	40,778	8,000	0	0	0
		Supplies and Materials								
	590	Other Supplies and Materials	0	24	0	985	6,971	0	0	0
		Other Objects								
	883	Mememrials	0	0	0	0	2,000	0	0	0
Total Expenditures			0	24	0	41,763	16,971	0	0	0
Net Change in Fund Balance			0	534	0	4,437	(4,971)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	534	534	4,971	0	0	0
Cash Balance at End of Fiscal Year			0	534	534	4,971	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	\$534	\$534	\$4,971	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$0	\$0	\$0	\$0	\$500	\$500	\$500	\$500
		Other Local Revenues	115	0	0	100	250	250	250	250
Total Revenues			115	0	0	100	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	0	750	432	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	0	1,600	1,032	750	750
Net Change in Fund Balance			115	0	0	100	(850)	(282)	0	0
		Cash Balance at Beginning of Fiscal Year	917	1,032	1,032	1,032	1,132	282	0	0
		Cash Balance at End of Fiscal Year	1,032	1,032	1,032	1,132	282	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	\$1,032	\$1,132	\$282	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$0	\$0	\$0	\$0	\$750	\$0	\$0	\$0
		Other Local Revenues	0	0	0	0	250	0	0	0
Total Revenues			0	0	0	0	1,000	0	0	0
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	0	0	0	0	150	0	0	0
		Supplies and Materials								
	590	Other Supplies and Materials	812	0	0	0	1,079	0	0	0
		Other Objects								
	883	Mememrials	0	0	0	0	500	0	0	0
	891	Student Activity Payments	0	0	0	0	50	0	0	0
		Total Other Objects	0	0	0	0	550	0	0	0
Total Expenditures			812	0	0	0	1,779	0	0	0
Net Change in Fund Balance			(812)	0	0	0	(779)	0	0	0
		Cash Balance at Beginning of Fiscal Year	1,591	779	779	779	779	0	0	0
		Cash Balance at End of Fiscal Year	779	779	779	779	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	\$779	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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
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	(155)	0	0	0	0	0	0
Total Other Financing Sources / (Uses)		0	(155)	0	0	0	0	0	0
Net Change in Fund Balance		0	(155)	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year		155	155	0	0	0	0	0	0
Cash Balance at End of Fiscal Year		155	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		\$155	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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
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	0	(20)	0	0	0	0	0
Net Change in Fund Balance		0	0	(20)	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year		20	20	20	0	0	0	0	0
Cash Balance at End of Fiscal Year		20	20	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	\$20	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$21,170	\$22,120	\$3,800	\$26,390	\$31,100	\$31,100	\$31,100	\$31,100
		Other Local Revenues	0	0	0	0	1,000	1,000	1,000	1,000
Total Revenues			21,170	22,120	3,800	26,390	32,100	32,100	32,100	32,100
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	1,621	1,830	1,225	2,477	15,000	20,000	15,000	15,000
		Supplies and Materials								
	590	Other Supplies and Materials	2,843	3,722	2,407	17,470	25,000	16,016	11,500	11,500
		Capital Outlay								
	640	Equipment	0	0	0	0	25,000	0	0	0
		Other Objects								
	881	Scholarships	0	0	0	0	50	50	50	50
	883	Mememrials	5,000	10,000	5,000	11,500	15,000	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	5,000	10,000	5,000	11,500	15,600	5,600	5,600	5,600
Total Expenditures			9,464	15,552	8,632	31,447	80,600	41,616	32,100	32,100
Net Change in Fund Balance			11,706	6,568	(4,832)	(5,057)	(48,500)	(9,516)	0	0
		Cash Balance at Beginning of Fiscal Year	56,709	68,415	74,983	70,151	65,094	16,594	7,078	7,078
		Cash Balance at End of Fiscal Year	68,415	74,983	70,151	65,094	16,594	7,078	7,078	7,078
		Year End Encumbrances Appropriated	0	0	2,766	7,078	7,078	7,078	7,078	7,078
Unencumbered Fund Balance at End of Fiscal Year			\$68,415	\$74,983	\$67,385	\$58,016	\$9,516	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$119	\$0	\$17,670	\$0	\$0	\$0	\$0	\$0
		Other Local Revenues	0	500	10,005	1,000	0	0	0	0
Total Revenues			119	500	27,675	1,000	0	0	0	0
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	0	0	16,221	2,184	0	0	0	0
		Supplies and Materials								
	590	Other Supplies and Materials	0	0	2,541	2,081	0	0	0	0
		Other Objects								
	883	Mememrials	0	0	0	0	6,051	216	0	0
Total Expenditures			0	0	18,762	4,265	6,051	216	0	0
Net Change in Fund Balance			119	500	8,913	(3,265)	(6,051)	(216)	0	0
Cash Balance at Beginning of Fiscal Year			0	119	619	9,532	6,267	216	0	0
Cash Balance at End of Fiscal Year			119	619	9,532	6,267	216	0	0	0
Year End Encumbrances Appropriated			0	0	3,000	216	216	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$119	\$619	\$6,532	\$6,051	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$805	\$805	\$245	\$210	\$2,000	\$2,000	\$2,000	\$2,000
		Other Local Revenues	200	200	0	200	250	250	250	250
Total Revenues			1,005	1,005	245	410	2,250	2,250	2,250	2,250
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	175	185	120	100	900	700	700	700
		Supplies and Materials								
	590	Other Supplies and Materials	233	859	0	787	2,500	1,000	1,000	1,000
		Other Objects								
	881	Scholarships	0	0	0	0	50	50	50	50
	883	Mememrials	0	0	0	0	567	500	500	500
	891	Student Activity Payments	0	0	0	0	0	0	0	0
		Total Other Objects	0	0	0	0	617	550	550	550
Total Expenditures			408	1,044	120	887	4,017	2,250	2,250	2,250
Net Change in Fund Balance			\$97	(39)	125	(477)	(1,767)	0	0	0
		Cash Balance at Beginning of Fiscal Year	1,561	2,158	2,119	2,244	1,767	0	0	0
		Cash Balance at End of Fiscal Year	2,158	2,119	2,244	1,767	0	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$2,158	\$2,119	\$2,244	\$1,767	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$1,155	\$188	\$0	\$0	\$0	\$0	\$0	\$0
		Other Local Revenues	0	5,500	6,975	0	0	0	0	0
Total Revenues			1,155	5,688	6,975	0	0	0	0	0
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	0	1,447	900	405	0	0	0	0
		Supplies and Materials								
	590	Other Supplies and Materials	367	0	3,326	2,513	0	0	0	0
		Other Objects								
	883	Mememrials	0	0	5,000	0	0	0	0	0
Total Expenditures			367	1,447	9,226	2,918	0	0	0	0
Net Change in Fund Balance			788	4,241	(2,251)	(2,918)	0	0	0	0
Cash Balance at Beginning of Fiscal Year			140	928	5,169	2,918	0	0	0	0
Cash Balance at End of Fiscal Year			928	5,169	2,918	0	0	0	0	0
Year End Encumbrances Appropriated			0	1,448	405	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$928	\$3,721	\$2,513	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$0	\$0	\$0	\$100	\$62,000	\$3,000	\$0	\$0
		Other Local Revenues	0	0	0	0	10,000	1,500	0	0
Total Revenues			0	0	0	100	72,000	4,500	0	0
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	0	0	0	0	55,000	1,000	0	0
		Supplies and Materials								
	590	Other Supplies and Materials	0	0	0	80	15,020	1,000	0	0
		Other Objects								
	883	Mememrials	0	0	0	0	2,000	2,500	0	0
Total Expenditures			0	0	0	80	72,020	4,500	0	0
Net Change in Fund Balance			0	0	0	20	(20)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	0	20	0	0	0
Cash Balance at End of Fiscal Year			0	0	0	20	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	\$20	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

STUDENT MANAGED ACTIVITY BUDGET CENTER: CLASS OF 2025 STRONGSVILLE HIGH SCHOOL - 9955

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	\$0	\$0	\$0	\$400	\$950	\$62,000	\$3,000	\$0
		Other Local Revenues	0	0	0	5	500	10,000	1,500	0
Total Revenues			0	0	0	405	1,450	72,000	4,500	0
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	0	0	0	0	500	55,000	1,000	0
		Supplies and Materials								
	590	Other Supplies and Materials	0	0	0	193	900	15,212	1,000	0
		Other Objects								
	883	Mememrials	0	0	0	0	50	2,000	2,500	0
Total Expenditures			0	0	0	193	1,450	72,212	4,500	0
Net Change in Fund Balance			0	0	0	212	0	(212)	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	0	212	212	0	0
Cash Balance at End of Fiscal Year			0	0	0	212	212	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	\$212	\$212	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$0	\$0	\$0	\$0	\$1,000	\$2,000	\$62,000	\$3,000
		Other Local Revenues	0	0	0	0	250	500	10,000	1,500
Total Revenues			0	0	0	0	1,250	2,500	72,000	4,500
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	0	0	0	0	100	500	55,000	1,000
		Supplies and Materials								
	590	Other Supplies and Materials	0	0	0	0	750	2,300	15,000	1,000
		Other Objects								
	883	Mememrials	0	0	0	0	50	50	2,000	2,500
Total Expenditures			0	0	0	0	900	2,850	72,000	4,500
Net Change in Fund Balance			0	0	0	0	350	(350)	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	0	0	350	0	0
Cash Balance at End of Fiscal Year			0	0	0	0	350	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	\$350	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	0	0	0	0	0	0	0
<i>Extracurricular Activities</i>										
		<i>Other Objects</i>								
	883	Mememrials	0	3,600	0	0	0	0	0	0
Total Expenditures			0	3,600	0	0	0	0	0	0
Net Change in Fund Balance			0	(3,600)	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			3,600	3,600	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			3,600	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			\$3,600	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Other Local Revenues	0	0	0	0	0	0	0	0
Total Revenues			60	0	0	0	0	0	0	0
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	280	0	0	0	0	0	0	0
		Supplies and Materials								
	590	Other Supplies and Materials	2,761	0	0	0	0	0	0	0
		Capital Outlay								
	640	Equipment	0	2,848	0	0	0	0	0	0
		Other Objects								
	883	Mememrials	0	2,943	0	0	0	0	0	0
Total Expenditures			3,041	5,791	0	0	0	0	0	0
Net Change in Fund Balance			(2,981)	(5,791)	0	0	0	0	0	0
		Cash Balance at Beginning of Fiscal Year	8,772	5,791	0	0	0	0	0	0
		Cash Balance at End of Fiscal Year	5,791	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			\$5,791	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$32,708	\$105	\$0	\$0	\$0	\$0	\$0	\$0
		Other Local Revenues	5,000	0	0	0	0	0	0	0
Total Revenues			37,708	105	0	0	0	0	0	0
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	22,671	5,000	450	0	0	0	0	0
		Supplies and Materials								
	590	Other Supplies and Materials	2,606	1,417	224	0	0	0	0	0
		Other Objects								
	883	Mememrials	0	0	6,975	0	0	0	0	0
Total Expenditures			25,277	6,417	7,649	0	0	0	0	0
Net Change in Fund Balance			12,431	(6,312)	(7,649)	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			1,530	13,961	7,649	0	0	0	0	0
Cash Balance at End of Fiscal Year			13,961	7,649	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	950	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$13,961	\$6,699	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$552	\$859	\$1,020	\$840	\$1,250	\$1,250	\$1,250	\$1,250
		Other Local Revenues	0	0	0	0	50	50	50	50
Total Revenues			552	859	1,020	840	1,300	1,300	1,300	1,300
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	222	75	75	660	1,500	500	250	250
		Supplies and Materials								
	590	Other Supplies and Materials	0	863	450	0	3,000	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			222	938	525	660	5,050	1,566	1,300	1,300
Net Change in Fund Balance			330	(79)	495	180	(3,750)	(266)	0	0
		Cash Balance at Beginning of Fiscal Year	3,090	3,420	3,341	3,836	4,016	266	0	0
		Cash Balance at End of Fiscal Year	3,420	3,341	3,836	4,016	266	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$3,420	\$3,341	\$3,836	\$4,016	\$266	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$0	\$0	\$0	\$125	\$550	\$550	\$550	\$550
Other Local Revenues	0	0	110	0	100	100	100	100
Total Revenues	0	0	110	125	650	650	650	650
Extracurricular Activities								
Purchase Services								
490 Other Purchased Services	0	0	0	100	300	300	300	300
Supplies and Materials								
590 Other Supplies and Materials	0	0	0	0	250	200	200	200
Other Objects								
883 Mememrials	0	0	0	0	235	150	150	150
Total Expenditures	0	0	0	100	785	650	650	650
Net Change in Fund Balance	0	0	110	25	(135)	0	0	0
Cash Balance at Beginning of Fiscal Year	0	0	0	110	135	0	0	0
Cash Balance at End of Fiscal Year	0	0	110	135	0	0	0	0
Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$0	\$0	\$110	\$135	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	(\$510)	\$0	\$0	\$1,112	\$1,750	\$1,750	\$1,750	\$1,750
		Other Local Revenues	0	0	0	0	100	100	100	100
Total Revenues			(510)	0	0	1,112	1,850	1,850	1,850	1,850
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	0	0	0	615	1,139	750	750	750
		Supplies and Materials								
	590	Other Supplies and Materials	0	0	0	108	900	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	0	723	2,239	1,850	1,850	1,850
Net Change in Fund Balance			(510)	0	0	389	(389)	0	0	0
		Cash Balance at Beginning of Fiscal Year	510	0	0	0	389	0	0	0
		Cash Balance at End of Fiscal Year	0	0	0	389	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	\$389	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$3,570	\$4,265	\$6,975	\$8,654	\$7,750	\$7,750	\$7,750	\$7,750
		Other Local Revenues	0	0	522	0	500	500	500	500
Total Revenues			3,570	4,265	7,497	8,654	8,250	8,250	8,250	8,250
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	1,520	3,169	3,272	4,588	5,500	2,625	2,625	2,625
		Supplies and Materials								
	590	Other Supplies and Materials	832	1,493	1,314	1,997	4,578	4,125	4,125	4,125
		Other Objects								
	883	Mememrials	0	0	968	3,800	750	750	750	750
	891	Student Activity Payments	0	0	0	0	1,500	750	750	750
		Total Other Objects	0	0	968	3,800	2,250	1,500	1,500	1,500
Total Expenditures			2,352	4,662	5,554	10,385	12,328	8,250	8,250	8,250
Net Change in Fund Balance			1,218	(397)	1,943	(1,731)	(4,078)	0	0	0
		Cash Balance at Beginning of Fiscal Year	3,045	4,263	3,866	5,809	4,078	0	0	0
		Cash Balance at End of Fiscal Year	4,263	3,866	5,809	4,078	0	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$4,263	\$3,866	\$5,809	\$4,078	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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
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	0	(149)	0	0	0	0	0
Net Change in Fund Balance	0	0	(149)	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	149	149	149	0	0	0	0	0
Cash Balance at End of Fiscal Year	149	149	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	\$149	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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
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	0	(184)	0	0	0	0	0
Net Change in Fund Balance	0	0	(184)	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	184	184	184	0	0	0	0	0
Cash Balance at End of Fiscal Year	184	184	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	\$184	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$3,988	\$3,473	\$2,869	\$4,288	\$4,500	\$4,500	\$4,500	\$4,500
Other Local Revenues	0	0	0	73	500	500	500	500
Total Revenues	3,988	3,473	2,869	4,361	5,000	5,000	5,000	5,000
Extracurricular Activities								
Purchase Services								
490 Other Purchased Services	1,316	655	385	813	2,000	1,000	1,000	1,000
Supplies and Materials								
590 Other Supplies and Materials	1,582	2,119	2,395	2,438	3,500	3,054	3,000	3,000
Other Objects								
883 Mememrials	1,037	1,002	280	1,422	1,500	1,000	1,000	1,000
Total Expenditures	3,935	3,776	3,060	4,673	7,000	5,054	5,000	5,000
Net Change in Fund Balance	53	(303)	(191)	(312)	(2,000)	(54)	0	0
Cash Balance at Beginning of Fiscal Year	2,807	2,860	2,557	2,366	2,054	54	0	0
Cash Balance at End of Fiscal Year	2,860	2,557	2,366	2,054	54	0	0	0
Year End Encumbrances Appropriated	0	500	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$2,860	\$2,057	\$2,366	\$2,054	\$54	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$0	\$0	\$0	\$79	\$500	\$500	\$500	\$500
		Other Local Revenues	0	0	0	1,500	500	500	500	500
Total Revenues			0	0	0	1,579	1,000	1,000	1,000	1,000
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	235	894	850	200	200
		Other Objects								
	881	Scholarships	0	0	0	0	500	500	500	500
	883	Mememrials	0	0	0	0	50	50	50	50
		Total Other Objects	0	0	0	0	550	550	550	550
Total Extracurricular Activities			0	0	0	235	1,694	1,650	1,000	1,000
Total Expenditures			0	0	0	235	1,694	1,650	1,000	1,000
Net Change in Fund Balance			0	0	0	1,344	(694)	(650)	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	0	1,344	650	0	0
Cash Balance at End of Fiscal Year			0	0	0	1,344	650	0	0	0
Year End Encumbrances Appropriated			0	0	0	650	650	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$694	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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
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	0	(198)	0	0	0	0	0
Net Change in Fund Balance	0	0	(198)	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	198	198	198	0	0	0	0	0
Cash Balance at End of Fiscal Year	198	198	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	\$198	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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
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	0	(204)	0	0	0	0	0
Net Change in Fund Balance	0	0	(204)	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	204	204	204	0	0	0	0	0
Cash Balance at End of Fiscal Year	204	204	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	\$204	\$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 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

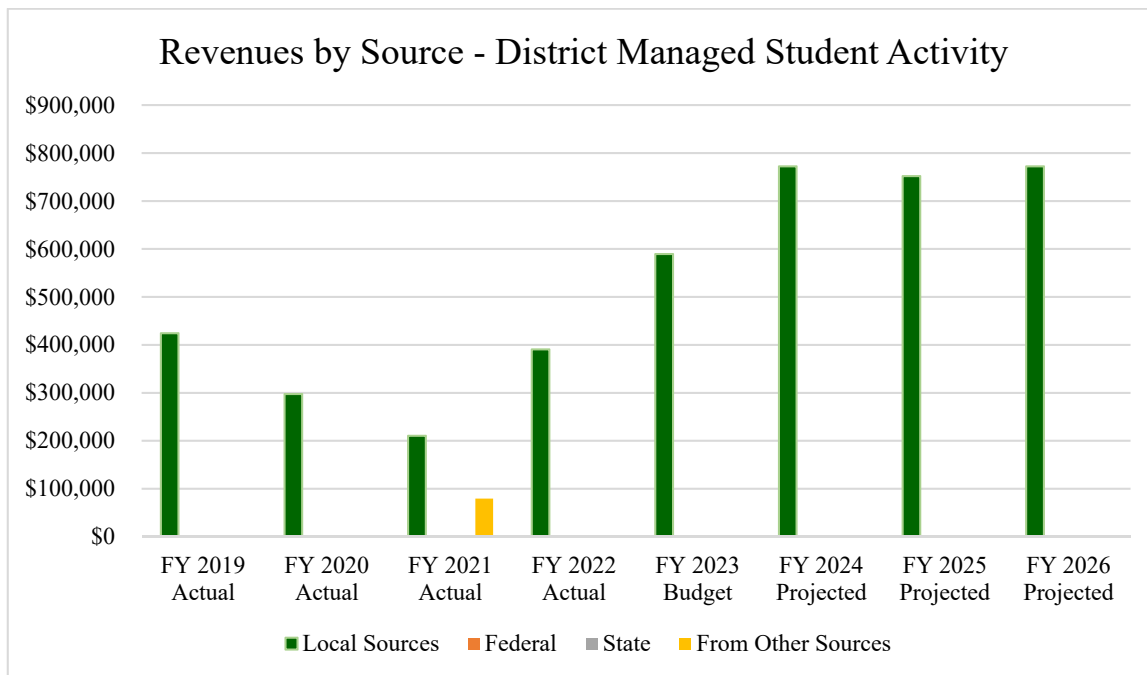
- Girls Cross Country SHS
- Boys Cross Country SHS
- Boys Golf SHS
- Gymnastics SHS
- Girls Golf SHS
- Trainer Fund SHS
- Weight Room SHS
- Fall Cheerleaders SHS
- Winter Cheerleaders SHS

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 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	\$335,834	\$212,084	\$157,497	\$332,468	\$465,200	\$646,700	\$626,200	\$646,700
Other Local Revenues	88,510	85,607	52,915	58,285	124,150	125,650	125,650	125,650
From Other Sources	0	1,340	79,443	1,760	0	0	0	0
Total Revenues	424,344	299,031	289,855	392,513	589,350	772,350	751,850	772,350



Local Sources:

For FY 23, revenue from local sources makes up 100% 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.

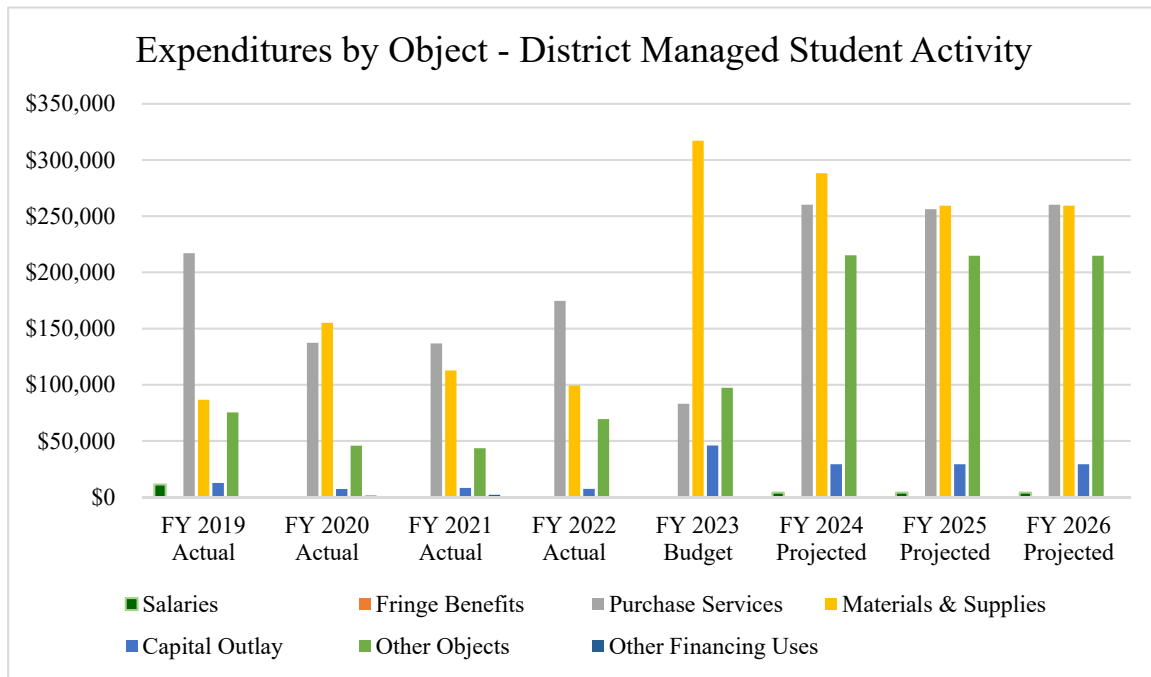
From Other Sources:

For FY 23, revenue from other sources and beyond is not anticipated. During FY 21 a transfer of funds of \$79,443 from the General Fund was required due to the loss of revenue in the High School Athletic Department due to a decrease in sporting events ticket sales. The decrease in ticket sales was due to the COVID-19 pandemic to allow for social distancing.

Expenditures:

The following charts provide expenditures by source for four years of actual, the current year budget, and three years of projected estimates for the district managed student activity fund.

EXPENDITURES BY OBJECT - DISTRICT MANAGED STUDENT ACTIVITY								
	Fiscal Year 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
Expenditures: By Object								
Salaries	\$11,238	\$0	\$0	\$0	\$0	\$4,000	\$4,000	\$4,000
Fringe Benefits	739	0	0	0	0	638	638	638
Purchase Services	217,121	137,319	136,737	174,704	283,150	260,175	256,175	260,175
Materials and Supplies	82,628	155,160	112,747	99,332	317,179	288,234	259,375	259,375
Capital Outlay	12,591	7,292	8,276	7,334	45,959	29,250	29,250	29,250
Other Objects	75,453	45,781	43,577	69,413	97,335	215,193	214,859	214,859
Other Financing Uses	0	1,340	2,089	0	0	0	0	0
Total Expenditures	399,770	346,892	303,426	350,783	743,623	797,490	764,297	768,297

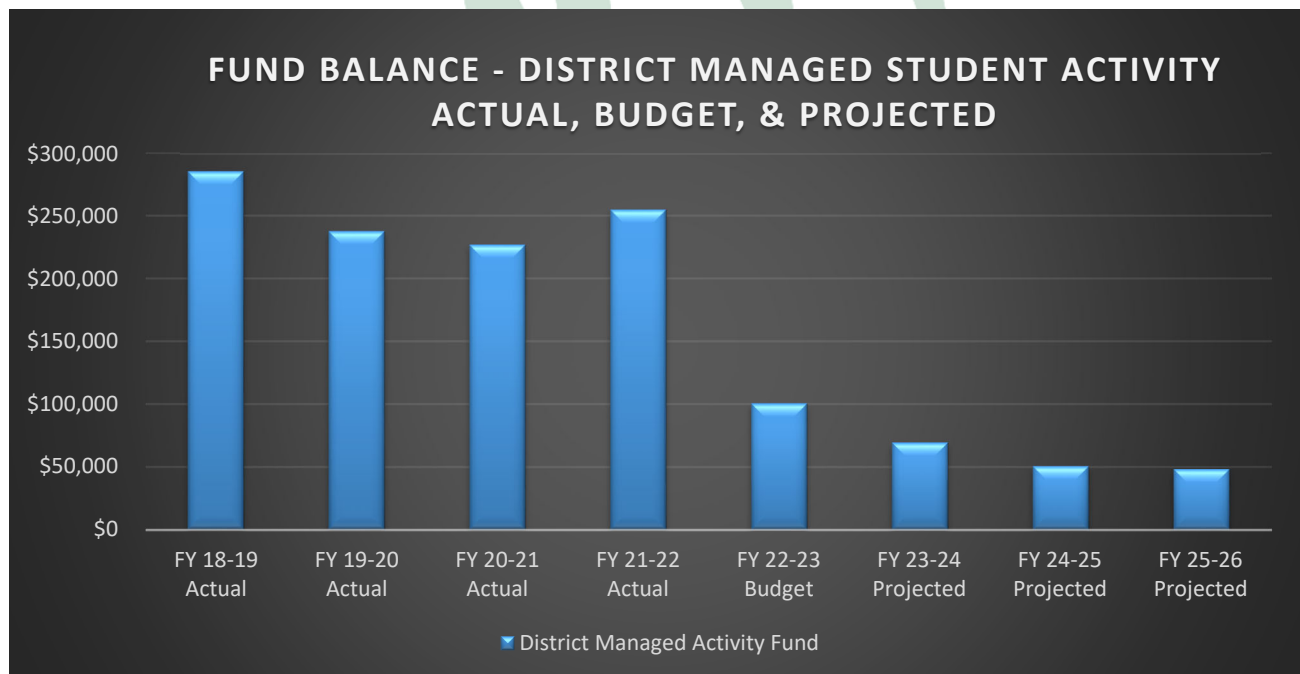


Significant Expenditure Changes and Assumptions

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 2023 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 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
Fund Balance:								
Beginning Cash Balance	278,201	302,775	254,914	241,343	283,073	128,800	97,282	78,457
Ending Cash Balance	302,775	254,914	241,343	283,073	128,800	97,282	78,457	76,132
Year End Encumbrances	17,346	17,174	14,315	28,087	28,087	27,753	27,753	27,753
Unencumbered Fund Balance	285,429	237,740	227,028	254,986	100,713	69,529	50,704	48,379

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 2023 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 2019 ACTUAL THROUGH PROJECTION TO FY 2026
DISTRICT MANAGED ACTIVITY FUND - LEVEL 3 FINANCIAL

Function	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	\$335,834	\$212,084	\$157,497	\$332,468	\$465,200	\$646,700	\$626,200	\$646,700
	Other Local Revenues	88,510	85,607	52,915	58,285	124,150	125,650	125,650	125,650
Total Revenues		424,344	297,691	210,412	390,753	589,350	772,350	751,850	772,350
Support Services:									
	Salaries	0	0	0	0	0	5,500	5,500	5,500
	Fringe Benefits	0	0	0	0	0	878	878	878
Total Support Services		0	0	0	0	0	6,378	6,378	6,378
Extracurricular Activities									
	Salaries	11,238	0	0	0	0	4,000	4,000	4,000
	Fringe Benefits	739	0	0	0	0	638	638	638
	Purchase Services	217,121	137,319	136,737	174,704	283,150	260,175	256,175	260,175
	Materials and Supplies	82,628	155,160	112,747	99,332	317,179	288,234	259,375	259,375
	Capital Outlay	12,591	7,292	8,276	7,334	45,959	29,250	29,250	29,250
	Other Objects	75,453	45,781	43,577	69,413	97,335	215,193	214,859	214,859
Total Extracurricular Activities		399,770	345,552	301,337	350,783	743,623	797,490	764,297	768,297
Total Expenditures		399,770	345,552	301,337	350,783	743,623	803,868	770,675	774,675
Excess of Revenues Over / (Under) Expenditures		24,574	(47,861)	(90,925)	39,970	(154,273)	(31,518)	(18,825)	(2,325)
Other Financing Sources / (Uses):									
	Transfers Out	0	(1,340)	(2,089)	0	0	0	0	0
	Transfers In	0	1,340	79,443	1,760	0	0	0	0
Total Other Financing Sources / (Uses)		0	0	77,354	1,760	0	0	0	0
Net Change in Fund Balance		24,574	(47,861)	(13,571)	41,730	(154,273)	(31,518)	(18,825)	(2,325)
	Cash Balance at Beginning of Fiscal Year	278,201	302,775	254,914	241,343	283,073	128,800	97,282	78,457
	Cash Balance at End of Fiscal Year	302,775	254,914	241,343	283,073	128,800	97,282	78,457	76,132
	Year End Encumbrances Appropriated	17,346	17,174	14,315	28,087	28,087	27,753	27,753	27,753
Unencumbered Fund Balance at End of Fiscal Year		\$285,429	\$237,740	\$227,028	\$254,986	\$100,713	\$69,529	\$50,704	\$48,379

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026
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	\$335,834	\$212,084	\$157,497	\$332,468	\$465,200	\$646,700	\$626,200	\$646,700
		Other Local Revenues	88,510	85,607	52,915	58,285	124,150	125,650	125,650	125,650
Total Revenues			424,344	297,691	210,412	390,753	589,350	772,350	751,850	772,350
Support Services:										
		Salaries:								
		144 Noncertificated Overtime	0	0	0	0	0	5,500	5,500	5,500
		Fringe Benefits								
		221 SERS - Employer's Share	0	0	0	0	0	770	770	770
		292 Noncert Other Retire/Insurance	0	0	0	0	0	108	108	108
		Total Fringe Benefits	0	0	0	0	0	878	878	878
Total Support Services			0	0	0	0	0	6,378	6,378	6,378
Extracurricular Activities										
		Salaries:								
		113 Supplemental Cert-Salary/Wages	0	0	0	0	0	2,000	2,000	2,000
		143 Noncert Supplemental Salary/Wages	0	0	0	0	0	2,000	2,000	2,000
		190 Other Salary and Wages	11,238	0	0	0	0	0	0	0
		Total Salaries	11,238	0	0	0	0	4,000	4,000	4,000
		Fringe Benefits								
		290 Other Benefits	739	0	0	0	0	0	0	0
		291 Cert Other Retire/Insurance	0	0	0	0	0	319	319	319
		292 Noncert Other Retire/Insurance	0	0	0	0	0	319	319	319
		Total Fringe Benefits	739	0	0	0	0	638	638	638
		Purchase Services								
		419 Other Prof/Tech Services	61,060	60,558	75,738	73,739	78,025	82,525	78,525	82,525
		423 Repairs/Maintenance Services	18,723	8,143	13,113	9,891	10,000	10,000	10,000	10,000
		425 Rentals	2,771	1,255	2,415	862	1,000	1,000	1,000	1,000
		431 Certified Travel Reimbursement	1,456	388	442	1,612	2,000	2,000	2,000	2,000
		432 Cert Meeting Expense	1,868	1,671	0	505	2,000	2,000	2,000	2,000
		461 Printing and Binding	0	0	469	351	0	0	0	0
		490 Other Purchased Services	131,243	65,304	44,560	87,744	190,125	162,650	162,650	162,650
		Total Purchase Services	217,121	137,319	136,737	174,704	283,150	260,175	256,175	260,175
		Supplies and Materials								
		510 General Supplies	6,871	6,302	7,981	3,922	39,599	26,250	26,250	26,250
		512 Office Supplies	0	0	0	0	500	500	500	500
		514 Health/Hygiene Supplies	4,603	4,233	7,019	4,122	5,000	5,000	5,000	5,000
		516 Software Materials	3,665	4,852	5,146	8,559	9,700	9,700	9,700	9,700
		519 Other General Supplies	500	260	1,284	0	0	0	0	0
		543 DVD, CD's and Videos	3,459	2,500	0	0	0	0	0	0
		560 Food	100	0	0	0	750	700	700	700
		571 Land	590	1,428	0	0	0	0	0	0
		573 Equipment and Furniture	19,735	32,385	30,227	23,774	28,000	28,000	28,000	28,000
		590 Other Supplies and Materials	43,105	103,200	61,090	58,955	233,630	218,084	189,225	189,225
		Total Materials and Supplies	82,628	155,160	112,747	99,332	317,179	288,234	259,375	259,375
		Capital Outlay								
		640 Equipment	12,591	7,292	8,276	7,334	45,959	29,250	29,250	29,250
		Other Objects								
		849 Other Dues and Fees	22,834	21,414	25,296	27,717	26,000	26,000	26,000	26,000
		881 Scholarships	3,000	6,000	6,250	3,500	10,500	7,950	7,950	7,950
		883 Mememrials	5,349	4,364	180	0	12,223	9,450	9,450	9,450
		889 Other Awards and Prizes	10,505	5,561	7,000	9,281	18,567	14,559	14,225	14,225
		890 Other Misc. Expenditures	1,047	669	763	1,535	3,000	140,984	140,984	140,984
		891 Student Activity Payments	32,718	7,773	4,088	27,380	27,045	16,250	16,250	16,250
		Total Other Objects	75,453	45,781	43,577	69,413	97,335	215,193	214,859	214,859
Total Extracurricular Activities			399,770	345,552	301,337	350,783	743,623	797,490	764,297	768,297
Total Expenditures			399,770	345,552	301,337	350,783	743,623	803,868	770,675	774,675

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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
Excess of Revenues Over / (Under) Expenditures			24,574	(47,861)	(90,925)	39,970	(154,273)	(31,518)	(18,825)	(2,325)
Other Financing Sources / (Uses):										
<i>Other Financing Uses</i>										
910	Transfers Out		0	(1,340)	(2,089)	0	0	0	0	0
911	Transfers In		0	1,340	79,443	1,760	0	0	0	0
Total Other Financing Sources / (Uses)			0	0	77,354	1,760	0	0	0	0
Net Change in Fund Balance			24,574	(47,861)	(13,571)	41,730	(154,273)	(31,518)	(18,825)	(2,325)
Cash Balance at Beginning of Fiscal Year			278,201	302,775	254,914	241,343	283,073	128,800	97,282	78,457
Cash Balance at End of Fiscal Year			302,775	254,914	241,343	283,073	128,800	97,282	78,457	76,132
Year End Encumbrances Appropriated			17,346	17,174	14,315	28,087	28,087	27,753	27,753	27,753
Unencumbered Fund Balance at End of Fiscal Year			\$285,429	\$237,740	\$227,028	\$254,986	\$100,713	\$69,529	\$50,704	\$48,379

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

DISTRICT MANAGED ACTIVITY BUDGET CENTER: ATHLETIC DEPARTMENT - 0000

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	\$128,445	\$102,137	\$80,283	\$150,344	\$129,500	\$150,000	\$129,500	\$150,000
		Other Local Revenues	30,148	16,320	5,370	17,480	25,500	25,500	25,500	25,500
Total Revenues			158,593	118,457	85,653	167,824	155,000	175,500	155,000	175,500
Extracurricular Activities										
		Salaries:								
	190	Other Salary and Wages	8,138	0	0	0	0	0	0	0
		Fringe Benefits								
	290	Other Benefits	575	0	0	0	0	0	0	0
		Purchase Services								
	419	Other Prof/Tech Services	59,664	55,810	67,720	71,103	68,000	72,000	68,000	72,000
	423	Repairs/Maintenance Services	18,723	8,143	13,113	9,891	10,000	10,000	10,000	10,000
	425	Rentals	2,771	1,255	2,415	862	1,000	1,000	1,000	1,000
	431	Certified Travel Reimbursement	1,456	388	442	1,612	2,000	2,000	2,000	2,000
	432	Cert Meeting Expense	1,868	1,671	0	505	2,000	2,000	2,000	2,000
	461	Printing and Binding	0	0	469	351	0	0	0	0
	490	Other Purchased Services	1,437	2,139	1,578	997	2,150	2,150	2,150	2,150
		Total Purchase Services	85,919	69,406	85,737	85,321	85,150	89,150	85,150	89,150
		Supplies and Materials								
	512	Office Supplies	0	0	0	0	500	500	500	500
	514	Health/Hygiene Supplies	4,603	4,233	7,019	4,122	5,000	5,000	5,000	5,000
	516	Software Materials	3,665	4,852	5,146	8,559	9,700	9,700	9,700	9,700
	519	Other General Supplies	500	260	1,284	0	0	0	0	0
	543	DVD, CD's and Videos	3,459	2,500	0	0	0	0	0	0
	560	Food	0	0	0	0	150	150	150	150
	571	Land	590	1,428	0	0	0	0	0	0
	573	Equipment and Furniture	19,735	32,385	30,227	23,774	28,000	28,000	28,000	28,000
		Total Materials and Supplies	32,552	45,658	43,676	36,455	43,350	43,350	43,350	43,350
		Capital Outlay								
	640	Equipment	7,200	169	1,562	330	2,000	2,000	2,000	2,000
		Other Objects								
	849	Other Dues and Fees	22,834	21,414	25,296	27,717	26,000	26,000	26,000	26,000
	889	Other Awards and Prizes	5,627	4,269	5,727	7,619	6,325	6,325	6,325	6,325
	890	Other Misc. Expenditures	965	669	763	1,304	1,000	1,000	1,000	1,000
		Total Other Objects	29,426	26,352	31,786	36,640	33,325	33,325	33,325	33,325
Total Expenditures			163,810	141,585	162,761	158,746	163,825	167,825	163,825	167,825
Excess of Revenues Over / (Under) Expenditures			(5,217)	(23,128)	(77,108)	9,078	(8,825)	7,675	(8,825)	7,675
Other Financing Sources / (Uses):										
		Other Financing Uses								
	911	Transfers In	0	0	78,804	0	0	0	0	0
Total Other Financing Sources / (Uses)			0	0	78,804	0	0	0	0	0
Net Change in Fund Balance			(5,217)	(23,128)	1,696	9,078	(8,825)	7,675	(8,825)	7,675
Cash Balance at Beginning of Fiscal Year			68,751	63,534	40,406	42,102	51,180	42,355	50,030	41,205
Cash Balance at End of Fiscal Year			63,534	40,406	42,102	51,180	42,355	50,030	41,205	48,880
Year End Encumbrances Appropriated			1,609	8,003	903	1,850	1,850	1,850	1,850	1,850
Unencumbered Fund Balance at End of Fiscal Year			\$61,925	\$32,403	\$41,199	\$49,330	\$40,505	\$48,180	\$39,355	\$47,030

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

			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
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$4,420	\$5,767	\$100	\$0	\$6,000	\$6,000	\$6,000	\$6,000
Total Revenues			4,420	5,767	100	0	6,000	6,000	6,000	6,000
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	4,965	5,765	0	0	6,126	6,000	6,000	6,000
Total Expenditures			4,965	5,765	0	0	6,126	6,000	6,000	6,000
Net Change in Fund Balance			(545)	2	100	0	(126)	0	0	0
Cash Balance at Beginning of Fiscal Year			569	24	26	126	126	0	0	0
Cash Balance at End of Fiscal Year			24	26	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			\$24	\$26	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

			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
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$820	\$1,513	\$3,513	\$22,436	\$5,100	\$5,100	\$5,100	\$5,100
		Other Local Revenues	1,080	3,595	(581)	123	3,200	3,200	3,200	3,200
Total Revenues			1,900	5,108	2,932	22,559	8,300	8,300	8,300	8,300
Extracurricular Activities										
	Purchase Services									
	419	Other Prof/Tech Services	420	405	75	0	1,000	1,500	1,500	1,500
	490	Other Purchased Services	0	0	0	484	1,500	1,500	1,500	1,500
	Total Purchase Services		420	405	75	484	2,500	3,000	3,000	3,000
	Supplies and Materials									
	510	General Supplies	2,544	3,100	5,926	1,280	12,976	2,000	2,000	2,000
	560	Food	0	0	0	0	250	200	200	200
	590	Other Supplies and Materials	1,823	1,593	0	0	2,000	1,000	1,000	1,000
	Total Materials and Supplies		4,367	4,693	5,926	1,280	15,226	3,200	3,200	3,200
	Capital Outlay									
	640	Equipment	0	0	0	862	3,000	1,000	1,000	1,000
	Other Objects									
	889	Other Awards and Prizes	0	0	0	0	100	100	100	100
	891	Student Activity Payments	0	2,798	0	10,415	0	1,000	1,000	1,000
	Total Other Objects		0	2,798	0	10,415	100	1,100	1,100	1,100
Total Expenditures			4,787	7,896	6,001	13,041	20,826	8,300	8,300	8,300
Net Change in Fund Balance			(2,887)	(2,788)	(3,069)	9,518	(12,526)	0	0	0
Cash Balance at Beginning of Fiscal Year			13,930	11,043	8,255	5,186	14,704	2,178	2,178	2,178
Cash Balance at End of Fiscal Year			11,043	8,255	5,186	14,704	2,178	2,178	2,178	2,178
Year End Encumbrances Appropriated			0	0	1,899	2,178	2,178	2,178	2,178	2,178
Unencumbered Fund Balance at End of Fiscal Year			\$11,043	\$8,255	\$3,287	\$12,526	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

			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
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$3,148	\$980	\$3,103	\$15,950	\$35,000	\$35,000	\$35,000	\$35,000
		Other Local Revenues	1,636	1,654	48	0	2,500	2,500	2,500	2,500
Total Revenues			4,784	2,634	3,151	15,950	37,500	37,500	37,500	37,500
Extracurricular Activities										
	Purchase Services									
	419	Other Prof/Tech Services	776	984	398	546	4,500	4,500	4,500	4,500
	490	Other Purchased Services	3,561	0	110	0	15,000	15,000	15,000	15,000
	Total Purchase Services		4,337	984	508	546	19,500	19,500	19,500	19,500
	Supplies and Materials									
	510	General Supplies	1,819	1,882	1,115	1,244	4,000	4,000	4,000	4,000
	560	Food	0	0	0	0	100	100	100	100
	590	Other Supplies and Materials	1,339	3,352	1,504	0	7,000	5,900	5,900	5,900
	Total Materials and Supplies		3,158	5,234	2,619	1,244	11,100	10,000	10,000	10,000
	Capital Outlay									
	640	Equipment	531	0	0	0	2,000	2,000	2,000	2,000
	Other Objects									
	889	Other Awards and Prizes	187	0	96	0	1,000	1,000	1,000	1,000
	891	Student Activity Payments	180	760	988	8,210	9,920	5,000	5,000	5,000
	Total Other Objects		367	760	1,084	8,210	10,920	6,000	6,000	6,000
Total Expenditures			8,393	6,978	4,211	10,000	43,520	37,500	37,500	37,500
Net Change in Fund Balance			(3,609)	(4,344)	(1,060)	5,950	(6,020)	0	0	0
Cash Balance at Beginning of Fiscal Year			10,083	6,474	2,130	1,070	7,020	1,000	1,000	1,000
Cash Balance at End of Fiscal Year			6,474	2,130	1,070	7,020	1,000	1,000	1,000	1,000
Year End Encumbrances Appropriated			24	0	392	1,000	1,000	1,000	1,000	1,000
Unencumbered Fund Balance at End of Fiscal Year			\$6,450	\$2,130	\$678	\$6,020	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

			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
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$1,245	\$975	\$0	\$0	\$4,000	\$4,000	\$4,000	\$4,000
		Other Local Revenues	0	0	0	0	300	300	300	300
Total Revenues			1,245	975	0	0	4,300	4,300	4,300	4,300
Extracurricular Activities										
	Supplies and Materials									
	510	General Supplies	923	740	0	0	5,085	3,800	3,800	3,800
	590	Other Supplies and Materials	1,760	294	0	0	500	500	500	500
	Total Materials and Supplies		2,683	1,034	0	0	5,585	4,300	4,300	4,300
	Other Objects									
	891	Student Activity Payments	98	0	0	0	0	0	0	0
Total Expenditures			2,781	1,034	0	0	5,585	4,300	4,300	4,300
Net Change in Fund Balance			(1,536)	(59)	0	0	(1,285)	0	0	0
Cash Balance at Beginning of Fiscal Year			2,880	1,344	1,285	1,285	1,285	0	0	0
Cash Balance at End of Fiscal Year			1,344	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			\$1,344	\$1,285	\$1,285	\$1,285	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$39,737	\$1,858	\$1,111	\$6,473	\$26,500	\$26,500	\$26,500	\$26,500
		Other Local Revenues	0	50	0	0	400	400	400	400
Total Revenues			39,737	1,908	1,111	6,473	26,900	26,900	26,900	26,900
Extracurricular Activities										
		Purchase Services								
	419	Other Prof/Tech Services	200	0	0	0	500	500	500	500
	490	Other Purchased Services	525	0	180	0	2,012	2,000	2,000	2,000
		Total Purchase Services	725	0	180	0	2,512	2,500	2,500	2,500
		Supplies and Materials								
	510	General Supplies	1,500	508	800	1,157	4,000	4,000	4,000	4,000
	590	Other Supplies and Materials	2,477	0	1,359	2,402	18,500	15,400	15,400	15,400
		Total Materials and Supplies	3,977	508	2,159	3,559	22,500	19,400	19,400	19,400
		Capital Outlay								
	640	Equipment	360	0	0	0	0	0	0	0
		Other Objects								
	891	Student Activity Payments	26,478	1,340	0	6,842	5,000	5,000	5,000	5,000
Total Expenditures			31,540	1,848	2,339	10,401	30,012	26,900	26,900	26,900
Net Change in Fund Balance			8,197	60	(1,228)	(3,928)	(3,112)	0	0	0
		Cash Balance at Beginning of Fiscal Year	61	8,258	8,318	7,090	3,162	50	50	50
		Cash Balance at End of Fiscal Year	8,258	8,318	7,090	3,162	50	50	50	50
		Year End Encumbrances Appropriated	405	0	500	50	50	50	50	50
Unencumbered Fund Balance at End of Fiscal Year			\$7,853	\$8,318	\$6,590	\$3,112	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$0	\$0	\$0	\$13	\$1,000	\$1,000	\$1,000	\$1,000
Total Revenues			0	0	0	13	1,000	1,000	1,000	1,000
<i>Extracurricular Activities</i>										
		<i>Supplies and Materials</i>								
	510	General Supplies	0	0	0	0	1,013	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	0	13	(13)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	0	13	0	0	0
Cash Balance at End of Fiscal Year			0	0	0	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	\$0	\$13	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

			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
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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

			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
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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

			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
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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$0	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	0	0	0	333	0	0	0	0
Total Revenues			0	0	0	333	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
Total Expenditures			0	0	0	0	1,008	1,000	1,000	1,000
Net Change in Fund Balance			0	0	0	333	(8)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	0	333	325	325	325
Cash Balance at End of Fiscal Year			0	0	0	333	325	325	325	325
Year End Encumbrances Appropriated			0	0	0	325	325	325	325	325
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$8	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

DISTRICT MANAGED ACTIVITY BUDGET CENTER: TEAM GLOBETROTTERS STRONGSVILLE MIDDLE SCHOOL - 9645

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	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

			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
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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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		\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$1,240	\$1,644	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	0	0	0	0	0	0	0	0
Total Revenues			1,240	1,644	0	0	1,000	1,000	1,000	1,000
Extracurricular Activities										
		Supplies and Materials								
	590	Other Supplies and Materials	0	1,196	80	90	1,450	500	500	500
		Other Objects								
	889	Other Awards and Prizes	0	0	24	0	450	0	0	0
	891	Student Activity Payments	672	0	0	0	298	500	500	500
		Total Other Objects	672	0	24	0	748	500	500	500
Total Expenditures			672	1,196	104	90	2,198	1,000	1,000	1,000
Net Change in Fund Balance			568	448	(104)	(90)	(1,198)	0	0	0
		Cash Balance at Beginning of Fiscal Year	376	944	1,392	1,288	1,198	0	0	0
		Cash Balance at End of Fiscal Year	944	1,392	1,288	1,198	0	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$944	\$1,392	\$1,288	\$1,198	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

			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
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$406	\$0	\$0	\$0	\$200	\$200	\$200	\$200
		Other Local Revenues	1,264	1,442	0	0	2,200	2,200	2,200	2,200
Total Revenues			1,670	1,442	0	0	2,400	2,400	2,400	2,400
Extracurricular Activities										
	Supplies and Materials									
	510	General Supplies	0	43	0	0	200	200	200	200
	Other Objects									
	889	Other Awards and Prizes	1,471	342	35	0	500	500	500	500
	891	Student Activity Payments	204	0	0	604	2,807	1,700	1,700	1,700
	Total Other Objects		1,675	342	35	604	3,307	2,200	2,200	2,200
Total Expenditures			1,675	385	35	604	3,507	2,400	2,400	2,400
Net Change in Fund Balance			(5)	1,057	(35)	(604)	(1,107)	0	0	0
Cash Balance at Beginning of Fiscal Year			694	689	1,746	1,711	1,107	0	0	0
Cash Balance at End of Fiscal Year			689	1,746	1,711	1,107	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$689	\$1,746	\$1,711	\$1,107	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

			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
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$1,443	\$0	\$0	\$0	\$1,500	\$1,500	\$1,500	\$1,500
		Other Local Revenues	1,143	1,559	0	2,174	2,200	2,200	2,200	2,200
Total Revenues			2,586	1,559	0	2,174	3,700	3,700	3,700	3,700
Extracurricular Activities										
	Supplies and Materials									
	510	General Supplies	0	29	0	241	2,250	2,250	2,250	2,250
	Other Objects									
	889	Other Awards and Prizes	1,945	316	71	1,404	4,018	1,784	1,450	1,450
	891	Student Activity Payments	88	0	0	604	0	0	0	0
	Total Other Objects		2,033	316	71	2,008	4,018	1,784	1,450	1,450
Total Expenditures			2,033	345	71	2,249	6,268	4,034	3,700	3,700
Net Change in Fund Balance			553	1,214	(71)	(75)	(2,568)	(334)	0	0
Cash Balance at Beginning of Fiscal Year			1,281	1,834	3,048	2,977	2,902	334	0	0
Cash Balance at End of Fiscal Year			1,834	3,048	2,977	2,902	334	0	0	0
Year End Encumbrances Appropriated			0	0	0	334	334	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$1,834	\$3,048	\$2,977	\$2,568	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$0	\$0	\$0	\$0	\$500	\$500	\$500	\$500
		Other Local Revenues	71	0	89	0	500	500	500	500
Total Revenues			71	0	89	0	1,000	1,000	1,000	1,000
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	232	0	0	0	0	0	0	0
		Supplies and Materials								
	510	General Supplies	85	0	140	0	2,053	1,000	1,000	1,000
	560	Food	100	0	0	0	0	0	0	0
		Total Materials and Supplies	185	0	140	0	2,053	1,000	1,000	1,000
Total Expenditures			417	0	140	0	2,053	1,000	1,000	1,000
Net Change in Fund Balance			(346)	0	(51)	0	(1,053)	0	0	0
		Cash Balance at Beginning of Fiscal Year	1,450	1,104	1,104	1,053	1,053	0	0	0
		Cash Balance at End of Fiscal Year	1,104	1,104	1,053	1,053	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	\$1,104	\$1,053	\$1,053	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026
DISTRICT MANAGED ACTIVITY BUDGET CENTER: TEAM VOYAGERS STRONGSVILLE MIDDLE SCHOOL - 9652

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	\$0	\$0	\$14	\$0	\$1,000	\$1,000	\$1,000	\$1,000
Total Revenues			0	0	14	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	1,014	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	0	14	0	(14)	0	0	0
		Cash Balance at Beginning of Fiscal Year	0	0	0	14	14	0	0	0
		Cash Balance at End of Fiscal Year	0	0	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	\$0	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$13,523	\$14,312	\$20,457	\$19,145	\$18,500	\$18,500	\$18,500	\$18,500
		Other Local Revenues	2,018	3,476	209	0	500	500	500	500
Total Revenues			15,541	17,788	20,666	19,145	19,000	19,000	19,000	19,000
Extracurricular Activities										
		Salaries:								
	190	Other Salary and Wages	3,100	0	0	0	0	0	0	0
		Fringe Benefits								
	290	Other Benefits	164	0	0	0	0	0	0	0
		Purchase Services								
	419	Other Prof/Tech Services	0	3,359	7,545	2,090	4,025	4,025	4,025	4,025
	490	Other Purchased Services	830	2,773	2,353	7,120	4,000	3,000	3,000	3,000
		Total Purchase Services	830	6,132	9,898	9,210	8,025	7,025	7,025	7,025
		Supplies and Materials								
	590	Other Supplies and Materials	4,262	4,371	5,585	8,064	7,675	7,975	7,975	7,975
		Capital Outlay								
	640	Equipment	3,035	0	180	0	1,300	0	0	0
		Other Objects								
	889	Other Awards and Prizes	1,275	634	1,047	204	1,500	1,000	1,000	1,000
	891	Student Activity Payments	4,998	2,875	3,100	705	8,345	3,000	3,000	3,000
		Total Other Objects	6,273	3,509	4,147	909	9,845	4,000	4,000	4,000
Total Expenditures			17,664	14,012	19,810	18,183	26,845	19,000	19,000	19,000
Net Change in Fund Balance			(2,123)	3,776	856	962	(7,845)	0	0	0
		Cash Balance at Beginning of Fiscal Year	7,820	5,697	9,473	10,329	11,291	3,446	3,446	3,446
		Cash Balance at End of Fiscal Year	5,697	9,473	10,329	11,291	3,446	3,446	3,446	3,446
		Year End Encumbrances Appropriated	0	4,100	3,090	3,446	3,446	3,446	3,446	3,446
Unencumbered Fund Balance at End of Fiscal Year			\$5,697	\$5,373	\$7,239	\$7,845	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$0	\$0	\$0	\$658	\$600	\$600	\$600	\$600
		Other Local Revenues	0	0	0	34	400	400	400	400
Total Revenues			0	0	0	692	1,000	1,000	1,000	1,000
<i>Extracurricular Activities</i>										
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	0	0	0	1,050	1,262	500	500	500
	<i>Other Objects</i>									
	890	Other Misc. Expenditures	0	0	0	210	500	500	500	500
Total Expenditures			0	0	0	1,260	1,762	1,000	1,000	1,000
Excess of Revenues Over / (Under) Expenditures			0	0	0	(568)	(762)	0	0	0
Other Financing Sources / (Uses):										
	<i>Other Financing Uses</i>									
	911	Transfers In	0	0	0	1,760	0	0	0	0
Total Other Financing Sources / (Uses)			0	0	0	1,760	0	0	0	0
Net Change in Fund Balance			0	0	0	1,192	(762)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	0	1,192	430	430	430
Cash Balance at End of Fiscal Year			0	0	0	1,192	430	430	430	430
Year End Encumbrances Appropriated			0	0	0	430	430	430	430	430
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$762	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$0	\$0	\$0	\$0	\$2,000	\$2,000	\$2,000	\$2,000
		Other Local Revenues	841	1,163	500	2,176	2,000	2,000	2,000	2,000
Total Revenues			841	1,163	500	2,176	4,000	4,000	4,000	4,000
<i>Extracurricular Activities</i>										
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	1,385	207	498	332	3,717	3,000	3,000	3,000
	<i>Capital Outlay</i>									
	640	Equipment	192	57	2,000	0	2,000	500	500	500
	<i>Other Objects</i>									
	890	Other Misc. Expenditures	82	0	0	21	1,500	500	500	500
Total Expenditures			1,659	264	2,498	353	7,217	4,000	4,000	4,000
Net Change in Fund Balance			(818)	899	(1,998)	1,823	(3,217)	0	0	0
Cash Balance at Beginning of Fiscal Year			3,311	2,493	3,392	1,394	3,217	0	0	0
Cash Balance at End of Fiscal Year			2,493	3,392	1,394	3,217	0	0	0	0
Year End Encumbrances Appropriated			0	2,000	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$2,493	\$1,392	\$1,394	\$3,217	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$11,341	\$9,948	\$6,880	\$10,340	\$10,000	\$10,000	\$10,000	\$10,000
		Other Local Revenues	0	0	0	0	500	500	500	500
Total Revenues			11,341	9,948	6,880	10,340	10,500	10,500	10,500	10,500
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	5,530	2,686	4,393	8,250	10,000	5,000	5,000	5,000
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	810	50,915	2,182	0	7,000	5,692	5,500	5,500
Total Expenditures			6,340	53,601	6,575	8,250	17,000	10,692	10,500	10,500
Net Change in Fund Balance			5,001	(43,653)	305	2,090	(6,500)	(192)	0	0
Cash Balance at Beginning of Fiscal Year			44,949	49,950	6,297	6,602	8,692	2,192	2,000	2,000
Cash Balance at End of Fiscal Year			49,950	6,297	6,602	8,692	2,192	2,000	2,000	2,000
Year End Encumbrances Appropriated			0	1,050	0	2,000	2,000	2,000	2,000	2,000
Unencumbered Fund Balance at End of Fiscal Year			\$49,950	\$5,247	\$6,602	\$6,692	\$192	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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
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	(262)	0	0	0	0	0
Net Change in Fund Balance	0	0	(262)	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	262	262	262	0	0	0	0	0
Cash Balance at End of Fiscal Year	262	262	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	\$262	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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
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	0	(357)	0	0	0	0	0
Net Change in Fund Balance	0	0	(357)	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	357	357	357	0	0	0	0	0
Cash Balance at End of Fiscal Year	357	357	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	\$357	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

DISTRICT MANAGED ACTIVITY BUDGET CENTER: CHORAL MUSIC CLOTHING STRONGSVILLE HIGH SCHOOL - 9904

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	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$1,290	\$870	\$1,960	\$810	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	1,000	0	0	100	500	500	500	500
Total Revenues			2,290	870	1,960	910	1,500	1,500	1,500	1,500
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	540	14	380	170	3,000	500	500	500
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	301	1,165	0	0	4,714	1,000	1,000	1,000
	<i>Capital Outlay</i>									
	640	Equipment	0	0	899	0	0	0	0	0
Total Expenditures			841	1,179	1,279	170	7,714	1,500	1,500	1,500
Excess of Revenues Over / (Under) Expenditures			1,449	(309)	681	740	(6,214)	0	0	0
Other Financing Sources / (Uses):										
	<i>Other Financing Uses</i>									
	911	Transfers In	0	0	262	0	0	0	0	0
Net Change in Fund Balance			1,449	(309)	943	740	(6,214)	0	0	0
Cash Balance at Beginning of Fiscal Year			3,391	4,840	4,531	5,474	6,214	0	0	0
Cash Balance at End of Fiscal Year			4,840	4,531	5,474	6,214	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$4,840	\$4,531	\$5,474	\$6,214	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

			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
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$1,270	\$3,537	\$0	\$2,634	\$4,500	\$4,500	\$4,500	\$4,500
		Other Local Revenues	754	1,126	1,092	1,664	1,500	1,500	1,500	1,500
Total Revenues			2,024	4,663	1,092	4,298	6,000	6,000	6,000	6,000
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	2,253	621	444	1,367	5,000	5,000	5,000	5,000
	Supplies and Materials									
	590	Other Supplies and Materials	358	214	212	648	6,000	4,023	500	500
	Capital Outlay									
	640	Equipment	0	0	0	0	2,000	0	0	0
	Other Objects									
	883	Mememrials	0	0	0	0	50	0	0	0
	889	Other Awards and Prizes	0	0	0	0	1,000	500	500	500
	Total Other Objects		0	0	0	0	1,050	500	500	500
Total Expenditures			2,611	835	656	2,015	14,050	9,523	6,000	6,000
Net Change in Fund Balance			(587)	3,828	436	2,283	(8,050)	(3,523)	0	0
Cash Balance at Beginning of Fiscal Year			5,613	5,026	8,854	9,290	11,573	3,523	0	0
Cash Balance at End of Fiscal Year			5,026	8,854	9,290	11,573	3,523	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$5,026	\$8,854	\$9,290	\$11,573	\$3,523	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$0	\$0	\$0	\$0	\$750	\$750	\$750	\$750
		Other Local Revenues	210	12	0	0	200	200	200	200
Total Revenues			210	12	0	0	950	950	950	950
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	0	0	0	0	250	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	1,114	1,150	950	950
Net Change in Fund Balance			210	12	0	0	(164)	(200)	0	0
Cash Balance at Beginning of Fiscal Year			142	352	364	364	364	200	0	0
Cash Balance at End of Fiscal Year			352	364	364	364	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	\$364	\$200	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$0	\$0	\$0	\$0	\$3,000	\$3,000	\$3,000	\$3,000
		Other Local Revenues	424	569	2,234	100	2,000	2,000	2,000	2,000
Total Revenues			424	569	2,234	100	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	0	731	1,000	1,000	1,000
		Other Objects								
	881	Scholarships	1,500	1,000	2,000	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	1,500	1,000	2,000	1,000	4,200	3,650	3,650	3,650
Total Expenditures			1,500	1,000	2,000	1,000	5,281	5,000	5,000	5,000
Net Change in Fund Balance			(1,076)	(431)	234	(900)	(281)	0	0	0
Cash Balance at Beginning of Fiscal Year			2,454	1,378	947	1,181	281	0	0	0
Cash Balance at End of Fiscal Year			1,378	947	1,181	281	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$1,378	\$947	\$1,181	\$281	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$0	\$0	\$0	\$60	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	0	0	155	0	250	250	250	250
Total Revenues			0	0	155	60	1,250	1,250	1,250	1,250
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	0	0	0	0	250	250	250	250
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	0	415	0	361	502	500	500	500
	<i>Other Objects</i>									
	883	Mememrials	0	0	0	0	500	500	500	500
Total Expenditures			0	415	0	361	1,252	1,250	1,250	1,250
Net Change in Fund Balance			0	(415)	155	(301)	(2)	0	0	0
Cash Balance at Beginning of Fiscal Year			563	563	148	303	2	0	0	0
Cash Balance at End of Fiscal Year			563	148	303	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			\$563	\$148	\$303	\$2	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$2,709	\$2,474	\$0	\$0	\$15,000	\$23,000	\$23,000	\$23,000
Total Revenues			2,709	2,474	0	0	15,000	23,000	23,000	23,000
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	2,625	2,625	0	0	14,500	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	2,625	0	0	15,239	23,000	23,000	23,000
Net Change in Fund Balance			84	(151)	0	0	(239)	0	0	0
Cash Balance at Beginning of Fiscal Year			306	390	239	239	239	0	0	0
Cash Balance at End of Fiscal Year			390	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			\$390	\$239	\$239	\$239	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$0	\$0	\$0	\$0	\$1,250	\$1,250	\$1,250	\$1,250
		Other Local Revenues	600	0	0	0	1,500	1,500	1,500	1,500
Total Revenues			600	0	0	0	2,750	2,750	2,750	2,750
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	600	0	0	0	1,250	1,250	1,250	1,250
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	0	0	0	0	1,000	1,000	1,000	1,000
	<i>Capital Outlay</i>									
	640	Equipment	0	0	0	0	500	500	500	500
Total Expenditures			600	0	0	0	2,750	2,750	2,750	2,750
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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

DISTRICT MANAGED ACTIVITY BUDGET CENTER: GIRLS LACROSSE FUND STRONGSVILLE HIGH SCHOOL - 9912

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	\$4,908	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	738	4,873	0	0	1,000	1,000	1,000	1,000
Total Revenues			5,646	4,873	0	0	2,000	2,000	2,000	2,000
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	360	2,132	1,650	0	500	500	500	500
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	2,145	0	3,275	1,540	1,000	1,000	1,000	1,000
		<i>Capital Outlay</i>								
	640	Equipment	0	0	0	0	500	500	500	500
Total Expenditures			2,505	2,132	4,925	1,540	2,000	2,000	2,000	2,000
Net Change in Fund Balance			3,141	2,741	(4,925)	(1,540)	0	0	0	0
		Cash Balance at Beginning of Fiscal Year	583	3,724	6,465	1,540	0	0	0	0
		Cash Balance at End of Fiscal Year	3,724	6,465	1,540	0	0	0	0	0
		Year End Encumbrances Appropriated	975	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$2,749	\$6,465	\$1,540	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026
DISTRICT MANAGED ACTIVITY BUDGET CENTER: LEADERSHIP ACADEMY STRONGSVILLE HIGH SCHOOL - 9913

			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
Function	Object	Description								
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	2,250	500	500	500
	Supplies and Materials									
	590	Other Supplies and Materials	0	0	0	0	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	0	11,274	4,500	4,500	4,500
Net Change in Fund Balance			70	0	0	0	(6,774)	0	0	0
Cash Balance at Beginning of Fiscal Year			6,704	6,774	6,774	6,774	6,774	0	0	0
Cash Balance at End of Fiscal Year			6,774	6,774	6,774	6,774	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$6,774	\$6,774	\$6,774	\$6,774	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

DISTRICT MANAGED ACTIVITY BUDGET CENTER: JROTC STRONGSVILLE HIGH SCHOOL - 9914

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	\$1,298	\$489	\$0	\$0	\$0	\$0	\$0	\$0
		Other Local Revenues	0	70	0	0	0	0	0	0
Total Revenues			1,298	559	0	0	0	0	0	0
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	227	0	0	0	0	0	0	0
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	445	260	0	0	0	0	0	0
Total Expenditures			672	260	0	0	0	0	0	0
Excess of Revenues Over / (Under) Expenditures			626	299	0	0	0	0	0	0
Other Financing Sources / (Uses):										
	<i>Other Financing Uses</i>									
	910	Transfers Out	0	0	(1,402)	0	0	0	0	0
Net Change in Fund Balance			626	299	(1,402)	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			477	1,103	1,402	0	0	0	0	0
Cash Balance at End of Fiscal Year			1,103	1,402	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			\$1,103	\$1,402	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

			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
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	175	0	4,500	4,500	4,500	4,500
Total Revenues			0	0	175	0	5,500	5,500	5,500	5,500
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	0	0	0	0	1,400	1,400	1,400	1,400
	Supplies and Materials									
	590	Other Supplies and Materials	0	0	0	0	4,175	4,000	4,000	4,000
	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	5,675	5,500	5,500	5,500
Net Change in Fund Balance			0	0	175	0	(175)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	175	175	0	0	0
Cash Balance at End of Fiscal Year			0	0	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	\$0	\$175	\$175	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

DISTRICT MANAGED ACTIVITY BUDGET CENTER: FOOTBALL SUMMER CAMP STRONGSVILLE HIGH SCHOOL - 9916

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	\$0	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	1,000	0	0	0	500	500	500	500
Total Revenues			1,000	0	0	0	1,500	1,500	1,500	1,500
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	4,080	689	600	0	500	500	500	500
		Supplies and Materials								
	590	Other Supplies and Materials	1,087	0	0	65	934	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			5,167	689	600	65	1,734	1,500	1,500	1,500
Net Change in Fund Balance			(4,167)	(689)	(600)	(65)	(234)	0	0	0
		Cash Balance at Beginning of Fiscal Year	5,755	1,588	899	299	234	0	0	0
		Cash Balance at End of Fiscal Year	1,588	899	299	234	0	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$1,588	\$899	\$299	\$234	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$1,385	\$0	\$0	\$3,546	\$26,000	\$26,000	\$26,000	\$26,000
		Other Local Revenues	11,961	11,325	13,844	12,520	15,000	15,000	15,000	15,000
Total Revenues			13,346	11,325	13,844	16,066	41,000	41,000	41,000	41,000
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	0	12,153	6,800	10,950	15,000	10,000	10,000	10,000
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	310	7,965	6,796	1,122	16,000	26,876	21,000	21,000
	<i>Capital Outlay</i>									
	640	Equipment	0	4,321	0	2,545	5,000	10,000	10,000	10,000
Total Expenditures			310	24,439	13,596	14,617	36,000	46,876	41,000	41,000
Net Change in Fund Balance			13,036	(13,114)	248	1,449	5,000	(5,876)	0	0
Cash Balance at Beginning of Fiscal Year			0	13,036	(78)	170	1,619	6,619	743	743
Cash Balance at End of Fiscal Year			13,036	(78)	170	1,619	6,619	743	743	743
Year End Encumbrances Appropriated			6,000	0	33	743	743	743	743	743
Unencumbered Fund Balance at End of Fiscal Year			\$7,036	(\$78)	\$137	\$876	\$5,876	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$0	\$255	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	255	0	0	0	0	0	0
<i>Extracurricular Activities</i>										
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	0	187	0	0	0	0	0	0
Total Expenditures			0	187	0	0	0	0	0	0
Excess of Revenues Over / (Under) Expenditures			0	68	0	0	0	0	0	0
Other Financing Sources / (Uses):										
		<i>Other Financing Uses</i>								
	910	Transfers Out	0	0	(68)	0	0	0	0	0
Total Other Financing Sources / (Uses)			0	0	(68)	0	0	0	0	0
Net Change in Fund Balance			0	68	(68)	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	68	0	0	0	0	0
Cash Balance at End of Fiscal Year			0	68	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	\$68	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026
DISTRICT MANAGED ACTIVITY BUDGET CENTER: OHSAA TOURNAMENTS STRONGSVILLE HIGH SCHOOL - 9919

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	\$0	\$0	\$0	\$0	\$0	\$150,000	\$150,000	\$150,000
Total Revenues	0	0	0	0	0	150,000	150,000	150,000
Support Services:								
Salaries:								
144 Noncertificated Overtime	0	0	0	0	0	5,500	5,500	5,500
Fringe Benefits								
221 SERS - Employer's Share	0	0	0	0	0	770	770	770
292 Noncert Other Retire/Insurance	0	0	0	0	0	108	108	108
Total Fringe Benefits	0	0	0	0	0	878	878	878
Total Support Services	0	0	0	0	0	6,378	6,378	6,378
Extracurricular Activities								
Salaries:								
113 Supplemental Cert-Salary/Wages	0	0	0	0	0	2,000	2,000	2,000
143 Noncert Supplemental Salary/Wages	0	0	0	0	0	2,000	2,000	2,000
Total Salaries	0	0	0	0	0	4,000	4,000	4,000
Fringe Benefits								
291 Cert Other Retire/Insurance	0	0	0	0	0	319	319	319
292 Noncert Other Retire/Insurance	0	0	0	0	0	319	319	319
Total Fringe Benefits	0	0	0	0	0	638	638	638
Other Objects								
890 Other Misc. Expenditures	0	0	0	0	0	138,984	138,984	138,984
Total Expenditures	0	0	0	0	0	150,000	150,000	150,000
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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$8,536	\$0	\$1,745	\$0	\$1,500	\$1,500	\$1,500	\$1,500
		Other Local Revenues	782	8,228	0	0	1,000	1,000	1,000	1,000
Total Revenues			9,318	8,228	1,745	0	2,500	2,500	2,500	2,500
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	300	1,267	1,250	0	1,000	1,000	1,000	1,000
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	1,856	5,673	8,442	0	1,000	1,000	1,000	1,000
	<i>Capital Outlay</i>									
	640	Equipment	0	2,245	0	0	1,964	500	500	500
Total Expenditures			2,156	9,185	9,692	0	3,964	2,500	2,500	2,500
Net Change in Fund Balance			7,162	(957)	(7,947)	0	(1,464)	0	0	0
Cash Balance at Beginning of Fiscal Year			3,448	10,610	9,653	1,706	1,706	242	242	242
Cash Balance at End of Fiscal Year			10,610	9,653	1,706	1,706	242	242	242	242
Year End Encumbrances Appropriated			0	0	0	242	242	242	242	242
Unencumbered Fund Balance at End of Fiscal Year			\$10,610	\$9,653	\$1,706	\$1,464	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

			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
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$1,821	\$0	\$2,000	\$2,000	\$2,000	\$2,000
		Other Local Revenues	0	0	0	0	1,000	1,000	1,000	1,000
Total Revenues			0	0	1,821	0	3,000	3,000	3,000	3,000
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	300	0	0	0	1,500	1,000	1,000	1,000
	Supplies and Materials									
	590	Other Supplies and Materials	385	69	330	1,350	1,500	1,566	1,500	1,500
	Capital Outlay									
	640	Equipment	0	0	0	0	500	500	500	500
	Other Objects									
	883	Mememrials	0	0	0	0	50	0	0	0
Total Expenditures			685	69	330	1,350	3,550	3,066	3,000	3,000
Net Change in Fund Balance			(685)	(69)	1,491	(1,350)	(550)	(66)	0	0
Cash Balance at Beginning of Fiscal Year			1,229	544	475	1,966	616	66	0	0
Cash Balance at End of Fiscal Year			544	475	1,966	616	66	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$544	\$475	\$1,966	\$616	\$66	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026
DISTRICT MANAGED ACTIVITY BUDGET CENTER: MD VOCATIONAL TRAINING STRONGSVILLE HIGH SCHOOL - 9922

			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
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$670	\$0	\$6,150	\$11,681	\$20,000	\$20,000	\$20,000	\$20,000
		Other Local Revenues	7	6,500	2,232	513	3,500	3,500	3,500	3,500
Total Revenues			677	6,500	8,382	12,194	23,500	23,500	23,500	23,500
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	0	0	0	210	2,500	2,500	2,500	2,500
	Supplies and Materials									
	590	Other Supplies and Materials	240	0	9,626	14,763	21,976	20,500	20,500	20,500
	Capital Outlay									
	640	Equipment	0	0	0	0	2,000	0	0	0
	Other Objects									
	889	Other Awards and Prizes	0	0	0	0	500	500	500	500
Total Expenditures			240	0	9,626	14,973	26,976	23,500	23,500	23,500
Net Change in Fund Balance			437	6,500	(1,244)	(2,779)	(3,476)	0	0	0
Cash Balance at Beginning of Fiscal Year			562	999	7,499	6,255	3,476	0	0	0
Cash Balance at End of Fiscal Year			999	7,499	6,255	3,476	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$999	\$7,499	\$6,255	\$3,476	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$0	\$0	\$0	\$0	\$3,000	\$3,000	\$3,000	\$3,000
		Other Local Revenues	1,040	0	0	0	1,500	1,500	1,500	1,500
Total Revenues			1,040	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	273	0	0	278	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			273	0	0	278	4,989	4,500	4,500	4,500
Net Change in Fund Balance			767	0	0	(278)	(489)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	767	767	767	489	0	0	0
Cash Balance at End of Fiscal Year			767	767	767	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	\$767	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

			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
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$25,924	\$30,549	\$4,042	\$21,841	\$26,000	\$26,000	\$26,000	\$26,000
		Other Local Revenues	3,050	3,068	0	2,200	5,000	5,000	5,000	5,000
Total Revenues			28,974	33,617	4,042	24,041	31,000	31,000	31,000	31,000
Extracurricular Activities										
	Purchase Services									
490		Other Purchased Services	21,109	6,153	4,665	17,522	30,500	19,000	19,000	19,000
	Supplies and Materials									
590		Other Supplies and Materials	3,852	4,415	3,259	3,325	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	5,349	4,364	180	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		5,349	4,364	180	0	6,000	5,500	5,500	5,500
Total Expenditures			30,310	14,932	8,104	20,847	49,500	35,500	35,500	35,500
Net Change in Fund Balance			(1,336)	18,685	(4,062)	3,194	(18,500)	(4,500)	(4,500)	(4,500)
Cash Balance at Beginning of Fiscal Year			19,411	18,075	36,760	32,698	35,892	17,392	12,892	8,392
Cash Balance at End of Fiscal Year			18,075	36,760	32,698	35,892	17,392	12,892	8,392	3,892
Year End Encumbrances Appropriated			0	800	0	3,793	3,793	3,793	3,793	3,793
Unencumbered Fund Balance at End of Fiscal Year			\$18,075	\$35,960	\$32,698	\$32,099	\$13,599	\$9,099	\$4,599	\$99

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$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
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	0	0	0	0	500	500	500	500
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	0	0	0	2,214	552	500	500	500
		<i>Other Objects</i>								
	883	Mememrials	0	0	0	0	100	100	100	100
	889	Other Awards and Prizes	0	0	0	0	400	400	400	400
		<i>Total Other Objects</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>500</i>	<i>500</i>	<i>500</i>	<i>500</i>
Total Expenditures			0	0	0	2,214	1,552	1,500	1,500	1,500
Net Change in Fund Balance			0	0	0	(2,214)	(52)	0	0	0
		Cash Balance at Beginning of Fiscal Year	2,266	2,266	2,266	2,266	52	0	0	0
		Cash Balance at End of Fiscal Year	2,266	2,266	2,266	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	\$2,266	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

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

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	\$0	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	0	0	0	0	50	50	50	50
Total Revenues			0	0	0	0	1,050	1,050	1,050	1,050
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	0	0	0	0	250	250	250	250
		<i>Supplies and Materials</i>								
	560	Food	0	0	0	0	250	250	250	250
	590	Other Supplies and Materials	0	0	0	0	550	550	550	550
		<i>Total Materials and Supplies</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>800</i>	<i>800</i>	<i>800</i>	<i>800</i>
Total Expenditures			0	0	0	0	1,050	1,050	1,050	1,050
Net Change in Fund Balance			0	0	0	0	0	0	0	0
		Cash Balance at Beginning of Fiscal Year	0	0	0	0	0	0	0	0
		Cash Balance at End of Fiscal Year	0	0	0	0	0	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

DISTRICT MANAGED ACTIVITY BUDGET CENTER: DANCE TEAM STRONGSVILLE HIGH SCHOOL - 9930

			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
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$1,845	\$1,975	\$0	\$0	\$1,750	\$1,750	\$1,750	\$1,750
		Other Local Revenues	0	0	0	0	500	500	500	500
Total Revenues			1,845	1,975	0	0	2,250	2,250	2,250	2,250
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	0	396	414	150	1,500	1,000	1,000	1,000
	Supplies and Materials									
	590	Other Supplies and Materials	300	782	41	451	2,000	1,228	900	900
	Capital Outlay									
	640	Equipment	0	0	0	0	250	250	250	250
	Other Objects									
	889	Other Awards and Prizes	0	0	0	54	100	100	100	100
Total Expenditures			300	1,178	455	655	3,850	2,578	2,250	2,250
Net Change in Fund Balance			1,545	797	(455)	(655)	(1,600)	(328)	0	0
Cash Balance at Beginning of Fiscal Year			696	2,241	3,038	2,583	1,928	328	0	0
Cash Balance at End of Fiscal Year			2,241	3,038	2,583	1,928	328	0	0	0
Year End Encumbrances Appropriated			0	0	200	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$2,241	\$3,038	\$2,383	\$1,928	\$328	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

DISTRICT MANAGED ACTIVITY BUDGET CENTER: GIRLS SOCCER KICK-A-THON STRONGSVILLE HIGH SCHOOL - 9934

			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
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	1,000	1,000	1,000	1,000
Total Revenues			0	0	0	0	2,000	2,000	2,000	2,000
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	0	0	0	0	750	750	750	750
	Supplies and Materials									
	590	Other Supplies and Materials	0	0	0	0	1,266	1,100	1,100	1,100
	Capital Outlay									
	640	Equipment	0	0	0	0	100	100	100	100
	Other Objects									
	883	Mememrials	0	0	0	0	50	50	50	50
Total Expenditures			0	0	0	0	2,166	2,000	2,000	2,000
Net Change in Fund Balance			0	0	0	0	(166)	0	0	0
Cash Balance at Beginning of Fiscal Year			166	166	166	166	166	0	0	0
Cash Balance at End of Fiscal Year			166	166	166	166	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	\$166	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

DISTRICT MANAGED ACTIVITY BUDGET CENTER: ORCHESTRA FUND STRONGSVILLE HIGH SCHOOL - 9935

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	\$1,979	\$1,665	\$2,472	\$1,260	\$7,000	\$7,000	\$7,000	\$7,000
		Other Local Revenues	250	100	200	990	2,500	2,500	2,500	2,500
Total Revenues			2,229	1,765	2,672	2,250	9,500	9,500	9,500	9,500
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	225	83	153	302	5,000	3,200	3,200	3,200
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	642	0	0	0	8,016	8,611	5,000	5,000
	<i>Capital Outlay</i>									
	640	Equipment	455	0	876	0	3,500	1,000	1,000	1,000
	<i>Other Objects</i>									
	883	Mememrials	0	0	0	0	1,500	300	300	300
Total Expenditures			1,322	83	1,029	302	18,016	13,111	9,500	9,500
Excess of Revenues Over / (Under) Ependitures			907	1,682	1,643	1,948	(8,516)	(3,611)	0	0
Other Financing Sources / (Uses):										
	<i>Other Financing Uses</i>									
	911	Transfers In	0	0	20	0	0	0	0	0
Total Other Financing Sources / (Uses)			0	0	20	0	0	0	0	0
Net Change in Fund Balance			907	1,682	1,663	1,948	(8,516)	(3,611)	0	0
Cash Balance at Beginning of Fiscal Year			5,927	6,834	8,516	10,179	12,127	3,611	0	0
Cash Balance at End of Fiscal Year			6,834	8,516	10,179	12,127	3,611	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$6,834	\$8,516	\$10,179	\$12,127	\$3,611	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

DISTRICT MANAGED ACTIVITY BUDGET CENTER: BOYS SOCCER FUND STRONGSVILLE HIGH SCHOOL - 9936

			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
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$1,292	\$25	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	0	79	0	0	0	0	0	0
Total Revenues			1,292	104	0	0	1,000	1,000	1,000	1,000
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	9	500	300	0	500	500	500	500
	Supplies and Materials									
	590	Other Supplies and Materials	480	24	0	22	461	450	450	450
	Capital Outlay									
	640	Equipment	0	0	0	0	50	0	0	0
	Other Objects									
	883	Mememrials	0	0	0	0	50	50	50	50
Total Expenditures			489	524	300	22	1,061	1,000	1,000	1,000
Net Change in Fund Balance			803	(420)	(300)	(22)	(61)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	803	383	83	61	0	0	0
Cash Balance at End of Fiscal Year			803	383	83	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			\$803	\$383	\$83	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

DISTRICT MANAGED ACTIVITY BUDGET CENTER: VOCAL MUSIC STRONGSVILLE HIGH SCHOOL - 9937

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	\$0	\$0	\$0	\$0	\$1,500	\$1,500	\$1,500	\$1,500
		Other Local Revenues	0	0	0	100	500	500	500	500
Total Revenues			0	0	0	100	2,000	2,000	2,000	2,000
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	0	5	0	0	1,000	1,000	1,000	1,000
	Supplies and Materials									
	590	Other Supplies and Materials	0	0	0	0	1,711	950	950	950
	Other Objects									
	889	Other Awards and Prizes	0	0	0	0	50	50	50	50
Total Expenditures			0	5	0	0	2,761	2,000	2,000	2,000
Excess of Revenues Over / (Under) Expenditures			0	(5)	0	100	(761)	0	0	0
Other Financing Sources / (Uses):										
	Other Financing Uses									
	911	Transfers In	0	0	357	0	0	0	0	0
Net Change in Fund Balance			0	(5)	357	100	(761)	0	0	0
Cash Balance at Beginning of Fiscal Year			309	309	304	661	761	0	0	0
Cash Balance at End of Fiscal Year			309	304	661	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			\$309	\$304	\$661	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

DISTRICT MANAGED ACTIVITY BUDGET CENTER: MUSIC PRODUCTION STRONGSVILLE HIGH SCHOOL - 9939

			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
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$7,489	\$0	\$2,712	\$12,108	\$15,500	\$15,500	\$15,500	\$15,500
		Other Local Revenues	0	0	1,084	365	1,000	1,000	1,000	1,000
Total Revenues			7,489	0	3,796	12,473	16,500	16,500	16,500	16,500
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	4,211	2,444	935	2,000	6,000	5,000	5,000	5,000
	Supplies and Materials									
	590	Other Supplies and Materials	1,771	661	1,083	2,121	12,500	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			5,982	3,105	2,018	4,121	23,625	22,000	22,000	22,000
Net Change in Fund Balance			1,507	(3,105)	1,778	8,352	(7,125)	(5,500)	(5,500)	(5,500)
Cash Balance at Beginning of Fiscal Year			16,507	18,014	14,909	16,687	25,039	17,914	12,414	6,914
Cash Balance at End of Fiscal Year			18,014	14,909	16,687	25,039	17,914	12,414	6,914	1,414
Year End Encumbrances Appropriated			0	675	0	164	164	164	164	164
Unencumbered Fund Balance at End of Fiscal Year			\$18,014	\$14,234	\$16,687	\$24,875	\$17,750	\$12,250	\$6,750	\$1,250

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

DISTRICT MANAGED ACTIVITY BUDGET CENTER: GIRLS BASKETBALL FUND STRONGSVILLE HIGH SCHOOL - 9941

			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
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$800	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	0	0	0	0	250	250	250	250
Total Revenues			800	0	0	0	1,250	1,250	1,250	1,250
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	950	500	0	0	500	500	500	500
	Supplies and Materials									
	590	Other Supplies and Materials	0	0	22	0	500	500	500	500
	Capital Outlay									
	640	Equipment	(72)	0	0	0	250	250	250	250
	Other Objects									
	883	Mememrials	0	0	0	0	223	0	0	0
Total Expenditures			878	500	22	0	1,473	1,250	1,250	1,250
Net Change in Fund Balance			(78)	(500)	(22)	0	(223)	0	0	0
Cash Balance at Beginning of Fiscal Year			823	745	245	223	223	0	0	0
Cash Balance at End of Fiscal Year			745	245	223	223	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$745	\$245	\$223	\$223	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

DISTRICT MANAGED ACTIVITY BUDGET CENTER: BOYS BASKETBALL FUND STRONGSVILLE HIGH SCHOOL - 9946

			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
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$12,822	\$7,802	\$485	\$0	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	0	0	0	0	500	500	500	500
Total Revenues			12,822	7,802	485	0	1,500	1,500	1,500	1,500
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	6,060	1,471	600	0	800	700	700	700
	Supplies and Materials									
	590	Other Supplies and Materials	3,924	4,122	6,979	1,806	800	800	800	800
	Capital Outlay									
	640	Equipment	0	0	0	0	106	0	0	0
Total Expenditures			9,984	5,593	7,579	1,806	1,706	1,500	1,500	1,500
Net Change in Fund Balance			2,838	2,209	(7,094)	(1,806)	(206)	0	0	0
Cash Balance at Beginning of Fiscal Year			4,059	6,897	9,106	2,012	206	0	0	0
Cash Balance at End of Fiscal Year			6,897	9,106	2,012	206	0	0	0	0
Year End Encumbrances Appropriated			1,620	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$5,277	\$9,106	\$2,012	\$206	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

DISTRICT MANAGED ACTIVITY BUDGET CENTER: BOYS VOLLEYBALL FUND STRONGSVILLE HIGH SCHOOL - 9949

			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
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$1,865	\$3,000	\$3,000	\$3,000	\$3,000
		Other Local Revenues	0	0	0	1,800	500	500	500	500
Total Revenues			0	0	0	3,665	3,500	3,500	3,500	3,500
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	0	0	0	3,742	2,700	2,500	2,500	2,500
	Supplies and Materials									
	590	Other Supplies and Materials	0	0	0	346	327	1,000	1,000	1,000
	Capital Outlay									
	640	Equipment	0	0	0	0	50	0	0	0
Total Expenditures			0	0	0	4,088	3,077	3,500	3,500	3,500
Net Change in Fund Balance			0	0	0	(423)	423	0	0	0
	Cash Balance at Beginning of Fiscal Year		0	0	0	0	(423)	0	0	0
	Cash Balance at End of Fiscal Year		0	0	0	(423)	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	(\$423)	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026
DISTRICT MANAGED ACTIVITY BUDGET CENTER: GIRLS VOLLEYBALL FUND STRONGSVILLE HIGH SCHOOL - 9950

			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
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$2,940	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	2,015	2,100	0	0	250	250	250	250
Total Revenues			4,955	2,100	0	0	1,250	1,250	1,250	1,250
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	2,500	2,150	600	0	500	500	500	500
	Supplies and Materials									
	590	Other Supplies and Materials	1,500	3,153	765	11	501	750	750	750
	Capital Outlay									
	640	Equipment	0	0	0	0	250	0	0	0
Total Expenditures			4,000	5,303	1,365	11	1,251	1,250	1,250	1,250
Net Change in Fund Balance			955	(3,203)	(1,365)	(11)	(1)	0	0	0
Cash Balance at Beginning of Fiscal Year			3,625	4,580	1,377	12	1	0	0	0
Cash Balance at End of Fiscal Year			4,580	1,377	12	1	0	0	0	0
Year End Encumbrances Appropriated			2,090	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$2,490	\$1,377	\$12	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

DISTRICT MANAGED ACTIVITY BUDGET CENTER: PROJECT SUPPORT FUND STRONGSVILLE HIGH SCHOOL - 9951

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	\$349	\$31	\$0	\$36	\$2,000	\$2,000	\$2,000	\$2,000
		Other Local Revenues	70	0	0	0	100	100	100	100
Total Revenues			419	31	0	36	2,100	2,100	2,100	2,100
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	0	0	0	36	387	500	500	500
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	361	0	0	16	2,000	1,500	1,500	1,500
	<i>Other Objects</i>									
	883	Mememrials	0	0	0	0	100	100	100	100
Total Expenditures			361	0	0	52	2,487	2,100	2,100	2,100
Net Change in Fund Balance			58	31	0	(16)	(387)	0	0	0
Cash Balance at Beginning of Fiscal Year			414	472	503	503	487	100	100	100
Cash Balance at End of Fiscal Year			472	503	503	487	100	100	100	100
Year End Encumbrances Appropriated			0	0	0	100	100	100	100	100
Unencumbered Fund Balance at End of Fiscal Year			\$472	\$503	\$503	\$387	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

DISTRICT MANAGED ACTIVITY BUDGET CENTER: GIRLS TENNIS FUND STRONGSVILLE HIGH SCHOOL - 9955

			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
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$3,298	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	0	0	0	0	250	250	250	250
Total Revenues			3,298	0	0	0	1,250	1,250	1,250	1,250
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	2,784	885	25	0	1,000	150	150	150
	Supplies and Materials									
	590	Other Supplies and Materials	1,036	0	55	11	2,980	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			3,820	885	80	11	4,080	1,250	1,250	1,250
Net Change in Fund Balance			(522)	(885)	(80)	(11)	(2,830)	0	0	0
Cash Balance at Beginning of Fiscal Year			5,028	4,506	3,621	3,541	3,530	700	700	700
Cash Balance at End of Fiscal Year			4,506	3,621	3,541	3,530	700	700	700	700
Year End Encumbrances Appropriated			450	0	0	700	700	700	700	700
Unencumbered Fund Balance at End of Fiscal Year			\$4,056	\$3,621	\$3,541	\$2,830	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

DISTRICT MANAGED ACTIVITY BUDGET CENTER: BOYS TENNIS FUND STRONGSVILLE HIGH SCHOOL - 9956

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	\$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
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	0	0	0	0	500	500	500	500
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	0	0	22	0	362	350	350	350
Total Expenditures			0	0	22	0	862	850	850	850
Net Change in Fund Balance			0	0	(22)	0	(12)	0	0	0
Cash Balance at Beginning of Fiscal Year			56	56	56	34	34	22	22	22
Cash Balance at End of Fiscal Year			56	56	34	34	22	22	22	22
Year End Encumbrances Appropriated			0	0	0	22	22	22	22	22
Unencumbered Fund Balance at End of Fiscal Year			\$56	\$56	\$34	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

DISTRICT MANAGED ACTIVITY BUDGET CENTER: SWIM TEAM FUND STRONGSVILLE HIGH SCHOOL - 9960

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	\$0	\$0	\$0	\$0	\$750	\$750	\$750	\$750
		Other Local Revenues	0	0	0	0	250	250	250	250
Total Revenues			0	0	0	0	1,000	1,000	1,000	1,000
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	0	0	0	0	250	250	250	250
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	0	0	22	22	874	750	750	750
Total Expenditures			0	0	22	22	1,124	1,000	1,000	1,000
Net Change in Fund Balance			0	0	(22)	(22)	(124)	0	0	0
Cash Balance at Beginning of Fiscal Year			168	168	168	146	124	0	0	0
Cash Balance at End of Fiscal Year			168	168	146	124	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	\$168	\$146	\$124	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

DISTRICT MANAGED ACTIVITY BUDGET CENTER: WRESTLING TEAM FUND STRONGSVILLE HIGH SCHOOL - 9961

			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
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$0	\$3,000	\$3,000	\$3,000
		Other Local Revenues	0	0	0	0	0	500	500	500
Total Revenues			0	0	0	0	0	3,500	3,500	3,500
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	0	0	0	0	0	1,500	1,500	1,500
	Supplies and Materials									
	590	Other Supplies and Materials	0	0	0	0	0	1,550	1,550	1,550
	Capital Outlay									
	640	Equipment	0	0	0	0	0	250	250	250
	Other Objects									
	889	Other Awards and Prizes	0	0	0	0	0	200	200	200
Total Expenditures			0	0	0	0	0	3,500	3,500	3,500
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

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

DISTRICT MANAGED ACTIVITY BUDGET CENTER: ICE HOCKEY FUND STRONGSVILLE HIGH SCHOOL - 9965

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	\$0	\$0	\$0	\$0	\$750	\$750	\$750	\$750
		Other Local Revenues	0	0	0	0	50	50	50	50
Total Revenues			0	0	0	0	800	800	800	800
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	0	0	0	0	250	250	250	250
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	0	0	0	0	550	550	550	550
Total Expenditures			0	0	0	0	800	800	800	800
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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

DISTRICT MANAGED ACTIVITY BUDGET CENTER: LANTERN FUND STRONGSVILLE HIGH SCHOOL - 9967

			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
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$4,032	\$3,227	\$0	\$2,521	\$4,000	\$4,000	\$4,000	\$4,000
		Other Local Revenues	0	2,100	0	4,300	3,000	3,000	3,000	3,000
Total Revenues			4,032	5,327	0	6,821	7,000	7,000	7,000	7,000
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	4,703	3,663	650	1,360	3,500	3,500	3,500	3,500
	Supplies and Materials									
	590	Other Supplies and Materials	1,100	327	0	635	4,294	3,450	3,450	3,450
	Capital Outlay									
	640	Equipment	0	0	0	3,530	1,500	0	0	0
	Other Objects									
	883	Mememrials	0	0	0	0	50	50	50	50
Total Expenditures			5,803	3,990	650	5,525	9,344	7,000	7,000	7,000
Net Change in Fund Balance			(1,771)	1,337	(650)	1,296	(2,344)	0	0	0
Cash Balance at Beginning of Fiscal Year			2,477	706	2,043	1,393	2,689	345	345	345
Cash Balance at End of Fiscal Year			706	2,043	1,393	2,689	345	345	345	345
Year End Encumbrances Appropriated			0	0	65	345	345	345	345	345
Unencumbered Fund Balance at End of Fiscal Year			\$706	\$2,043	\$1,328	\$2,344	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

DISTRICT MANAGED ACTIVITY BUDGET CENTER: STROHIGAN/YEARBOOK STRONGSVILLE HIGH SCHOOL - 9968

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	\$4,633	\$4,918	\$2,095	\$4,087	\$5,000	\$5,000	\$5,000	\$5,000
		Other Local Revenues	4,357	4,364	0	30	50	50	50	50
Total Revenues			8,990	9,282	2,095	4,117	5,050	5,050	5,050	5,050
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	25	0	5	0	2,000	500	500	500
		Supplies and Materials								
	590	Other Supplies and Materials	1,268	625	516	2,197	3,120	1,050	1,050	1,050
		Capital Outlay								
	640	Equipment	570	0	0	67	1,500	0	0	0
		Other Objects								
	881	Scholarships	1,500	5,000	4,250	2,500	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	1,500	5,000	4,250	2,500	6,500	3,500	3,500	3,500
Total Expenditures			3,363	5,625	4,771	4,764	13,120	5,050	5,050	5,050
Net Change in Fund Balance			5,627	3,657	(2,676)	(647)	(8,070)	0	0	0
Cash Balance at Beginning of Fiscal Year			2,109	7,736	11,393	8,717	8,070	0	0	0
Cash Balance at End of Fiscal Year			7,736	11,393	8,717	8,070	0	0	0	0
Year End Encumbrances Appropriated			1,225	0	2,200	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$6,511	\$11,393	\$6,517	\$8,070	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

DISTRICT MANAGED ACTIVITY BUDGET CENTER: BASEBALL FUND STRONGSVILLE HIGH SCHOOL - 9970

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	\$9,200	\$0	\$0	\$11,640	\$12,500	\$12,500	\$12,500	\$12,500
		Other Local Revenues	9,024	4,937	23,358	550	22,500	22,500	22,500	22,500
Total Revenues			18,224	4,937	23,358	12,190	35,000	35,000	35,000	35,000
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	25,097	1,593	0	6,090	12,000	12,000	12,000	12,000
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	3,105	3,513	6,383	8,013	27,595	22,000	22,000	22,000
		<i>Capital Outlay</i>								
	640	Equipment	0	0	0	0	1,000	1,000	1,000	1,000
Total Expenditures			28,202	5,106	6,383	14,103	40,595	35,000	35,000	35,000
Net Change in Fund Balance			(9,978)	(169)	16,975	(1,913)	(5,595)	0	0	0
		Cash Balance at Beginning of Fiscal Year	11,012	1,034	865	17,840	15,927	10,332	10,332	10,332
		Cash Balance at End of Fiscal Year	1,034	865	17,840	15,927	10,332	10,332	10,332	10,332
		Year End Encumbrances Appropriated	625	546	1,033	10,332	10,332	10,332	10,332	10,332
Unencumbered Fund Balance at End of Fiscal Year			\$409	\$319	\$16,807	\$5,595	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

DISTRICT MANAGED ACTIVITY BUDGET CENTER: SOFTBALL FUND STRONGSVILLE HIGH SCHOOL - 9971

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	\$0	\$0	\$2,320	\$0	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	4,881	0	2,700	0	500	500	500	500
Total Revenues			4,881	0	5,020	0	1,500	1,500	1,500	1,500
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	0	0	2,550	0	500	500	500	500
		Supplies and Materials								
	590	Other Supplies and Materials	2,014	4,664	33	0	611	500	500	500
		Capital Outlay								
	640	Equipment	0	0	2,449	0	500	500	500	500
Total Expenditures			2,014	4,664	5,032	0	1,611	1,500	1,500	1,500
Net Change in Fund Balance			2,867	(4,664)	(12)	0	(111)	0	0	0
Cash Balance at Beginning of Fiscal Year			1,953	4,820	156	144	144	33	33	33
Cash Balance at End of Fiscal Year			4,820	156	144	144	33	33	33	33
Year End Encumbrances Appropriated			2,013	0	0	33	33	33	33	33
Unencumbered Fund Balance at End of Fiscal Year			\$2,807	\$156	\$144	\$111	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

DISTRICT MANAGED ACTIVITY BUDGET CENTER: GIRLS CROSS COUNTRY FUND STRONGSVILLE HIGH SCHOOL - 9972

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	\$3,575	\$592	\$800	\$3,375	\$5,000	\$5,000	\$5,000	\$5,000
		Other Local Revenues	3,450	4,476	0	5,598	1,000	1,000	1,000	1,000
Total Revenues			7,025	5,068	800	8,973	6,000	6,000	6,000	6,000
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	8,139	2,971	312	4,987	3,000	2,000	2,000	2,000
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	181	299	553	1,767	7,500	4,915	4,000	4,000
	<i>Capital Outlay</i>									
	640	Equipment	0	0	0	0	1,500	0	0	0
Total Expenditures			8,320	3,270	865	6,754	12,000	6,915	6,000	6,000
Net Change in Fund Balance			(1,295)	1,798	(65)	2,219	(6,000)	(915)	0	0
Cash Balance at Beginning of Fiscal Year			4,258	2,963	4,761	4,696	6,915	915	0	0
Cash Balance at End of Fiscal Year			2,963	4,761	4,696	6,915	915	0	0	0
Year End Encumbrances Appropriated			0	0	2,000	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$2,963	\$4,761	\$2,696	\$6,915	\$915	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

DISTRICT MANAGED ACTIVITY BUDGET CENTER: BOYS CROSS COUNTRY FUND STRONGSVILLE HIGH SCHOOL - 9975

			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
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$5,075	\$6,335	\$2,010	\$3,275	\$6,000	\$6,000	\$6,000	\$6,000
		Other Local Revenues	4,492	1,140	0	3,135	3,000	3,000	3,000	3,000
Total Revenues			9,567	7,475	2,010	6,410	9,000	9,000	9,000	9,000
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	6,860	8,491	0	4,987	5,500	5,500	5,500	5,500
	Supplies and Materials									
	590	Other Supplies and Materials	0	24	0	1,693	6,500	3,388	3,000	3,000
	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			6,860	8,515	0	6,680	14,000	9,388	9,000	9,000
Net Change in Fund Balance			2,707	(1,040)	2,010	(270)	(5,000)	(388)	0	0
Cash Balance at Beginning of Fiscal Year			1,981	4,688	3,648	5,658	5,388	388	0	0
Cash Balance at End of Fiscal Year			4,688	3,648	5,658	5,388	388	0	0	0
Year End Encumbrances Appropriated			0	0	2,000	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$4,688	\$3,648	\$3,658	\$5,388	\$388	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

DISTRICT MANAGED ACTIVITY BUDGET CENTER: BOYS GOLF FUND STRONGSVILLE HIGH SCHOOL - 9976

			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
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$5,000	\$1,200	(\$80)	(\$80)	\$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			5,000	1,200	(80)	(80)	4,000	4,000	4,000	4,000
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	2,350	815	0	0	3,000	1,500	1,500	1,500
	Supplies and Materials									
	590	Other Supplies and Materials	0	318	0	18	2,039	2,000	2,000	2,000
	Capital Outlay									
	640	Equipment	0	500	0	0	500	0	0	0
	Other Objects									
	883	Mememrials	0	0	0	0	500	500	500	500
Total Expenditures			2,350	1,633	0	18	6,039	4,000	4,000	4,000
Net Change in Fund Balance			2,650	(433)	(80)	(98)	(2,039)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	2,650	2,217	2,137	2,039	0	0	0
Cash Balance at End of Fiscal Year			2,650	2,217	2,137	2,039	0	0	0	0
Year End Encumbrances Appropriated			310	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$2,340	\$2,217	\$2,137	\$2,039	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

DISTRICT MANAGED ACTIVITY BUDGET CENTER: GYMNASTICS FUND STRONGSVILLE HIGH SCHOOL - 9980

			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
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	0	3	33	150	200	200	200
	Capital Outlay									
	640	Equipment	0	0	0	0	250	0	0	0
	Other Objects									
	883	Mememrials	0	0	0	0	100	100	100	100
Total Expenditures			0	0	3	33	650	550	550	550
Net Change in Fund Balance			0	0	(3)	(33)	(100)	0	0	0
Cash Balance at Beginning of Fiscal Year			136	136	136	133	100	0	0	0
Cash Balance at End of Fiscal Year			136	136	133	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			\$136	\$136	\$133	\$100	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

DISTRICT MANAGED ACTIVITY BUDGET CENTER: GIRLS GOLF FUND STRONGSVILLE HIGH SCHOOL - 9985

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	\$0	\$48	\$150	\$0	\$1,500	\$1,500	\$1,500	\$1,500
		Other Local Revenues	0	500	0	0	500	500	500	500
Total Revenues			0	548	150	0	2,000	2,000	2,000	2,000
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	20	0	0	0	1,500	700	700	700
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	0	332	33	55	1,123	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			20	332	33	55	2,923	2,000	2,000	2,000
Net Change in Fund Balance			(20)	216	117	(55)	(923)	0	0	0
Cash Balance at Beginning of Fiscal Year			665	645	861	978	923	0	0	0
Cash Balance at End of Fiscal Year			645	861	978	923	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$645	\$861	\$978	\$923	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

DISTRICT MANAGED ACTIVITY BUDGET CENTER: TRAINER FUND STRONGSVILLE HIGH SCHOOL - 9990

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	\$1,240	\$20	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	0	400	30	0	500	1,500	1,500	1,500
Total Revenues			1,240	420	30	0	1,500	2,500	2,500	2,500
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	292	320	405	320	500	500	500	500
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	0	510	85	0	1,531	2,000	2,000	2,000
	<i>Capital Outlay</i>									
	640	Equipment	320	0	310	0	2,000	0	0	0
Total Expenditures			612	830	800	320	4,031	2,500	2,500	2,500
Excess of Revenues Over / (Under) Expenditures			628	(410)	(770)	(320)	(2,531)	0	0	0
Other Financing Sources / (Uses):										
	<i>Other Financing Uses</i>									
	911	Transfers In	0	1,340	0	0	0	0	0	0
Total Other Financing Sources / (Uses)			0	1,340	0	0	0	0	0	0
Net Change in Fund Balance			628	930	(770)	(320)	(2,531)	0	0	0
Cash Balance at Beginning of Fiscal Year			2,063	2,691	3,621	2,851	2,531	0	0	0
Cash Balance at End of Fiscal Year			2,691	3,621	2,851	2,531	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$2,691	\$3,621	\$2,851	\$2,531	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

DISTRICT MANAGED ACTIVITY BUDGET CENTER: WEIGHT ROOM FUND STRONGSVILLE HIGH SCHOOL - 9991

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:								
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	(1,340)	0	0	0	0	0	0
Total Other Financing Sources / (Uses)	0	(1,340)	0	0	0	0	0	0
Net Change in Fund Balance	0	(1,340)	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	1,340	1,340	0	0	0	0	0	0
Cash Balance at End of Fiscal Year	1,340	0	0	0	0	0	0	0
Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$1,340	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

DISTRICT MANAGED ACTIVITY BUDGET CENTER: FALL CHEERLEADERS FUND STRONGSVILLE HIGH SCHOOL - 9992

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	\$10,985	\$160	\$0	\$0	\$300	\$300	\$300	\$300
		Other Local Revenues	0	118	0	0	100	100	100	100
Total Revenues			10,985	278	0	0	400	400	400	400
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	11,051	0	0	0	50	50	50	50
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	0	140	0	0	488	350	350	350
Total Expenditures			11,051	140	0	0	538	400	400	400
Net Change in Fund Balance			(66)	138	0	0	(138)	0	0	0
Cash Balance at Beginning of Fiscal Year			66	0	138	138	138	0	0	0
Cash Balance at End of Fiscal Year			0	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			\$0	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

DISTRICT MANAGED ACTIVITY BUDGET CENTER: WINTER CHEERLEADERS FUND STRONGSVILLE HIGH SCHOOL - 9996

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	\$5,522	\$6,778	\$13,354	\$26,450	\$22,000	\$22,000	\$22,000	\$22,000
		Other Local Revenues	134	263	176	2,000	2,500	2,500	2,500	2,500
Total Revenues			5,656	7,041	13,530	28,450	24,500	24,500	24,500	24,500
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	6,493	0	13,208	16,700	13,000	13,000	13,000	13,000
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	315	1,415	1,347	2,134	12,000	24,260	10,500	10,500
	<i>Other Objects</i>									
	889	Other Awards and Prizes	0	0	0	0	1,000	1,000	1,000	1,000
Total Expenditures			6,808	1,415	14,555	18,834	26,000	38,260	24,500	24,500
Net Change in Fund Balance			(1,152)	5,626	(1,025)	9,616	(1,500)	(13,760)	0	0
Cash Balance at Beginning of Fiscal Year			2,195	1,043	6,669	5,644	15,260	13,760	0	0
Cash Balance at End of Fiscal Year			1,043	6,669	5,644	15,260	13,760	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$1,043	\$6,669	\$5,644	\$15,260	\$13,760	\$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:

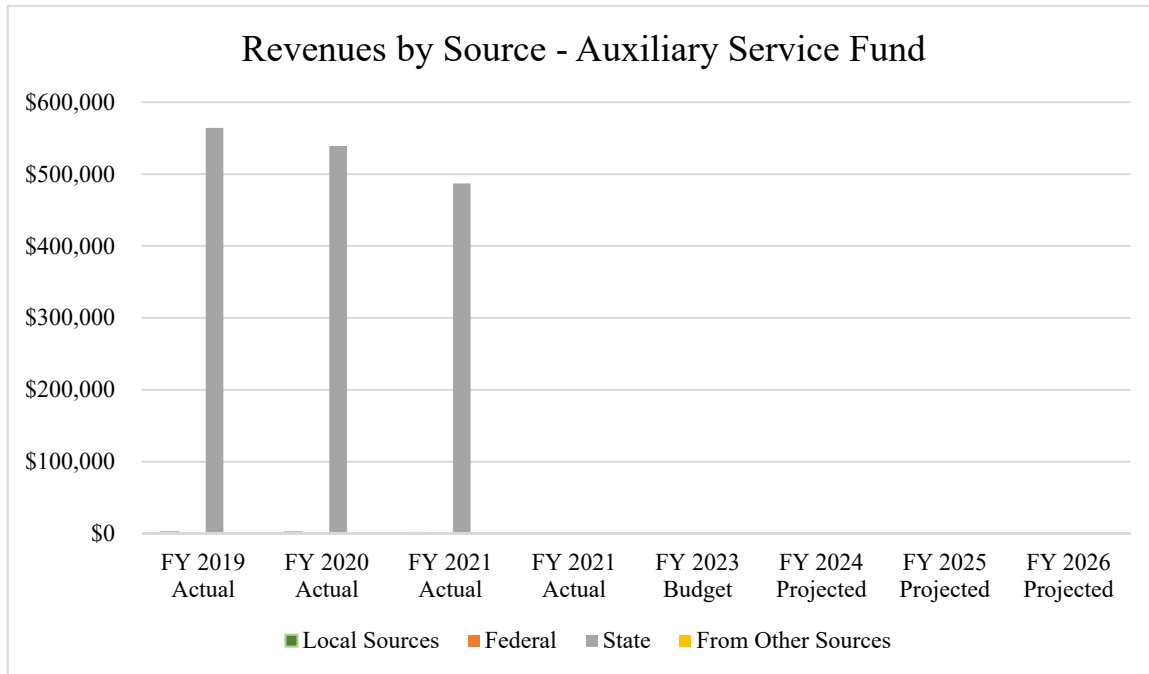
- Auxiliary Service Fund

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 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:								
Earnings on Investments	\$2,554	\$2,097	\$999	\$47	\$0	\$0	\$0	\$0
Intergovernmental - State	564,015	538,911	486,885	0	0	0	0	0
Total Revenues	566,569	541,008	487,884	47	0	0	0	0



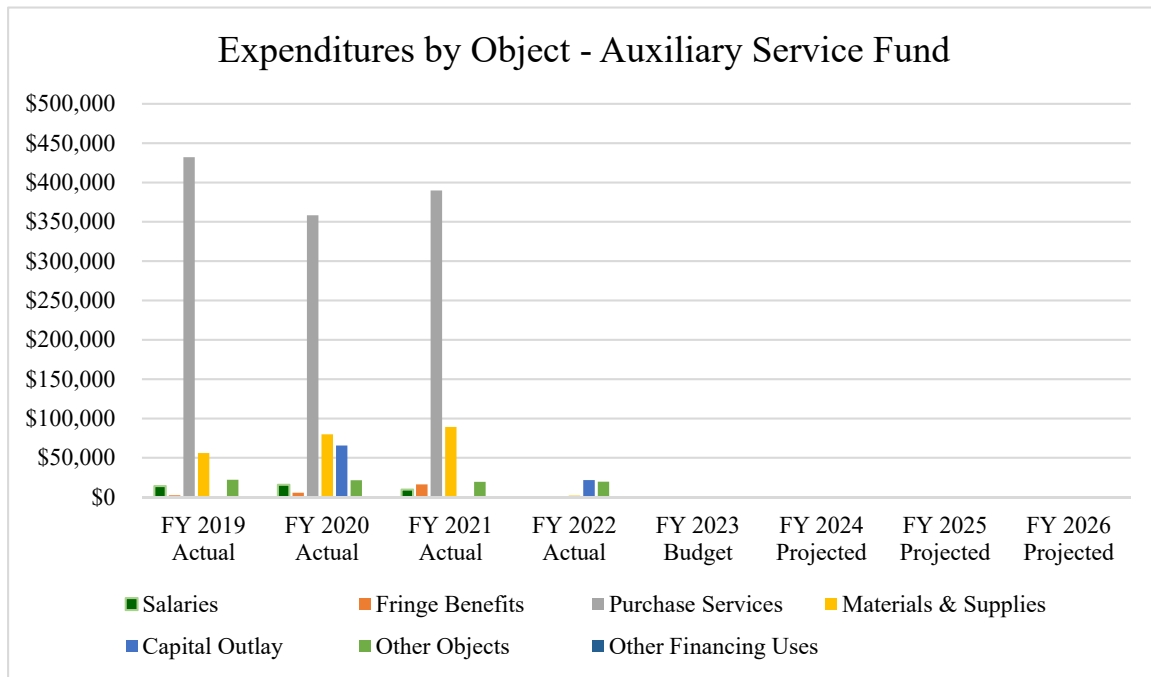
State Sources:

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 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
Expenditures:								
By Object								
Salaries	\$14,176	\$15,712	\$9,559	\$0	\$0	\$0	\$0	\$0
Fringe Benefits	2,341	5,575	16,220	0	0	0	0	0
Purchase Services	432,048	358,304	389,853	822	0	0	0	0
Materials and Supplies	56,113	79,839	89,169	2,099	0	0	0	0
Capital Outlay	0	65,735	0	21,629	0	0	0	0
Other Objects	22,076	21,470	19,475	19,640	0	0	0	0
Other Financing Uses	0	1,344	0	0	29	0	0	0
Total Expenditures	526,754	547,979	524,276	44,190	29	0	0	0

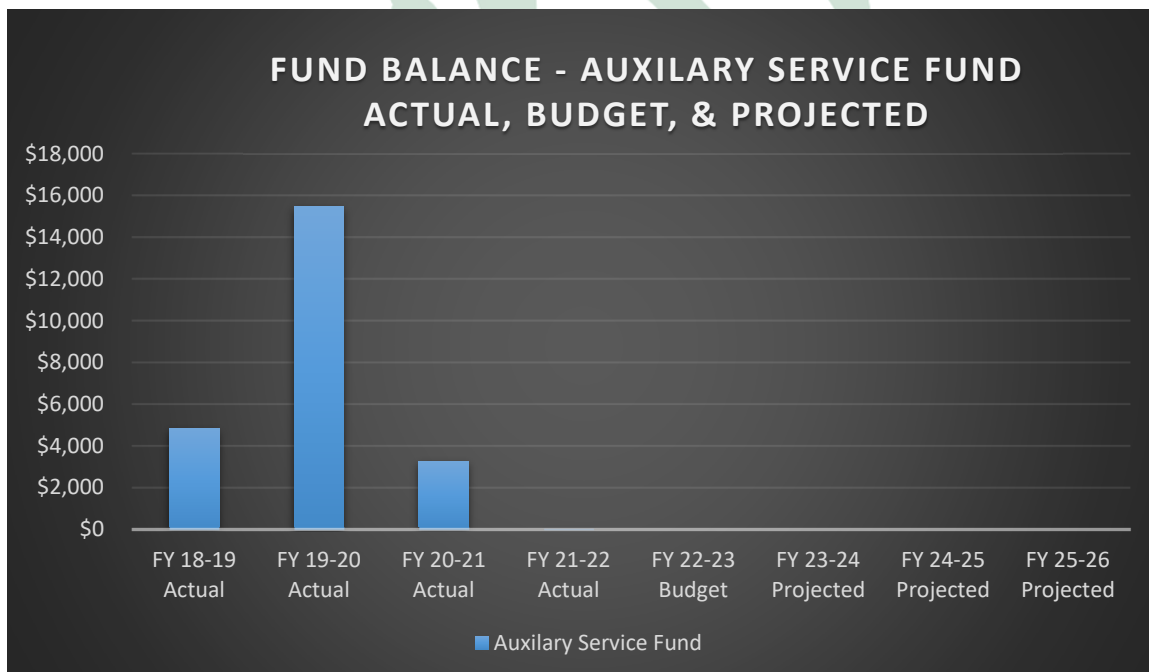


Significant Expenditure Changes and Assumptions

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 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026
	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Fund Balance:								
Beginning Cash Balance	47,720	87,535	80,564	44,172	29	0	0	0
Ending Cash Balance	87,535	80,564	44,172	29	0	0	0	0
Year End Encumbrances	82,719	65,089	40,922	0	0	0	0	0
Unencumbered Fund Balance	4,816	15,475	3,250	29	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 2019 ACTUAL THROUGH PROJECTION TO FY 2026
AUXILIARY SERVICE FUND - LEVEL 3 FINANCIAL

Function	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:								
	Earnings on Investments	\$2,554	\$2,097	\$999	\$47	\$0	\$0	\$0	\$0
	Intergovernmental - State	564,015	538,911	486,885	0	0	0	0	0
Total Revenues		566,569	541,008	487,884	47	0	0	0	0
Operation of Non-Instructional Services:									
	Salaries	14,176	15,712	9,559	0	0	0	0	0
	Fringe Benefits	2,341	5,575	16,220	0	0	0	0	0
	Purchase Services	432,048	358,304	389,853	822	0	0	0	0
	Materials and Supplies	56,113	79,839	89,169	2,099	0	0	0	0
	Capital Outlay	0	65,735	0	21,629	0	0	0	0
	Other Objects	22,076	21,470	19,475	19,640	29	0	0	0
Total Operational of Non-Instructional Services		526,754	546,635	524,276	44,190	29	0	0	0
Total Expenditures		526,754	546,635	524,276	44,190	29	0	0	0
Excess of Revenues Over / (Under) Expenditures		39,815	(5,627)	(36,392)	(44,143)	(29)	0	0	0
Other Financing Sources / (Uses):									
	Refund of Prior Year Receipt	0	(1,344)	0	0	0	0	0	0
Total Other Financing Sources / (Uses)		0	(1,344)	0	0	0	0	0	0
Net Change in Fund Balance		39,815	(6,971)	(36,392)	(44,143)	(29)	0	0	0
	Cash Balance at Beginning of Fiscal Year	47,720	87,535	80,564	44,172	29	0	0	0
	Cash Balance at End of Fiscal Year	87,535	80,564	44,172	29	0	0	0	0
	Year End Encumbrances Appropriated	82,719	65,089	40,922	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$4,816	\$15,475	\$3,250	\$29	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

AUXILIARY SERVICE FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026
TOTAL AUXILIARY SERVICE FUND

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:								
Earnings on Investments	\$2,554	\$2,097	\$999	\$47	\$0	\$0	\$0	\$0
Intergovernmental - State	564,015	538,911	486,885	0	0	0	0	0
Total Revenues	566,569	541,008	487,884	47	0	0	0	0
Operation of Non-Instructional Services:								
Salaries:								
141 Noncert Regular Sal/Wages	14,176	15,612	9,259	0	0	0	0	0
149 Noncert Merit Incentive	0	100	300	0	0	0	0	0
Total Salaries	14,176	15,712	9,559	0	0	0	0	0
Fringe Benefits								
292 Noncert Other Retire/Insurance	2,341	5,575	16,220	0	0	0	0	0
Purchase Services								
490 Other Purchased Services	432,048	358,304	389,853	822	0	0	0	0
Supplies and Materials								
590 Other Supplies and Materials	56,113	79,839	89,169	2,099	0	0	0	0
Equipment								
640 Equipment	0	65,735	0	21,629	0	0	0	0
Other Objects								
890 Other Misc. Expenditures	22,076	21,470	19,475	19,640	29	0	0	0
Total Operational of Non-Instructional Services	526,754	546,635	524,276	44,190	29	0	0	0
Total Expenditures	526,754	546,635	524,276	44,190	29	0	0	0
Excess of Revenues Over / (Under) Expenditures	39,815	(5,627)	(36,392)	(44,143)	(29)	0	0	0
Other Financing Sources / (Uses):								
Other Financing Uses								
930 Refund of Prior Year Receipt	0	(1,344)	0	0	0	0	0	0
Net Change in Fund Balance	39,815	(6,971)	(36,392)	(44,143)	(29)	0	0	0
Cash Balance at Beginning of Fiscal Year	47,720	87,535	80,564	44,172	29	0	0	0
Cash Balance at End of Fiscal Year	87,535	80,564	44,172	29	0	0	0	0
Year End Encumbrances Appropriated	82,719	65,089	40,922	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$4,816	\$15,475	\$3,250	\$29	\$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:

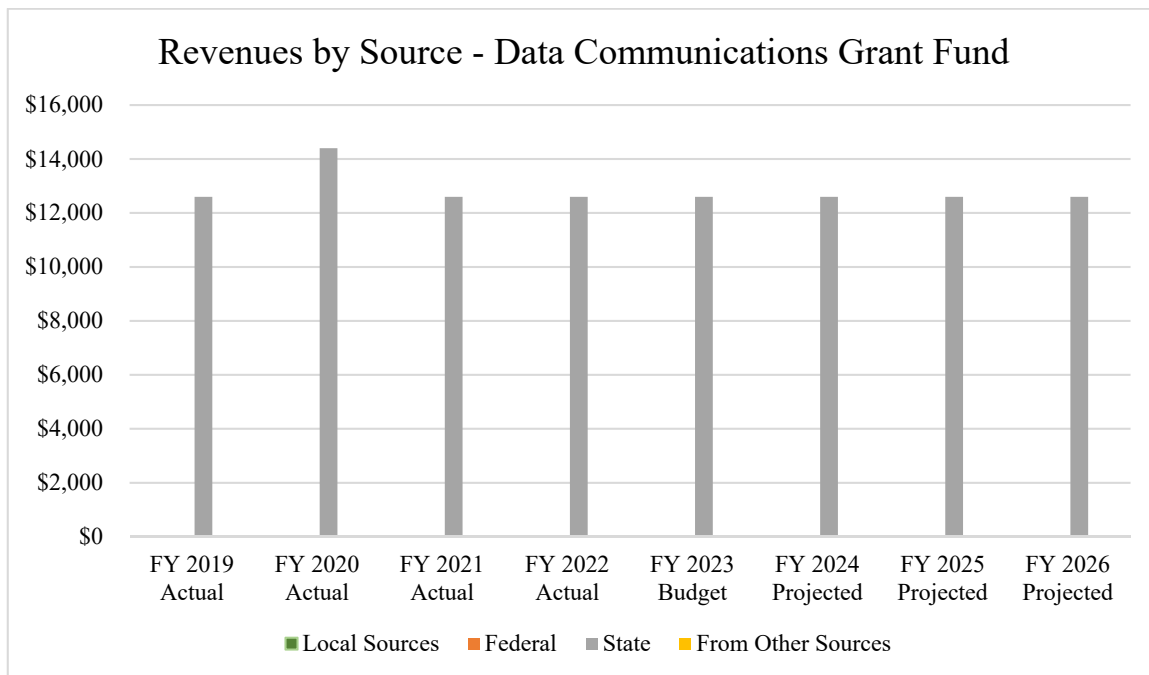
- Data Communications Grant

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 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:								
Intergovernmental - State	\$12,600	\$14,400	\$12,600	\$12,600	\$12,600	\$12,600	\$12,600	\$12,600
Total Revenues	12,600	14,400	12,600	12,600	12,600	12,600	12,600	12,600



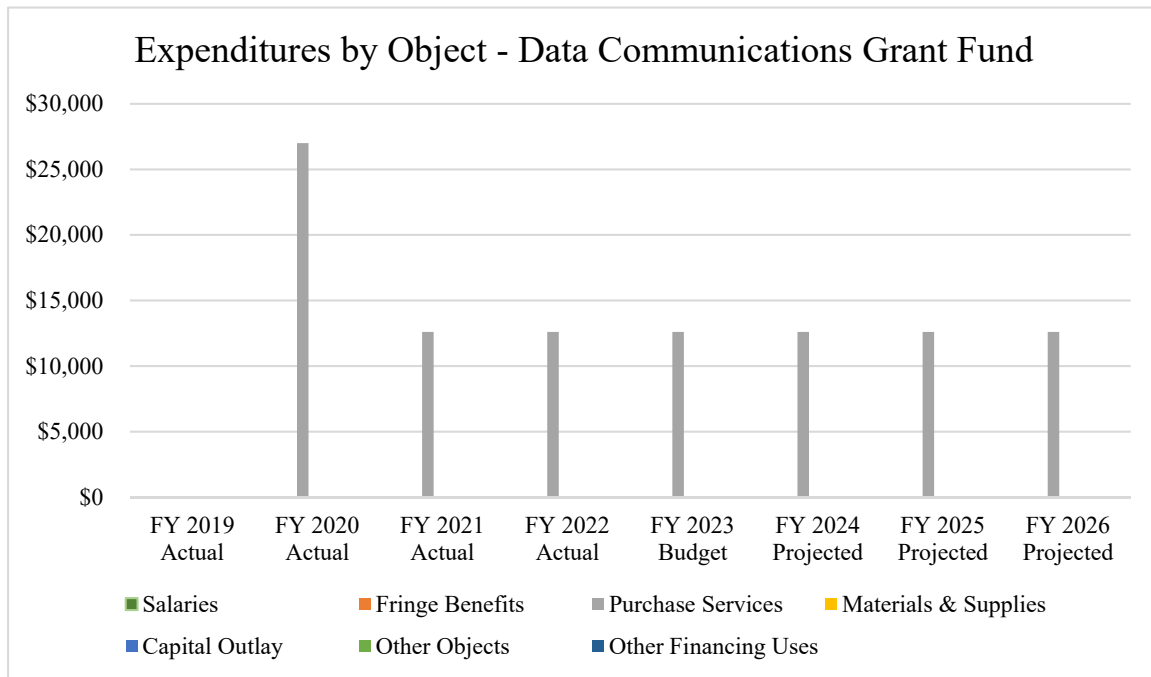
State Sources:

For FY 2023, 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 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
Expenditures: By Object								
Purchase Services	\$0	\$27,000	\$12,600	\$12,600	\$12,600	\$12,600	\$12,600	\$12,600
Total Expenditures	0	27,000	12,600	12,600	12,600	12,600	12,600	12,600

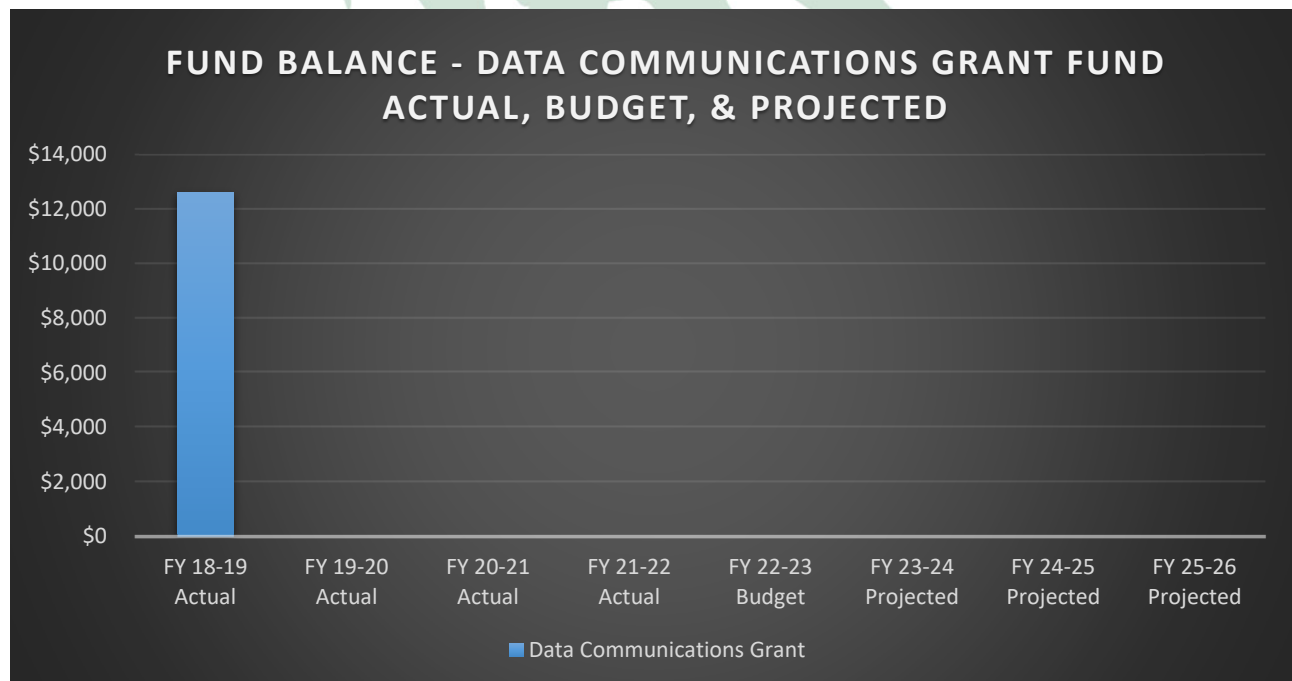


Significant Expenditure Changes and Assumptions

Expenditures vary from year to year based on available resources. The primary use of the funds is used for purchase services to offset the cost of data connectivity.

Fund Balance:

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



FUND BALANCE - DATA COMMUNICATIONS GRANT								
Description	Fiscal Year 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
Fund Balance:								
Beginning Cash Balance	0	12,600	0	0	0	0	0	0
Ending Cash Balance	12,600	0	0	0	0	0	0	0
Year End Encumbrances	0	0	0	0	0	0	0	0
Unencumbered Fund Balance	12,600	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 2019 ACTUAL THROUGH PROJECTION TO FY 2026
DATA COMMUNICATIONS GRANT - LEVEL 3 FINANCIAL

Function	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:									
	Intergovernmental - State	\$12,600	\$14,400	\$12,600	\$12,600	\$12,600	\$12,600	\$12,600	\$12,600
Total Revenues		12,600	14,400	12,600	12,600	12,600	12,600	12,600	12,600
Support Services:									
	Purchase Services	0	27,000	12,600	12,600	12,600	12,600	12,600	12,600
Total Support Services		0	27,000	12,600	12,600	12,600	12,600	12,600	12,600
Total Expenditures		0	27,000	12,600	12,600	12,600	12,600	12,600	12,600
Net Change in Fund Balance		12,600	(12,600)	0	0	0	0	0	0
	Cash Balance at Beginning of Fiscal Year	0	12,600	0	0	0	0	0	0
	Cash Balance at End of Fiscal Year	12,600	0	0	0	0	0	0	0
	Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$12,600	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

TOTAL DATA COMMUNICATIONS GRANT

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:										
		Intergovernmental - State	\$12,600	\$14,400	\$12,600	\$12,600	\$12,600	\$12,600	\$12,600	\$12,600
Total Revenues			12,600	14,400	12,600	12,600	12,600	12,600	12,600	12,600
Support Services:										
		Purchase Services								
	449	Other Communications Services	0	27,000	12,600	12,600	12,600	12,600	12,600	12,600
Total Expenditures			0	27,000	12,600	12,600	12,600	12,600	12,600	12,600
Net Change in Fund Balance			12,600	(12,600)	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	12,600	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			12,600	0	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$12,600	\$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, and fiscal year 2024.**

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:

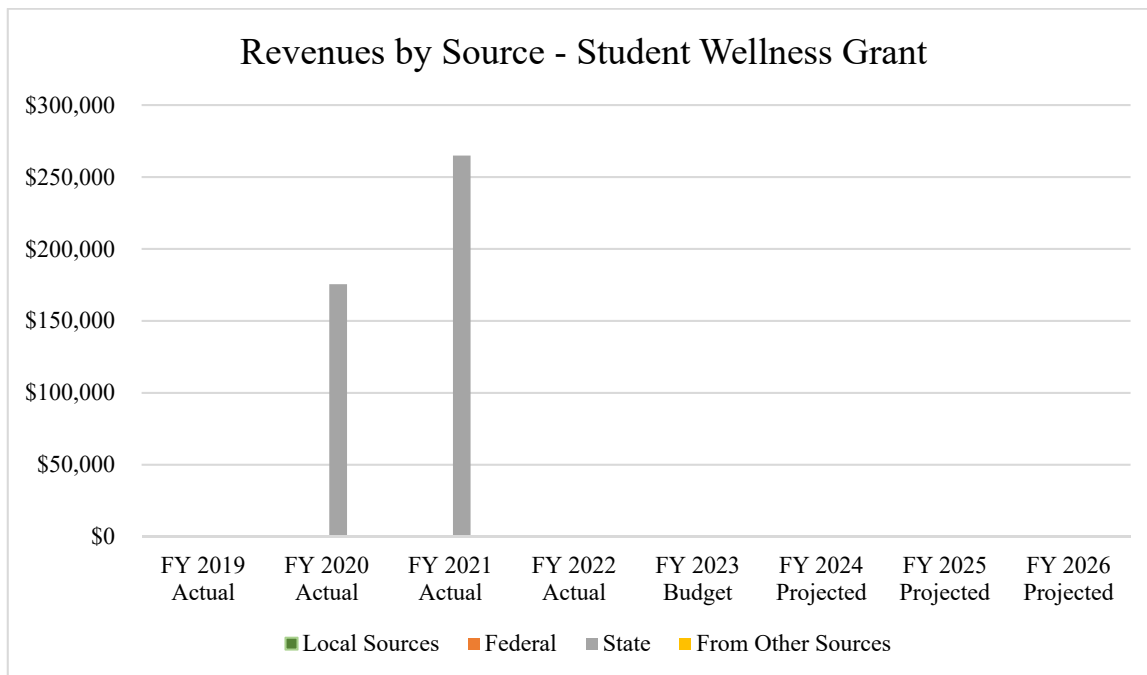
- Student Wellness Grant

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 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:								
Intergovernmental - State	\$0	\$175,555	\$264,927	\$0	\$0	\$0	\$0	\$0
Total Revenues	0	175,555	264,927	0	0	0	0	0



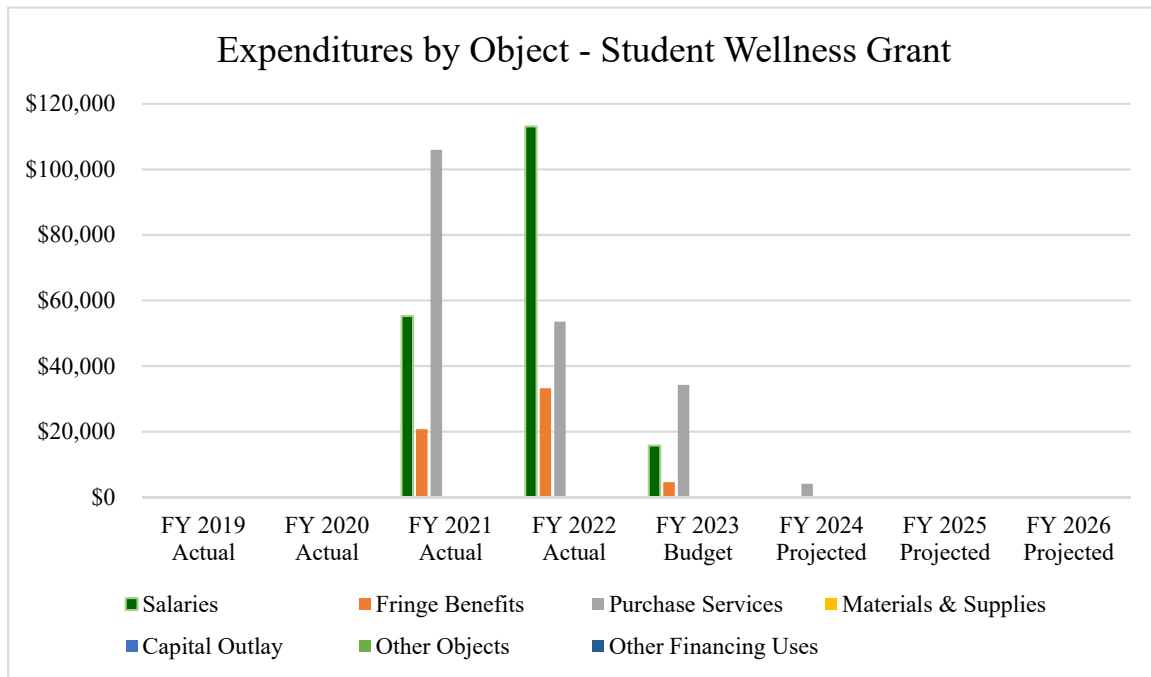
State Sources:

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, and fiscal year 2024.

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 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
Expenditures:								
By Object								
Salaries	\$0	\$0	\$55,275	\$113,123	\$15,731	\$0	\$0	\$0
Fringe Benefits	0	0	20,739	33,230	4,562	0	0	0
Purchase Services	0	0	105,963	53,527	34,243	4,089	0	0
Total Expenditures	0	0	181,977	199,880	54,536	4,089	0	0

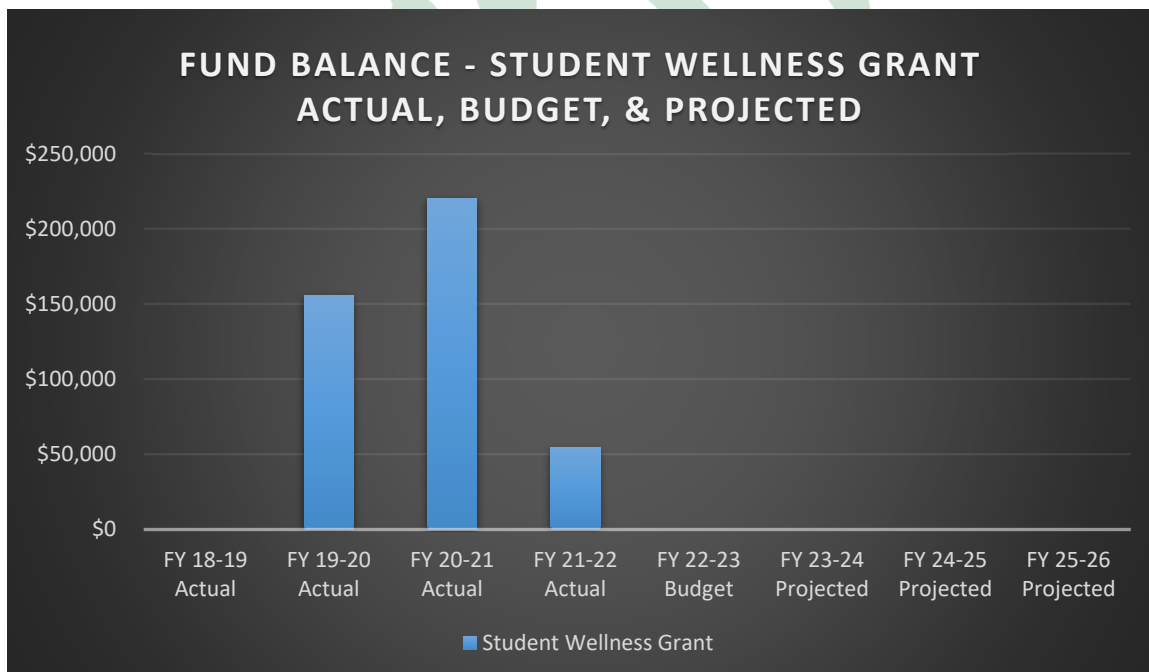


Significant Expenditure Changes and Assumptions

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, and fiscal year 2024.

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 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
Fund Balance:								
Beginning Cash Balance	0	0	175,555	258,505	58,625	4,089	0	0
Ending Cash Balance	0	175,555	258,505	58,625	4,089	0	0	0
Year End Encumbrances	0	0	38,017	4,089	4,089	0	0	0
Unencumbered Fund Balance	0	175,555	220,488	54,536	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, and fiscal year 2024.



STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026
STUDENT WELLNESS GRANT - LEVEL 3 FINANCIAL

Function	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:									
	Intergovernmental - State	\$0	\$175,555	\$264,927	\$0	\$0	\$0	\$0	\$0
Total Revenues		0	175,555	264,927	0	0	0	0	0
Support Services:									
	Salaries	0	0	55,275	113,123	15,731	0	0	0
	Fringe Benefits	0	0	20,739	33,230	4,562	0	0	0
	Purchase Services	0	0	104,439	53,527	34,243	4,089	0	0
Total Support Services		0	0	180,453	199,880	54,536	4,089	0	0
Operation of Non-Instructional Services:									
	Purchase Services	0	0	1,524	0	0	0	0	0
Total Operational of Non-Instructional Services		0	0	1,524	0	0	0	0	0
Total Expenditures		0	0	181,977	199,880	54,536	4,089	0	0
Net Change in Fund Balance		0	175,555	82,950	(199,880)	(54,536)	(4,089)	0	0
	Cash Balance at Beginning of Fiscal Year	0	0	175,555	258,505	58,625	4,089	0	0
	Cash Balance at End of Fiscal Year	0	175,555	258,505	58,625	4,089	0	0	0
	Year End Encumbrances Appropriated	0	0	38,017	4,089	4,089	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$0	\$175,555	\$220,488	\$54,536	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

ALTERNATIVE SCHOOLS GRANT - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026
TOTAL STUDENT WELLNESS GRANT

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:										
		Intergovernmental - State	\$0	\$175,555	\$264,927	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	175,555	264,927	0	0	0	0	0
Support Services:										
<i>Salaries:</i>										
	111	Regular Cert-Salary/Wages	\$0	\$0	\$53,597	\$111,237	\$14,745	\$0	\$0	\$0
	113	Supplemental Cert-Salary/Wages	0	0	1,278	1,486	186	0	0	0
	119	Other Cert Salaries	0	0	400	400	800	0	0	0
<i>Total Salaries</i>			<i>0</i>	<i>0</i>	<i>55,275</i>	<i>113,123</i>	<i>15,731</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Fringe Benefits</i>										
	211	STRS - Employer's Share	0	0	12,477	15,225	2,152	0	0	0
	241	Cert Medical/Hospital	0	0	7,138	15,743	2,162	0	0	0
	242	Cert Life Insurance	0	0	129	269	37	0	0	0
	249	Cert Other Insurance Benefit	0	0	778	1,593	211	0	0	0
	261	Certified Workers Comp	0	0	217	400	0	0	0	0
<i>Total Fringe Benefits</i>			<i>0</i>	<i>0</i>	<i>20,739</i>	<i>33,230</i>	<i>4,562</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Purchase Services</i>										
	419	Other Prof/Tech Services	0	0	104,439	53,527	34,243	4,089	0	0
Total Support Services			0	0	180,453	199,880	54,536	4,089	0	0
Operation of Non-Instructional Services:										
<i>Purchase Services</i>										
	419	Other Prof/Tech Services	0	0	1,524	0	0	0	0	0
Total Operational of Non-Instructional Services			0	0	1,524	0	0	0	0	0
Total Expenditures			0	0	181,977	199,880	54,536	4,089	0	0
Net Change in Fund Balance			0	175,555	82,950	(199,880)	(54,536)	(4,089)	0	0
Cash Balance at Beginning of Fiscal Year			0	0	175,555	258,505	58,625	4,089	0	0
Cash Balance at End of Fiscal Year			0	175,555	258,505	58,625	4,089	0	0	0
Year End Encumbrances Appropriated			0	20,000	38,017	4,089	4,089	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$155,555	\$220,488	\$54,536	\$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:

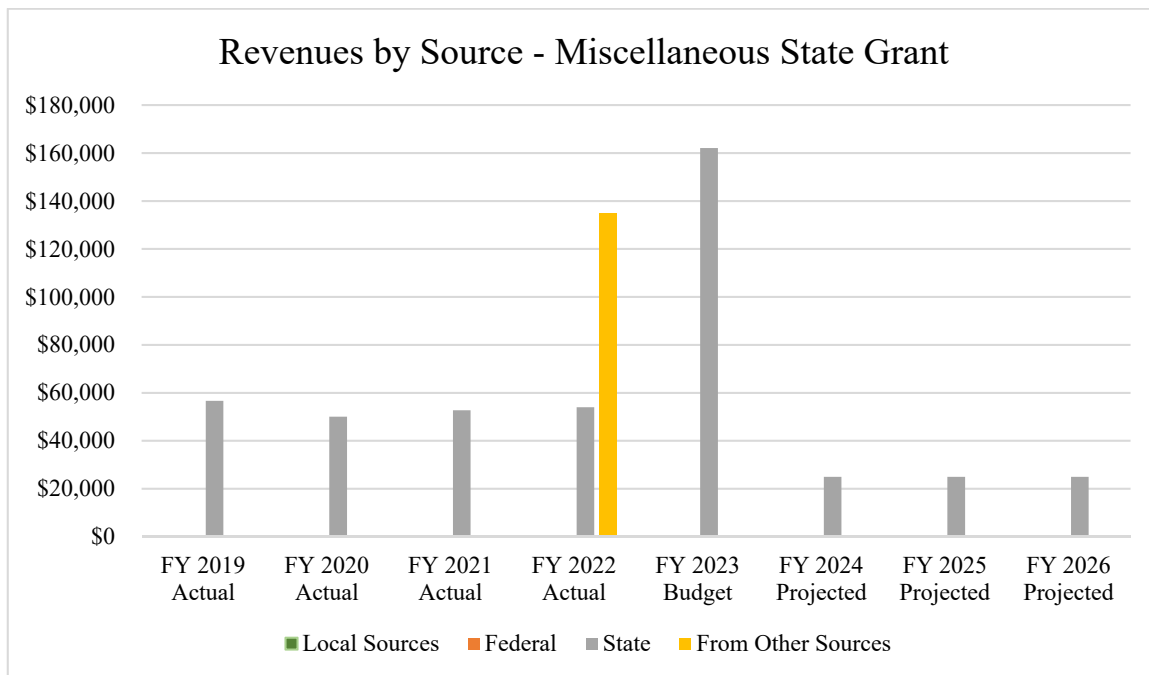
- Parent Mentor Grant
- Strategies Secondary Transition Grant (FY 2018, FY 2019)
- School Safety Grant (FY 2019, FY 2020, FY 2021, FY 2022)
- School Bus Purchase Grant (FY 2022, FY 2023)

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 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:								
Intergovernmental - State	\$56,700	\$50,038	\$52,764	\$53,999	\$162,084	\$25,000	\$25,000	\$25,000
From Other Sources	0	0	0	135,000	0	0	0	0
Total Revenues	56,700	50,038	52,764	188,999	162,084	25,000	25,000	25,000



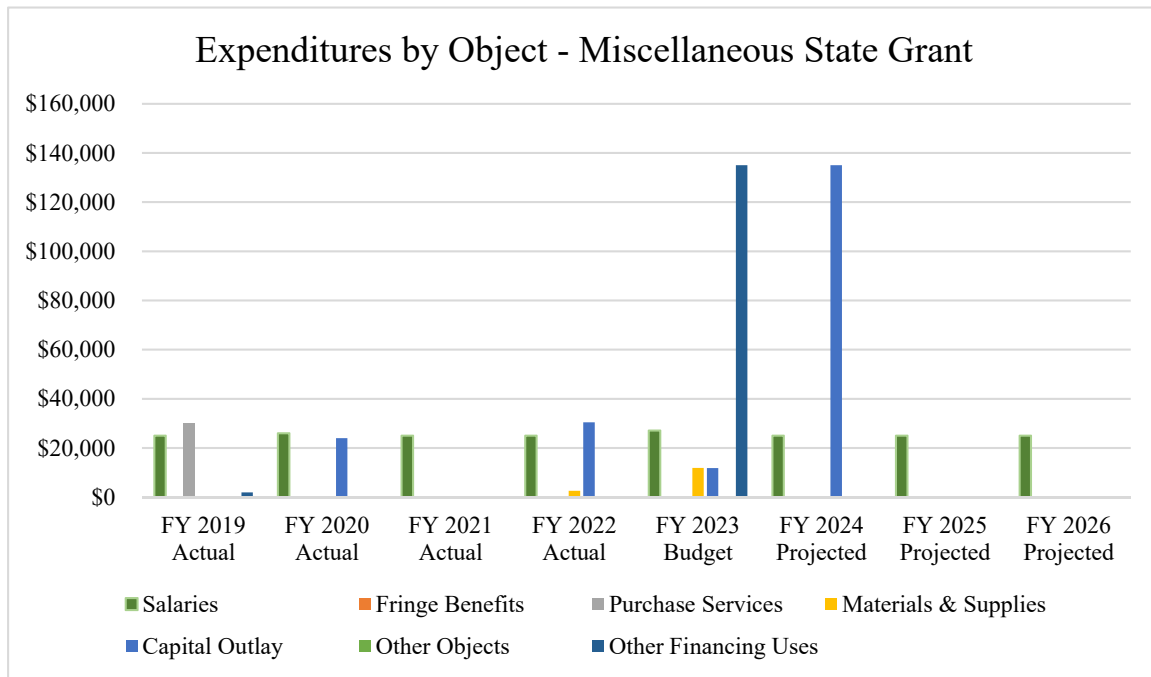
State Sources:

For FY 2023, 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 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
Expenditures:								
By Object								
Salaries	\$24,995	\$26,017	\$25,029	\$25,001	\$27,084	\$25,000	\$25,000	\$25,000
Purchase Services	30,398	0	0	0	0	0	0	0
Materials and Supplies	1,765	0	0	2,575	11,875	0	0	0
Capital Outlay	0	24,021	0	30,442	11,841	135,000	0	0
Other Financing Uses	1,971	0	0	0	135,000	0	0	0
Total Expenditures	59,129	50,038	25,029	58,018	185,800	160,000	25,000	25,000

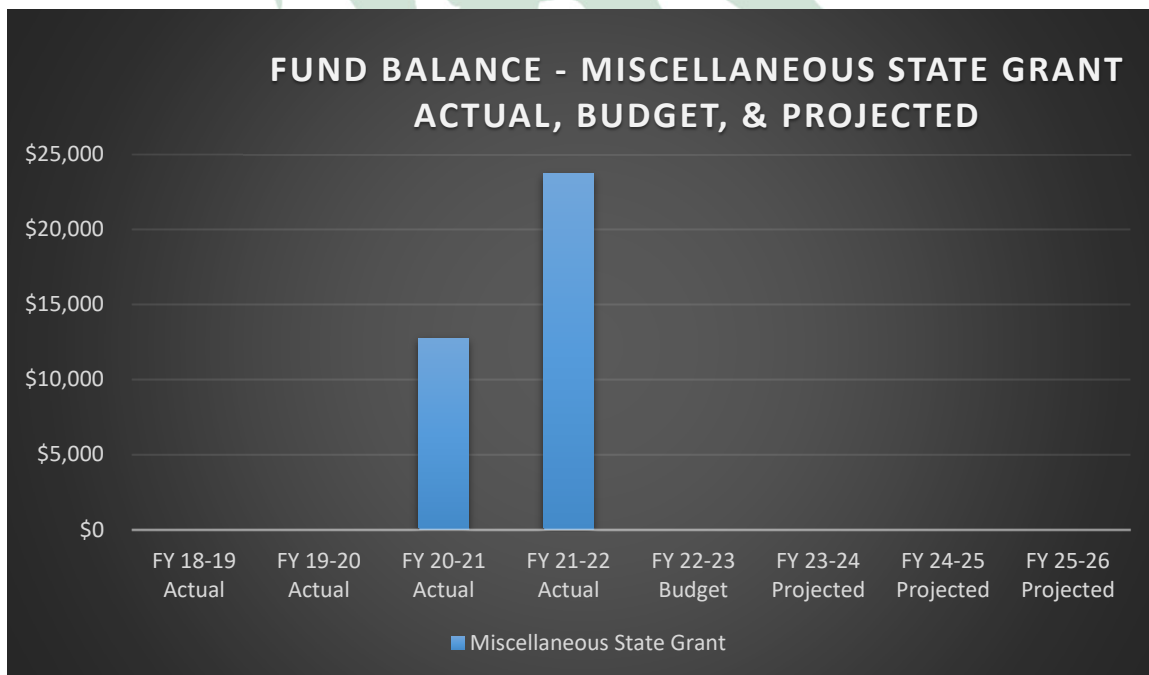


Significant Expenditure Changes and Assumptions

Expenditures can vary from year to year based on available resources. The primary use of the funds is to offset the cost of the Parent Mentor position.

Fund Balance:

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



FUND BALANCE - MISCELLANEOUS STATE GRANT								
Description	Fiscal Year 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
Fund Balance:								
Beginning Cash Balance	2,429	0	0	27,735	158,716	135,000	0	0
Ending Cash Balance	0	0	27,735	158,716	135,000	0	0	0
Year End Encumbrances	0	0	14,999	135,000	135,000	0	0	0
Unencumbered Fund Balance	0	0	12,736	23,716	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 2019 ACTUAL THROUGH PROJECTION TO FY 2026
MISCELLANEOUS STATE GRANTS - LEVEL 3 FINANCIAL

Function	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:									
	Intergovernmental - State	\$56,700	\$50,038	\$52,764	\$53,999	\$162,084	\$25,000	\$25,000	\$25,000
Total Revenues		56,700	50,038	52,764	53,999	162,084	25,000	25,000	25,000
Instruction:									
	Purchase Services	205	0	0	0	0	0	0	0
	Materials and Supplies	1,765	0	0	0	0	0	0	0
Total Insutruction		1,970	0	0	0	0	0	0	0
Support Services:									
	Salaries	24,995	26,017	25,029	25,001	27,084	25,000	25,000	25,000
	Purchase Services	30,193	0	0	0	0	0	0	0
	Materials and Supplies	0	0	0	2,575	11,875	0	0	0
	Capital Outlay	0	24,021	0	30,442	11,841	135,000	0	0
Total Support Services		55,188	50,038	25,029	58,018	50,800	160,000	25,000	25,000
Total Expenditures		57,158	50,038	25,029	58,018	50,800	160,000	25,000	25,000
Excess of Revenues Over / (Under) Ependitures		(458)	0	27,735	(4,019)	111,284	(135,000)	0	0
Other Financing Sources / (Uses):									
	Advance In	0	0	0	135,000	0	0	0	0
	Advance Out	(1,971)	0	0	0	(135,000)	0	0	0
Total Other Financing Sources / (Uses)		(1,971)	0	0	135,000	(135,000)	0	0	0
Net Change in Fund Balance		(2,429)	0	27,735	130,981	(23,716)	(135,000)	0	0
	Cash Balance at Beginning of Fiscal Year	2,429	0	0	27,735	158,716	135,000	0	0
	Cash Balance at End of Fiscal Year	0	0	27,735	158,716	135,000	0	0	0
	Year End Encumbrances Appropriated	0	0	14,999	135,000	135,000	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$0	\$0	\$12,736	\$23,716	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

TOTAL MISCELLANEOUS STATE GRANTS

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:								
Intergovernmental - State	\$56,700	\$50,038	\$52,764	\$53,999	\$162,084	\$25,000	\$25,000	\$25,000
Total Revenues	56,700	50,038	52,764	53,999	162,084	25,000	25,000	25,000
Instruction:								
<i>Purchase Services</i>								
411 Instruction Services	205	0	0	0	0	0	0	0
<i>Supplies and Materials</i>								
511 Instructional Supplies	1,765	0	0	0	0	0	0	0
Total Insutruction	1,970	0	0	0	0	0	0	0
Support Services:								
<i>Salaries:</i>								
141 Noncert Regular Sal/Wages	24,995	26,017	25,029	25,001	27,084	25,000	25,000	25,000
<i>Purchase Services</i>								
490 Other Purchased Services	30,193	0	0	0	0	0	0	0
<i>Supplies and Materials</i>								
590 Other Supplies and Materials	0	0	0	2,575	11,875	0	0	0
<i>Capital Outlay</i>								
640 Equipment	0	24,021	0	30,442	11,841	135,000	0	0
Total Expenditures	57,158	50,038	25,029	58,018	50,800	160,000	25,000	25,000
Excess of Revenues Over / (Under) Ependitures	(458)	0	27,735	(4,019)	111,284	(135,000)	0	0
Other Financing Sources / (Uses):								
921 Advance In	0	0	0	135,000	0	0	0	0
922 Advance Out	(1,971)	0	0	0	(135,000)	0	0	0
Total Other Financing Sources / (Uses)	(1,971)	0	0	135,000	(135,000)	0	0	0
Net Change in Fund Balance	(2,429)	0	27,735	130,981	(23,716)	(135,000)	0	0
Cash Balance at Beginning of Fiscal Year	2,429	0	0	27,735	158,716	135,000	0	0
Cash Balance at End of Fiscal Year	0	0	27,735	158,716	135,000	0	0	0
Year End Encumbrances Appropriated	0	0	14,999	135,000	135,000	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$0	\$0	\$12,736	\$23,716	\$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:

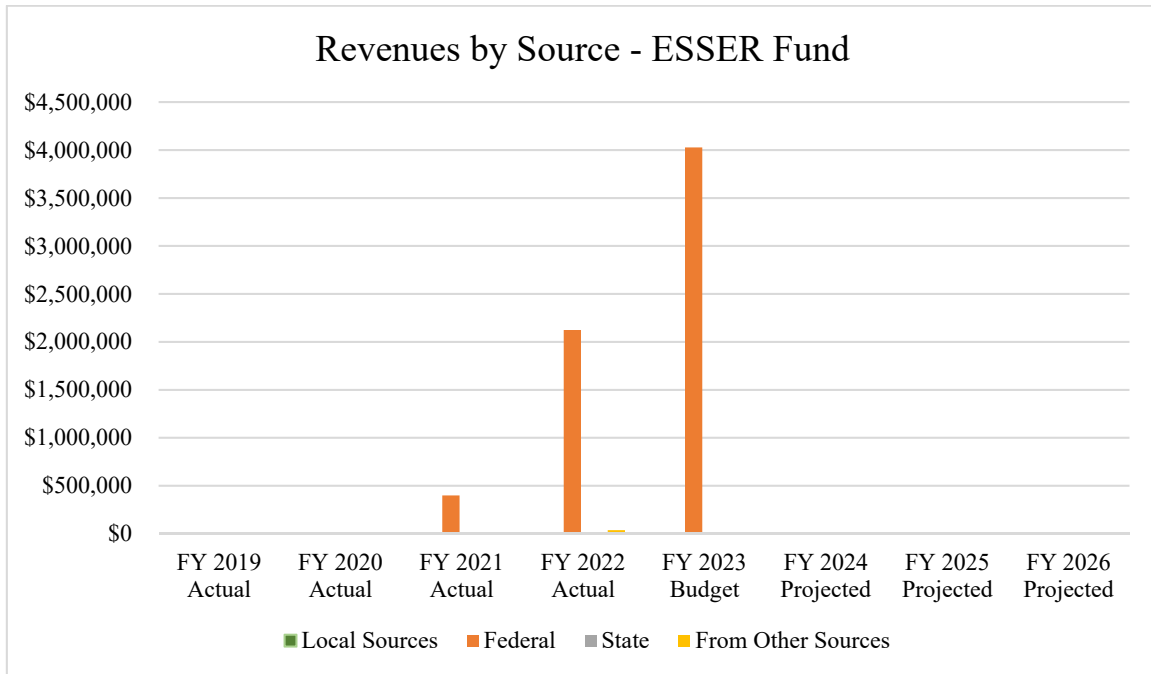
- Elementary and Secondary School Emergency Relief (ESSER) Fund
- American Recovery Plan Elementary and Secondary School Emergency Relief (ESSER) Fund
- American Recovery Plan Homeless Fund

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 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:								
Intergovernmental - Federal	\$0	\$0	\$400,087	\$2,124,508	\$4,027,819	\$0	\$0	\$0
From Other Sources	0	0	9,509	37,112	0	0	0	0
Total Revenues	0	0	409,596	2,161,620	4,027,819	0	0	0



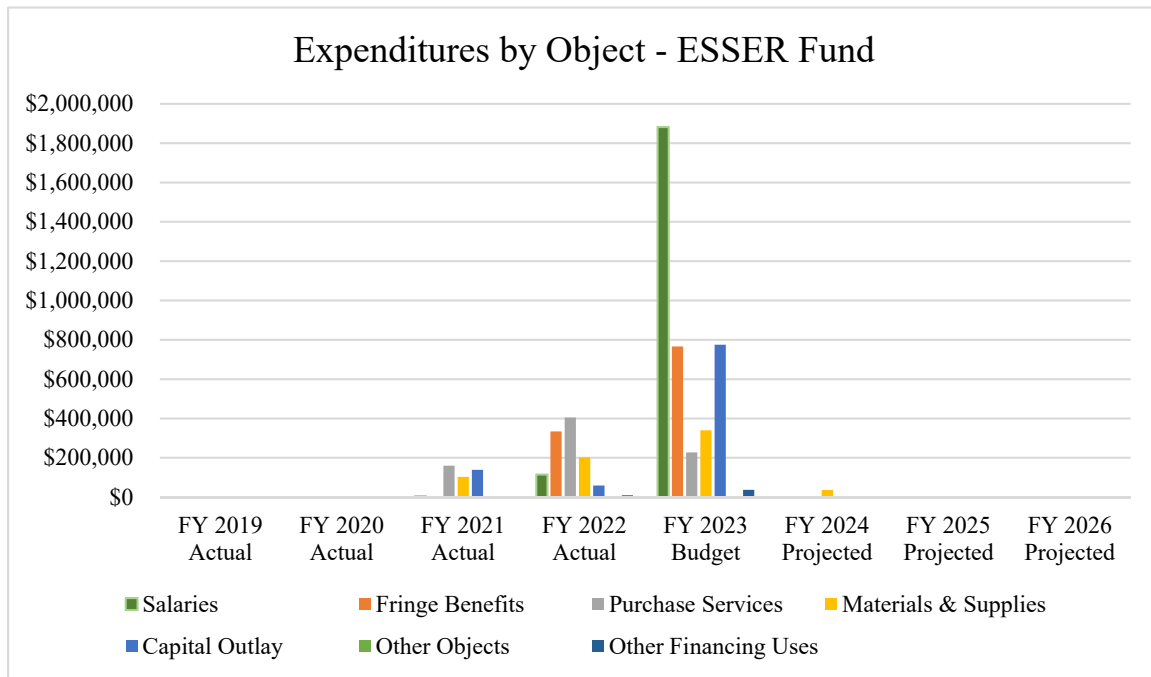
Federal Sources:

For FY 2023, 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 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
Expenditures:								
By Object								
Salaries	\$0	\$0	\$5,237	\$1,115,230	\$1,881,486	\$0	\$0	\$0
Fringe Benefits	0	0	825	334,338	766,395	0	0	0
Purchase Services	0	0	160,477	405,359	227,713	0	0	0
Materials and Supplies	0	0	103,346	202,279	340,113	36,422	0	0
Capital Outlay	0	0	138,711	59,483	775,000	0	0	0
Other Financing Uses	0	0	0	9,509	37,112	0	0	0
Total Expenditures	0	0	408,596	2,126,198	4,027,819	36,422	0	0



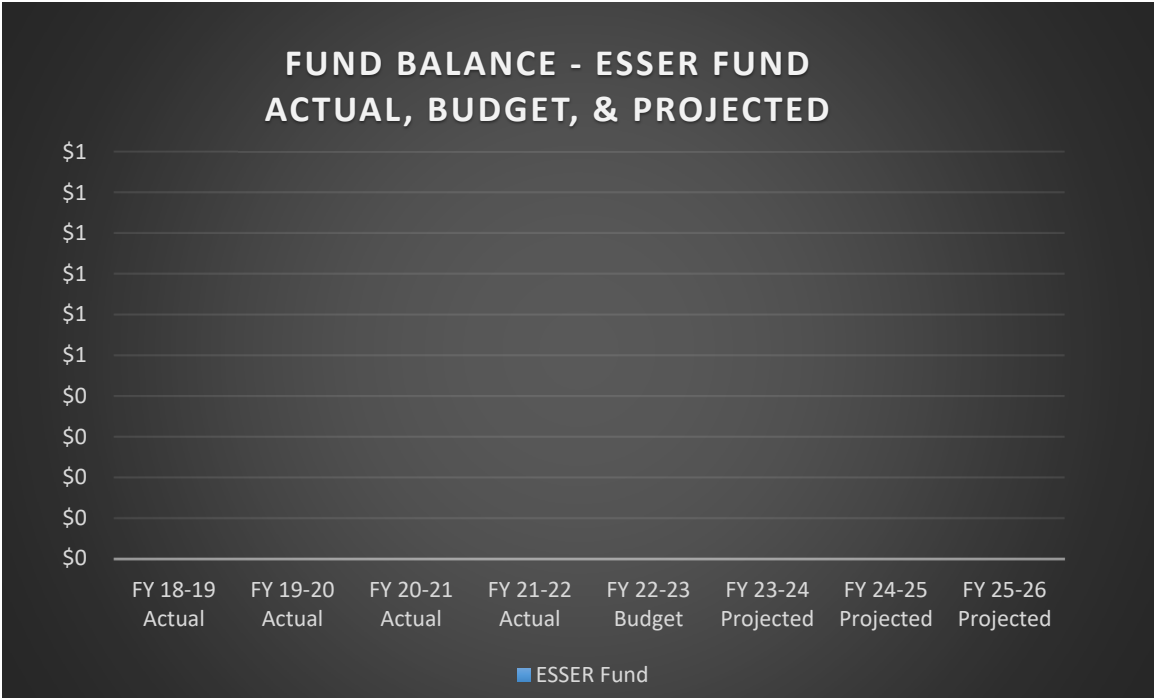
Significant Expenditure Changes and Assumptions

Expenditures can vary from year to year based on available resources. The primary uses of the funds is to offset unplanned costs from the COVID-19 pandemic. Personnel cost include hiring additional personnel to address learning loss that arose from the COVID-19 pandemic. Such positions include, MTSS Coordinators, Elementary Reading Specialists, Elementary Intervention Specialist, a Special Education Coach, Secondary Math Coach, additional Guidance Counselors, and Social and Emotional Coordinator.

Non personnel expenditures included are as follows: teacher tech needs to support remote learning, an online learning platform to support the District's virtual Strongsville Online Learning Option (SOLO), 1:1 chrome books for kindergarten students, touchscreen devices for students with disabilities, various personal protection equipment and needs, and an upgrade to the HVAC system as Kinsner Elementary school.

Fund Balance:

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



FUND BALANCE - ESSER FUND								
Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2019	2020	2021	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Fund Balance:								
Beginning Cash Balance	0	0	0	1,000	36,422	36,422	0	0
Ending Cash Balance	0	0	1,000	36,422	36,422	0	0	0
Year End Encumbrances	0	0	1,000	36,422	36,422	0	0	0
Unencumbered Fund Balance	0	0	0	0	0	0	0	0

Due to the nature of reimbursable grant funds, the District makes an attempt to maintain a year end zero or minimal negative fund balance for these accounts. With reimbursable federal grants, the expenditure must occur first, and then apply for a reimbursement on a monthly basis. The expectation is to spend the annual grant award.

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STATEMENT OF REVENUES AND EXPENDITURES

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

EMERGENCY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND (ESSER) - LEVEL 3 FINANCIAL

Function	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:									
	Intergovernmental - Federal	\$0	\$0	\$400,087	\$2,124,508	\$4,027,819	\$0	\$0	\$0
Total Revenues		0	0	400,087	2,124,508	4,027,819	0	0	0
Instruction:									
	Salaries	0	0	0	724,083	1,240,026	0	0	0
	Fringe Benefits	0	0	0	191,319	416,578	0	0	0
	Purchase Services	0	0	156,409	325,465	151,000	0	0	0
	Materials and Supplies	0	0	0	27,446	0	0	0	0
Total Instruction		0	0	156,409	1,268,313	1,807,604	0	0	0
Support Services:									
	Salaries	0	0	5,237	391,147	641,460	0	0	0
	Fringe Benefits	0	0	825	143,019	349,817	0	0	0
	Purchase Services	0	0	4,068	79,894	74,213	0	0	0
	Materials and Supplies	0	0	71,560	173,536	338,328	36,422	0	0
	Capital Outlay	0	0	133,893	59,483	0	0	0	0
Total Support Services		0	0	215,583	847,079	1,403,818	36,422	0	0
Operation of Non-Instructional Services:									
	Purchase Services	0	0	0	0	2,500	0	0	0
	Materials and Supplies	0	0	31,786	1,297	1,785	0	0	0
	Capital Outlay	0	0	4,818	0	0	0	0	0
Total Operational of Non-Instructional Services		0	0	36,604	1,297	4,285	0	0	0
Facilities Acquisition and Construction:									
	Capital Outlay	0	0	0	0	775,000	0	0	0
Total Facilities Acquisition and Construction		0	0	0	0	775,000	0	0	0
Total Expenditures		0	0	408,596	2,116,689	3,990,707	36,422	0	0
Excess of Revenues Over / (Under) Expenditures		0	0	(8,509)	7,819	37,112	(36,422)	0	0
Other Financing Sources / (Uses):									
	Advance In	0	0	9,509	37,112	0	0	0	0
	Advance Out	0	0	0	(9,509)	(37,112)	0	0	0
Total Other Financing Sources / (Uses)		0	0	9,509	27,603	(37,112)	0	0	0
Net Change in Fund Balance		0	0	1,000	35,422	0	(36,422)	0	0
	Cash Balance at Beginning of Fiscal Year	0	0	0	1,000	36,422	36,422	0	0
	Cash Balance at End of Fiscal Year	0	0	1,000	36,422	36,422	0	0	0
	Year End Encumbrances Appropriated	0	0	1,000	36,422	36,422	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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

TOTAL EMERGENCY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND (ESSER)

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:										
		Intergovernmental - Federal	\$0	\$0	\$400,087	\$2,124,508	\$4,027,819	\$0	\$0	\$0
Total Revenues			0	0	400,087	2,124,508	4,027,819	0	0	0
Instruction:										
		Salaries:								
	111	Regular Cert-Salary/Wages	0	0	0	682,461	1,170,880	0	0	0
	112	Temp Cert-Salary/Wages	0	0	0	7,871	0	0	0	0
	113	Supplemental Cert-Salary/Wages	0	0	0	27,890	69,146	0	0	0
	119	Other Cert Salaries	0	0	0	1,840	0	0	0	0
	141	Noncert Regular Sal/Wages	0	0	0	4,021	0	0	0	0
		Total Salaries	0	0	0	724,083	1,240,026	0	0	0
		Fringe Benefits								
	211	STRS - Employer's Share	0	0	0	104,133	117,003	0	0	0
	221	SERS - Employer's Share	0	0	0	606	0	0	0	0
	241	Cert Medical/Hospital	0	0	0	74,974	284,940	0	0	0
	242	Cert Life Insurance	0	0	0	1,426	1,983	0	0	0
	249	Cert Other Insurance Benefit	0	0	0	10,124	12,652	0	0	0
	259	Noncert Other Insurance Benefit	0	0	0	56	0	0	0	0
		Total Fringe Benefits	0	0	0	191,319	416,578	0	0	0
		Purchase Services								
	411	Instruction Services	0	0	156,409	325,465	150,000	0	0	0
	490	Other Purchased Services	0	0	0	0	1,000	0	0	0
		Total Purchase Services	0	0	156,409	325,465	151,000	0	0	0
		Supplies and Materials								
	516	Software Materials	0	0	0	20,400	0	0	0	0
	590	Other Supplies and Materials	0	0	0	7,046	0	0	0	0
		Total Materials and Supplies	0	0	0	27,446	0	0	0	0
Total Instruction			0	0	156,409	1,268,313	1,807,604	0	0	0
Support Services:										
		Salaries:								
	111	Regular Cert-Salary/Wages	0	0	0	337,694	555,968	0	0	0
	112	Temp Cert-Salary/Wages	0	0	0	15,535	56,465	0	0	0
	113	Supplemental Cert-Salary/Wages	0	0	0	14,715	12,695	0	0	0
	119	Other Cert Salaries	0	0	0	500	400	0	0	0
	141	Noncert Regular Sal/Wages	0	0	5,237	22,703	15,932	0	0	0
		Total Salaries	0	0	5,237	391,147	641,460	0	0	0
		Fringe Benefits								
	211	STRS - Employer's Share	0	0	0	52,742	87,263	0	0	0
	212	STRS - "Pickup"	0	0	0	24,627	62,422	0	0	0
	221	SERS - Employer's Share	0	0	753	3,353	615	0	0	0
	241	Cert Medical/Hospital	0	0	0	55,847	188,220	0	0	0
	242	Cert Life Insurance	0	0	0	1,025	1,948	0	0	0
	249	Cert Other Insurance Benefit	0	0	0	5,108	9,286	0	0	0
	259	Noncert Other Insurance Benefit	0	0	72	317	63	0	0	0
		Total Fringe Benefits	0	0	825	143,019	349,817	0	0	0
		Purchase Services								
	449	Other Communications Services	0	0	4,068	0	24,161	0	0	0
	490	Other Purchased Services	0	0	0	79,894	50,052	0	0	0
		Total Purchase Services	0	0	4,068	79,894	74,213	0	0	0
		Supplies and Materials								
	516	Software Materials	0	0	47,997	149,115	308,540	36,422	0	0
	590	Other Supplies and Materials	0	0	23,563	24,421	29,788	0	0	0
		Total Materials and Supplies	0	0	71,560	173,536	338,328	36,422	0	0
		Capital Outlay								
	640	Equipment	0	0	133,893	59,483	0	0	0	0
Total Support Services			0	0	215,583	847,079	1,403,818	36,422	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 (ESSR)

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
Operation of Non-Instructional Services:										
<i>Purchase Services</i>										
490	Other Purchased Services		0	0	0	0	2,500	0	0	0
<i>Supplies and Materials</i>										
516	Software Materials		0	0	8,959	0	0	0	0	0
590	Other Supplies and Materials		0	0	22,827	1,297	1,785	0	0	0
Total Materials and Supplies			0	0	31,786	1,297	1,785	0	0	0
<i>Equipment</i>										
640	Equipment		0	0	4,818	0	0	0	0	0
Total Operational of Non-Instructional Services			0	0	36,604	1,297	4,285	0	0	0
Facilities Acquisition and Construction:										
<i>Capital Outlay</i>										
620	Building Improvements		0	0	0	0	775,000	0	0	0
Total Facilities Acquisition and Construction			0	0	0	0	775,000	0	0	0
Total Expenditures			0	0	408,596	2,116,689	3,990,707	36,422	0	0
Excess of Revenues Over / (Under) Expenditures			0	0	(8,509)	7,819	37,112	(36,422)	0	0
Other Financing Sources / (Uses):										
<i>Other Financing Uses</i>										
921	Advance In		0	0	9,509	37,112	0	0	0	0
922	Advance Out		0	0	0	(9,509)	(37,112)	0	0	0
Total Other Financing Sources / (Uses)			0	0	9,509	27,603	(37,112)	0	0	0
Net Change in Fund Balance			0	0	1,000	35,422	0	(36,422)	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	1,000	36,422	36,422	0	0
Cash Balance at End of Fiscal Year			0	0	1,000	36,422	36,422	0	0	0
Year End Encumbrances Appropriated			0	0	1,000	36,422	36,422	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



CORONAVIRUS RELIEF FUND (CRF)

The budget statements contained in this section provide the detailed revenue and expenditures for the Coronavirus Relief Fund (CRF).

The CRF is used to account for the necessary expenditures incurred due to the public health emergency related to COVID-19. **This grant was for FY 2021 only, and has been discontinued beginning in fiscal year 2022. The following information presented is for historical purposes.**

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

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

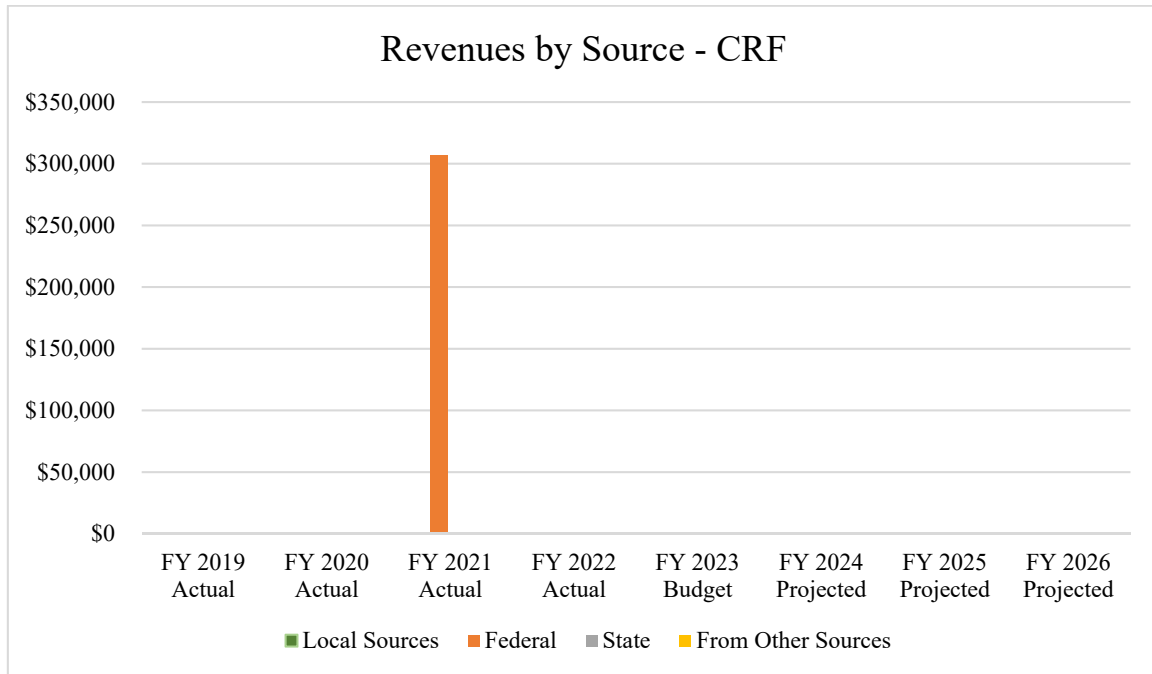
- Coronavirus Relief Fund (CRF)

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

Revenues:

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

REVENUE BY SOURCE - CRF								
Description	Fiscal Year 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:								
Intergovernmental - Federal	\$0	\$0	\$306,586	\$0	\$0	\$0	\$0	\$0
Total Revenues	0	0	306,586	0	0	0	0	0



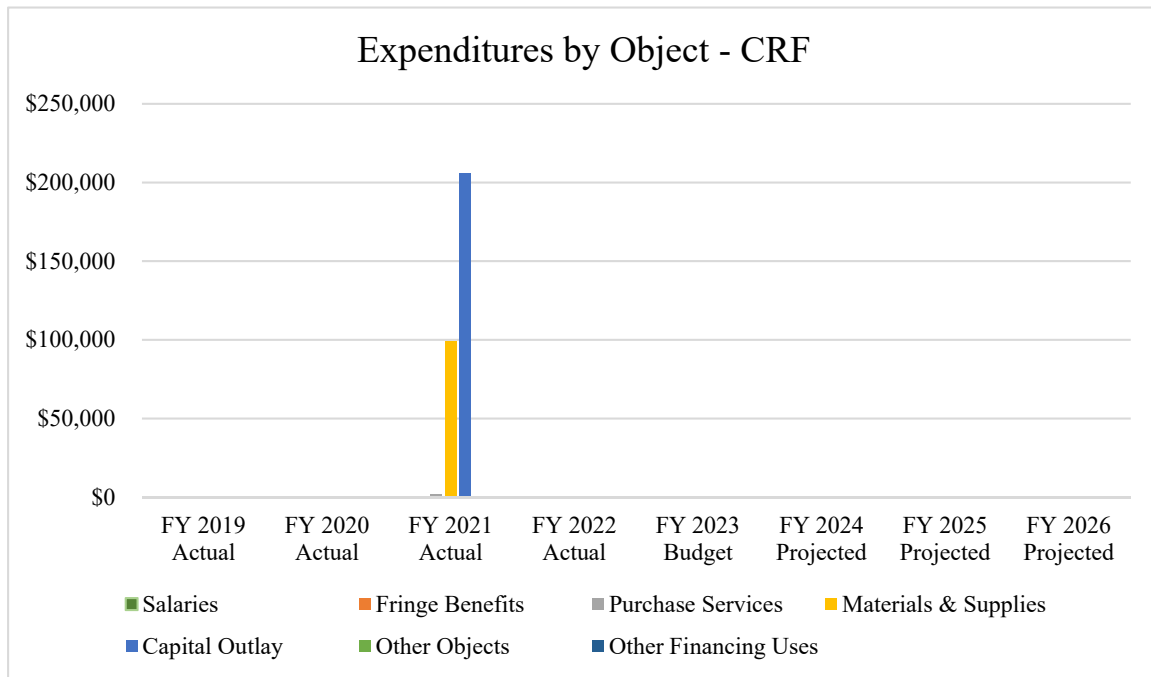
Federal Sources:

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 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
Expenditures:								
By Object								
Purchase Services	\$0	\$0	\$1,766	\$0	\$0	\$0	\$0	\$0
Materials and Supplies	0	0	99,040	0	0	0	0	0
Capital Outlay	\$0	\$0	\$205,780	\$0	\$0	\$0	\$0	\$0
Total Expenditures	0	0	306,586	0	0	0	0	0

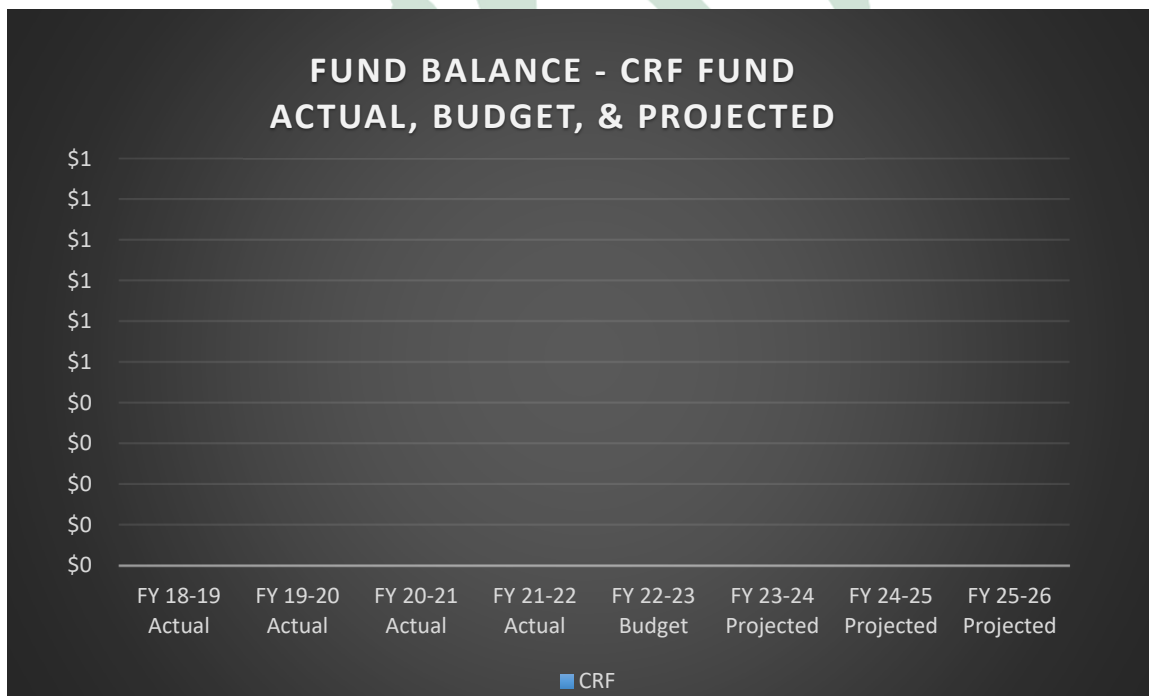


Significant Expenditure Changes and Assumptions

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	Fiscal	Fiscal	Fiscal	Fiscal	Fiscal	Fiscal	Fiscal
	Year	Year	Year	Year	Year	Year	Year	Year
	2019	2020	2021	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Fund Balance:								
Beginning Cash Balance	0	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0	0
Year End Encumbrances	0	0	0	0	0	0	0	0
Unencumbered Fund Balance	0	0	0	0	0	0	0	0

Due to the nature of reimbursable grant funds, the District makes an attempt to maintain a year end zero or minimal negative fund balance for these accounts. 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 2019 ACTUAL THROUGH PROJECTION TO FY 2026
CORONAVIRUS RELIEF FUND (CRF) - LEVEL 3 FINANCIAL

Function	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:									
	Intergovernmental - Federal	\$0	\$0	\$306,586	\$0	\$0	\$0	\$0	\$0
Total Revenues		0	0	306,586	0	0	0	0	0
Support Services:									
	Purchase Services	0	0	1,766	0	0	0	0	0
	Materials and Supplies	0	0	99,040	0	0	0	0	0
	Capital Outlay	0	0	205,780	0	0	0	0	0
Total Support Services		0	0	306,586	0	0	0	0	0
Total Expenditures		0	0	306,586	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 2016 ACTUAL THROUGH PROJECTION TO FY 2026

TOTAL CORONAVIRUS RELIEF FUND (CRF)

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:								
Intergovernmental - Federal	\$0	\$0	\$306,586	\$0	\$0	\$0	\$0	\$0
Total Revenues	0	0	306,586	0	0	0	0	0
Support Services:								
<i>Purchase Services</i>								
449 Other Communications Services	0	0	1,766	0	0	0	0	0
<i>Supplies and Materials</i>								
590 Other Supplies and Materials	0	0	99,040	0	0	0	0	0
<i>Capital Outlay</i>								
640 Equipment	0	0	205,780	0	0	0	0	0
Total Expenditures	0	0	306,586	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 assists 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:

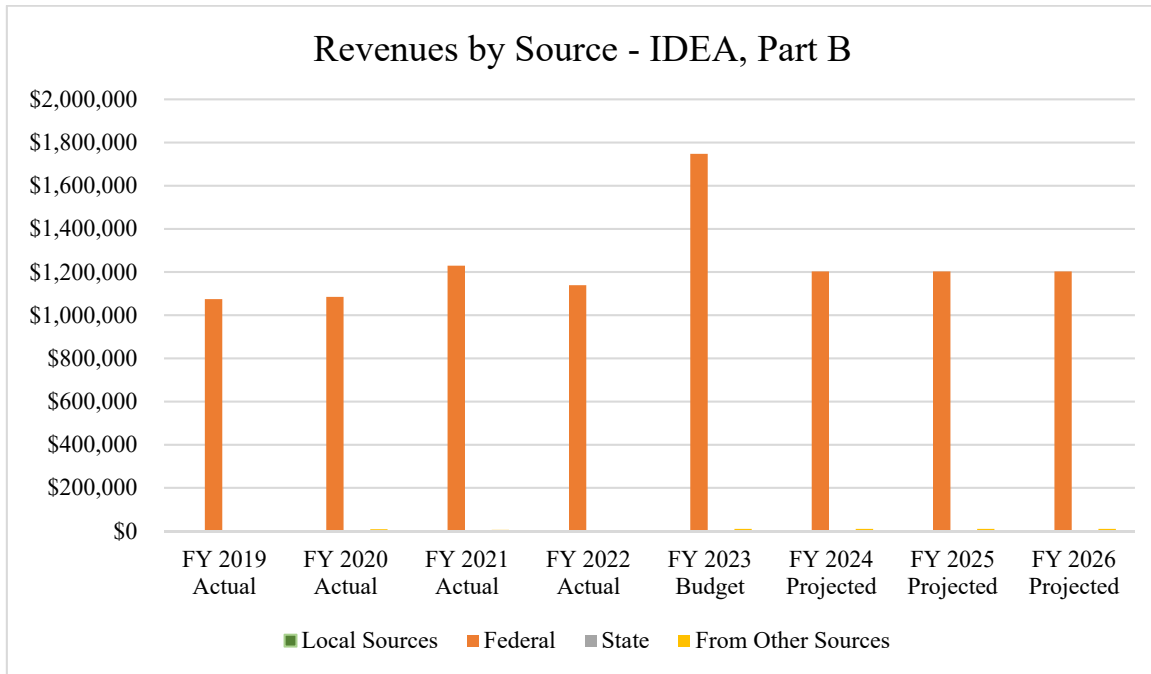
- IDEA, Part-B Special Education Grant
- ARP IDEA, Part-B Special Education Grant (FY 2023)

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 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:								
Intergovernmental - Federal	\$1,074,585	\$1,085,277	\$1,229,744	\$1,139,231	\$1,747,830	\$1,202,733	\$1,202,733	\$1,202,733
From Other Sources	4,983	8,776	5,882	942	10,000	10,000	10,000	10,000
Total Revenues	1,079,568	1,094,053	1,235,626	1,140,173	1,757,830	1,212,733	1,212,733	1,212,733



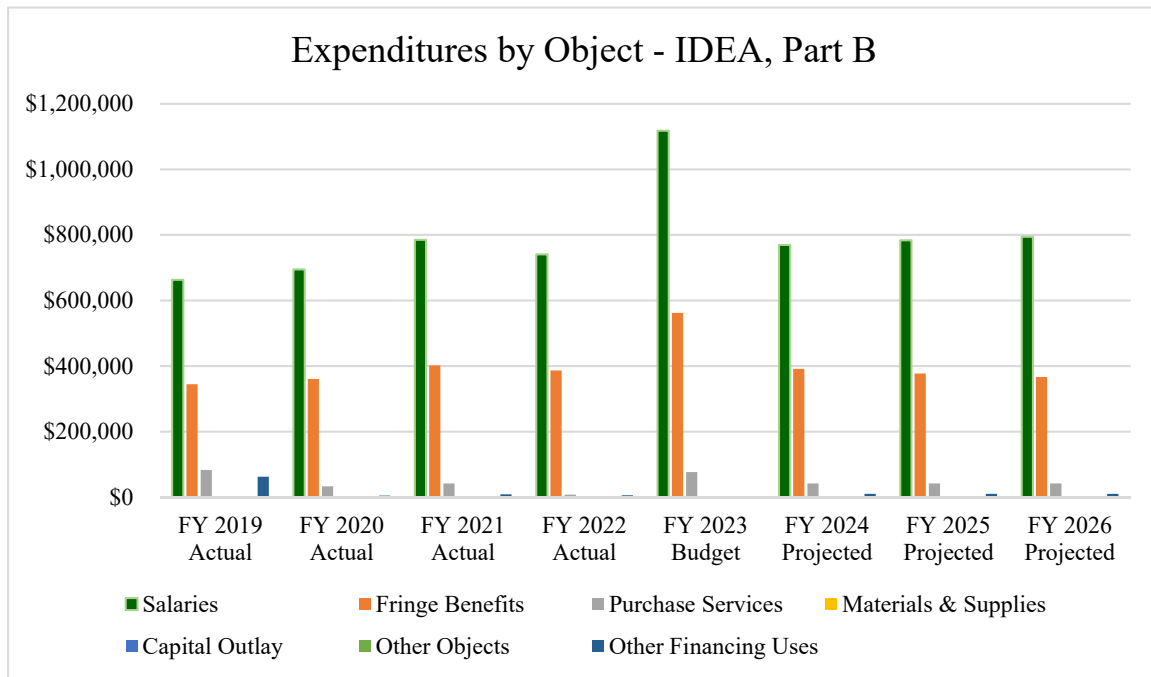
Federal Sources:

For FY 2023, 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 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
Expenditures:								
By Object								
Salaries	\$662,850	\$694,608	\$785,183	\$740,657	\$1,118,053	\$769,218	\$783,605	\$794,200
Fringe Benefits	344,696	360,692	401,967	386,525	562,288	391,515	377,128	366,533
Purchase Services	82,745	33,144	41,980	7,504	76,547	42,000	42,000	42,000
Materials and Supplies	196	0	1,997	0	0	0	0	0
Other Financing Uses	62,465	4,983	8,776	5,582	942	10,000	10,000	10,000
Total Expenditures	1,152,952	1,093,427	1,239,903	1,140,268	1,757,830	1,212,733	1,212,733	1,212,733



Salaries:

Salaries make up the largest object category of expenditures at 63.6%. Combined with fringe benefits, salary and benefits make up 95.6% 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:

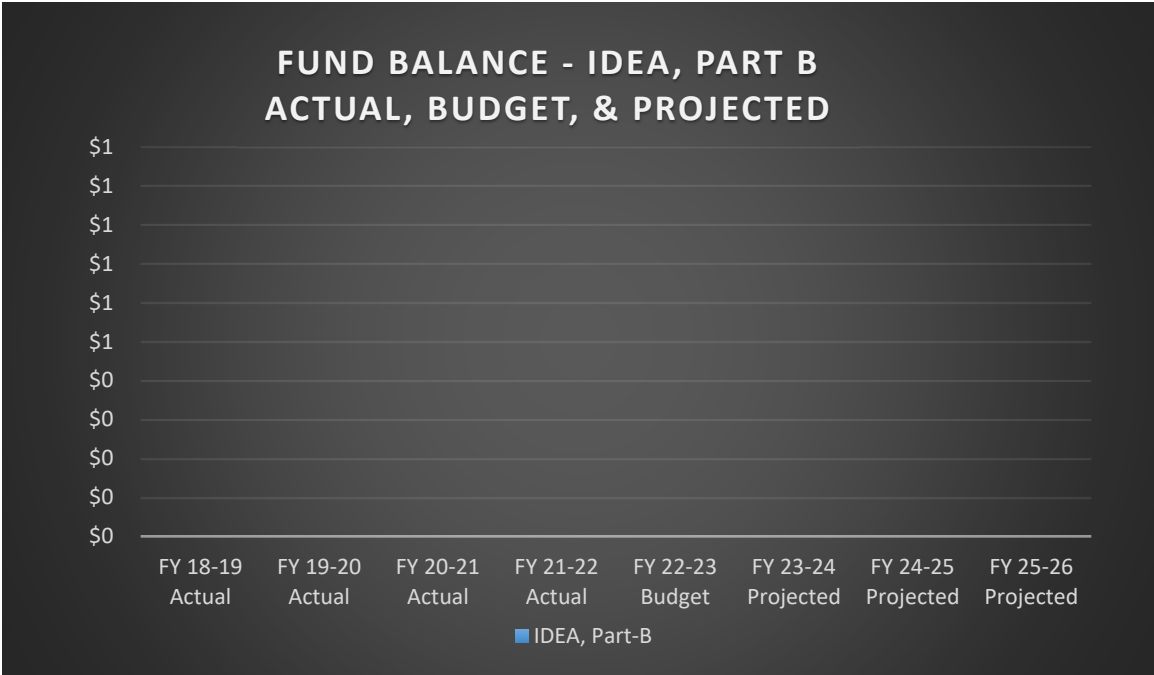
Within in the projections, an annual increase of 8.70% for the budgeted year and 8% in healthcare cost is forecasted in the projected years. The District has experienced an increase similar to 8%, an 8% increase is forecasted due to the unexpected nature of healthcare cost and the projected increase is in line with industry standards.

Purchase Services and Materials & Supplies:

Beginning in FY 19, the District shifted more personnel cost onto the grant from the general fund in exchange to shift non-personnel cost to the general fund.

Fund Balance:

The following charts provide fund balances by fund type for four years of actual, the current year budget, and three years of projected estimates for the IDEA, Part-B Special Education Grant Fund.



FUND BALANCE - IDEA, PART B								
Description	Fiscal Year 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
Fund Balance:								
Beginning Cash Balance	77,632	4,248	4,874	297	202	202	202	202
Ending Cash Balance	4,248	4,874	297	202	202	202	202	202
Year End Encumbrances	4,248	4,874	297	202	202	202	202	202
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 2019 ACTUAL THROUGH PROJECTION TO FY 2026
IDEA, PART-B SPECIAL EDUCATION - LEVEL 3 FINANCIAL

Function	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:									
	Intergovernmental - Federal	\$1,074,585	\$1,085,277	\$1,229,744	\$1,139,231	\$1,747,830	\$1,202,733	\$1,202,733	\$1,202,733
Total Revenues		1,074,585	1,085,277	1,229,744	1,139,231	1,747,830	1,202,733	1,202,733	1,202,733
Instruction:									
	Salaries	362,314	385,985	466,076	410,835	742,014	412,957	418,175	423,153
	Fringe Benefits	217,320	230,392	270,455	249,625	405,873	241,761	220,771	204,444
	Materials and Supplies	196	0	0	0	0	0	0	0
Total Instruction		579,830	616,377	736,531	660,460	1,147,887	654,718	638,946	627,597
Support Services:									
	Salaries	300,536	308,623	319,107	329,822	376,039	356,261	365,430	371,047
	Fringe Benefits	127,376	130,300	131,512	136,900	156,415	149,754	156,357	162,089
	Purchase Services	47,310	0	0	0	0	0	0	0
	Materials and Supplies	0	0	1,997	0	0	0	0	0
Total Support Services		475,222	438,923	452,616	466,722	532,454	506,015	521,787	533,136
Operation of Non-Instructional Services:									
	Purchase Services	35,435	33,144	41,980	7,504	76,547	42,000	42,000	42,000
Total Operational of Non-Instructional Services		35,435	33,144	41,980	7,504	76,547	42,000	42,000	42,000
Total Expenditures		1,090,487	1,088,444	1,231,127	1,134,686	1,756,888	1,202,733	1,202,733	1,202,733
Excess of Revenues Over / (Under) Expenditures		(15,902)	(3,167)	(1,383)	4,545	(9,058)	0	0	0
Other Financing Sources / (Uses):									
	Advance In	4,983	8,776	5,582	942	10,000	10,000	10,000	10,000
	Advance Out	(62,465)	(4,983)	(8,776)	(5,582)	(942)	(10,000)	(10,000)	(10,000)
Total Other Financing Sources / (Uses)		(57,482)	3,793	(3,194)	(4,640)	9,058	0	0	0
Net Change in Fund Balance		(73,384)	626	(4,577)	(95)	0	0	0	0
	Cash Balance at Beginning of Fiscal Year	77,632	4,248	4,874	297	202	202	202	202
	Cash Balance at End of Fiscal Year	4,248	4,874	297	202	202	202	202	202
	Year End Encumbrances Appropriated	4,248	4,874	297	202	202	202	202	202
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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

TOTAL IDEA, PART-B SPECIAL EDUCATION

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:								
Intergovernmental - Federal	\$1,074,585	\$1,085,277	\$1,229,744	\$1,139,231	\$1,747,830	\$1,202,733	\$1,202,733	\$1,202,733
Total Revenues	1,074,585	1,085,277	1,229,744	1,139,231	1,747,830	1,202,733	1,202,733	1,202,733
Instruction:								
Salaries:								
111 Regular Cert-Salary/Wages	152,728	172,373	262,911	200,770	467,210	192,403	195,372	198,342
119 Other Cert Salaries	200	0	0	400	0	0	0	0
141 Noncert Regular Sal/Wages	203,853	212,714	202,899	209,216	269,504	215,254	217,503	219,511
144 Noncertificated Overtime	4,733	698	66	249	0	0	0	0
149 Noncert Merit Incentive	200	200	200	200	2,600	2,600	2,600	2,600
169 Other Non-Certificated Compensation	600	0	0	0	2,700	2,700	2,700	2,700
Total Salaries	362,314	385,985	466,076	410,835	742,014	412,957	418,175	423,153
Fringe Benefits								
211 STRS - Employer's Share	12,490	24,704	36,211	29,562	89,973	26,936	27,352	27,768
221 SERS - Employer's Share	15,312	30,291	30,090	29,767	36,963	30,241	30,555	30,837
291 Cert Other Retire/Insurance	37,008	31,311	51,909	35,685	54,975	38,245	41,092	44,164
292 Noncert Other Retire/Insurance	152,510	144,086	152,245	154,611	223,962	146,339	121,772	101,675
Total Fringe Benefits	217,320	230,392	270,455	249,625	405,873	241,761	220,771	204,444
Supplies and Materials								
590 Other Supplies and Materials	196	0	0	0	0	0	0	0
Total Insutruction	579,830	616,377	736,531	660,460	1,147,887	654,718	638,946	627,597
Support Services:								
Salaries:								
111 Regular Cert-Salary/Wages	264,972	273,008	281,408	291,300	332,932	313,733	321,786	327,298
113 Supplemental Cert-Salary/Wages	8,438	9,064	8,994	9,132	9,872	9,101	9,101	9,117
119 Other Cert Salaries	0	0	0	0	1,600	1,600	1,600	1,600
141 Noncert Regular Sal/Wages	27,126	26,551	28,705	29,390	31,635	31,827	32,943	33,032
Total Salaries	300,536	308,623	319,107	329,822	376,039	356,261	365,430	371,047
Fringe Benefits								
211 STRS - Employer's Share	19,567	40,585	39,825	43,537	47,212	45,197	46,324	47,098
291 Cert Other Retire/Insurance	83,886	65,549	67,437	69,347	81,005	78,118	82,526	86,503
292 Noncert Other Retire/Insurance	23,923	24,166	24,250	24,016	28,198	26,439	27,507	28,488
Total Fringe Benefits	127,376	130,300	131,512	136,900	156,415	149,754	156,357	162,089
Purchase Services								
490 Other Purchased Services	47,310	0	0	0	0	0	0	0
Supplies and Materials								
590 Other Supplies and Materials	0	0	1,997	0	0	0	0	0
Total Support Services	475,222	438,923	452,616	466,722	532,454	506,015	521,787	533,136
Operation of Non-Instructional Services:								
Purchase Services								
490 Other Purchased Services	35,435	33,144	41,980	7,504	76,547	42,000	42,000	42,000
Total Operational of Non-Instructional Services	35,435	33,144	41,980	7,504	76,547	42,000	42,000	42,000

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

IDEA, PART-B SPECIAL EDUCATION - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

TOTAL IDEA, PART-B SPECIAL EDUCATION

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
Total Expenditures		1,090,487	1,088,444	1,231,127	1,134,686	1,756,888	1,202,733	1,202,733	1,202,733
Excess of Revenues Over / (Under) Expenditures		(15,902)	(3,167)	(1,383)	4,545	(9,058)	0	0	0
Other Financing Sources / (Uses):									
Other Financing Uses									
921 Advance In		4,983	8,776	5,582	942	10,000	10,000	10,000	10,000
922 Advance Out		(62,465)	(4,983)	(8,776)	(5,582)	(942)	(10,000)	(10,000)	(10,000)
Total Other Financing Sources / (Uses)		(57,482)	3,793	(3,194)	(4,640)	9,058	0	0	0
Net Change in Fund Balance		(73,384)	626	(4,577)	(95)	0	0	0	0
Cash Balance at Beginning of Fiscal Year		77,632	4,248	4,874	297	202	202	202	202
Cash Balance at End of Fiscal Year		4,248	4,874	297	202	202	202	202	202
Year End Encumbrances Appropriated		4,248	4,874	297	202	202	202	202	202
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:

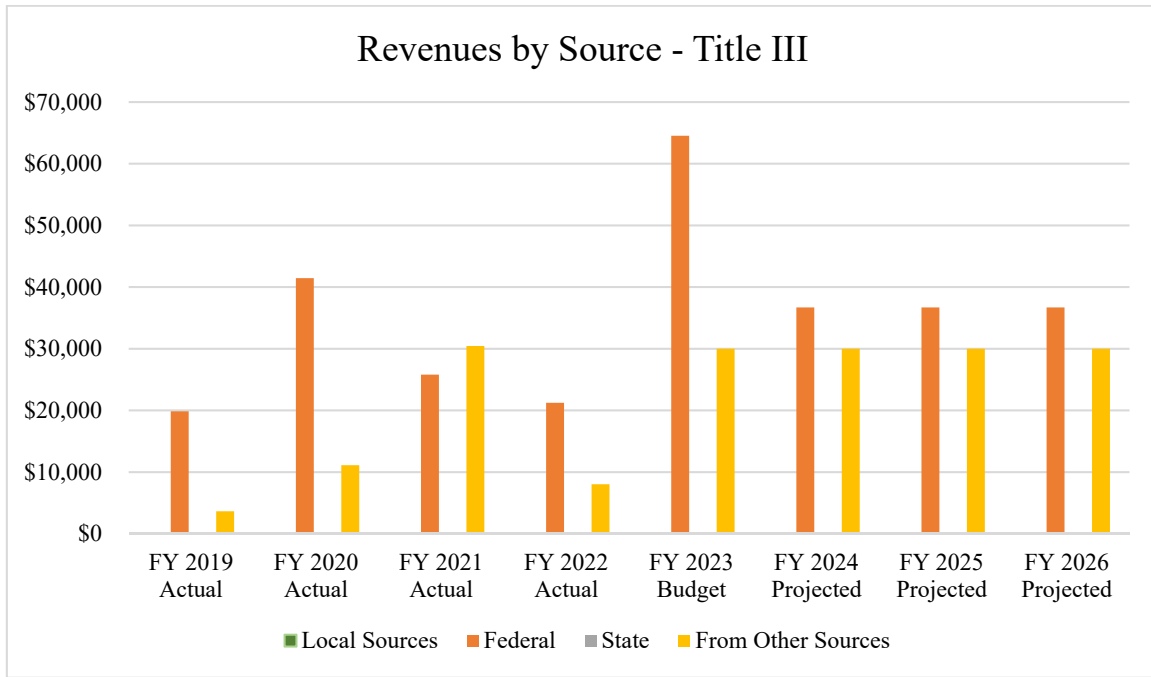
- Title III, Limited English Proficiency Grant

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 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:								
Intergovernmental - Federal	\$19,861	\$41,441	\$25,795	\$21,232	\$64,537	\$36,688	\$36,688	\$36,688
From Other Sources	3,647	11,126	30,450	8,024	30,000	30,000	30,000	30,000
Total Revenues	23,508	52,567	56,245	29,256	94,537	66,688	66,688	66,688



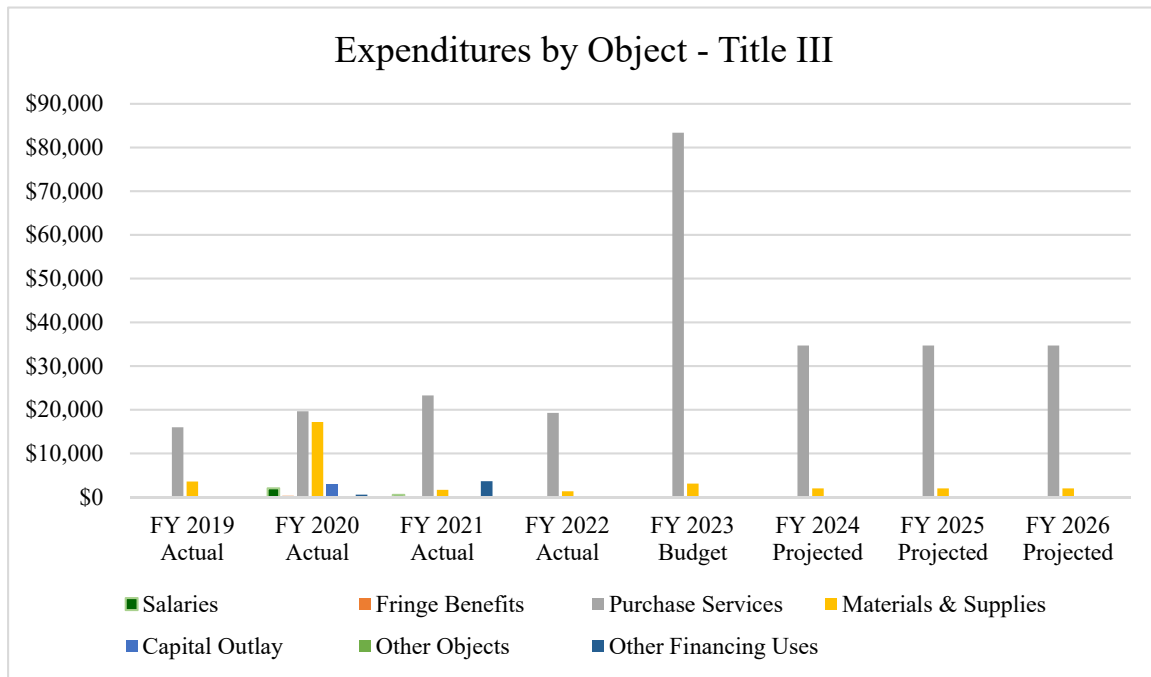
Federal Sources:

For FY 2023, 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 2023 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 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
Expenditures:								
By Object								
Salaries	\$0	\$2,025	\$540	\$0	\$0	\$0	\$0	\$0
Fringe Benefits	0	326	87	0	0	0	0	0
Purchase Services	15,987	19,634	23,271	19,279	83,398	34,688	34,688	34,688
Materials and Supplies	3,599	17,198	1,660	1,345	3,115	2,000	2,000	2,000
Capital Outlay	0	2,849	0	0	0	0	0	0
Other Financing Uses	579	3,647	11,126	0	0	0	0	0
Total Expenditures	20,165	45,679	36,684	20,624	86,513	36,688	36,688	36,688

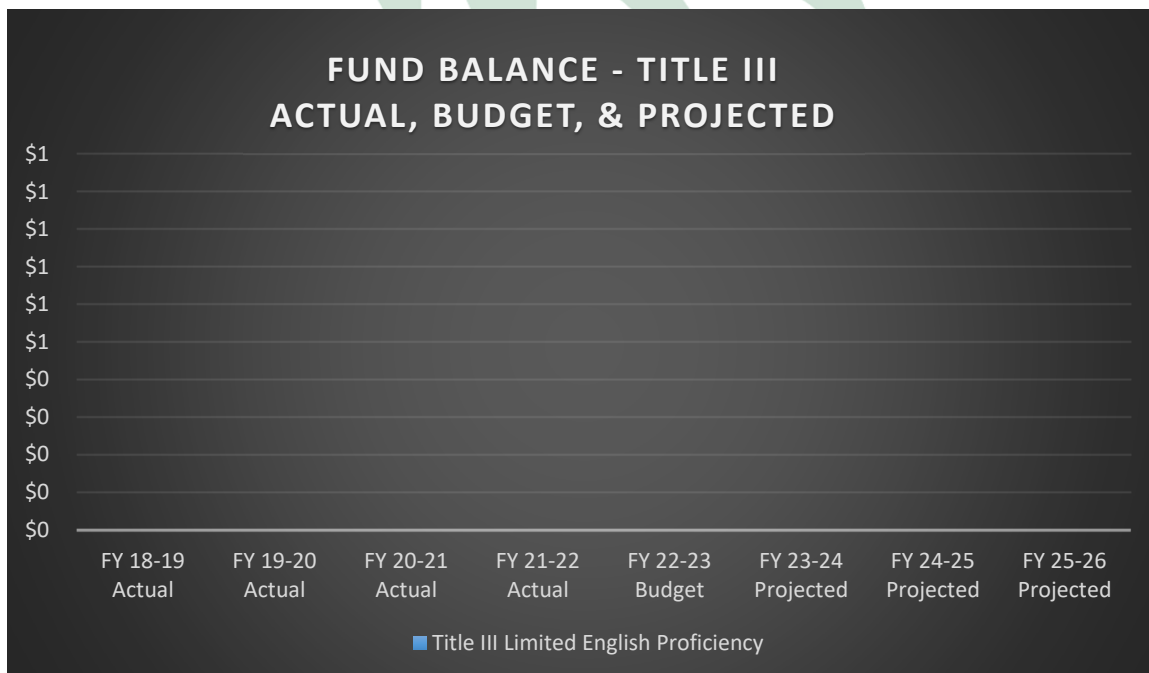


Significant Expenditure Changes and Assumptions

Expenditures vary from year to year based on available resources. The increase in FY 2023 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 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026
	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Fund Balance:								
Beginning Cash Balance	50	3,393	10,281	29,842	8,024	8,024	8,024	8,024
Ending Cash Balance	3,393	10,281	29,842	8,024	8,024	8,024	8,024	8,024
Year End Encumbrances	3,393	10,281	29,842	8,024	8,024	8,024	8,024	8,024
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 2019 ACTUAL THROUGH PROJECTION TO FY 2026
TITLE III LIMITED ENGLISH PROFICIENCY - LEVEL 3 FINANCIAL

Function	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:									
	Intergovernmental - Federal	\$19,861	\$41,441	\$25,795	\$21,232	\$64,537	\$36,688	\$36,688	\$36,688
Total Revenues		19,861	41,441	25,795	21,232	64,537	36,688	36,688	36,688
Instruction:									
	Salaries	0	2,025	540	0	0	0	0	0
	Fringe Benefits	0	326	87	0	0	0	0	0
	Purchase Services	10,268	16,943	18,900	17,584	78,803	30,688	30,688	30,688
	Materials and Supplies	3,599	15,681	1,660	1,345	3,115	2,000	2,000	2,000
Total Instruction		13,867	34,975	21,187	18,929	81,918	32,688	32,688	32,688
Support Services:									
	Purchase Services	5,719	2,550	4,371	1,695	3,055	3,000	3,000	3,000
	Capital Outlay	0	2,849	0	0	0	0	0	0
Total Support Services		5,719	5,399	4,371	1,695	3,055	3,000	3,000	3,000
Operation of Non-Instructional Services:									
	Purchase Services	0	141	0	0	1,540	1,000	1,000	1,000
	Materials and Supplies	0	1,517	0	0	0	0	0	0
Total Operational of Non-Instructional Services		0	1,658	0	0	1,540	1,000	1,000	1,000
Total Expenditures		19,586	42,032	25,558	20,624	86,513	36,688	36,688	36,688
Excess of Revenues Over / (Under) Expenditures		275	(591)	237	608	(21,976)	0	0	0
Other Financing Sources / (Uses):									
	Advance In	3,647	11,126	30,450	8,024	30,000	30,000	30,000	30,000
	Advance Out	(579)	(3,647)	(11,126)	(30,450)	(8,024)	(30,000)	(30,000)	(30,000)
Total Other Financing Sources / (Uses)		3,068	7,479	19,324	(22,426)	21,976	0	0	0
Net Change in Fund Balance		3,343	6,888	19,561	(21,818)	0	0	0	0
	Cash Balance at Beginning of Fiscal Year	50	3,393	10,281	29,842	8,024	8,024	8,024	8,024
	Cash Balance at End of Fiscal Year	3,393	10,281	29,842	8,024	8,024	8,024	8,024	8,024
	Year End Encumbrances Appropriated	3,393	10,281	29,842	8,024	8,024	8,024	8,024	8,024
Unencumbered Fund Balance at End of Fiscal Year		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

TITLE III LIMITED ENGLISH PROFICIENCY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

TOTAL TITLE III LIMITED ENGLISH PROFICIENCY

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:								
Intergovernmental - Federal	\$19,861	\$41,441	\$25,795	\$21,232	\$64,537	\$36,688	\$36,688	\$36,688
Total Revenues	19,861	41,441	25,795	21,232	64,537	36,688	36,688	36,688
Instruction:								
Salaries:								
111 Regular Cert-Salary/Wages	0	2,025	540	0	0	0	0	0
Fringe Benefits								
291 Cert Other Retire/Insurance	0	326	87	0	0	0	0	0
Purchase Services								
490 Other Purchased Services	10,268	16,943	18,900	17,584	78,803	30,688	30,688	30,688
Supplies and Materials								
590 Other Supplies and Materials	3,599	15,681	1,660	1,345	3,115	2,000	2,000	2,000
Total Insutruction	13,867	34,975	21,187	18,929	81,918	32,688	32,688	32,688
Support Services:								
Purchase Services								
439 Travel/Mileage/Meeting Expense	602	2,550	507	1,695	3,055	3,000	3,000	3,000
490 Other Purchased Services	5,117	2,849	3,864	0	0	0	0	0
Total Purchase Services	5,719	5,399	4,371	1,695	3,055	3,000	3,000	3,000
Total Support Services	5,719	5,399	4,371	1,695	3,055	3,000	3,000	3,000
Operation of Non-Instructional Services:								
Purchase Services								
490 Other Purchased Services	0	141	0	0	1,540	1,000	1,000	1,000
Supplies and Materials								
590 Other Supplies and Materials	0	1,517	0	0	0	0	0	0
Total Operational of Non-Instructional Services	0	1,658	0	0	1,540	1,000	1,000	1,000
Total Expenditures	19,586	42,032	25,558	20,624	86,513	36,688	36,688	36,688
Excess of Revenues Over / (Under) Expenditures	275	(591)	237	608	(21,976)	0	0	0
Other Financing Sources / (Uses):								
Other Financing Uses								
921 Advance In	3,647	11,126	30,450	8,024	30,000	30,000	30,000	30,000
922 Advance Out	(579)	(3,647)	(11,126)	(30,450)	(8,024)	(30,000)	(30,000)	(30,000)
Total Other Financing Sources / (Uses)	3,068	7,479	19,324	(22,426)	21,976	0	0	0
Net Change in Fund Balance	3,343	6,888	19,561	(21,818)	0	0	0	0
Cash Balance at Beginning of Fiscal Year	50	3,393	10,281	29,842	8,024	8,024	8,024	8,024
Cash Balance at End of Fiscal Year	3,393	10,281	29,842	8,024	8,024	8,024	8,024	8,024
Year End Encumbrances Appropriated	3,393	10,281	29,842	8,024	8,024	8,024	8,024	8,024
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:

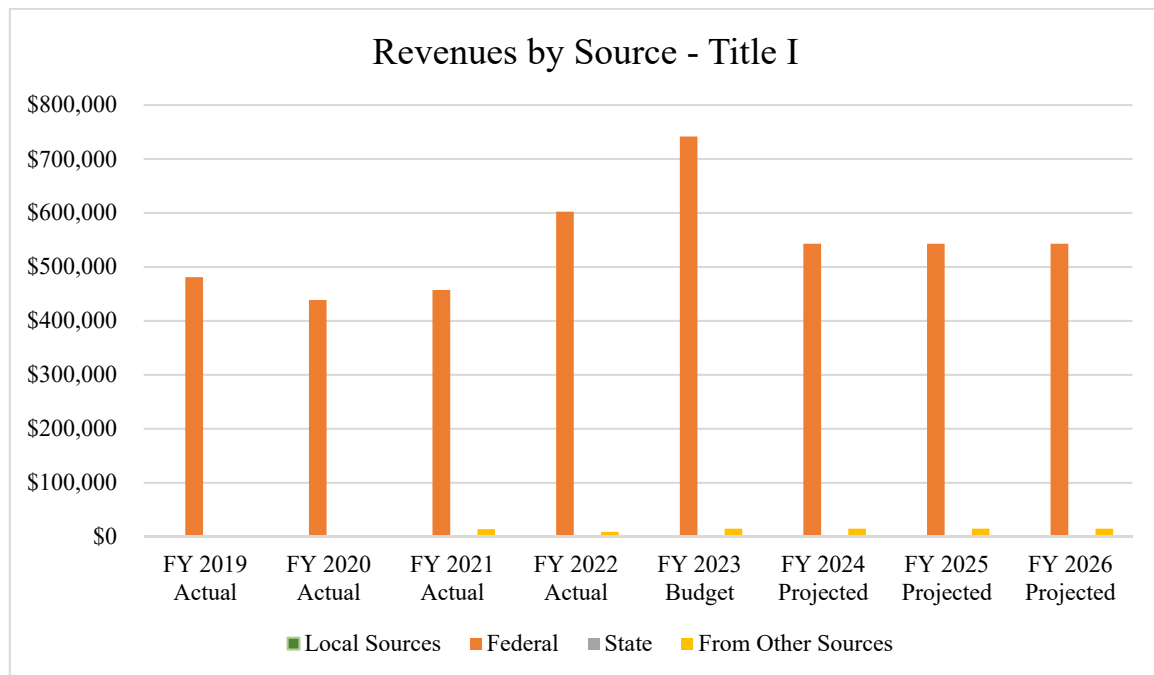
- Title I Disadvantaged Youth Grant

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 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:								
Intergovernmental - Federal	\$481,119	\$438,825	\$457,447	\$602,505	\$741,826	\$543,085	\$543,085	\$543,085
From Other Sources	226	1,374	14,070	8,956	15,000	15,000	15,000	15,000
Total Revenues	481,345	440,199	471,517	611,461	756,826	558,085	558,085	558,085



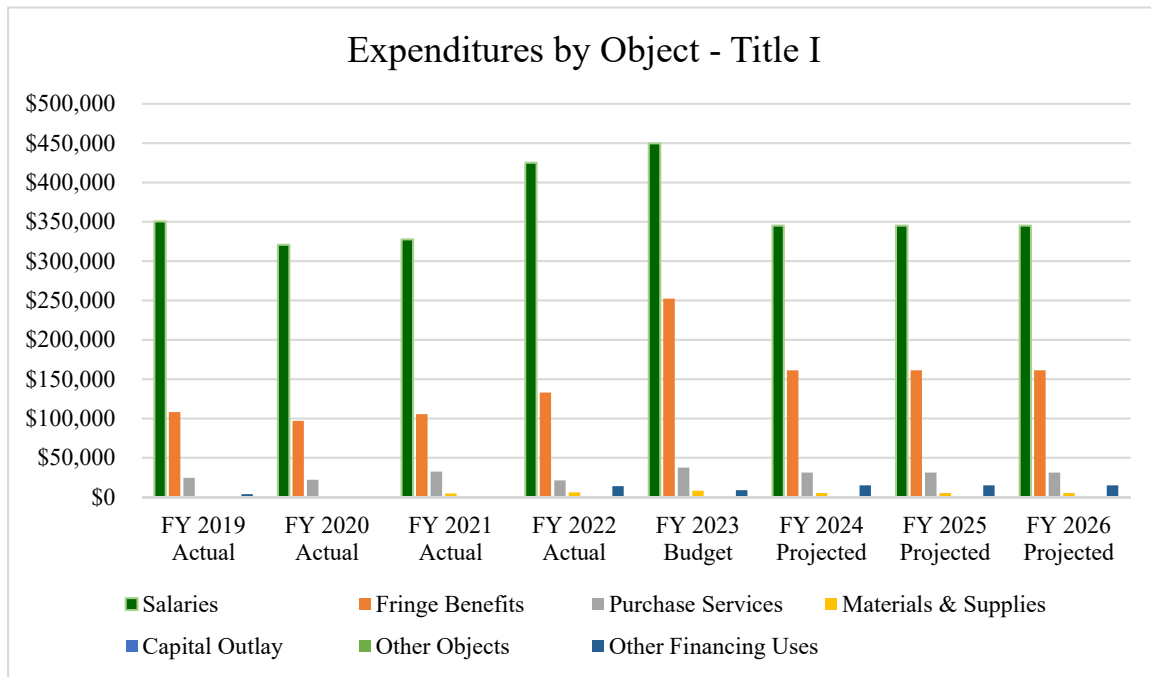
Federal Sources:

For FY 2023, 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 2023 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 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
Expenditures:								
By Object								
Salaries	\$350,418	\$320,874	\$327,648	\$425,034	\$449,741	\$345,212	\$345,212	\$345,212
Fringe Benefits	108,101	97,050	105,614	132,883	252,374	161,243	161,243	161,243
Purchase Services	24,562	22,194	32,512	21,316	37,617	31,342	31,342	31,342
Materials and Supplies	0	0	4,692	5,982	8,138	5,288	5,288	5,288
Other Financing Uses	3,809	226	1,374	14,070	8,956	15,000	15,000	15,000
Total Expenditures	486,890	440,344	471,840	599,285	756,826	558,085	558,085	558,085



Salaries:

Salaries make up the largest object category of expenditures at 59.4%. Combined with fringe benefits, salary and benefits make up 92.8% 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:

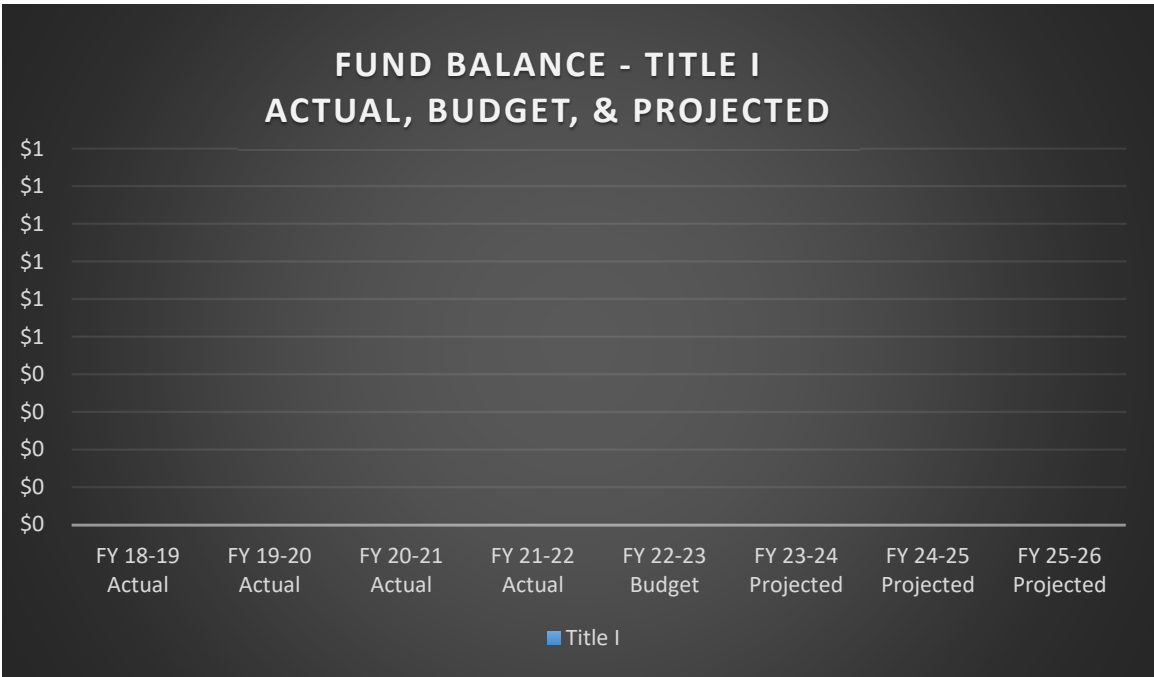
Within in the projections, an annual increase of 8.70% for the budgeted year and 8% in healthcare cost is forecasted in the projected years. The District has experienced an increase similar to 8%, an 8% increase is forecasted due to the unexpected nature of healthcare cost and the projected increase is in line with industry standards.

Purchase Services and Materials & Supplies:

As indicated on the graphs above, purchase services and materials & supplies object categories are 5.0% 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	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2019	2020	2021	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Fund Balance:								
Beginning Cash Balance	6,332	787	642	319	12,495	12,495	12,495	12,495
Ending Cash Balance	787	642	319	12,495	12,495	12,495	12,495	12,495
Year End Encumbrances	787	642	319	12,495	12,495	12,495	12,495	12,495
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 2019 ACTUAL THROUGH PROJECTION TO FY 2026
TITLE I-DISADVANTAGED YOUTH - LEVEL 3 FINANCIAL

Function	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:									
	Intergovernmental - Federal	\$481,119	\$438,825	\$457,447	\$602,505	\$741,826	\$543,085	\$543,085	\$543,085
Total Revenues		481,119	438,825	457,447	602,505	741,826	543,085	543,085	543,085
Instruction:									
	Salaries	350,418	320,874	327,648	425,034	449,741	345,212	345,212	345,212
	Fringe Benefits	108,101	97,050	105,614	132,883	252,374	161,243	161,243	161,243
	Purchase Services	0	0	0	0	5,400	2,400	2,400	2,400
Total Insutruction		458,519	417,924	433,262	557,917	707,515	508,855	508,855	508,855
Support Services:									
	Purchase Services	1,950	0	0	0	0	0	0	0
Total Support Services		1,950	0	0	0	0	0	0	0
Operation of Non-Instructional Services:									
	Purchase Services	22,612	22,194	32,512	21,316	32,217	28,942	28,942	28,942
	Materials and Supplies	0	0	4,692	5,982	8,138	5,288	5,288	5,288
Total Operational of Non-Instructional Services		22,612	22,194	37,204	27,298	40,355	34,230	34,230	34,230
Total Expenditures		483,081	440,118	470,466	585,215	747,870	543,085	543,085	543,085
Excess of Revenues Over / (Under) Ependitures		(1,962)	(1,293)	(13,019)	17,290	(6,044)	0	0	0
Other Financing Sources / (Uses):									
	Advance In	226	1,374	14,070	8,956	15,000	15,000	15,000	15,000
	Advance Out	(3,809)	(226)	(1,374)	(14,070)	(8,956)	(15,000)	(15,000)	(15,000)
Total Other Financing Sources / (Uses)		(3,583)	1,148	12,696	(5,114)	6,044	0	0	0
Net Change in Fund Balance		(5,545)	(145)	(323)	12,176	0	0	0	0
	Cash Balance at Beginning of Fiscal Year	6,332	787	642	319	12,495	12,495	12,495	12,495
	Cash Balance at End of Fiscal Year	787	642	319	12,495	12,495	12,495	12,495	12,495
	Year End Encumbrances Appropriated	787	642	319	12,495	12,495	12,495	12,495	12,495
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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

TOTAL TITLE I - DISADVANTAGED CHILDREN

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:								
Intergovernmental - Federal	\$481,119	\$438,825	\$457,447	\$602,505	\$741,826	\$543,085	\$543,085	\$543,085
Total Revenues	481,119	438,825	457,447	602,505	741,826	543,085	543,085	543,085
Instruction:								
Salaries:								
111 Regular Cert-Salary/Wages	350,018	320,674	326,648	418,059	432,793	344,212	344,212	344,212
119 Other Cert Salaries	400	200	1,000	200	1,000	1,000	1,000	1,000
141 Noncert Regular Sal/Wages	0	0	0	6,775	15,948	0	0	0
Total Salaries	350,418	320,874	327,648	425,034	449,741	345,212	345,212	345,212
Fringe Benefits								
291 Cert Other Retire/Insurance	108,101	97,050	105,614	131,809	245,950	161,243	161,243	161,243
292 Noncert Other Retire/Insurance	0	0	0	1,074	6,424	0	0	0
Total Fringe Benefits	108,101	97,050	105,614	132,883	252,374	161,243	161,243	161,243
Purchase Services								
490 Other Purchased Services	0	0	0	0	5,400	2,400	2,400	2,400
Total Insutruction	458,519	417,924	433,262	557,917	707,515	508,855	508,855	508,855
Support Services:								
Purchase Services								
490 Other Purchased Services	1,950	0	0	0	0	0	0	0
Total Support Services	1,950	0	0	0	0	0	0	0
Operation of Non-Instructional Services:								
Purchase Services								
490 Other Purchased Services	22,612	22,194	32,512	21,316	32,217	28,942	28,942	28,942
Supplies and Materials								
590 Other Supplies and Materials	0	0	4,692	5,982	8,138	5,288	5,288	5,288
Total Operational of Non-Instructional Services	22,612	22,194	37,204	27,298	40,355	34,230	34,230	34,230
Total Expenditures	483,081	440,118	470,466	585,215	747,870	543,085	543,085	543,085
Excess of Revenues Over / (Under) Ependitures	(1,962)	(1,293)	(13,019)	17,290	(6,044)	0	0	0
Other Financing Sources / (Uses):								
Other Financing Uses								
921 Advance In	226	1,374	14,070	8,956	15,000	15,000	15,000	15,000
922 Advance Out	(3,809)	(226)	(1,374)	(14,070)	(8,956)	(15,000)	(15,000)	(15,000)
Total Other Financing Sources / (Uses)	(3,583)	1,148	12,696	(5,114)	6,044	0	0	0
Net Change in Fund Balance	(5,545)	(145)	(323)	12,176	0	0	0	0
Cash Balance at Beginning of Fiscal Year	6,332	787	642	319	12,495	12,495	12,495	12,495
Cash Balance at End of Fiscal Year	787	642	319	12,495	12,495	12,495	12,495	12,495
Year End Encumbrances Appropriated	787	642	319	12,495	12,495	12,495	12,495	12,495
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:

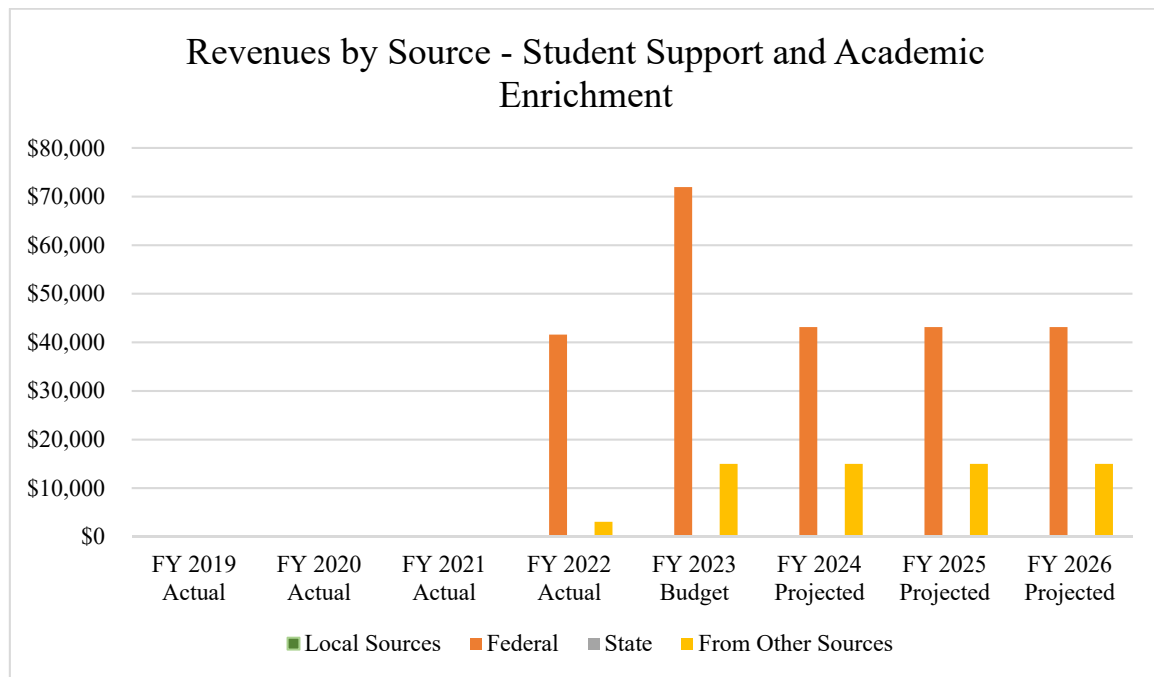
- Title IV-A Student Support and Academic Enrichment

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 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Budget	Fiscal Year 2024 Projection	Fiscal Year 2024 Projection	Fiscal Year 2026 Projection
Revenues:								
Intergovernmental - Federal	\$0	\$0	\$0	\$41,604	\$71,954	\$43,138	\$43,138	\$43,138
From Other Sources	0	0	0	3,082	15,000	15,000	15,000	15,000
Total Revenues	0	0	0	44,686	86,954	58,138	58,138	58,138



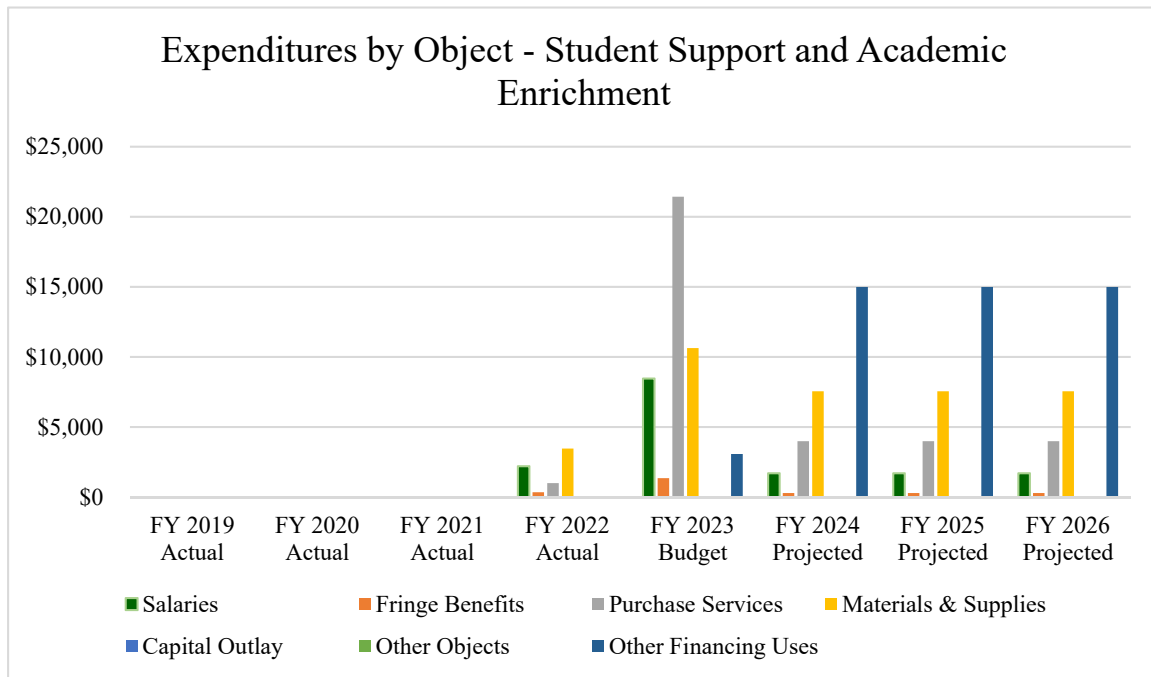
Federal Sources:

For FY 2023, 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 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Budget	Fiscal Year 2024 Projection	Fiscal Year 2024 Projection	Fiscal Year 2026 Projection
Expenditures:								
By Object								
Salaries	\$0	\$0	\$0	\$2,202	\$8,464	\$1,709	\$1,709	\$1,709
Fringe Benefits	0	0	0	348	1,353	291	291	291
Purchase Services	0	0	0	999	21,433	3,996	3,996	3,996
Materials and Supplies	0	0	0	3,470	10,635	7,552	7,552	7,552
Other Financing Uses	0	0	0	0	3,082	15,000	15,000	15,000
Total Expenditures	0	0	0	7,019	44,967	28,548	28,548	28,548

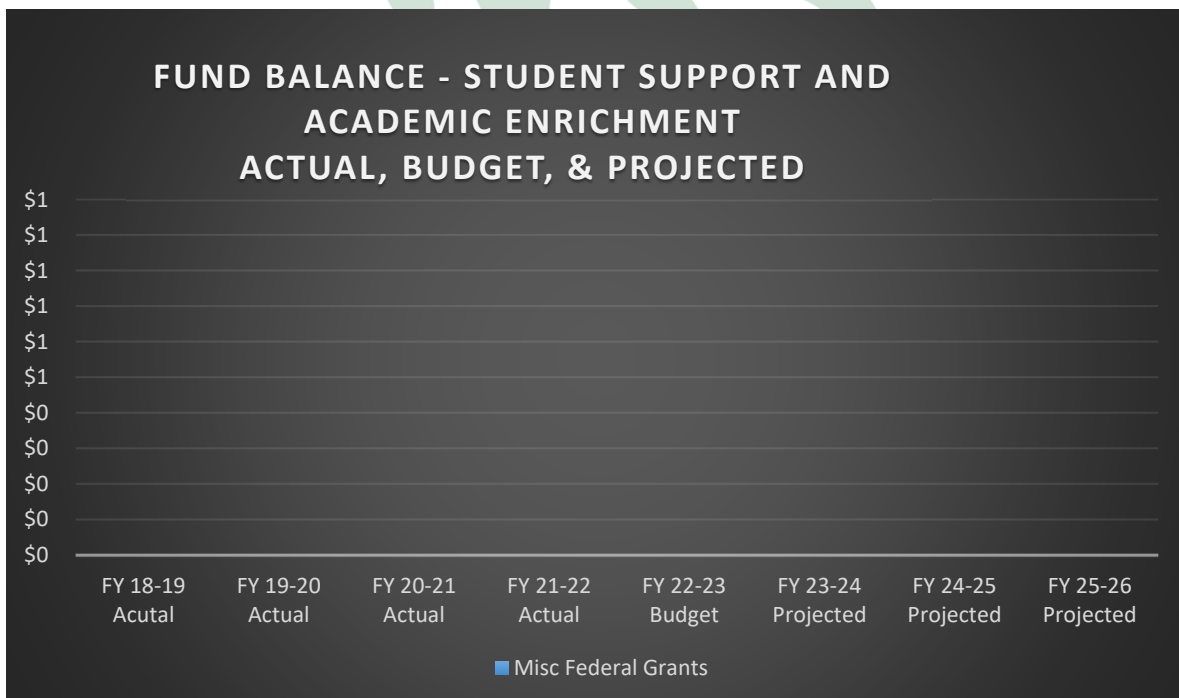


Significant Expenditure Changes and Assumptions

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 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Budget	Fiscal Year 2024 Projection	Fiscal Year 2024 Projection	Fiscal Year 2026 Projection
Fund Balance:								
Beginning Cash Balance	0	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0	0
Year End Encumbrances	0	0	0	0	0	0	0	0
Unencumbered Fund Balance	0	0	0	0	0	0	0	0

Due to the nature of reimbursable grant funds, the District makes an attempt to maintain a year end zero or minimal negative fund balance for these accounts. With reimbursable federal grants, the expenditure must occur first, and then apply for a reimbursement on a monthly basis. The expectation is to spend the annual grant award.



STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026
STUDENT SUPPORT AND ACADEMIC ENRICHMENT - LEVEL 3 FINANCIAL

Function	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 2024 Projection	Fiscal Year 2026 Projection
Revenues:									
	Intergovernmental - Federal	\$0	\$0	\$0	\$41,604	\$71,954	\$43,138	\$43,138	\$43,138
Total Revenues		0	0	0	41,604	71,954	43,138	43,138	43,138
Instruction:									
	Purchase Services	0	0	0	1,659	11,377	9,818	9,818	9,818
	Materials and Supplies	0	0	0	30,774	26,764	19,772	19,772	19,772
	Capital Outlay	0	0	0	2,154	3,846	0	0	0
Total Instruction		0	0	0	34,587	41,987	29,590	29,590	29,590
Support Services:									
	Salaries	0	0	0	2,202	8,464	1,709	1,709	1,709
	Fringe Benefits	0	0	0	348	1,353	291	291	291
	Purchase Services	0	0	0	999	14,101	100	100	100
	Materials and Supplies	0	0	0	3,470	10,635	7,552	7,552	7,552
Total Support Services		0	0	0	7,019	34,553	9,652	9,652	9,652
Operation of Non-Instructional Services:									
	Purchase Services	0	0	0	0	7,332	3,896	3,896	3,896
Total Operational of Non-Instructional Services		0	0	0	0	7,332	3,896	3,896	3,896
Total Expenditures		0	0	0	41,606	83,872	43,138	43,138	43,138
Excess of Revenues Over / (Under) Expenditures		0	0	0	(2)	(11,918)	0	0	0
Other Financing Sources / (Uses):									
	Advance In	0	0	0	3,082	15,000	15,000	15,000	15,000
	Advance Out	0	0	0	0	(3,082)	(15,000)	(15,000)	(15,000)
Total Other Financing Sources / (Uses)		0	0	0	3,082	11,918	0	0	0
Net Change in Fund Balance		0	0	0	3,080	0	0	0	0
	Cash Balance at Beginning of Fiscal Year	0	0	0	0	3,080	3,080	3,080	3,080
	Cash Balance at End of Fiscal Year	0	0	0	3,080	3,080	3,080	3,080	3,080
	Year End Encumbrances Appropriated	0	0	0	3,080	3,080	3,080	3,080	3,080
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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

TOTAL STUDENT SUPPORT AND ACADEMIC ENRICHMENT

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 2024 Projection	Fiscal Year 2026 Projection
Revenues:								
Intergovernmental - Federal	\$0	\$0	\$0	\$41,604	\$71,954	\$43,138	\$43,138	\$43,138
Total Revenues	0	0	0	41,604	71,954	43,138	43,138	43,138
Instruction:								
<i>Purchase Services</i>								
490 Other Purchased Services	0	0	0	1,659	11,377	9,818	9,818	9,818
<i>Supplies and Materials</i>								
590 Other Supplies and Materials	0	0	0	30,774	26,764	19,772	19,772	19,772
<i>Capital Outlay</i>								
640 Equipment	0	0	0	2,154	3,846	0	0	0
Total Insutruction	0	0	0	34,587	41,987	29,590	29,590	29,590
Support Services:								
<i>Salaries:</i>								
111 Regular Cert-Salary/Wages	0	0	0	1,600	5,648	1,709	1,709	1,709
141 Noncert Regular Sal/Wages	0	0	0	602	2,816	0	0	0
<i>Total Salaries</i>	0	0	0	2,202	8,464	1,709	1,709	1,709
<i>Fringe Benefits</i>								
291 Cert Other Retire/Insurance	0	0	0	253	917	291	291	291
292 Noncert Other Retire/Insurance	0	0	0	95	436	0	0	0
<i>Total Fringe Benefits</i>	0	0	0	348	1,353	291	291	291
<i>Purchase Services</i>								
490 Other Purchased Services	0	0	0	999	14,101	100	100	100
<i>Supplies and Materials</i>								
590 Other Supplies and Materials	0	0	0	3,470	10,635	7,552	7,552	7,552
Total Support Services	0	0	0	7,019	34,553	9,652	9,652	9,652
Operation of Non-Instructional Services:								
<i>Purchase Services</i>								
490 Other Purchased Services	0	0	0	0	7,332	3,896	3,896	3,896
Total Operational of Non-Instructional Services	0	0	0	0	7,332	3,896	3,896	3,896
Total Expenditures	0	0	0	41,606	83,872	43,138	43,138	43,138
Excess of Revenues Over / (Under) Ependitures	0	0	0	(2)	(11,918)	0	0	0
Other Financing Sources / (Uses):								
<i>Other Financing Uses</i>								
921 Advance In	0	0	0	3,082	15,000	15,000	15,000	15,000
922 Advance Out	0	0	0	0	(3,082)	(15,000)	(15,000)	(15,000)
Total Other Financing Sources / (Uses)	0	0	0	3,082	11,918	0	0	0
Net Change in Fund Balance	0	0	0	3,080	0	0	0	0
Cash Balance at Beginning of Fiscal Year	0	0	0	0	3,080	3,080	3,080	3,080
Cash Balance at End of Fiscal Year	0	0	0	3,080	3,080	3,080	3,080	3,080
Year End Encumbrances Appropriated	0	0	0	3,080	3,080	3,080	3,080	3,080
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:

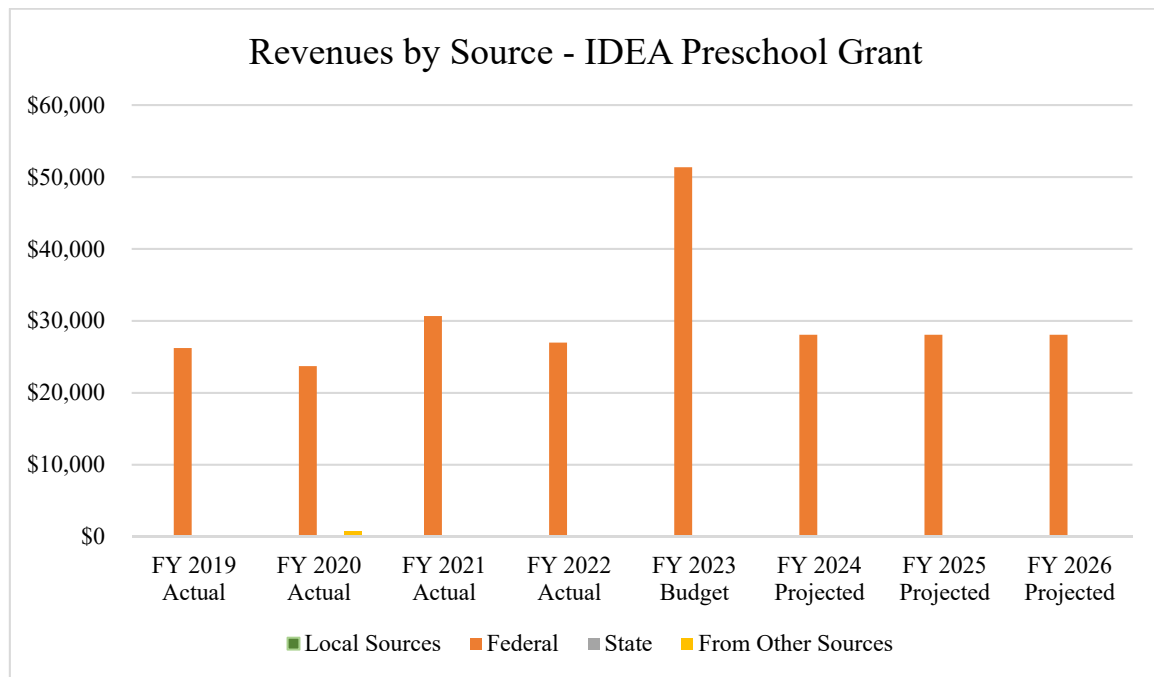
- IDEA Preschool Grant
- ARP IDEA Preschool Grant

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 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Budget	Fiscal Year 2024 Projection	Fiscal Year 2024 Projection	Fiscal Year 2026 Projection
Revenues:								
From Local Sources:								
Intergovernmental - Federal	\$26,225	\$23,720	\$30,674	\$26,981	\$51,365	\$28,080	\$28,080	\$28,080
From Other Sources	0	797	0	0	0	0	0	0
Total Revenues	26,225	24,517	30,674	26,981	51,365	28,080	28,080	28,080



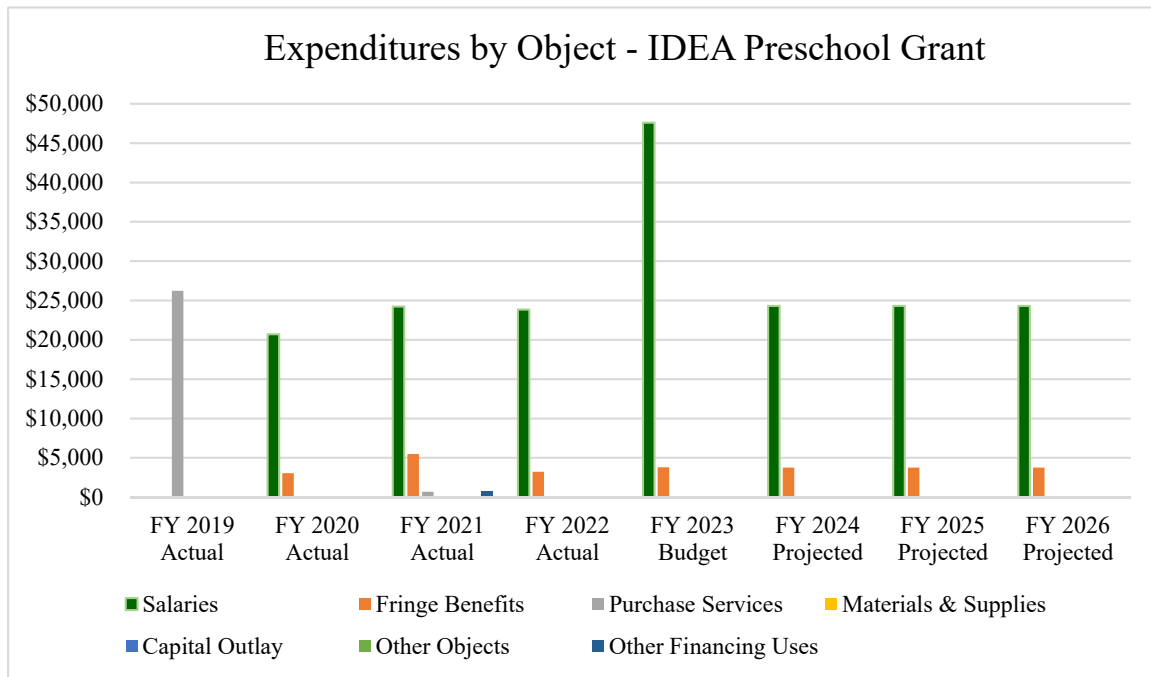
Federal Sources:

For FY 2023, 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 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Budget	Fiscal Year 2024 Projection	Fiscal Year 2024 Projection	Fiscal Year 2026 Projection
Expenditures:								
By Object								
Salaries	\$0	\$20,720	\$24,233	\$23,840	\$47,596	\$24,315	\$24,315	\$24,315
Fringe Benefits	0	3,043	5,487	3,236	3,797	3,765	3,765	3,765
Purchase Services	26,225	105	683	0	0	0	0	0
Other Financing Uses	0	0	797	0	0	0	0	0
Total Expenditures	26,225	23,868	31,200	27,076	51,393	28,080	28,080	28,080

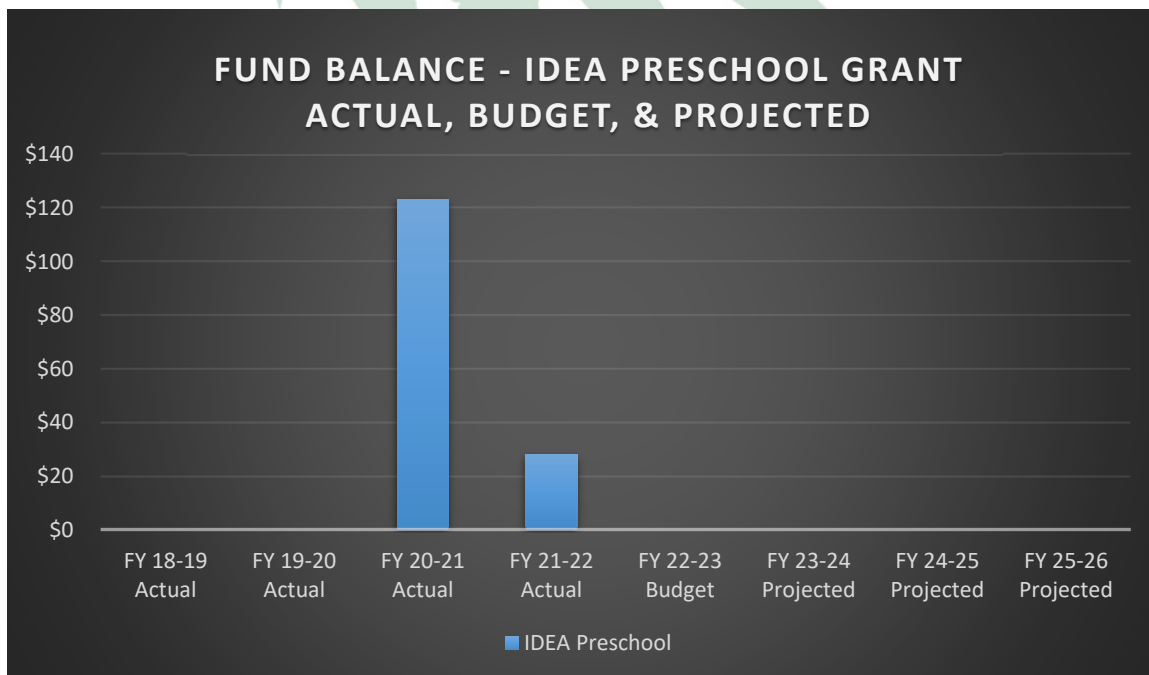


Significant Expenditure Changes and Assumptions

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 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Budget	Fiscal Year 2024 Projection	Fiscal Year 2024 Projection	Fiscal Year 2026 Projection
Fund Balance:								
Beginning Cash Balance	0	0	649	123	28	0	0	0
Ending Cash Balance	0	649	123	28	0	0	0	0
Year End Encumbrances	0	649	0	0	0	0	0	0
Unencumbered Fund Balance	0	0	123	28	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 2019 ACTUAL THROUGH PROJECTION TO FY 2026
IDEA PRESCHOOL - LEVEL 3 FINANCIAL

Function	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 2024 Projection	Fiscal Year 2026 Projection
Revenues:									
	Intergovernmental - Federal	\$26,225	\$23,720	\$30,674	\$26,981	\$51,365	\$28,080	\$28,080	\$28,080
Total Revenues		26,225	23,720	30,674	26,981	51,365	28,080	28,080	28,080
Instruction:									
	Salaries	0	20,720	24,233	23,840	47,596	24,315	24,315	24,315
	Fringe Benefits	0	3,043	5,487	3,236	3,797	3,765	3,765	3,765
Total Instruction		0	23,763	29,720	27,076	51,393	28,080	28,080	28,080
Support Services:									
	Purchase Services	26,225	0	0	0	0	0	0	0
	Materials and Supplies	0	105	683	0	0	0	0	0
Total Support Services		26,225	105	683	0	0	0	0	0
Total Expenditures		26,225	23,868	30,403	27,076	51,393	28,080	28,080	28,080
Excess of Revenues Over / (Under) Expenditures		0	(148)	271	(95)	(28)	0	0	0
Other Financing Sources / (Uses):									
	Advance In	0	797	0	0	0	0	0	0
	Advance Out	0	0	(797)	0	0	0	0	0
Total Other Financing Sources / (Uses)		0	797	(797)	0	0	0	0	0
Net Change in Fund Balance		0	649	(526)	(95)	(28)	0	0	0
	Cash Balance at Beginning of Fiscal Year	0	0	649	123	28	0	0	0
	Cash Balance at End of Fiscal Year	0	649	123	28	0	0	0	0
	Year End Encumbrances Appropriated	0	649	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$0	\$0	\$123	\$28	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

IDEA - PRESCHOOL - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

TOTAL IDEA PRESCHOOL

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:								
Intergovernmental - Federal	\$26,225	\$23,720	\$30,674	\$26,981	\$51,365	\$28,080	\$28,080	\$28,080
Total Revenues	26,225	23,720	30,674	26,981	51,365	28,080	28,080	28,080
Instruction:								
Salaries:								
111 Regular Cert-Salary/Wages	0	0	0	0	21,018	0	0	0
141 Noncert Regular Sal/Wages	0	20,720	24,233	23,840	26,578	24,315	24,315	24,315
Total Salaries	0	20,720	24,233	23,840	47,596	24,315	24,315	24,315
Fringe Benefits								
292 Noncert Other Retire/Insurance	0	3,043	5,487	3,236	3,797	3,765	3,765	3,765
Total Insutruction	0	23,763	29,720	27,076	51,393	28,080	28,080	28,080
Support Services:								
Purchase Services								
490 Other Purchased Services	26,225	0	0	0	0	0	0	0
Supplies and Materials								
590 Other Supplies and Materials	0	105	683	0	0	0	0	0
Total Support Services	26,225	105	683	0	0	0	0	0
Total Expenditures	26,225	23,868	30,403	27,076	51,393	28,080	28,080	28,080
Excess of Revenues Over / (Under) Ependitures	0	(148)	271	(95)	(28)	0	0	0
Other Financing Sources / (Uses):								
Other Financing Uses								
921 Advance In	0	797	0	0	0	0	0	0
922 Advance Out	0	0	(797)	0	0	0	0	0
Total Other Financing Sources / (Uses)	0	797	(797)	0	0	0	0	0
Net Change in Fund Balance	0	649	(526)	(95)	(28)	0	0	0
Cash Balance at Beginning of Fiscal Year	0	0	649	123	28	0	0	0
Cash Balance at End of Fiscal Year	0	649	123	28	0	0	0	0
Year End Encumbrances Appropriated	0	649	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$0	\$0	\$123	\$28	\$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:

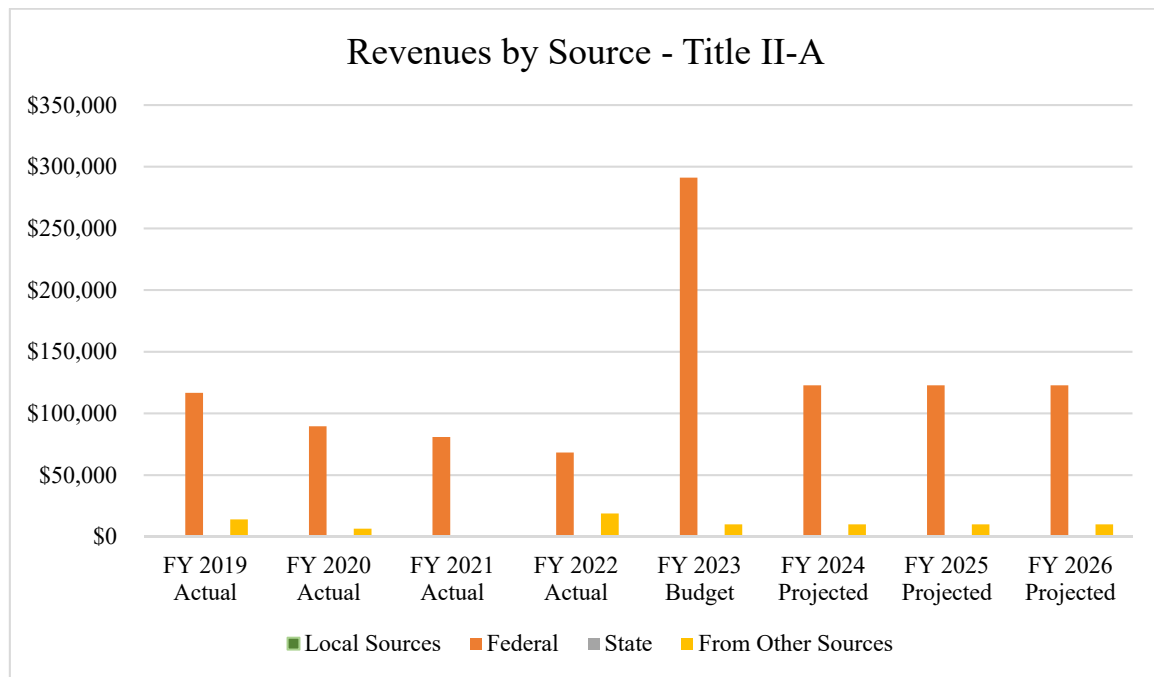
- Title II-A, Improving Teacher Quality Grant

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 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:								
Intergovernmental - Federal	\$116,733	\$89,608	\$80,927	\$68,234	\$291,199	\$122,776	\$122,776	\$122,776
From Other Sources	14,109	6,538	0	18,837	10,000	10,000	10,000	10,000
Total Revenues	130,842	96,146	80,927	87,071	301,199	132,776	132,776	132,776



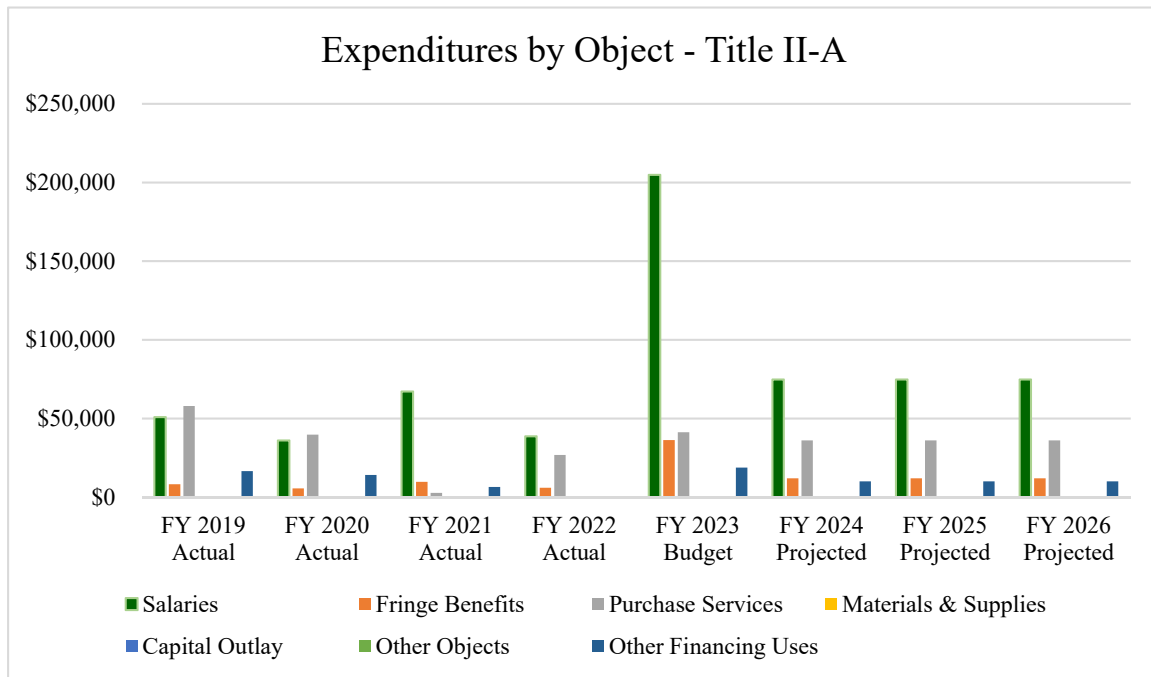
Federal Sources:

For FY 2023, 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 2023 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 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
Expenditures:								
By Object								
Salaries	\$50,899	\$36,077	\$67,140	\$38,650	\$204,794	\$74,730	\$74,730	\$74,730
Fringe Benefits	8,178	5,622	9,778	5,958	36,236	11,957	11,957	11,957
Purchase Services	57,961	39,777	2,695	26,829	41,294	36,089	36,089	36,089
Materials and Supplies	651	0	0	455	38	0	0	0
Other Financing Uses	16,556	14,109	6,538	0	18,837	10,000	10,000	10,000
Total Expenditures	134,245	95,585	86,151	71,892	301,199	132,776	132,776	132,776

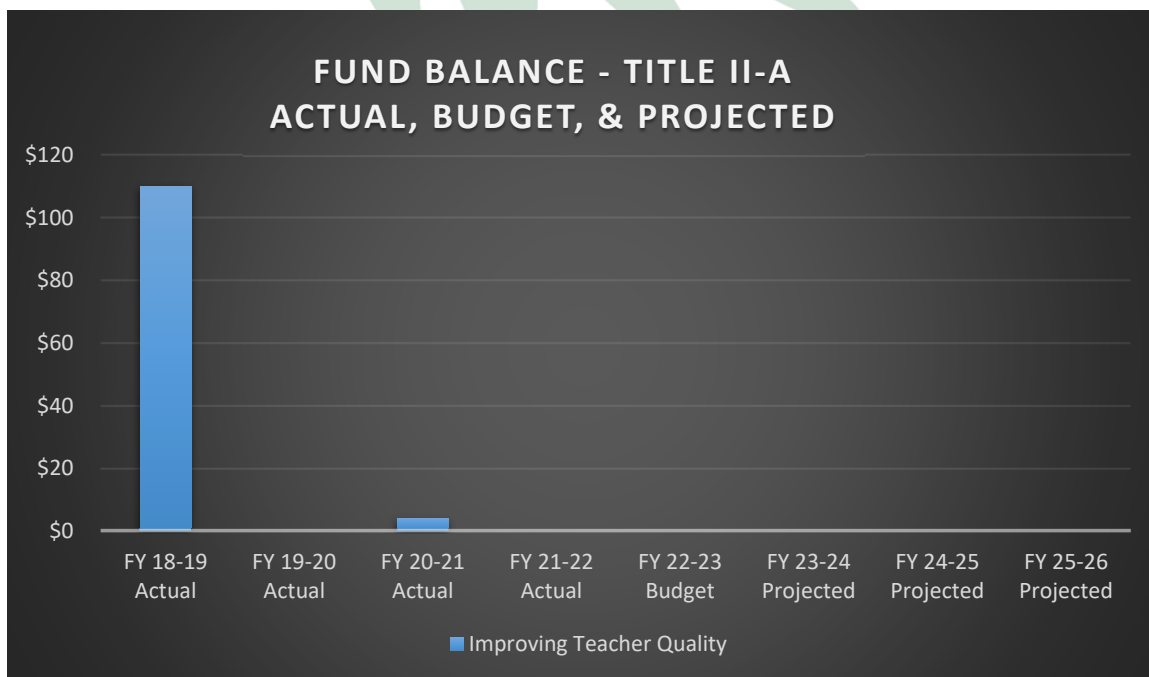


Significant Expenditure Changes and Assumptions

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 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
Fund Balance:								
Beginning Cash Balance	8,070	4,667	5,228	4	15,183	15,183	15,183	15,183
Ending Cash Balance	4,667	5,228	4	15,183	15,183	15,183	15,183	15,183
Year End Encumbrances	4,557	5,228	0	15,183	15,183	15,183	15,183	15,183
Unencumbered Fund Balance	110	0	4	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 2019 ACTUAL THROUGH PROJECTION TO FY 2026
TOTAL IMPROVING TEACHER QUALITY - LEVEL 3 FINANCIAL

Function	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:									
	Intergovernmental - Federal	\$116,733	\$89,608	\$80,927	\$68,234	\$291,199	\$122,776	\$122,776	\$122,776
Total Revenues		116,733	89,608	80,927	68,234	291,199	122,776	122,776	122,776
Support Services:									
	Salaries	50,899	36,077	67,140	38,650	204,794	74,730	74,730	74,730
	Fringe Benefits	8,178	5,622	9,778	5,958	36,236	11,957	11,957	11,957
	Purchase Services	45,909	31,304	2,952	7,743	27,531	25,000	25,000	25,000
Total Support Services		104,986	73,003	79,870	52,351	268,561	111,687	111,687	111,687
Operation of Non-Instructional Services:									
	Purchase Services	12,052	8,473	(257)	19,086	13,763	11,089	11,089	11,089
	Materials and Supplies	651	0	0	455	38	0	0	0
Total Operational of Non-Instructional Services		12,703	8,473	(257)	19,541	13,801	11,089	11,089	11,089
Total Expenditures		117,689	81,476	79,613	71,892	282,362	122,776	122,776	122,776
Excess of Revenues Over / (Under) Expenditures		(956)	8,132	1,314	(3,658)	8,837	0	0	0
Other Financing Sources / (Uses):									
	Advance In	14,109	6,538	0	18,837	10,000	10,000	10,000	10,000
	Advance Out	(16,556)	(14,109)	(6,538)	0	(18,837)	(10,000)	(10,000)	(10,000)
Total Other Financing Sources / (Uses)		(2,447)	(7,571)	(6,538)	18,837	(8,837)	0	0	0
Net Change in Fund Balance		(3,403)	561	(5,224)	15,179	0	0	0	0
	Cash Balance at Beginning of Fiscal Year	8,070	4,667	5,228	4	15,183	15,183	15,183	15,183
	Cash Balance at End of Fiscal Year	4,667	5,228	4	15,183	15,183	15,183	15,183	15,183
	Year End Encumbrances Appropriated	4,557	5,228	0	15,183	15,183	15,183	15,183	15,183
Unencumbered Fund Balance at End of Fiscal Year		\$110	\$0	\$4	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026
TOTAL IMPROVING TEACHER QUALITY

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:								
Intergovernmental - Federal	\$116,733	\$89,608	\$80,927	\$68,234	\$291,199	\$122,776	\$122,776	\$122,776
Total Revenues	116,733	89,608	80,927	68,234	291,199	122,776	122,776	122,776
Support Services:								
Salaries:								
111 Regular Cert-Salary/Wages	50,899	36,077	67,140	38,650	204,794	74,730	74,730	74,730
Fringe Benefits								
291 Cert Other Retire/Insurance	8,178	5,622	9,778	5,958	36,236	11,957	11,957	11,957
Purchase Services								
439 Travel/Mileage/Meeting Expense	45,909	31,304	2,952	7,743	10,531	8,000	8,000	8,000
490 Other Purchased Services	0	0	0	0	17,000	17,000	17,000	17,000
Total Purchase Services	45,909	31,304	2,952	7,743	27,531	25,000	25,000	25,000
Total Support Services	104,986	73,003	79,870	52,351	268,561	111,687	111,687	111,687
Operation of Non-Instructional Services:								
Purchase Services								
490 Other Purchased Services	12,052	8,473	(257)	19,086	13,763	11,089	11,089	11,089
Supplies and Materials								
590 Other Supplies and Materials	651	0	0	455	38	0	0	0
Total Operational of Non-Instructional Services	12,703	8,473	(257)	19,541	13,801	11,089	11,089	11,089
Total Expenditures	117,689	81,476	79,613	71,892	282,362	122,776	122,776	122,776
Excess of Revenues Over / (Under) Expenditures	(956)	8,132	1,314	(3,658)	8,837	0	0	0
Other Financing Sources / (Uses):								
Other Financing Uses								
921 Advance In	14,109	6,538	0	18,837	10,000	10,000	10,000	10,000
922 Advance Out	(16,556)	(14,109)	(6,538)	0	(18,837)	(10,000)	(10,000)	(10,000)
Total Other Financing Sources / (Uses)	(2,447)	(7,571)	(6,538)	18,837	(8,837)	0	0	0
Net Change in Fund Balance	(3,403)	561	(5,224)	15,179	0	0	0	0
Cash Balance at Beginning of Fiscal Year	8,070	4,667	5,228	4	15,183	15,183	15,183	15,183
Cash Balance at End of Fiscal Year	4,667	5,228	4	15,183	15,183	15,183	15,183	15,183
Year End Encumbrances Appropriated	4,557	5,228	0	15,183	15,183	15,183	15,183	15,183
Unencumbered Fund Balance at End of Fiscal Year	\$110	\$0	\$4	\$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:

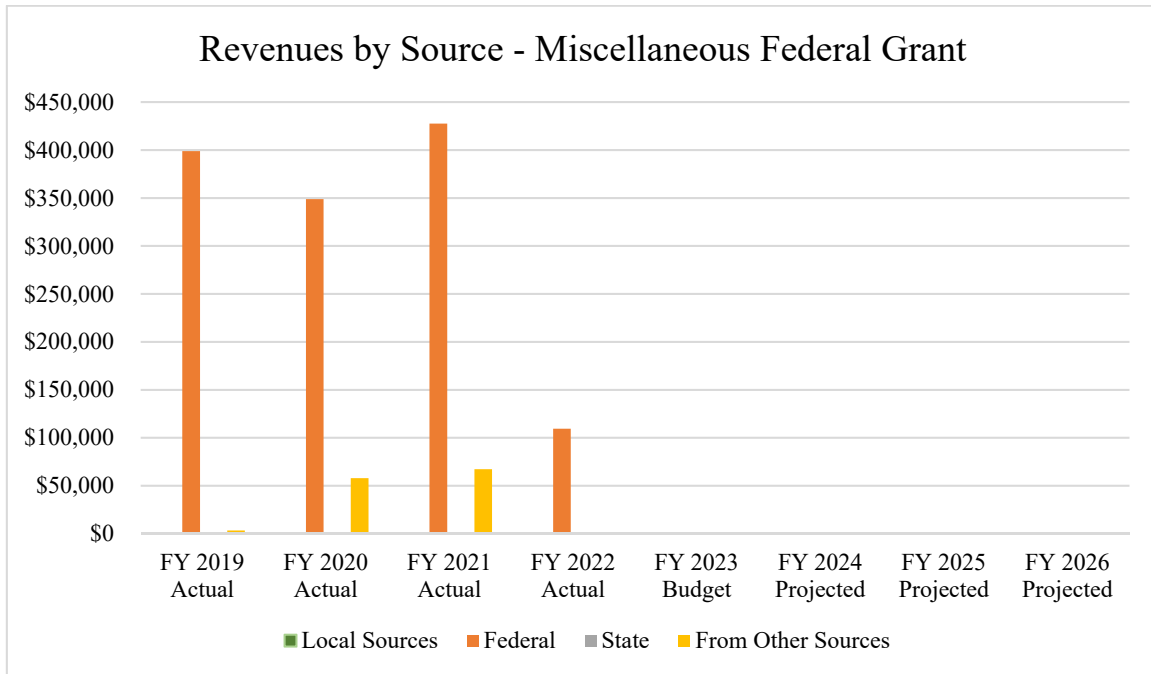
- Title IV-A Student Support and Academic Enrichment (FY 2018-2021)
- Striving Readers Literacy Grant (FY 2019 – FY 2022)

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 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:								
Intergovernmental - Federal	\$398,884	\$348,761	\$427,619	\$109,535	\$0	\$0	\$0	\$0
From Other Sources	3,428	57,992	67,252	0	0	0	0	0
Total Revenues	402,312	406,753	494,871	109,535	0	0	0	0



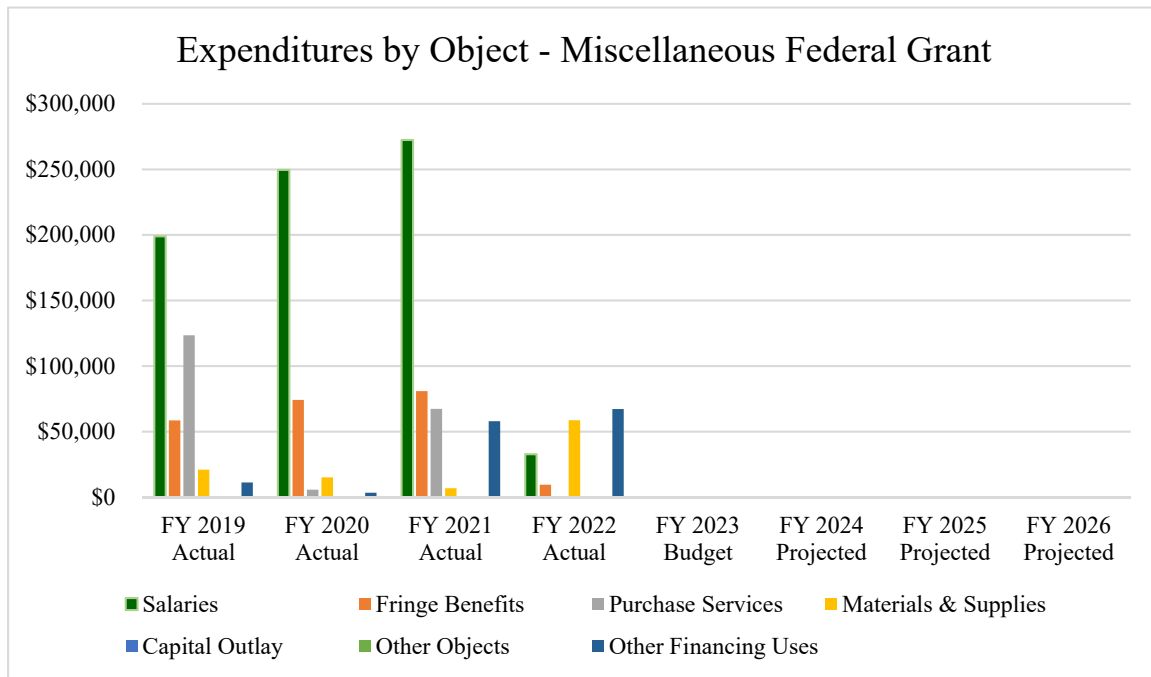
Federal Sources:

For FY 2023 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 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
Expenditures:								
By Object								
Salaries	\$198,927	\$249,624	\$272,341	\$32,738	\$0	\$0	\$0	\$0
Fringe Benefits	58,540	74,131	80,893	9,545	0	0	0	0
Purchase Services	123,487	5,694	67,374	0	0	0	0	0
Materials and Supplies	20,973	15,147	6,803	58,730	0	0	0	0
Capital Outlay	0	2,639	7,213	0	0	0	0	0
Other Financing Uses	11,242	3,428	57,992	67,252	0	0	0	0
Total Expenditures	413,169	350,663	492,616	168,265	0	0	0	0

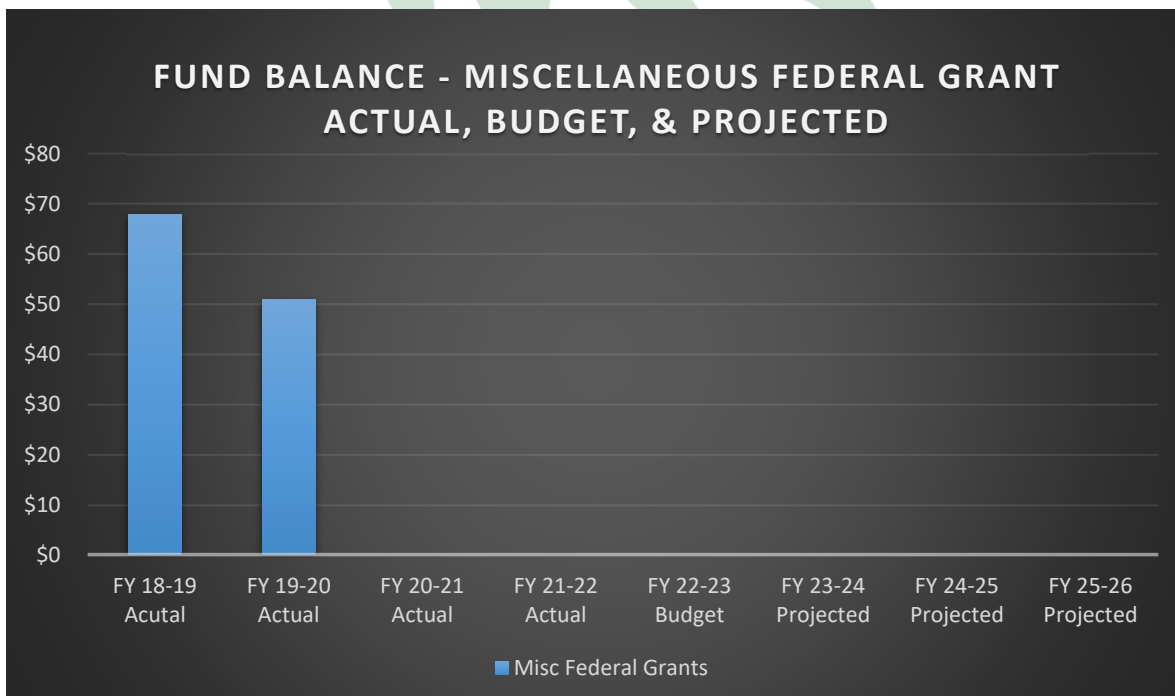


Significant Expenditure Changes and Assumptions

Expenditures vary from year to year based on available resources. The purchase service object category along with salary and benefits for three Literacy Coaches are primarily used to provide additional support services as identified by the District within the requirements of the grant.

Fund Balance:

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



FUND BALANCE - MISCELLANEOUS FEDERAL GRANT								
Description	Fiscal Year 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
Fund Balance:								
Beginning Cash Balance	11,242	385	56,475	58,730	0	0	0	0
Ending Cash Balance	385	56,475	58,730	0	0	0	0	0
Year End Encumbrances	317	56,424	58,730	0	0	0	0	0
Unencumbered Fund Balance	68	51	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 2019 ACTUAL THROUGH PROJECTION TO FY 2026
TOTAL MISCELLANEOUS FEDERAL GRANT FUND - LEVEL 3 FINANCIAL

Function	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:									
	Intergovernmental - Federal	\$398,884	\$348,761	\$427,619	\$109,535	\$0	\$0	\$0	\$0
Total Revenues		398,884	348,761	427,619	109,535	0	0	0	0
Instruction:									
	Salaries	198,927	249,624	272,341	32,738	0	0	0	0
	Fringe Benefits	58,540	74,131	80,893	9,545	0	0	0	0
	Purchase Services	101,245	0	57,624	0	0	0	0	0
	Materials and Supplies	12,091	15,147	3,803	58,730	0	0	0	0
	Capital Outlay	0	2,639	687	0	0	0	0	0
Total Instruction		370,803	341,541	415,348	101,013	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	21,242	2,450	6,750	0	0	0	0	0
	Materials and Supplies	0	0	3,000	0	0	0	0	0
	Capital Outlay	0	0	6,526	0	0	0	0	0
Total Support Services		21,242	2,450	16,276	0	0	0	0	0
Operation of Non-Instructional Services:									
	Purchase Services	1,000	3,244	3,000	0	0	0	0	0
	Materials and Supplies	8,882	0	0	0	0	0	0	0
Total Operational of Non-Instructional Services		9,882	3,244	3,000	0	0	0	0	0
Total Expenditures		401,927	347,235	434,624	101,013	0	0	0	0
Excess of Revenues Over / (Under) Ependitures		(3,043)	1,526	(7,005)	8,522	0	0	0	0
Other Financing Sources / (Uses):									
	Advance In	3,428	57,992	67,252	0	0	0	0	0
	Advance Out	(11,242)	(3,428)	(57,992)	(67,252)	0	0	0	0
Total Other Financing Sources / (Uses)		(7,814)	54,564	9,260	(67,252)	0	0	0	0
Net Change in Fund Balance		(10,857)	56,090	2,255	(58,730)	0	0	0	0
	Cash Balance at Beginning of Fiscal Year	11,242	385	56,475	58,730	0	0	0	0
	Cash Balance at End of Fiscal Year	385	56,475	58,730	0	0	0	0	0
	Year End Encumbrances Appropriated	317	56,424	58,730	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$68	\$51	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026
TOTAL MISCELLANEOUS FEDERAL GRANT FUND

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:								
Intergovernmental - Federal	\$398,884	\$348,761	\$427,619	\$109,535	\$0	\$0	\$0	\$0
Total Revenues	398,884	348,761	427,619	109,535	0	0	0	0
Instruction:								
Salaries:								
111 Regular Cert-Salary/Wages	198,927	249,624	272,341	32,738	0	0	0	0
Fringe Benefits								
291 Cert Other Retire/Insurance	58,540	74,131	80,893	9,545	0	0	0	0
Purchase Services								
411 Instruction Services	99,450	0	55,000	0	0	0	0	0
439 Travel/Mileage/Meeting Expense	1,795	0	2,624	0	0	0	0	0
Total Purchase Services	101,245	0	57,624	0	0	0	0	0
Supplies and Materials								
590 Other Supplies and Materials	12,091	15,147	3,803	58,730	0	0	0	0
Capital Outlay								
640 Equipment	0	2,639	687	0	0	0	0	0
Total Insutruction	370,803	341,541	415,348	101,013	0	0	0	0
Support Services:								
Purchase Services								
490 Other Purchased Services	21,242	2,450	6,750	0	0	0	0	0
Supplies and Materials								
590 Other Supplies and Materials	0	0	3,000	0	0	0	0	0
Capital Outlay								
640 Equipment	0	0	6,526	0	0	0	0	0
Total Support Services	21,242	2,450	16,276	0	0	0	0	0
Operation of Non-Instructional Services:								
Purchase Services								
490 Other Purchased Services	1,000	3,244	3,000	0	0	0	0	0
Supplies and Materials								
590 Other Supplies and Materials	8,882	0	0	0	0	0	0	0
Total Operational of Non-Instructional Services	9,882	3,244	3,000	0	0	0	0	0
Total Expenditures	401,927	347,235	434,624	101,013	0	0	0	0
Excess of Revenues Over / (Under) Ependitures	(3,043)	1,526	(7,005)	8,522	0	0	0	0
Other Financing Sources / (Uses):								
Other Financing Uses								
921 Advance In	3,428	57,992	67,252	0	0	0	0	0
922 Advance Out	(11,242)	(3,428)	(57,992)	(67,252)	0	0	0	0
Total Other Financing Sources / (Uses)	(7,814)	54,564	9,260	(67,252)	0	0	0	0
Net Change in Fund Balance	(10,857)	56,090	2,255	(58,730)	0	0	0	0
Cash Balance at Beginning of Fiscal Year	11,242	385	56,475	58,730	0	0	0	0
Cash Balance at End of Fiscal Year	385	56,475	58,730	0	0	0	0	0
Year End Encumbrances Appropriated	317	56,424	58,730	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$68	\$51	\$0	\$0	\$0	\$0	\$0	\$0

PROPRIETARY FUNDS SECTION

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

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

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

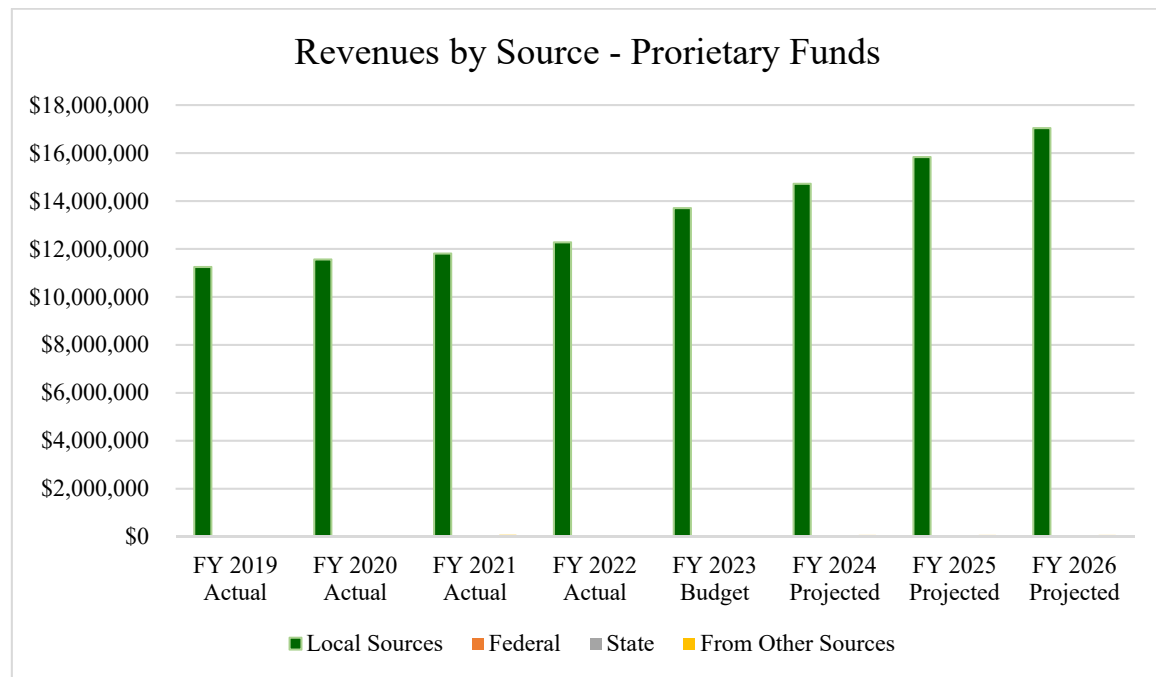
- Enterprise Funds – Account for any activity for which a fee is charged to external users for goods and services.
 - Uniform School Supplies
- Internal Service Funds – Account for the financing of good or services provided by one department or agency to other departments for agencies of the School District, 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 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:								
Tuition	\$23,454	\$7,540	\$26,561	\$30,975	\$33,000	\$17,000	\$20,000	\$21,000
Classroom Materials and Fees	274,501	229,416	161,264	221,177	374,450	374,450	374,450	374,450
Extracurricular	128,072	125,715	87,774	93,565	240,700	240,700	240,700	240,700
Other Local Revenues	11,000,976	11,200,266	11,529,594	11,926,435	13,051,953	14,082,545	15,199,501	16,405,813
From Other Sources	0	35,929	84,815	28,218	5,000	75,000	75,000	75,000
Total Revenues	11,427,003	11,598,866	11,890,008	12,300,370	13,705,103	14,789,695	15,909,651	17,116,963



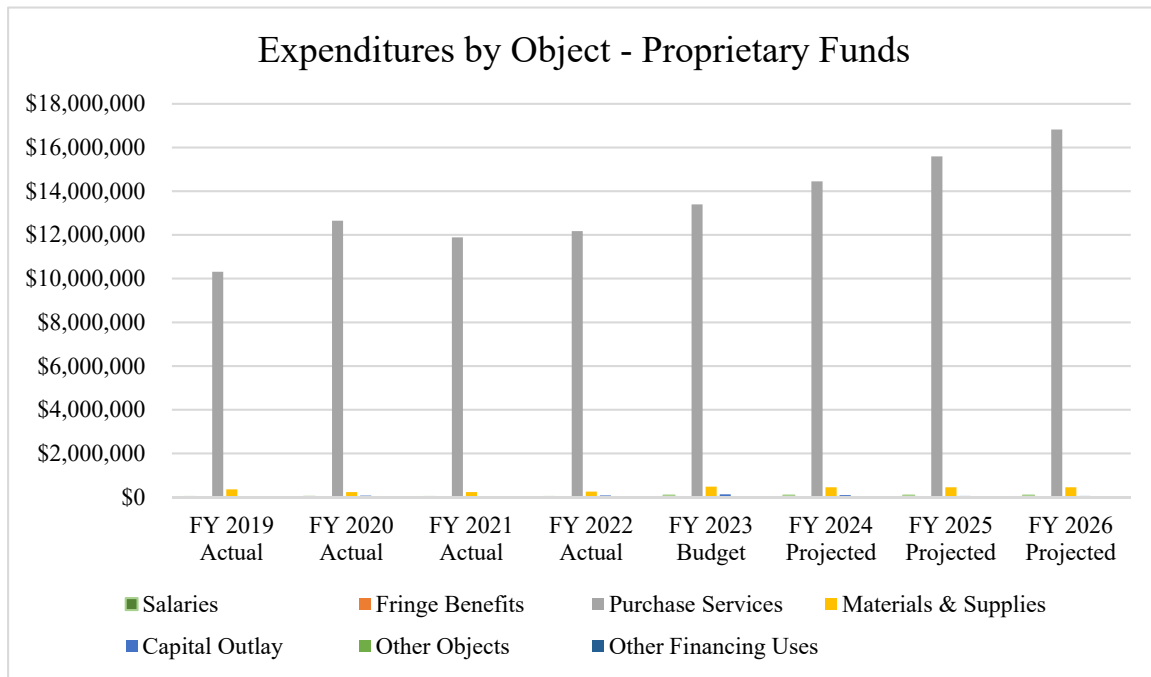
Local Sources:

The largest revenue source within the internal service fund is the employee benefits self-insurance fund. During fiscal year 2023, the District experienced an 8.70% premium rate increase. Within in the projections for fiscal year 2024 and beyond, an annual increase of 8% in healthcare cost is forecasted in the projected years. The District has experienced an increase similar to 8%, an 8% increase is forecasted due to the unexpected nature of healthcare cost and the projected increase is in line with industry standards.

Expenditures:

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

EXPENDITURES BY OBJECT - PROPRIETARY FUNDS								
Description	Fiscal Year 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
Expenditures:								
By Object								
Salaries	\$12,467	\$14,885	\$11,817	\$11,739	\$76,000	\$76,000	\$76,000	\$76,000
Fringe Benefits	1,923	2,573	2,000	2,465	12,130	11,443	11,443	11,443
Purchase Services	10,312,893	12,651,963	11,887,645	12,171,873	13,396,090	14,450,387	15,592,915	16,825,669
Materials and Supplies	358,073	234,516	234,514	256,132	484,353	455,528	455,428	455,428
Capital Outlay	32,986	71,979	45,606	76,612	130,500	96,333	60,500	60,500
Other Objects	47,760	33,238	4,509	4,862	40,200	40,218	40,200	40,200
Total Expenditures	10,766,102	13,009,154	12,186,091	12,523,683	14,139,273	15,129,909	16,236,486	17,469,240



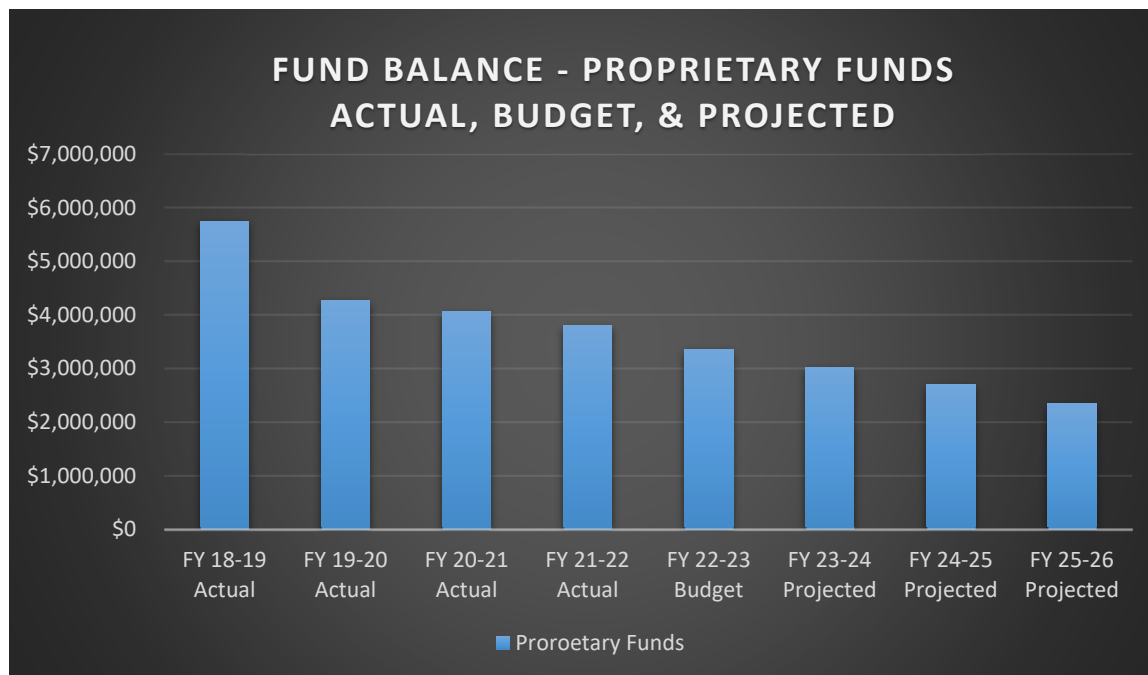
Significant Expenditure Changes and Assumptions

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 2023, the District experienced an 8.70% premium rate increase, however, the underwriting suggested a 11.09% increase. The District elected to take the lower premium rate increase of 8.70%, and use excess fund balance within the self-insurance fund to make up the difference for fiscal year 2023. Within in the projections for fiscal year 2024 and beyond, an annual increase of 8% in healthcare cost is forecasted in the projected years. The District has experienced an increase similar to 8%, an 8% increase is forecasted due to the unexpected nature of healthcare cost and the projected increase is in line with industry standards.

Fund Balance:

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



FUND BALANCE - PROPRIETARY FUNDS								
	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026
Description	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Fund Balance:								
Beginning Cash Balance	5,160,407	5,821,308	4,411,020	4,114,937	3,891,624	3,457,454	3,117,240	2,790,405
Ending Cash Balance	5,821,308	4,411,020	4,114,937	3,891,624	3,457,454	3,117,240	2,790,405	2,438,128
Year End Encumbrances	81,606	142,442	60,428	95,984	95,984	95,984	95,984	95,984
Unencumbered Fund Balance	5,739,702	4,268,578	4,054,509	3,795,640	3,361,470	3,021,256	2,694,421	2,342,144

As indicated by the charts above, fund balance was increasing leading through fiscal year 2019 and then began to decline in fiscal year 2020 and beyond within the proprietary funds. The primary reason is due to the District's health care self-insurance fund. The District became self-insured in fiscal year 2014. Since that time, the District's claims experience has been performing under the expected premium amount which has caused revenues to exceed expenditure. A reserve is needed for the self-insurance fund to cover claims in the event that claims experience increase and out-perform the premium amount. As revenues exceed expenditures the fund has built an excess reserve. Beginning in fiscal year 2020 and beyond, the District has adjusted premiums to utilize the reserve to mitigate increasing premium rates. As required with a health care self-insurance fund, the District have an annual IBNR audit performed annually to benchmark the fund balance reserve.

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026
TOTAL PROPRIETARY FUNDS - LEVEL 2 FINANCIAL

Function	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:									
	Tuition	\$23,454	\$7,540	\$26,561	\$30,975	\$33,000	\$17,000	\$20,000	\$21,000
	Classroom Materials and Fees	274,501	229,416	161,264	221,177	374,450	374,450	374,450	374,450
	Extracurricular	128,072	125,715	87,774	93,565	240,700	240,700	240,700	240,700
	Other Local Revenues	11,000,976	11,200,266	11,529,594	11,926,435	13,051,953	14,082,545	15,199,501	16,405,813
Total Revenues		11,427,003	11,562,937	11,805,193	12,272,152	13,700,103	14,714,695	15,834,651	17,041,963
Instruction:									
	Salaries	12,070	12,376	8,283	8,531	76,000	76,000	76,000	76,000
	Fringe Benefits	1,861	2,139	1,405	1,505	12,130	11,443	11,443	11,443
	Purchase Services	115,906	114,805	113,300	109,409	165,000	163,500	163,500	163,500
	Materials and Supplies	355,688	237,899	233,460	240,078	365,223	362,378	362,378	362,378
	Capital Outlay	0	0	0	0	500	500	500	500
	Other Objects	18,407	17,648	4,509	1,100	2,000	2,000	2,000	2,000
Total Instruction		503,932	384,867	360,957	360,623	620,853	615,821	615,821	615,821
Support Services:									
	Salaries	397	2,509	3,534	3,208	0	0	0	0
	Fringe Benefits	62	434	595	960	0	0	0	0
	Purchase Services	10,196,987	12,537,158	11,774,345	12,062,464	13,231,090	14,286,887	15,429,415	16,662,169
	Materials and Supplies	2,385	(3,383)	1,054	16,054	119,130	93,150	93,050	93,050
	Capital Outlay	32,986	71,979	45,606	76,612	130,000	95,833	60,000	60,000
Total Support Services		10,232,817	12,608,697	11,825,134	12,159,298	13,480,220	14,475,870	15,582,465	16,815,219
Extracurricular Activities									
	Other Objects	29,353	15,590	0	3,762	38,200	38,218	38,200	38,200
Total Extracurricular Activities		29,353	15,590	0	3,762	38,200	38,218	38,200	38,200
Total Expenditures		10,766,102	13,009,154	12,186,091	12,523,683	14,139,273	15,129,909	16,236,486	17,469,240
Excess of Revenues Over / (Under) Expenditures		660,901	(1,446,217)	(380,898)	(251,531)	(439,170)	(415,214)	(401,835)	(427,277)
Other Financing Sources / (Uses):									
	Transfers In	0	35,929	84,815	28,218	5,000	75,000	75,000	75,000
Total Other Financing Sources / (Uses)		0	35,929	84,815	28,218	5,000	75,000	75,000	75,000
Net Change in Fund Balance		660,901	(1,410,288)	(296,083)	(223,313)	(434,170)	(340,214)	(326,835)	(352,277)
Cash Balance at Beginning of Fiscal Year		5,160,407	5,821,308	4,411,020	4,114,937	3,891,624	3,457,454	3,117,240	2,790,405
Cash Balance at End of Fiscal Year		5,821,308	4,411,020	4,114,937	3,891,624	3,457,454	3,117,240	2,790,405	2,438,128
Year End Encumbrances Appropriated		81,606	142,442	60,428	95,984	95,984	95,984	95,984	95,984
Unencumbered Fund Balance at End of Fiscal Year		\$5,739,702	\$4,268,578	\$4,054,509	\$3,795,640	\$3,361,470	\$3,021,256	\$2,694,421	\$2,342,144



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:

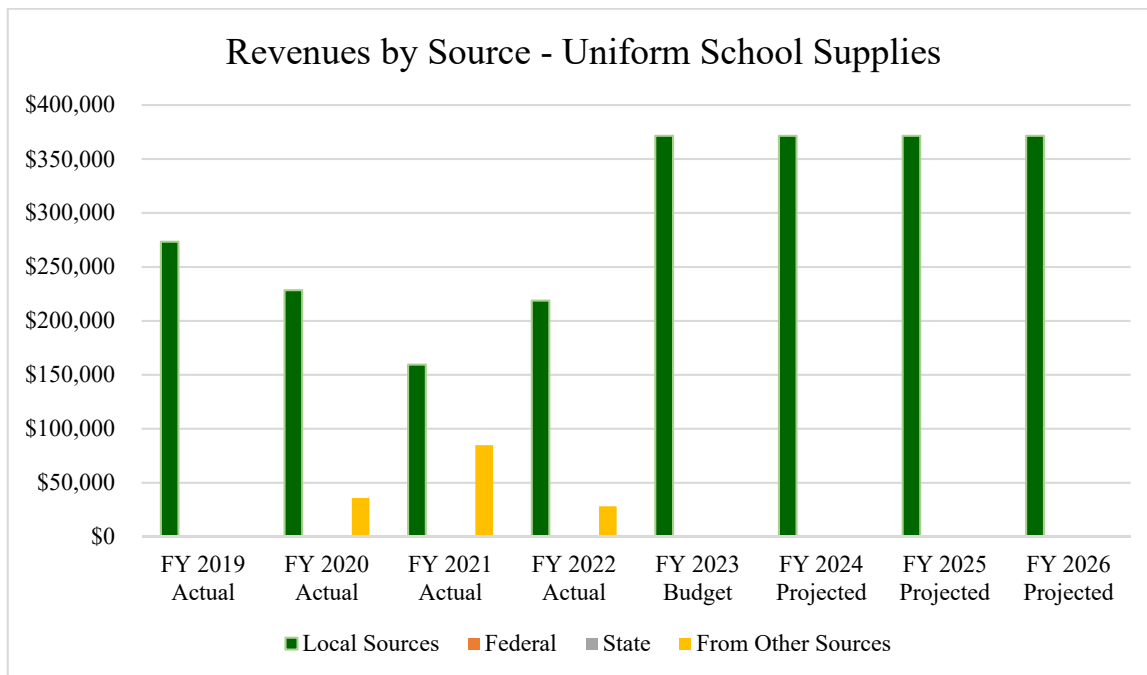
- Chapman Elementary
- Muraski Elementary
- Kinsner Elementary
- Surrarer Elementary
- Whitney Elementary
- Strongsville Early Learning Preschool
- Strongsville Middle School
- Strongsville High School

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 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:								
Classroom Materials and Fees	\$273,429	\$228,393	\$159,492	\$218,756	\$371,500	\$371,500	\$371,500	\$371,500
Other Local Revenues	0	6	0	0	0	0	0	0
From Other Sources	0	35,929	84,815	28,218	0	0	0	0
Total Revenues	273,429	264,328	244,307	246,974	371,500	371,500	371,500	371,500



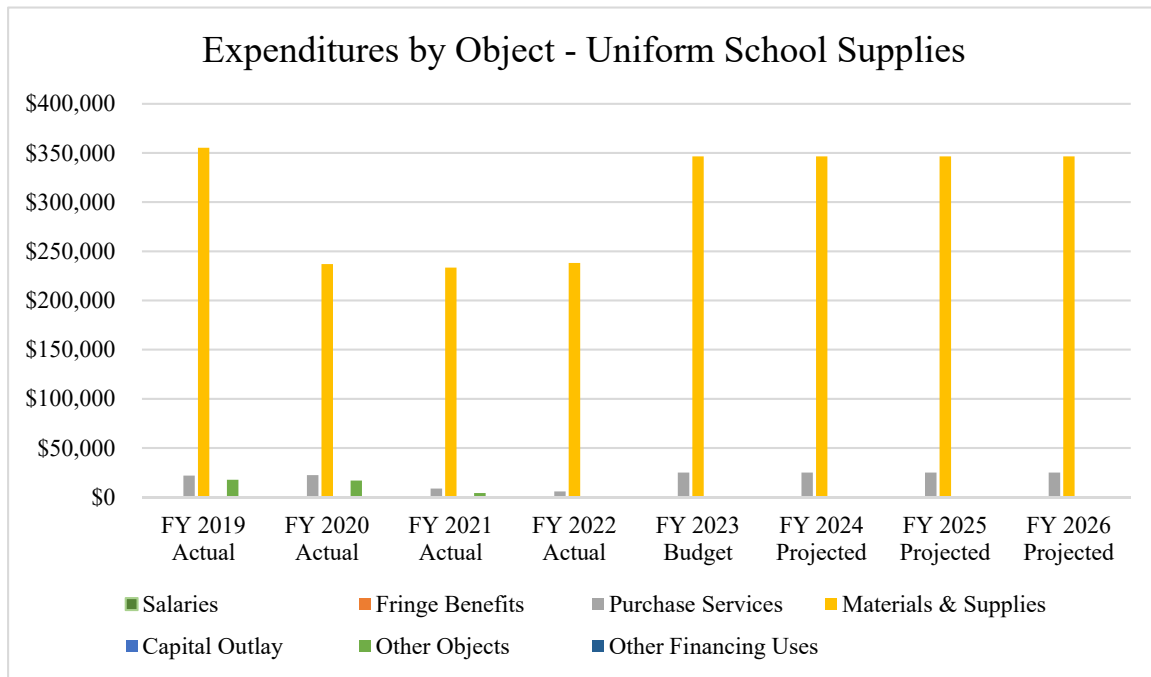
Local Sources:

For FY 2023, 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								
	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
Expenditures: By Object								
Purchase Services	\$21,915	\$22,356	\$8,732	\$5,882	\$25,000	\$25,000	\$25,000	\$25,000
Materials and Supplies	355,288	237,030	233,460	238,231	346,500	346,500	346,500	346,500
Other Objects	17,705	16,948	4,200	0	0	0	0	0
Total Expenditures	394,908	276,334	246,392	244,113	371,500	371,500	371,500	371,500

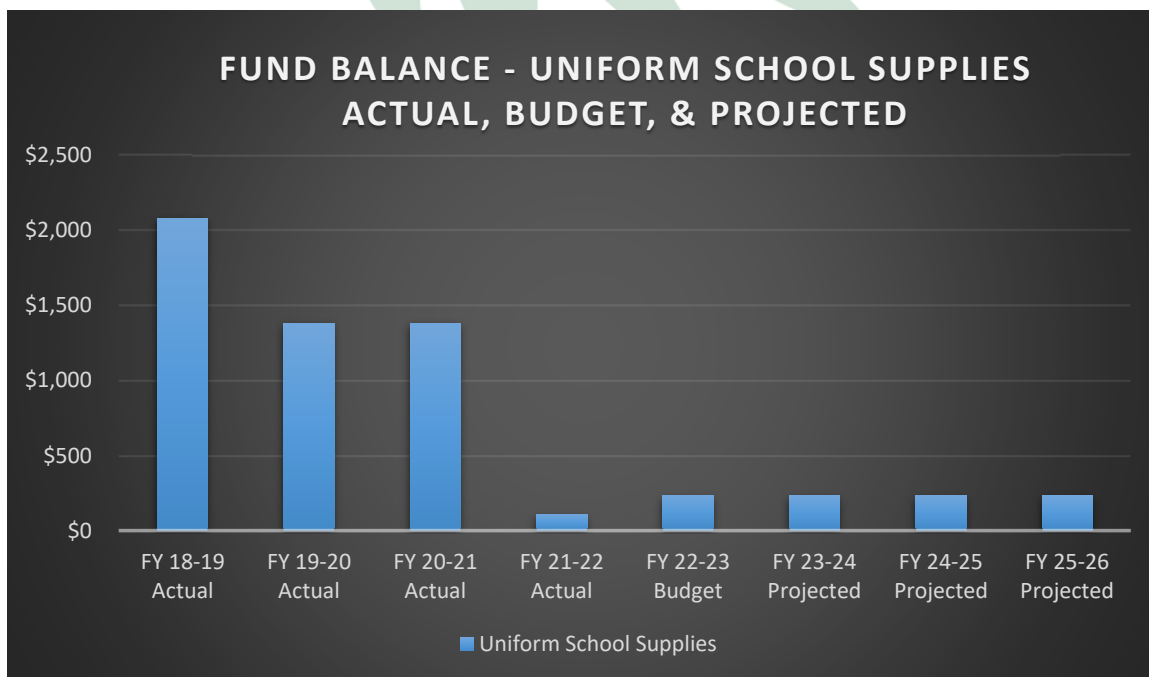


Significant Expenditure Changes and Assumptions

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 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
Fund Balance:								
Beginning Cash Balance	136,234	14,755	2,749	664	3,525	3,525	3,525	3,525
Ending Cash Balance	14,755	2,749	664	3,525	3,525	3,525	3,525	3,525
Year End Encumbrances	12,677	1,365	556	3,292	3,292	3,292	3,292	3,292
Unencumbered Fund Balance	2,078	1,384	108	233	233	233	233	233

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 2019 ACTUAL THROUGH PROJECTION TO FY 2026
UNIFORM SCHOOL SUPPLIES FUND - LEVEL 3 FINANCIAL

Function	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:								
	Classroom Materials and Fees	\$273,429	\$228,393	\$159,492	\$218,756	\$371,500	\$371,500	\$371,500	\$371,500
	Other Local Revenues	0	6	0	0	0	0	0	0
Total Revenues		273,429	228,399	159,492	218,756	371,500	371,500	371,500	371,500
Instruction:									
	Purchase Services	21,915	22,356	8,732	5,882	25,000	25,000	25,000	25,000
	Materials and Supplies	355,288	237,030	233,460	238,231	346,500	346,500	346,500	346,500
	Other Objects	17,705	16,948	4,200	0	0	0	0	0
Total Insutruction		394,908	276,334	246,392	244,113	371,500	371,500	371,500	371,500
Total Expenditures		394,908	276,334	246,392	244,113	371,500	371,500	371,500	371,500
Excess of Revenues Over / (Under) Ependitures		(121,479)	(47,935)	(86,900)	(25,357)	0	0	0	0
Other Financing Sources / (Uses):									
	Transfers In	0	35,929	84,815	28,218	0	0	0	0
Total Other Financing Sources / (Uses)		0	35,929	84,815	28,218	0	0	0	0
Net Change in Fund Balance		(121,479)	(12,006)	(2,085)	2,861	0	0	0	0
	Cash Balance at Beginning of Fiscal Year	136,234	14,755	2,749	664	3,525	3,525	3,525	3,525
	Cash Balance at End of Fiscal Year	14,755	2,749	664	3,525	3,525	3,525	3,525	3,525
	Year End Encumbrances Appropriated	12,677	1,365	556	3,292	3,292	3,292	3,292	3,292
Unencumbered Fund Balance at End of Fiscal Year		\$2,078	\$1,384	\$108	\$233	\$233	\$233	\$233	\$233

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

UNIFORM SCHOOL SUPPLIES - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

TOTAL UNIFORM SCHOOL SUPPLIES

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:								
		Classroom Materials and Fees	273,429	228,393	159,492	218,756	371,500	371,500	371,500	371,500
		Other Local Revenues	0	6	0	0	0	0	0	0
Total Revenues			273,429	228,399	159,492	218,756	371,500	371,500	371,500	371,500
Instruction:										
		Purchase Services								
	490	Other Purchased Services	21,915	22,356	8,732	5,882	25,000	25,000	25,000	25,000
		Supplies and Materials								
	511	Instructional Supplies	3,628	85	2,101	1,886	4,000	4,000	4,000	4,000
	551	Supplies for Resale	157,059	111,573	89,572	106,002	156,500	156,500	156,500	156,500
	552	Workbooks for Resale	194,601	125,372	141,787	130,343	186,000	186,000	186,000	186,000
		Total Materials and Supplies	355,288	237,030	233,460	238,231	346,500	346,500	346,500	346,500
		Other Objects								
	890	Other Misc. Expenditures	17,705	16,948	4,200	0	0	0	0	0
Total Expenditures			394,908	276,334	246,392	244,113	371,500	371,500	371,500	371,500
Excess of Revenues Over / (Under) Expenditures			(121,479)	(47,935)	(86,900)	(25,357)	0	0	0	0
Other Financing Sources / (Uses):										
		Other Financing Uses								
	911	Transfers In	0	35,929	84,815	28,218	0	0	0	0
Total Other Financing Sources / (Uses)			0	35,929	84,815	28,218	0	0	0	0
Net Change in Fund Balance			(121,479)	(12,006)	(2,085)	2,861	0	0	0	0
Cash Balance at Beginning of Fiscal Year			136,234	14,755	2,749	664	3,525	3,525	3,525	3,525
Cash Balance at End of Fiscal Year			14,755	2,749	664	3,525	3,525	3,525	3,525	3,525
Year End Encumbrances Appropriated			12,677	1,365	556	3,292	3,292	3,292	3,292	3,292
Unencumbered Fund Balance at End of Fiscal Year			\$2,078	\$1,384	\$108	\$233	\$233	\$233	\$233	\$233

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

UNIFORM SCHOOL SUPPLIES - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

UNIFORM SCHOOL SUPPLIES BUDGET CENTER: CHAPMAN ELEMENTARY - 9110

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:									
		Classroom Materials and Fees	\$11,212	\$10,839	\$12,471	\$7,615	\$17,000	\$17,000	\$17,000	\$17,000
Total Revenues			11,212	10,839	12,471	7,615	17,000	17,000	17,000	17,000
Instruction:										
	<i>Supplies and Materials</i>									
	551	Supplies for Resale	1,960	3,139	1,640	2,789	3,500	3,500	3,500	3,500
	552	Workbooks for Resale	16,213	14,771	12,399	6,994	13,500	13,500	13,500	13,500
Total Expenditures			18,173	17,910	14,039	9,783	17,000	17,000	17,000	17,000
Excess of Revenues Over / (Under) Ependitures			(6,961)	(7,071)	(1,568)	(2,168)	0	0	0	0
Other Financing Sources / (Uses):										
	<i>Other Financing Uses</i>									
	911	Transfers In	0	7,071	1,568	2,173	0	0	0	0
Total Other Financing Sources / (Uses)			0	7,071	1,568	2,173	0	0	0	0
Net Change in Fund Balance			(6,961)	0	0	5	0	0	0	0
Cash Balance at Beginning of Fiscal Year			6,961	0	0	0	5	5	5	5
Cash Balance at End of Fiscal Year			0	0	0	5	5	5	5	5
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$5	\$5	\$5	\$5	\$5

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

UNIFORM SCHOOL SUPPLIES - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

UNIFORM SCHOOL SUPPLIES BUDGET CENTER: MURASKI ELEMENTARY - 9210

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:								
		Classroom Materials and Fees	\$19,191	\$15,327	\$11,016	\$10,937	\$20,000	\$20,000	\$20,000	\$20,000
Total Revenues			19,191	15,327	11,016	10,937	20,000	20,000	20,000	20,000
Instruction:										
		Purchase Services								
		Supplies and Materials								
	551	Supplies for Resale	3,885	3,982	4,589	4,360	4,000	4,000	4,000	4,000
	552	Workbooks for Resale	27,352	21,349	19,584	9,309	16,000	16,000	16,000	16,000
Total Expenditures			31,237	25,331	24,173	13,669	20,000	20,000	20,000	20,000
Excess of Revenues Over / (Under) Expenditures			(12,046)	(10,004)	(13,157)	(2,732)	0	0	0	0
Other Financing Sources / (Uses):										
		Other Financing Uses								
	911	Transfers In	0	10,004	13,157	2,732	0	0	0	0
Total Other Financing Sources / (Uses)			0	10,004	13,157	2,732	0	0	0	0
Net Change in Fund Balance			(12,046)	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			12,046	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

UNIFORM SCHOOL SUPPLIES - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

UNIFORM SCHOOL SUPPLIES BUDGET CENTER: KINSNER ELEMENTARY - 9220

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:									
		Classroom Materials and Fees	\$22,717	\$23,489	\$19,214	\$14,062	\$29,000	\$29,000	\$29,000	\$29,000
Total Revenues			22,717	23,489	19,214	14,062	29,000	29,000	29,000	29,000
Instruction:										
	<i>Supplies and Materials</i>									
	551	Supplies for Resale	4,102	3,723	3,419	5,221	4,000	4,000	4,000	4,000
	552	Workbooks for Resale	47,473	25,449	24,748	11,157	25,000	25,000	25,000	25,000
Total Expenditures			51,575	29,172	28,167	16,378	29,000	29,000	29,000	29,000
Excess of Revenues Over / (Under) Ependitures			(28,858)	(5,683)	(8,953)	(2,316)	0	0	0	0
Other Financing Sources / (Uses):										
	<i>Other Financing Uses</i>									
	911	Transfers In	0	5,611	8,953	2,316	0	0	0	0
Total Other Financing Sources / (Uses)			0	5,611	8,953	2,316	0	0	0	0
Net Change in Fund Balance			(28,858)	(72)	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			28,930	72	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			72	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			\$72	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

UNIFORM SCHOOL SUPPLIES BUDGET CENTER: SURRARRER ELEMENTARY - 9300

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:								
		Classroom Materials and Fees	\$15,588	\$13,485	\$11,894	\$7,930	\$19,500	\$19,500	\$19,500	\$19,500
Total Revenues			15,588	13,485	11,894	7,930	19,500	19,500	19,500	19,500
Instruction:										
		<i>Supplies and Materials</i>								
	551	Supplies for Resale	2,405	2,477	2,100	3,713	2,000	2,000	2,000	2,000
	552	Workbooks for Resale	33,116	15,564	15,017	8,160	17,500	17,500	17,500	17,500
Total Expenditures			35,521	18,041	17,117	11,873	19,500	19,500	19,500	19,500
Excess of Revenues Over / (Under) Ependitures			(19,933)	(4,556)	(5,223)	(3,943)	0	0	0	0
Other Financing Sources / (Uses):										
		<i>Other Financing Uses</i>								
	911	Transfers In	0	4,556	5,223	3,969	0	0	0	0
Total Other Financing Sources / (Uses)			0	4,556	5,223	3,969	0	0	0	0
Net Change in Fund Balance			(19,933)	0	0	26	0	0	0	0
Cash Balance at Beginning of Fiscal Year			19,933	0	0	0	26	26	26	26
Cash Balance at End of Fiscal Year			0	0	0	26	26	26	26	26
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$26	\$26	\$26	\$26	\$26

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

UNIFORM SCHOOL SUPPLIES - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

UNIFORM SCHOOL SUPPLIES BUDGET CENTER: WHITNEY ELEMENTARY - 9310

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:								
		Classroom Materials and Fees	\$16,055	\$17,565	\$15,986	\$9,795	\$23,000	\$23,000	\$23,000	\$23,000
Total Revenues			16,055	17,565	15,986	9,795	23,000	23,000	23,000	23,000
Instruction:										
		Purchase Services								
		Supplies and Materials								
	551	Supplies for Resale	1,874	1,592	1,724	2,702	3,000	3,000	3,000	3,000
	552	Workbooks for Resale	29,678	19,624	17,040	11,453	20,000	20,000	20,000	20,000
Total Expenditures			31,552	21,216	18,764	14,155	23,000	23,000	23,000	23,000
Excess of Revenues Over / (Under) Expenditures			(15,497)	(3,651)	(2,778)	(4,360)	0	0	0	0
Other Financing Sources / (Uses):										
		Other Financing Uses								
	911	Transfers In	0	3,648	2,778	4,445	0	0	0	0
Total Other Financing Sources / (Uses)			0	3,648	2,778	4,445	0	0	0	0
Net Change in Fund Balance			(15,497)	(3)	0	85	0	0	0	0
Cash Balance at Beginning of Fiscal Year			15,500	3	0	0	85	85	85	85
Cash Balance at End of Fiscal Year			3	0	0	85	85	85	85	85
Year End Encumbrances Appropriated			0	0	0	85	85	85	85	85
Unencumbered Fund Balance at End of Fiscal Year			\$3	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

UNIFORM SCHOOL SUPPLIES BUDGET CENTER: STRONGSVILLE EARLY LEARNING PRESCHOOL - 9400

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:								
		Classroom Materials and Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	0	0	0	0	0	0	0
Instruction:										
		<i>Supplies and Materials</i>								
	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
		<i>Total Materials and Supplies</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

UNIFORM SCHOOL SUPPLIES BUDGET CENTER: STRONGSVILLE MIDDLE SCHOOL - 9600

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:								
		Classroom Materials and Fees	\$72,438	\$56,757	\$29,653	\$67,702	\$113,000	\$113,000	\$113,000	\$113,000
Total Revenues			72,438	56,757	29,653	67,702	113,000	113,000	113,000	113,000
Instruction:										
		<i>Supplies and Materials</i>								
	511	Instructional Supplies	3,628	85	2,101	1,886	4,000	4,000	4,000	4,000
	551	Supplies for Resale	54,555	30,062	33,401	31,233	55,000	55,000	55,000	55,000
	552	Workbooks for Resale	21,742	23,033	23,065	40,471	54,000	54,000	54,000	54,000
		Total Materials and Supplies	79,925	53,180	58,567	73,590	113,000	113,000	113,000	113,000
		<i>Other Objects</i>								
	890	Other Misc. Expenditures	17,705	16,948	4,200	0	0	0	0	0
Total Expenditures			97,630	70,128	62,767	73,590	113,000	113,000	113,000	113,000
Excess of Revenues Over / (Under) Expenditures			(25,192)	(13,371)	(33,114)	(5,888)	0	0	0	0
Other Financing Sources / (Uses):										
		<i>Other Financing Uses</i>								
	911	Transfers In	0	0	32,465	6,455	0	0	0	0
Total Other Financing Sources / (Uses)			0	0	32,465	6,455	0	0	0	0
Net Change in Fund Balance			(25,192)	(13,371)	(649)	567	0	0	0	0
		Cash Balance at Beginning of Fiscal Year	39,582	14,390	1,019	370	937	937	937	937
		Cash Balance at End of Fiscal Year	14,390	1,019	370	937	937	937	937	937
		Year End Encumbrances Appropriated	11,857	269	370	865	865	865	865	865
Unencumbered Fund Balance at End of Fiscal Year			\$2,533	\$750	\$0	\$72	\$72	\$72	\$72	\$72

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

UNIFORM SCHOOL SUPPLIES - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

UNIFORM SCHOOL SUPPLIES BUDGET CENTER: STRONGSVILLE HIGH SCHOOL - 9900

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:								
		Classroom Materials and Fees	\$116,228	\$90,931	\$59,258	\$100,715	\$150,000	\$150,000	\$150,000	\$150,000
		Other Local Revenues	0	6	0	0	0	0	0	0
Total Revenues			116,228	90,937	59,258	100,715	150,000	150,000	150,000	150,000
Instruction:										
		Purchase Services								
	490	Other Purchased Services	21,915	22,356	8,732	5,882	25,000	25,000	25,000	25,000
		Supplies and Materials								
	551	Supplies for Resale	88,278	66,598	42,699	55,984	85,000	85,000	85,000	85,000
	552	Workbooks for Resale	19,027	5,582	29,934	42,799	40,000	40,000	40,000	40,000
		Total Materials and Supplies	107,305	72,180	72,633	98,783	125,000	125,000	125,000	125,000
Total Expenditures			129,220	94,536	81,365	104,665	150,000	150,000	150,000	150,000
Excess of Revenues Over / (Under) Expenditures			(12,992)	(3,599)	(22,107)	(3,950)	0	0	0	0
Other Financing Sources / (Uses):										
		Other Financing Uses								
	911	Transfers In	0	5,039	20,671	6,128	0	0	0	0
Total Other Financing Sources / (Uses)			0	5,039	20,671	6,128	0	0	0	0
Net Change in Fund Balance			(12,992)	1,440	(1,436)	2,178	0	0	0	0
		Cash Balance at Beginning of Fiscal Year	13,253	261	1,701	265	2,443	2,443	2,443	2,443
		Cash Balance at End of Fiscal Year	261	1,701	265	2,443	2,443	2,443	2,443	2,443
		Year End Encumbrances Appropriated	820	1,096	186	2,342	2,342	2,342	2,342	2,342
Unencumbered Fund Balance at End of Fiscal Year			(\$559)	\$605	\$79	\$101	\$101	\$101	\$101	\$101

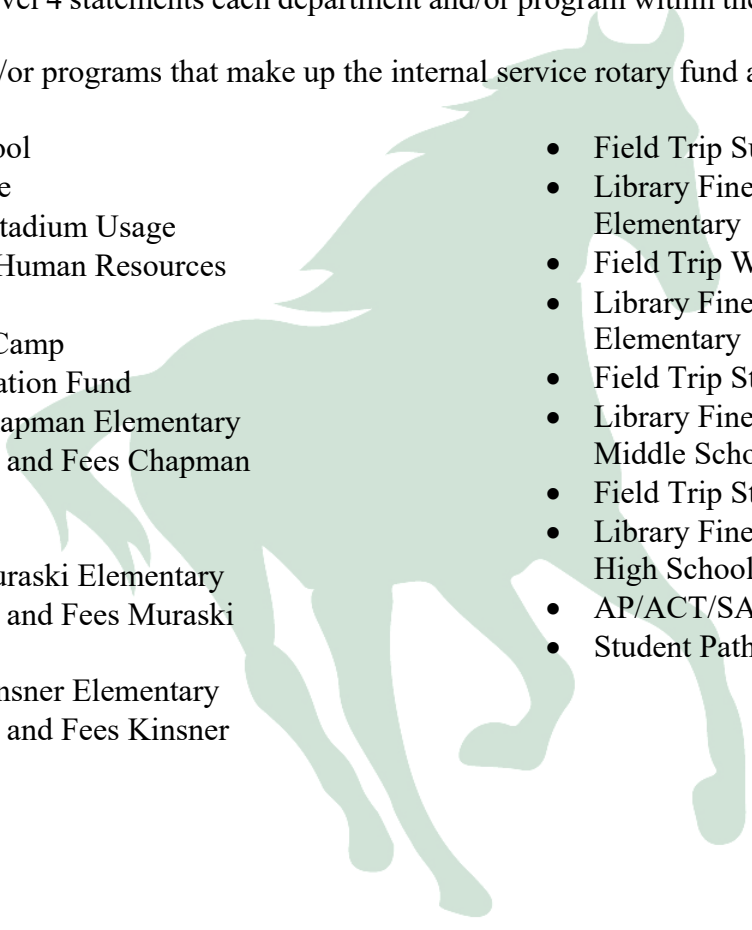
INTERNAL SERVICE ROTARY FUND

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:

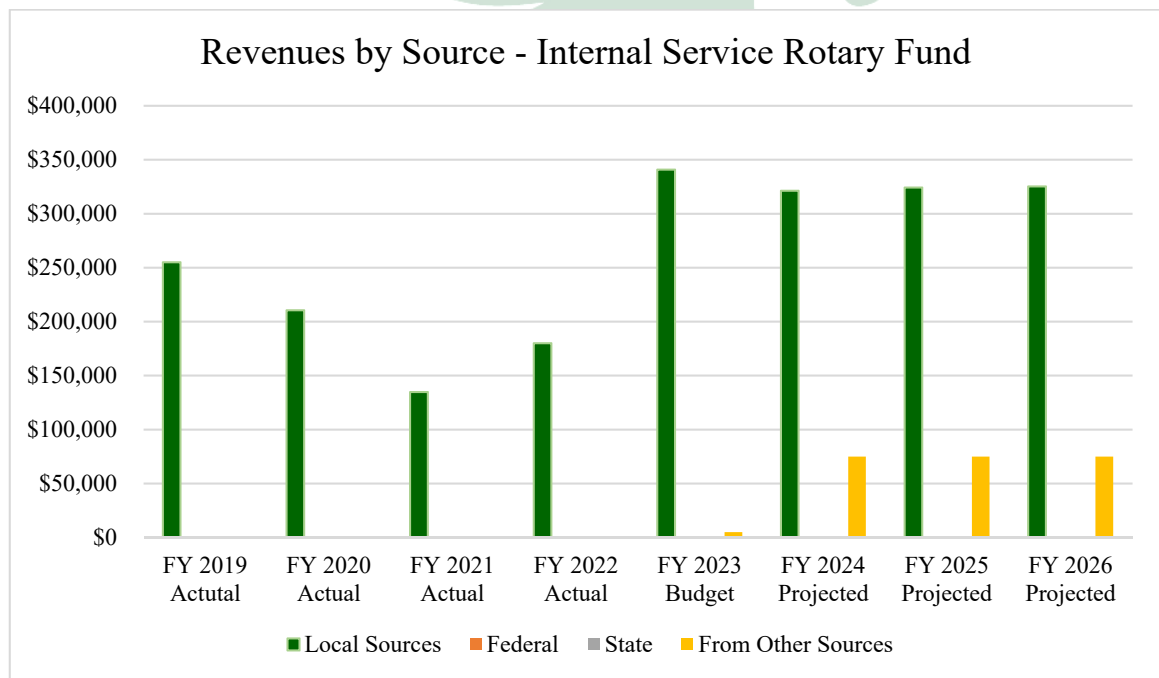
- 
- Summer School
 - Facility Usage
 - Field Turf / Stadium Usage
 - Webcheck – Human Resources
 - Audio Visual
 - Makerspace Camp
 - Special Education Fund
 - Field Trip Chapman Elementary
 - Library Fines and Fees Chapman Elementary
 - Stockroom
 - Field Trip Muraski Elementary
 - Library Fines and 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 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:								
Tuition	\$23,454	\$7,540	\$26,561	\$30,975	\$33,000	\$17,000	\$20,000	\$21,000
Classroom Materials and Fees	1,072	1,023	1,772	2,421	2,950	2,950	2,950	2,950
Extracurricular	128,072	125,715	87,774	93,565	240,700	240,700	240,700	240,700
Other Local Revenues	102,377	76,338	18,666	53,034	64,226	60,600	60,600	60,600
Total Revenues	254,975	210,616	134,773	179,995	340,876	321,250	324,250	325,250



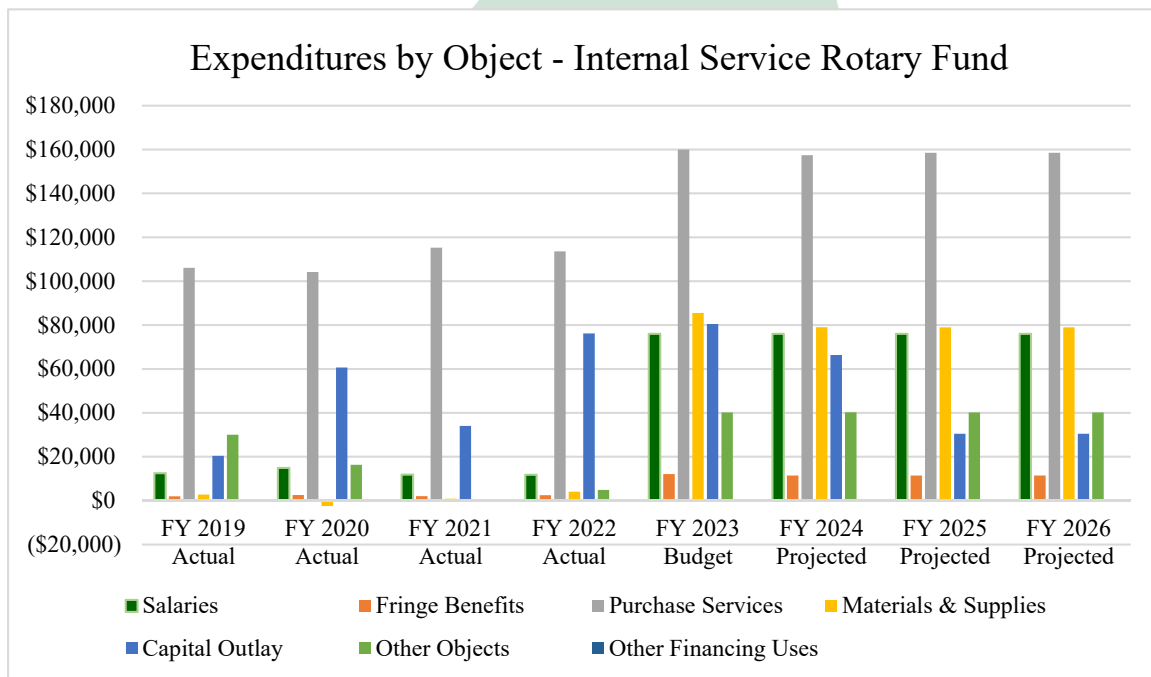
Local Sources:

For FY 2023, revenue from local sources is the only expected revenue source. As indicated by the graphs, the District’s revenues from local sources vary from year to year. Since these funds are mainly used as collecting funds for cost reimbursement purposes. The largest source of revenue is the High School, ACT/SAT/AP testing reimbursements.

Expenditures:

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

EXPENDITURES BY OBJECT - INTERNAL SERVICE ROTARY FUND								
Description	Fiscal Year 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
Expenditures: By Object								
Salaries	\$12,467	\$14,885	\$11,817	\$11,739	\$76,000	\$76,000	\$76,000	\$76,000
Fringe Benefits	1,923	2,573	2,000	2,465	12,130	11,443	11,443	11,443
Purchase Services	106,081	104,186	115,277	113,572	160,000	157,410	158,500	158,500
Materials and Supplies	2,785	(2,514)	885	4,098	85,498	79,028	78,928	78,928
Capital Outlay	20,402	60,660	34,006	76,212	80,500	66,333	30,500	30,500
Other Objects	30,055	16,290	309	4,862	40,200	40,218	40,200	40,200
Total Expenditures	173,713	196,080	164,294	212,948	454,328	430,432	395,571	395,571

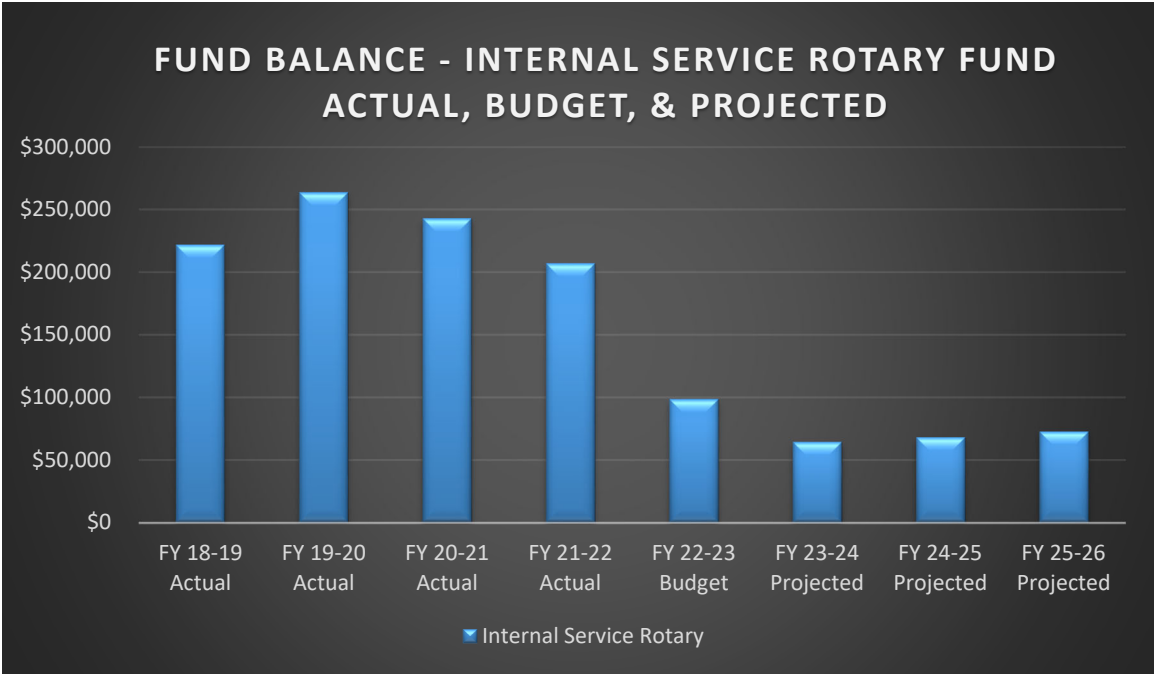


Significant Expenditure Changes and Assumptions

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	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2019	2020	2021	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Fund Balance:								
Beginning Cash Balance	204,274	285,536	300,072	270,551	237,598	129,146	94,964	98,643
Ending Cash Balance	285,536	300,072	270,551	237,598	129,146	94,964	98,643	103,322
Year End Encumbrances	63,572	36,284	27,516	30,443	30,443	30,443	30,443	30,443
Unencumbered Fund Balance	221,964	263,788	243,035	207,155	98,703	64,521	68,200	72,879

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 2019 ACTUAL THROUGH PROJECTION TO FY 2026
INTERNAL SERVICE ROTARY FUND - LEVEL 3 FINANCIAL

Function	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:								
	Tuition	\$23,454	\$7,540	\$26,561	\$30,975	\$33,000	\$17,000	\$20,000	\$21,000
	Classroom Materials and Fees	1,072	1,023	1,772	2,421	2,950	2,950	2,950	2,950
	Extracurricular	128,072	125,715	87,774	93,565	240,700	240,700	240,700	240,700
	Other Local Revenues	102,377	76,338	18,666	53,034	64,226	60,600	60,600	60,600
Total Revenues		254,975	210,616	134,773	179,995	340,876	321,250	324,250	325,250
Instruction:									
	Salaries	12,070	12,376	8,283	8,531	76,000	76,000	76,000	76,000
	Fringe Benefits	1,861	2,139	1,405	1,505	12,130	11,443	11,443	11,443
	Purchase Services	93,991	92,449	104,568	103,527	140,000	138,500	138,500	138,500
	Materials and Supplies	400	869	0	1,847	18,723	15,878	15,878	15,878
	Capital Outlay	0	0	0	0	500	500	500	500
	Other Objects	702	700	309	1,100	2,000	2,000	2,000	2,000
Total Instruction		109,024	108,533	114,565	116,510	249,353	244,321	244,321	244,321
Support Services:									
	Salaries	397	2,509	3,534	3,208	0	0	0	0
	Fringe Benefits	62	434	595	960	0	0	0	0
	Purchase Services	12,090	11,737	10,709	10,045	20,000	18,910	20,000	20,000
	Materials and Supplies	2,385	(3,383)	885	2,251	66,775	63,150	63,050	63,050
	Capital Outlay	20,402	60,660	34,006	76,212	80,000	65,833	30,000	30,000
Total Support Services		35,336	71,957	49,729	92,676	166,775	147,893	113,050	113,050
Extracurricular Activities									
	Other Objects	29,353	15,590	0	3,762	38,200	38,218	38,200	38,200
Total Extracurricular Activities		29,353	15,590	0	3,762	38,200	38,218	38,200	38,200
Total Expenditures		173,713	196,080	164,294	212,948	454,328	430,432	395,571	395,571
Excess of Revenues Over / (Under) Expenditures		81,262	14,536	(29,521)	(32,953)	(113,452)	(109,182)	(71,321)	(70,321)
Other Financing Sources / (Uses):									
	Transfers In	0	0	0	0	5,000	75,000	75,000	75,000
Total Other Financing Sources / (Uses)		0	0	0	0	5,000	75,000	75,000	75,000
Net Change in Fund Balance		81,262	14,536	(29,521)	(32,953)	(108,452)	(34,182)	3,679	4,679
Cash Balance at Beginning of Fiscal Year		204,274	285,536	300,072	270,551	237,598	129,146	94,964	98,643
Cash Balance at End of Fiscal Year		285,536	300,072	270,551	237,598	129,146	94,964	98,643	103,322
Year End Encumbrances Appropriated		63,572	36,284	27,516	30,443	30,443	30,443	30,443	30,443
Unencumbered Fund Balance at End of Fiscal Year		\$221,964	\$263,788	\$243,035	\$207,155	\$98,703	\$64,521	\$68,200	\$72,879

<p align="center">STRONGSVILLE CITY SCHOOL DISTRICT CUYAHOGA COUNTY, OH INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS) FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026 TOTAL INTERNAL SERVICE ROTARY FUND</p>
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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:								
		Tuition	\$23,454	\$7,540	\$26,561	\$30,975	\$33,000	\$17,000	\$20,000	\$21,000
		Classroom Materials and Fees	1,072	1,023	1,772	2,421	2,950	2,950	2,950	2,950
		Extracurricular	128,072	125,715	87,774	93,565	240,700	240,700	240,700	240,700
		Other Local Revenues	102,377	76,338	18,666	53,034	64,226	60,600	60,600	60,600
Total Revenues			254,975	210,616	134,773	179,995	340,876	321,250	324,250	325,250
Instruction:										
		Salaries:								
		111 Regular Cert-Salary/Wages	12,070	12,376	8,283	8,531	76,000	76,000	76,000	76,000
		Fringe Benefits								
		211 STRS - Employer's Share	1,690	1,824	1,212	1,322	10,640	10,640	10,640	10,640
		249 Cert Other Insurance Benefit	171	173	117	120	1,102	415	415	415
		Total Fringe Benefits	1,861	2,139	1,405	1,505	12,130	11,443	11,443	11,443
		Purchase Services								
		439 Travel/Mileage/Meeting Expense	0	0	0	0	1,000	1,000	1,000	1,000
		490 Other Purchased Services	93,991	92,449	104,568	103,527	139,000	137,500	137,500	137,500
		Total Purchase Services	93,991	92,449	104,568	103,527	140,000	138,500	138,500	138,500
		Supplies and Materials								
		510 General Supplies	400	135	0	1,415	8,142	8,128	8,128	8,128
		560 Food	0	0	0	0	1,500	1,500	1,500	1,500
		590 Other Supplies and Materials	0	734	0	432	9,081	6,250	6,250	6,250
		Total Materials and Supplies	400	869	0	1,847	18,723	15,878	15,878	15,878
		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
		890 Other Misc. Expenditures	702	700	309	1,100	1,500	1,500	1,500	1,500
		Total Other Objects	702	700	309	1,100	2,000	2,000	2,000	2,000
Total Instruction			109,024	108,533	114,565	116,510	249,353	244,321	244,321	244,321
Support Services:										
		Salaries:								
		111 Regular Cert-Salary/Wages	0	2,500	2,500	2,500	0	0	0	0
		141 Noncert Regular Sal/Wages	397	9	1,034	708	0	0	0	0
		Total Salaries	397	2,509	3,534	3,208	0	0	0	0
		Fringe Benefits								
		211 STRS - Employer's Share	0	368	368	385	0	0	0	0
		221 SERS - Employer's Share	56	1	153	107	0	0	0	0
		249 Cert Other Insurance Benefit	0	35	35	36	0	0	0	0
		259 Noncert Other Insurance Benefit	6	0	14	10	0	0	0	0
		261 Certified Workers Comp	0	29	23	18	0	0	0	0
		262 Noncert Workers Comp	0	1	2	5	0	0	0	0
		Total Fringe Benefits	62	434	595	960	0	0	0	0
		Purchase Services								
		490 Other Purchased Services	12,090	11,737	10,709	10,045	20,000	18,910	20,000	20,000
		Supplies and Materials								
		532 Replacement Library Books	0	0	438	2,207	5,900	2,950	2,950	2,950
		590 Other Supplies and Materials	2,385	(3,383)	447	44	60,875	60,200	60,100	60,100
		Total Materials and Supplies	2,385	(3,383)	885	2,251	66,775	63,150	63,050	63,050
		Capital Outlay								
		620 Building Improvements	20,402	60,660	34,006	76,212	80,000	65,833	30,000	30,000
Total Support Services			35,336	71,957	49,729	92,676	166,775	147,893	113,050	113,050
Extracurricular Activities										
		Other Objects								
		890 Other Misc. Expenditures	2,930	562	0	0	3,500	3,500	3,500	3,500
		891 Student Activity Payments	26,423	15,028	0	3,762	34,700	34,718	34,700	34,700
		Total Other Objects	29,353	15,590	0	3,762	38,200	38,218	38,200	38,200
Total Extracurricular Activities			29,353	15,590	0	3,762	38,200	38,218	38,200	38,200
Total Expenditures			173,713	196,080	164,294	212,948	454,328	430,432	395,571	395,571
Excess of Revenues Over / (Under) Expenditures			81,262	14,536	(29,521)	(32,953)	(113,452)	(109,182)	(71,321)	(70,321)

<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 2019 ACTUAL THROUGH PROJECTION TO FY 2026</i> TOTAL INTERNAL SERVICE ROTARY FUND</p>
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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
Other Financing Sources / (Uses):										
<i>Other Financing Uses</i>										
911	Transfers In		0	0	0	0	5,000	75,000	75,000	75,000
Total Other Financing Sources / (Uses)			0	0	0	0	5,000	75,000	75,000	75,000
Net Change in Fund Balance			81,262	14,536	(29,521)	(32,953)	(108,452)	(34,182)	3,679	4,679
Cash Balance at Beginning of Fiscal Year			204,274	285,536	300,072	270,551	237,598	129,146	94,964	98,643
Cash Balance at End of Fiscal Year			285,536	300,072	270,551	237,598	129,146	94,964	98,643	103,322
Year End Encumbrances Appropriated			63,572	36,284	27,516	30,443	30,443	30,443	30,443	30,443
Unencumbered Fund Balance at End of Fiscal Year			\$221,964	\$263,788	\$243,035	\$207,155	\$98,703	\$64,521	\$68,200	\$72,879

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: SUMMER SCHOOL - 9001

			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
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Tuition	\$23,094	\$7,690	\$26,561	\$30,975	\$31,000	\$15,000	\$18,000	\$19,000
Total Revenues			23,094	7,690	26,561	30,975	31,000	15,000	18,000	19,000
Instruction:										
	Salaries:									
	111	Regular Cert-Salary/Wages	12,070	12,376	8,283	8,531	76,000	76,000	76,000	76,000
	Fringe Benefits									
	211	STRS - Employer's Share	1,690	1,824	1,212	1,322	10,640	10,640	10,640	10,640
	249	Cert Other Insurance Benefit	171	173	117	120	1,102	415	415	415
	261	Certified Workers Comp	0	142	76	63	388	388	388	388
	Total Fringe Benefits		1,861	2,139	1,405	1,505	12,130	11,443	11,443	11,443
	Supplies and Materials									
	510	General Supplies	285	135	0	1,415	5,378	5,378	5,378	5,378
	Other Objects									
	890	Other Misc. Expenditures	702	700	309	1,100	1,500	1,500	1,500	1,500
Total Insutraction			14,918	15,350	9,997	12,551	95,008	94,321	94,321	94,321
Support Services:										
	Salaries:									
	111	Regular Cert-Salary/Wages	0	2,500	2,500	2,500	0	0	0	0
	141	Noncert Regular Sal/Wages	397	9	1,034	708	0	0	0	0
	Total Salaries		397	2,509	3,534	3,208	0	0	0	0
	Fringe Benefits									
	211	STRS - Employer's Share	0	368	368	385	0	0	0	0
	212	STRS - "Pickup"	0	0	0	399	0	0	0	0
	221	SERS - Employer's Share	56	1	153	107	0	0	0	0
	249	Cert Other Insurance Benefit	0	35	35	36	0	0	0	0
	259	Noncert Other Insurance Benefit	6	0	14	10	0	0	0	0
	261	Certified Workers Comp	0	29	23	18	0	0	0	0
	262	Noncert Workers Comp	0	1	2	5	0	0	0	0
	Total Fringe Benefits		62	434	595	960	0	0	0	0
Total Support Services			459	2,943	4,129	4,168	0	0	0	0
Total Expenditures			15,377	18,293	14,126	16,719	95,008	94,321	94,321	94,321
Excess of Revenues Over / (Under) Ependitures			7,717	(10,603)	12,435	14,256	(64,008)	(79,321)	(76,321)	(75,321)
Other Financing Sources / (Uses):										
	Other Financing Uses									
	911	Transfers In	0	0	0	0	5,000	75,000	75,000	75,000
Total Other Financing Sources / (Uses)			0	0	0	0	5,000	75,000	75,000	75,000
Net Change in Fund Balance			7,717	(10,603)	12,435	14,256	(59,008)	(4,321)	(1,321)	(321)
Cash Balance at Beginning of Fiscal Year			44,659	52,376	41,773	54,208	68,464	9,456	5,135	3,814
Cash Balance at End of Fiscal Year			52,376	41,773	54,208	68,464	9,456	5,135	3,814	3,493
Year End Encumbrances Appropriated			1,600	0	2,150	3,480	3,480	3,480	3,480	3,480
Unencumbered Fund Balance at End of Fiscal Year			\$50,776	\$41,773	\$52,058	\$64,984	\$5,976	\$1,655	\$334	\$13

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: FACILITY USAGE FUND - 9002

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:									
		Other Local Revenues	89,057	62,366	8,745	35,964	33,626	30,000	30,000	30,000
Total Revenues			89,057	62,366	8,745	35,964	33,626	30,000	30,000	30,000
Support Services:										
	Capital Outlay									
	620	Building Improvements	20,402	60,660	34,006	76,212	80,000	65,833	30,000	30,000
Total Expenditures			20,402	60,660	34,006	76,212	80,000	65,833	30,000	30,000
Net Change in Fund Balance			68,655	1,706	(25,261)	(40,248)	(46,374)	(35,833)	0	0
Cash Balance at Beginning of Fiscal Year			91,779	160,434	162,140	136,879	96,631	50,257	14,424	14,424
Cash Balance at End of Fiscal Year			160,434	162,140	136,879	96,631	50,257	14,424	14,424	14,424
Year End Encumbrances Appropriated			55,923	17,602	13,924	14,424	14,424	14,424	14,424	14,424
Unencumbered Fund Balance at End of Fiscal Year			\$104,511	\$144,538	\$122,955	\$82,207	\$35,833	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: FIELD TURF / STADIUM USAGE FUND - 9003

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:									
		Other Local Revenues	170	1,576	625	3,758	5,000	5,000	5,000	5,000
Total Revenues			170	1,576	625	3,758	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			170	1,576	625	3,758	5,000	5,000	5,000	5,000
Cash Balance at Beginning of Fiscal Year			10,998	11,168	12,744	13,369	17,127	22,127	27,127	32,127
Cash Balance at End of Fiscal Year			11,168	12,744	13,369	17,127	22,127	27,127	32,127	37,127
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$11,168	\$12,744	\$13,369	\$17,127	\$22,127	\$27,127	\$32,127	\$37,127

STRONGSVILLE CITY SCHOOL DISTRICT
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INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: WEBCHECK - HUMAN RESOURCES - 9005

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:									
		Other Local Revenues	\$13,110	\$12,376	\$9,276	\$9,474	\$20,000	\$20,000	\$20,000	\$20,000
Total Revenues			13,110	12,376	9,276	9,474	20,000	20,000	20,000	20,000
Support Services:										
	Purchase Services									
	490	Other Purchased Services	12,090	11,737	10,709	10,045	20,000	18,910	20,000	20,000
Net Change in Fund Balance			1,020	639	(1,433)	(571)	0	1,090	0	0
Cash Balance at Beginning of Fiscal Year			8,383	9,403	10,042	8,609	8,038	8,038	9,128	9,128
Cash Balance at End of Fiscal Year			9,403	10,042	8,609	8,038	8,038	9,128	9,128	9,128
Year End Encumbrances Appropriated			3,521	7,393	8,314	9,128	9,128	9,128	9,128	9,128
Unencumbered Fund Balance at End of Fiscal Year			\$5,882	\$2,649	\$295	(\$1,090)	(\$1,090)	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: AUDIO VISUAL FUNDS - 9006

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:								
		Other Local Revenues	\$40	\$20	\$20	\$0	\$100	\$100	\$100	\$100
Total Revenues			40	20	20	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			40	20	20	0	(775)	(100)	0	0
Cash Balance at Beginning of Fiscal Year			795	835	855	875	875	100	0	0
Cash Balance at End of Fiscal Year			835	855	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			\$835	\$855	\$875	\$875	\$100	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: MAKERSPACE CAMP - 9007

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:								
		Tuition	\$360	(\$150)	\$0	\$0	\$2,000	\$2,000	\$2,000	\$2,000
Total Revenues			360	(150)	0	0	2,000	2,000	2,000	2,000
Instruction:										
		<i>Supplies and Materials</i>								
	510	General Supplies	115	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			115	0	0	0	3,064	2,000	2,000	2,000
Net Change in Fund Balance			245	(150)	0	0	(1,064)	0	0	0
Cash Balance at Beginning of Fiscal Year			969	1,214	1,064	1,064	1,064	0	0	0
Cash Balance at End of Fiscal Year			1,214	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			\$1,214	\$1,064	\$1,064	\$1,064	\$0	\$0	\$0	\$0

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CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: SPECIAL EDUCATION FUND - 9010

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:								
		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

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: FIELD TRIP FUND CHAPMAN ELEMENTARY - 9110

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	\$2,446	\$2,404	(\$1,792)	\$0	\$3,500	\$3,500	\$3,500	\$3,500
Total Revenues			2,446	2,404	(1,792)	0	3,500	3,500	3,500	3,500
<i>Extracurricular Activities</i>										
		<i>Other Objects</i>								
	890	Other Misc. Expenditures	2,930	562	0	0	3,500	3,500	3,500	3,500
Total Expenditures			2,930	562	0	0	3,500	3,500	3,500	3,500
Net Change in Fund Balance			(484)	1,842	(1,792)	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			434	(50)	1,792	0	0	0	0	0
Cash Balance at End of Fiscal Year			(50)	1,792	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			(\$50)	\$1,792	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: LIBRARY FINES AND FEES CHAPMAN ELEMENTARY - 9111

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:									
		Classroom Materials and Fees	\$200	\$80	\$22	\$143	\$200	\$200	\$200	\$200
Total Revenues			200	80	22	143	200	200	200	200
Support Services:										
	Supplies and Materials									
	532	Replacement Library Books	0	0	167	194	284	200	200	200
Total Expenditures			0	0	167	194	284	200	200	200
Net Change in Fund Balance			200	80	(145)	(51)	(84)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	200	280	135	84	0	0	0
Cash Balance at End of Fiscal Year			200	280	135	84	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$200	\$280	\$135	\$84	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: STOCKROOM - 9150

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	\$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	2,385	(3,383)	447	44	60,000	60,000	60,000	60,000
Total Expenditures			2,385	(3,383)	447	44	60,000	60,000	60,000	60,000
Net Change in Fund Balance			(2,385)	3,383	(447)	(44)	0	0	0	0
Cash Balance at Beginning of Fiscal Year			4,082	1,697	5,080	4,633	4,589	4,589	4,589	4,589
Cash Balance at End of Fiscal Year			1,697	5,080	4,633	4,589	4,589	4,589	4,589	4,589
Year End Encumbrances Appropriated			2,080	2,481	2,628	2,718	2,718	2,718	2,718	2,718
Unencumbered Fund Balance at End of Fiscal Year			(\$383)	\$2,599	\$2,005	\$1,871	\$1,871	\$1,871	\$1,871	\$1,871

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: FIELD TRIP FUND MURASKI ELEMENTARY - 9210

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	\$3,467	\$2,107	(\$1,055)	\$0	\$5,000	\$5,000	\$5,000	\$5,000
Total Revenues			3,467	2,107	(1,055)	0	5,000	5,000	5,000	5,000
<i>Extracurricular Activities</i>										
		<i>Other Objects</i>								
	891	Student Activity Payments	3,393	1,126	0	0	5,000	5,000	5,000	5,000
Total Expenditures			3,393	1,126	0	0	5,000	5,000	5,000	5,000
Net Change in Fund Balance			74	981	(1,055)	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	74	1,055	0	0	0	0	0
Cash Balance at End of Fiscal Year			74	1,055	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			\$74	\$1,055	\$0	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: LIBRARY FINES AND FEES MURASKI ELEMENTARY - 9211

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:									
		Classroom Materials and Fees	\$103	\$254	\$387	\$625	\$600	\$600	\$600	\$600
Total Revenues			103	254	387	625	600	600	600	600
Support Services:										
	Supplies and Materials									
	532	Replacement Library Books	0	0	0	734	1,235	600	600	600
Total Expenditures			0	0	0	734	1,235	600	600	600
Net Change in Fund Balance			103	254	387	(109)	(635)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	103	357	744	635	0	0	0
Cash Balance at End of Fiscal Year			103	357	744	635	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$103	\$357	\$744	\$635	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: FIELD TRIP FUND KINSNER ELEMENTARY - 9220

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		\$4,274	\$1,574	(\$73)	\$150	\$6,000	\$6,000	\$6,000	\$6,000
Total Revenues			4,274	1,574	(73)	150	6,000	6,000	6,000	6,000
<i>Extracurricular Activities</i>										
	Other Objects									
	891	Student Activity Payments	4,782	1,546	0	150	6,000	6,000	6,000	6,000
Total Expenditures			4,782	1,546	0	150	6,000	6,000	6,000	6,000
Net Change in Fund Balance			(508)	28	(73)	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			553	45	73	0	0	0	0	0
Cash Balance at End of Fiscal Year			45	73	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			\$45	\$73	\$0	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: LIBRARY FINES AND FEES KINSNER ELEMENTARY - 9221

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:									
		Classroom Materials and Fees	\$241	\$156	(\$28)	\$333	\$350	\$350	\$350	\$350
Total Revenues			241	156	(28)	333	350	350	350	350
Support Services:										
	Supplies and Materials									
	532	Replacement Library Books	0	0	271	0	781	350	350	350
Total Expenditures			0	0	271	0	781	350	350	350
Net Change in Fund Balance			241	156	(299)	333	(431)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	241	397	98	431	0	0	0
Cash Balance at End of Fiscal Year			241	397	98	431	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$241	\$397	\$98	\$431	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: FIELD TRIP FUND SURRERRER ELEMENTARY - 9300

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 2024 Projection	Fiscal Year 2024 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$2,436	\$873	(\$20)	\$0	\$3,200	\$3,200	\$3,200	\$3,200
Total Revenues			2,436	873	(20)	0	3,200	3,200	3,200	3,200
<i>Extracurricular Activities</i>										
		<i>Other Objects</i>								
	891	Student Activity Payments	2,368	1,299	0	0	3,200	3,200	3,200	3,200
Total Expenditures			2,368	1,299	0	0	3,200	3,200	3,200	3,200
Net Change in Fund Balance			68	(426)	(20)	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			378	446	20	0	0	0	0	0
Cash Balance at End of Fiscal Year			446	20	0	0	0	0	0	0
Year End Encumbrances Appropriated			448	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			(\$2)	\$20	\$0	\$0	\$0	\$0	\$0	\$0

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: LIBRARY FINES AND FEES SURRERRER ELEMENTARY - 9301

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:									
		Classroom Materials and Fees	\$131	\$106	\$31	\$81	\$400	\$400	\$400	\$400
Total Revenues			131	106	31	81	400	400	400	400
Support Services:										
	Supplies and Materials									
	532	Replacement Library Books	0	0	0	295	454	400	400	400
Total Expenditures			0	0	0	295	454	400	400	400
Net Change in Fund Balance			131	106	31	(214)	(54)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	131	237	268	54	0	0	0
Cash Balance at End of Fiscal Year			131	237	268	54	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$131	\$237	\$268	\$54	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: FIELD TRIP FUND WHITNEY ELEMENTARY - 9310

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	\$2,998	\$923	(\$85)	\$0	\$4,500	\$4,500	\$4,500	\$4,500
Total Revenues			2,998	923	(85)	0	4,500	4,500	4,500	4,500
<i>Extracurricular Activities</i>										
		<i>Other Objects</i>								
	891	Student Activity Payments	4,057	804	0	0	4,500	4,500	4,500	4,500
Total Expenditures			4,057	804	0	0	4,500	4,500	4,500	4,500
Net Change in Fund Balance			(1,059)	119	(85)	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			1,025	(34)	85	0	0	0	0	0
Cash Balance at End of Fiscal Year			(34)	85	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			(\$34)	\$85	\$0	\$0	\$0	\$0	\$0	\$0

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: LIBRARY FINES AND FEES WHITNEY ELEMENTARY - 9311

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:									
		Classroom Materials and Fees	\$388	\$229	\$884	\$279	\$350	\$350	\$350	\$350
Total Revenues			388	229	884	279	350	350	350	350
Support Services:										
	Supplies and Materials									
	532	Replacement Library Books	0	0	0	984	453	350	350	350
Total Expenditures			0	0	0	984	453	350	350	350
Net Change in Fund Balance			388	229	884	(705)	(103)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	388	617	1,501	796	693	693	693
Cash Balance at End of Fiscal Year			388	617	1,501	796	693	693	693	693
Year End Encumbrances Appropriated			0	0	0	693	693	693	693	693
Unencumbered Fund Balance at End of Fiscal Year			\$388	\$617	\$1,501	\$103	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: FIELD TRIP FUND STRONGSVILLE MIDDLE SCHOOL - 9600

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		\$7,350	\$5,328	\$0	\$890	\$7,500	\$7,500	\$7,500	\$7,500
Total Revenues			7,350	5,328	0	890	7,500	7,500	7,500	7,500
<i>Extracurricular Activities</i>										
	Other Objects									
	891	Student Activity Payments	7,389	5,343	0	712	7,500	7,678	7,500	7,500
Total Expenditures			7,389	5,343	0	712	7,500	7,678	7,500	7,500
Net Change in Fund Balance			(39)	(15)	0	178	0	(178)	0	0
Cash Balance at Beginning of Fiscal Year			54	15	0	0	178	178	0	0
Cash Balance at End of Fiscal Year			15	0	0	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			\$15	\$0	\$0	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: LIBRARY FINES AND FEES STRONGSVILLE MIDDLE SCHOOL - 9601

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:									
		Classroom Materials and Fees	\$0	\$99	\$152	\$608	\$700	\$700	\$700	\$700
Total Revenues			0	99	152	608	700	700	700	700
Support Services:										
	Supplies and Materials									
	532	Replacement Library Books	0	0	0	0	1,559	700	700	700
Total Expenditures			0	0	0	0	1,559	700	700	700
Net Change in Fund Balance			0	99	152	608	(859)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	99	251	859	0	0	0
Cash Balance at End of Fiscal Year			0	99	251	859	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	\$99	\$251	\$859	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: FIELD TRIP FUND STRONGSVILLE HIGH SCHOOL - 9900

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	\$4,359	\$7,521	(\$4,296)	\$2,740	\$8,500	\$8,500	\$8,500	\$8,500
Total Revenues			4,359	7,521	(4,296)	2,740	8,500	8,500	8,500	8,500
<i>Extracurricular Activities</i>										
		<i>Other Objects</i>								
	891	Student Activity Payments	4,434	4,910	0	2,900	8,500	8,340	8,500	8,500
Total Expenditures			4,434	4,910	0	2,900	8,500	8,340	8,500	8,500
Net Change in Fund Balance			(75)	2,611	(4,296)	(160)	0	160	0	0
Cash Balance at Beginning of Fiscal Year			1,760	1,685	4,296	0	(160)	(160)	0	0
Cash Balance at End of Fiscal Year			1,685	4,296	0	(160)	(160)	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$1,685	\$4,296	\$0	(\$160)	(\$160)	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: LIBRARY FINES AND FEES STRONGSVILLE HIGH SCHOOL - 9901

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:									
		Classroom Materials and Fees	\$9	\$99	\$324	\$352	\$350	\$350	\$350	\$350
Total Revenues			9	99	324	352	350	350	350	350
Support Services:										
	Supplies and Materials									
	532	Replacement Library Books	0	0	0	0	1,134	350	350	350
Total Expenditures			0	0	0	0	1,134	350	350	350
Net Change in Fund Balance			9	99	324	352	(784)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	9	108	432	784	0	0	0
Cash Balance at End of Fiscal Year			9	108	432	784	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	\$108	\$432	\$784	\$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 2019 ACTUAL THROUGH PROJECTION TO FY 2026

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: AP/ACT/SAT TESTING - 9903

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	\$100,742	\$104,985	\$95,095	\$89,785	\$142,500	\$142,500	\$142,500	\$142,500
Total Revenues			100,742	104,985	95,095	89,785	142,500	142,500	142,500	142,500
Instruction:										
		Purchase Services								
	490	Other Purchased Services	93,991	92,449	104,568	103,402	136,500	136,500	136,500	136,500
		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	0	734	0	0	3,500	3,500	3,500	3,500
		Total Materials and Supplies	0	734	0	0	6,000	6,000	6,000	6,000
Total Expenditures			93,991	93,183	104,568	103,402	142,500	142,500	142,500	142,500
Net Change in Fund Balance			6,751	11,802	(9,473)	(13,617)	0	0	0	0
		Cash Balance at Beginning of Fiscal Year	38,382	45,133	56,935	47,462	33,845	33,845	33,845	33,845
		Cash Balance at End of Fiscal Year	45,133	56,935	47,462	33,845	33,845	33,845	33,845	33,845
		Year End Encumbrances Appropriated	0	8,808	500	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$45,133	\$48,127	\$46,962	\$33,845	\$33,845	\$33,845	\$33,845	\$33,845

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: STUDENT PATHS - 9904

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:								
		Other Local Revenues	\$0	\$0	\$0	\$3,838	\$5,500	\$5,500	\$5,500	\$5,500
Total Revenues			0	0	0	3,838	5,500	5,500	5,500	5,500
Instruction:										
		Purchase Services								
	439	Travel/Mileage/Meeting Expense	0	0	0	0	1,000	1,000	1,000	1,000
	490	Other Purchased Services	0	0	0	125	2,500	1,000	1,000	1,000
		Total Purchase Services	0	0	0	125	3,500	2,000	2,000	2,000
		Supplies and Materials								
	510	General Supplies	0	0	0	0	750	750	750	750
	590	Other Supplies and Materials	0	0	0	432	3,531	1,750	1,750	1,750
		Total Materials and Supplies	0	0	0	432	4,281	2,500	2,500	2,500
		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	0	557	8,781	5,500	5,500	5,500
Net Change in Fund Balance			0	0	0	3,281	(3,281)	0	0	0
		Cash Balance at Beginning of Fiscal Year	0	0	0	0	3,281	0	0	0
		Cash Balance at End of Fiscal Year	0	0	0	3,281	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	\$3,281	\$0	\$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:

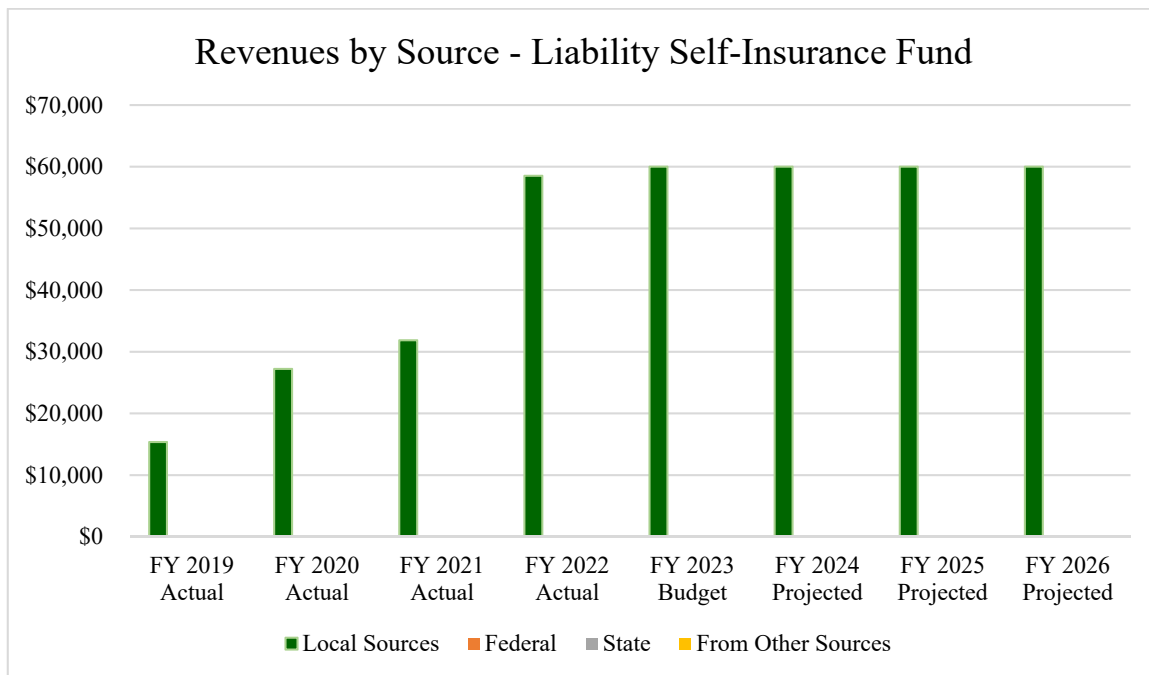
- Liability Self-Insurance

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 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:								
Other Local Revenues	\$15,360	\$27,212	\$31,864	\$58,540	\$60,000	\$60,000	\$60,000	\$60,000
Total Revenues	15,360	27,212	31,864	58,540	60,000	60,000	60,000	60,000



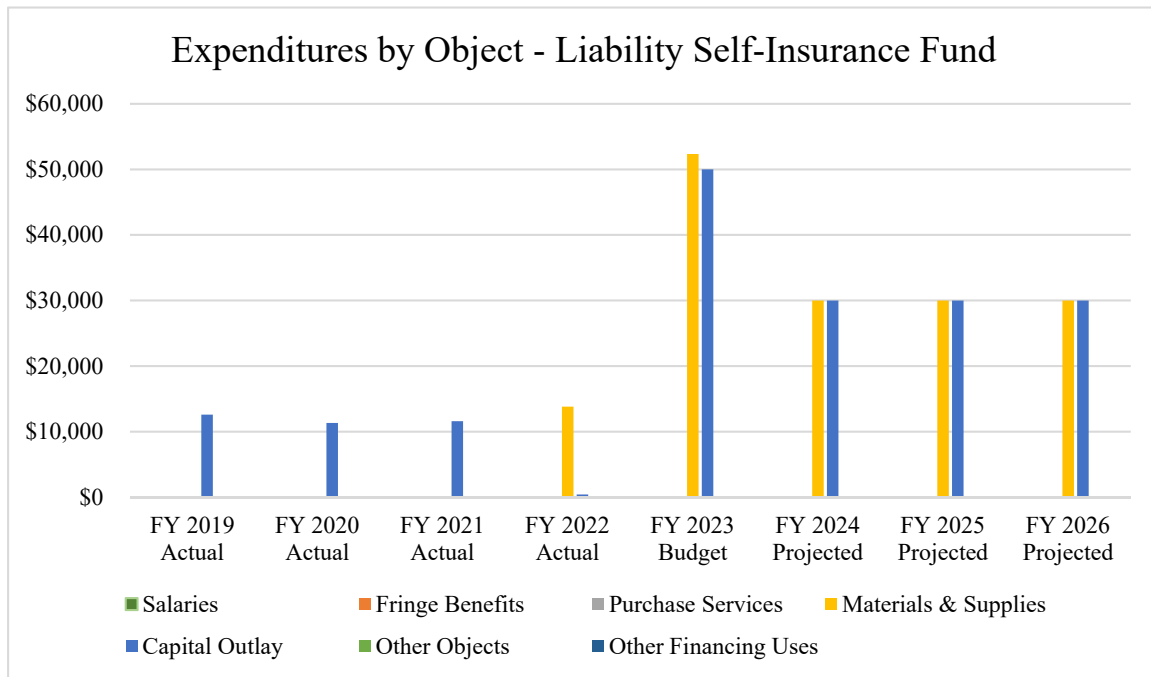
Local Sources:

For FY 2023, 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 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
Expenditures:								
By Object								
Materials and Supplies	\$0	\$0	\$169	\$13,803	\$52,355	\$30,000	\$30,000	\$30,000
Capital Outlay	12,584	11,319	11,600	400	50,000	30,000	30,000	30,000
Total Expenditures	12,584	11,319	11,769	14,203	102,355	60,000	60,000	60,000

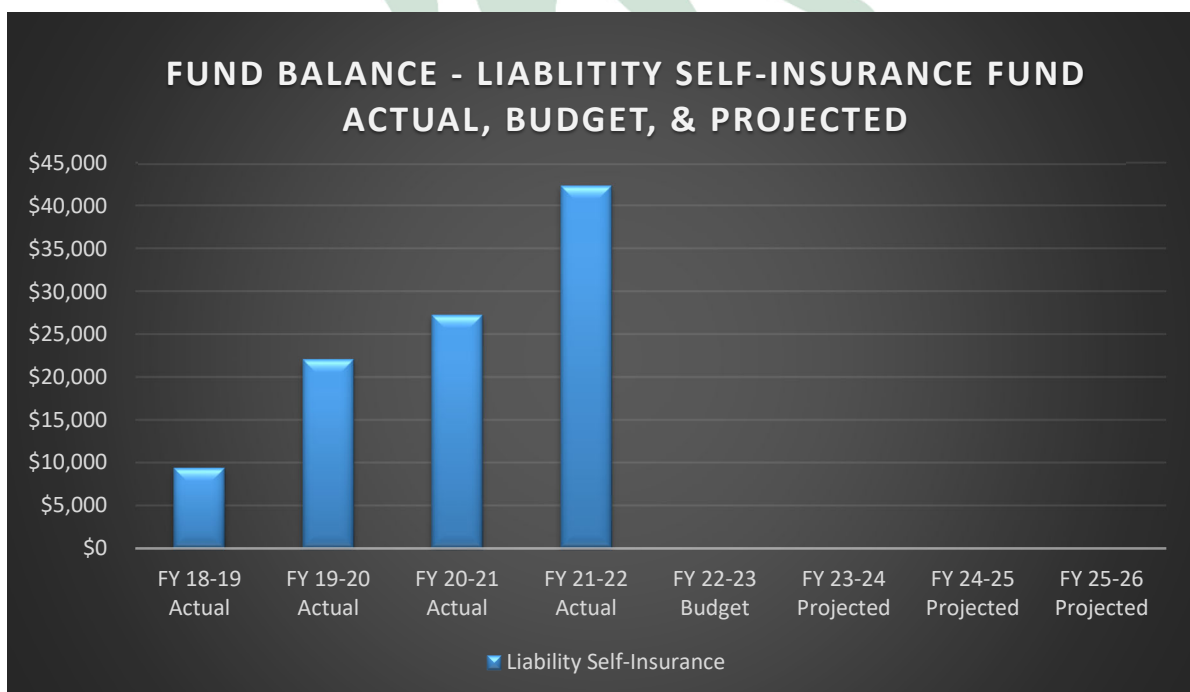


Significant Expenditure Changes and Assumptions

Expenditures vary from year to year based on available resources and the amount of damaged Chromebooks needing repair or replaced. The increase in FY 2023 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 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
Fund Balance:								
Beginning Cash Balance	11,983	14,759	30,652	50,747	95,084	52,729	52,729	52,729
Ending Cash Balance	14,759	30,652	50,747	95,084	52,729	52,729	52,729	52,729
Year End Encumbrances	5,357	8,567	23,481	52,729	52,729	52,729	52,729	52,729
Unencumbered Fund Balance	9,402	22,085	27,266	42,355	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 2023 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 2019 ACTUAL THROUGH PROJECTION TO FY 2026
LIABILITY SELF INSURANCE FUND - LEVEL 3 FINANCIAL

Function	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:								
	Other Local Revenues	\$15,360	\$27,212	\$31,864	\$58,540	\$60,000	\$60,000	\$60,000	\$60,000
Total Revenues		15,360	27,212	31,864	58,540	60,000	60,000	60,000	60,000
Support Services:									
	Materials and Supplies	0	0	169	13,803	52,355	30,000	30,000	30,000
	Capital Outlay	12,584	11,319	11,600	400	50,000	30,000	30,000	30,000
Total Support Services		12,584	11,319	11,769	14,203	102,355	60,000	60,000	60,000
Total Expenditures		12,584	11,319	11,769	14,203	102,355	60,000	60,000	60,000
Net Change in Fund Balance		2,776	15,893	20,095	44,337	(42,355)	0	0	0
	Cash Balance at Beginning of Fiscal Year	11,983	14,759	30,652	50,747	95,084	52,729	52,729	52,729
	Cash Balance at End of Fiscal Year	14,759	30,652	50,747	95,084	52,729	52,729	52,729	52,729
	Year End Encumbrances Appropriated	5,357	8,567	23,481	52,729	52,729	52,729	52,729	52,729
Unencumbered Fund Balance at End of Fiscal Year		\$9,402	\$22,085	\$27,266	\$42,355	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

TOTAL LIABILITY SELF-INSURANCE FUND (1:1 CHROMBOOKS)

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:								
		Other Local Revenues	\$15,360	\$27,212	\$31,864	\$58,540	\$60,000	\$60,000	\$60,000	\$60,000
Total Revenues			15,360	27,212	31,864	58,540	60,000	60,000	60,000	60,000
Support Services:										
		Supplies and Materials								
	519	Other General Supplies	0	0	169	13,803	52,355	30,000	30,000	30,000
		Capital Outlay								
	640	Equipment	12,584	11,319	11,600	400	50,000	30,000	30,000	30,000
Total Expenditures			12,584	11,319	11,769	14,203	102,355	60,000	60,000	60,000
Net Change in Fund Balance			2,776	15,893	20,095	44,337	(42,355)	0	0	0
Cash Balance at Beginning of Fiscal Year			11,983	14,759	30,652	50,747	95,084	52,729	52,729	52,729
Cash Balance at End of Fiscal Year			14,759	30,652	50,747	95,084	52,729	52,729	52,729	52,729
Year End Encumbrances Appropriated			5,357	8,567	23,481	52,729	52,729	52,729	52,729	52,729
Unencumbered Fund Balance at End of Fiscal Year			\$9,402	\$22,085	\$27,266	\$42,355	\$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:

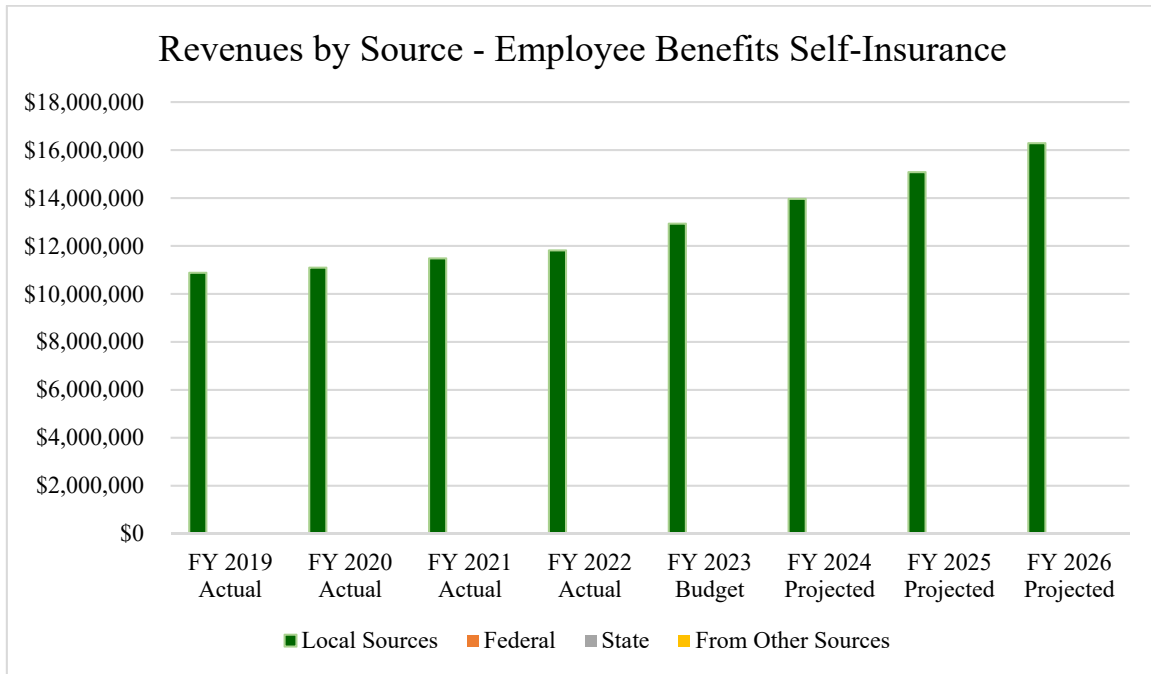
- Employee Benefits Self-Insurance

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 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:								
Other Local Revenues	\$10,883,239	\$11,096,710	\$11,479,064	\$11,814,861	\$12,927,727	\$13,961,945	\$15,078,901	\$16,285,213
Total Revenues	10,883,239	11,096,710	11,479,064	11,814,861	12,927,727	13,961,945	15,078,901	16,285,213



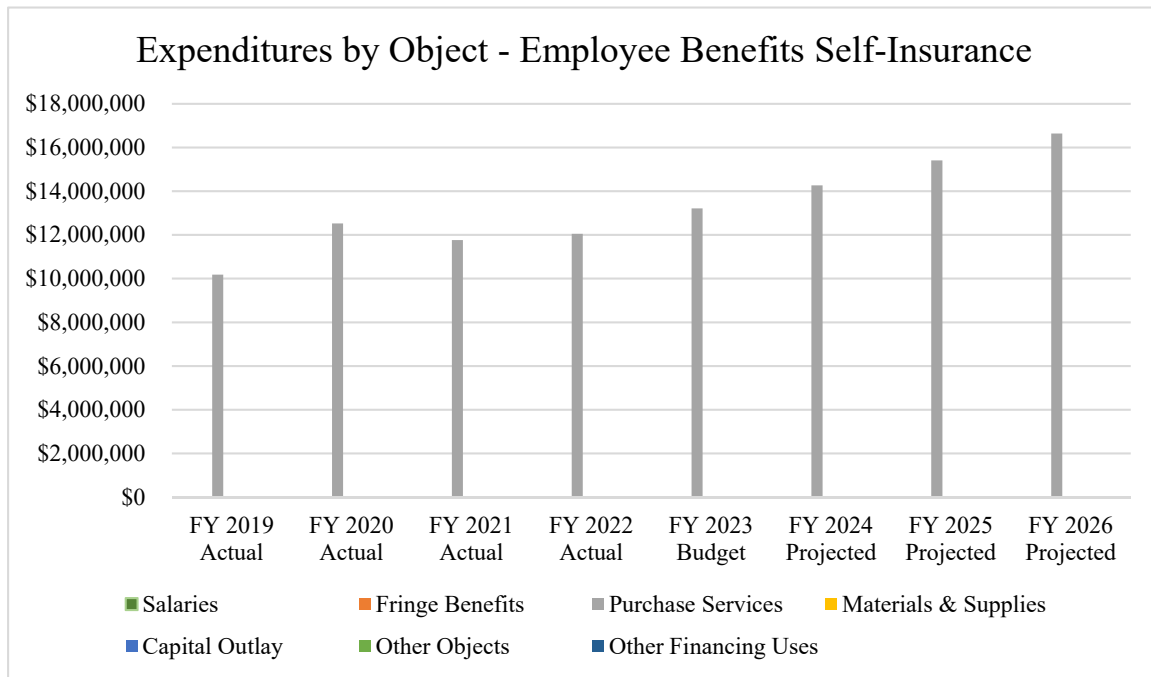
Local Sources:

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 2023, the District experienced an 8.70% premium rate increase. Within in the projections for fiscal year 2024 and beyond, an annual increase of 8% in healthcare cost is forecasted in the projected years. The District has experienced an increase similar to 8%, an 8% increase is forecasted due to the unexpected nature of healthcare cost and the projected increase is in line with industry standards.

Expenditures:

The following charts provide expenditures by object for four years of actual, the current year budget, and three years of projected estimates for the liability employee benefits self-insurance fund.

EXPENDITURES BY OBJECT - EMPLOYEE BENEFITS SELF-INSURANCE FUND								
Description	Fiscal Year 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
Expenditures:								
By Object								
Purchase Services	\$10,184,897	\$12,525,421	\$11,763,636	\$12,052,419	\$13,211,090	\$14,267,977	\$15,409,415	\$16,642,169
Total Expenditures	10,184,897	12,525,421	11,763,636	12,052,419	13,211,090	14,267,977	15,409,415	16,642,169



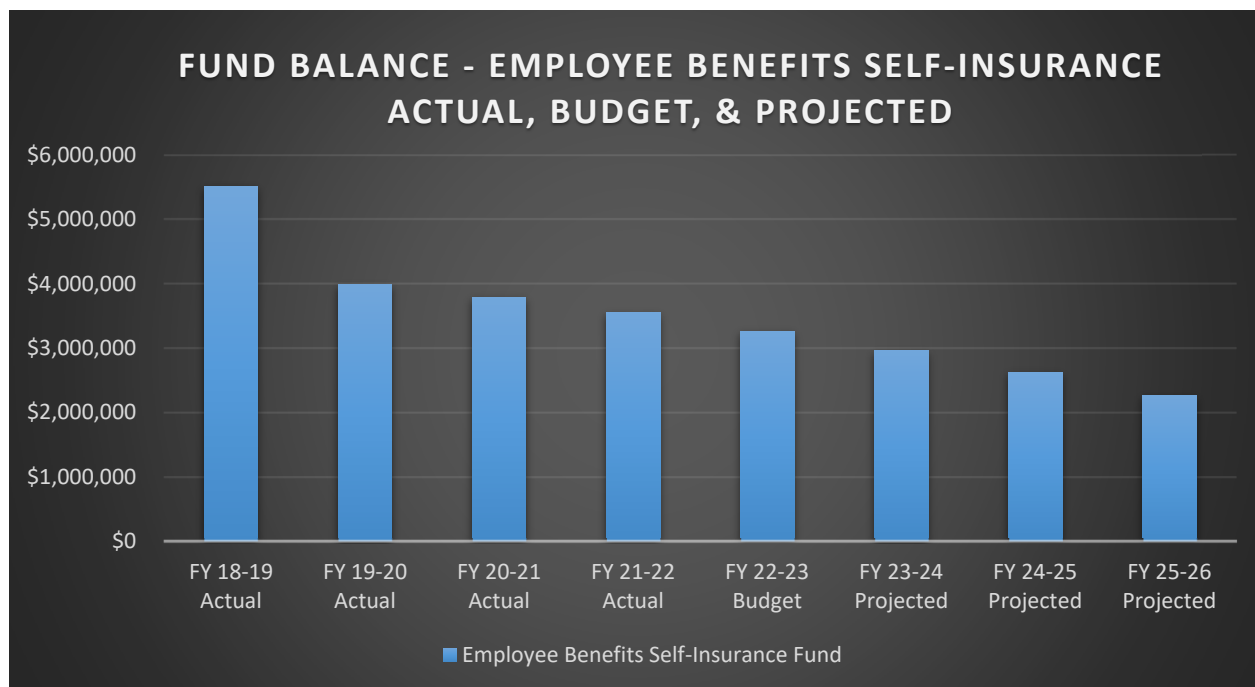
Significant Expenditure Changes and Assumptions

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 2023, the District experienced an 8.70% premium rate increase, however, the underwriting suggested a 11.09% increase. The District elected to take the lower premium rate increase of 8.70%, and use excess fund balance within the self-insurance fund to make up the difference for fiscal year 2023. Within in the projections for fiscal year 2024 and beyond, an annual increase of 8% in healthcare cost is forecasted in the projected years. The District has experienced an increase similar to 8%, an 8% increase is forecasted due to the unexpected nature of healthcare cost and the projected increase is in line with industry standards.

Fund Balance:

The following charts provide fund balances by fund for four years of actual, the current year budget, and three years of projected estimates for the employee benefits self-insurance fund.



FUND BALANCE - EMPLOYEE BENEFITS SELF-INSURANCE FUND								
	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
Fund Balance:								
Beginning Cash Balance	4,807,916	5,506,258	4,077,547	3,792,975	3,555,417	3,272,054	2,966,022	2,635,507
Ending Cash Balance	5,506,258	4,077,547	3,792,975	3,555,417	3,272,054	2,966,022	2,635,507	2,278,552
Year End Encumbrances	0	96,226	8,875	9,520	9,520	9,520	9,520	9,520
Unencumbered Fund Balance	5,506,258	3,981,321	3,784,100	3,545,897	3,262,534	2,956,502	2,625,987	2,269,032

As indicated by the charts above, fund balance was increasing leading through fiscal year 2019 and then began to decline in fiscal year 2020 and beyond within the proprietary funds. The primary reason is due to the District's health care self-insurance fund. The District became self-insured in fiscal year 2014. Since that time, the District's claims experience has been performing under the expected premium amount which has caused revenues to exceed expenditure. A reserve is needed for the self-insurance fund to cover claims in the event that claims experience increase and out-perform the premium amount. As revenues exceed expenditures the fund has built an excess reserve. Beginning in fiscal year 2020 and beyond, the District has adjusted premiums to utilize the reserve to mitigate increasing premium rates. As required with a health care self-insurance fund, the District have an annual IBNR audit performed annually to benchmark the fund balance reserve.

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026
SELF INSURANCE FUND - LEVEL 3 FINANCIAL

Function	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:								
	Other Local Revenues	\$10,883,239	\$11,096,710	\$11,479,064	\$11,814,861	\$12,927,727	\$13,961,945	\$15,078,901	\$16,285,213
Total Revenues		10,883,239	11,096,710	11,479,064	11,814,861	12,927,727	13,961,945	15,078,901	16,285,213
Support Services:									
	Purchase Services	10,184,897	12,525,421	11,763,636	12,052,419	13,211,090	14,267,977	15,409,415	16,642,169
Total Support Services		10,184,897	12,525,421	11,763,636	12,052,419	13,211,090	14,267,977	15,409,415	16,642,169
Total Expenditures		10,184,897	12,525,421	11,763,636	12,052,419	13,211,090	14,267,977	15,409,415	16,642,169
Net Change in Fund Balance		698,342	(1,428,711)	(284,572)	(237,558)	(283,363)	(306,032)	(330,514)	(356,956)
	Cash Balance at Beginning of Fiscal Year	4,807,916	5,506,258	4,077,547	3,792,975	3,555,417	3,272,054	2,966,022	2,635,508
	Cash Balance at End of Fiscal Year	5,506,258	4,077,547	3,792,975	3,555,417	3,272,054	2,966,022	2,635,508	2,278,552
	Year End Encumbrances Appropriated	0	96,226	8,875	9,520	9,520	9,520	9,520	9,520
Unencumbered Fund Balance at End of Fiscal Year		\$5,506,258	\$3,981,321	\$3,784,100	\$3,545,897	\$3,262,534	\$2,956,502	\$2,625,988	\$2,269,032

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

TOTAL EMPLOYEE BENEFITS SELF INSURANCE FUND

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:								
		Other Local Revenues	\$10,883,239	\$11,096,710	\$11,479,064	\$11,814,861	\$12,927,727	\$13,961,945	\$15,078,901	\$16,285,213
Total Revenues			10,883,239	11,096,710	11,479,064	11,814,861	12,927,727	13,961,945	15,078,901	16,285,213
Support Services:										
		Purchase Services								
	413	Health Services	10,183,897	12,524,421	11,763,636	12,052,419	13,211,090	14,267,977	15,409,415	16,642,169
	419	Other Prof/Tech Services	1,000	1,000	0	0	0	0	0	0
		Total Purchase Services	10,184,897	12,525,421	11,763,636	12,052,419	13,211,090	14,267,977	15,409,415	16,642,169
Total Expenditures			10,184,897	12,525,421	11,763,636	12,052,419	13,211,090	14,267,977	15,409,415	16,642,169
Net Change in Fund Balance			698,342	(1,428,711)	(284,572)	(237,558)	(283,363)	(306,032)	(330,515)	(356,956)
		Cash Balance at Beginning of Fiscal Year	4,807,916	5,506,258	4,077,547	3,792,975	3,555,417	3,272,054	2,966,022	2,635,507
		Cash Balance at End of Fiscal Year	5,506,258	4,077,547	3,792,975	3,555,417	3,272,054	2,966,022	2,635,507	2,278,552
		Year End Encumbrances Appropriated	0	96,226	8,875	9,520	9,520	9,520	9,520	9,520
Unencumbered Fund Balance at End of Fiscal Year			\$5,506,258	\$3,981,321	\$3,784,100	\$3,545,897	\$3,262,534	\$2,956,502	\$2,625,987	\$2,269,032

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:

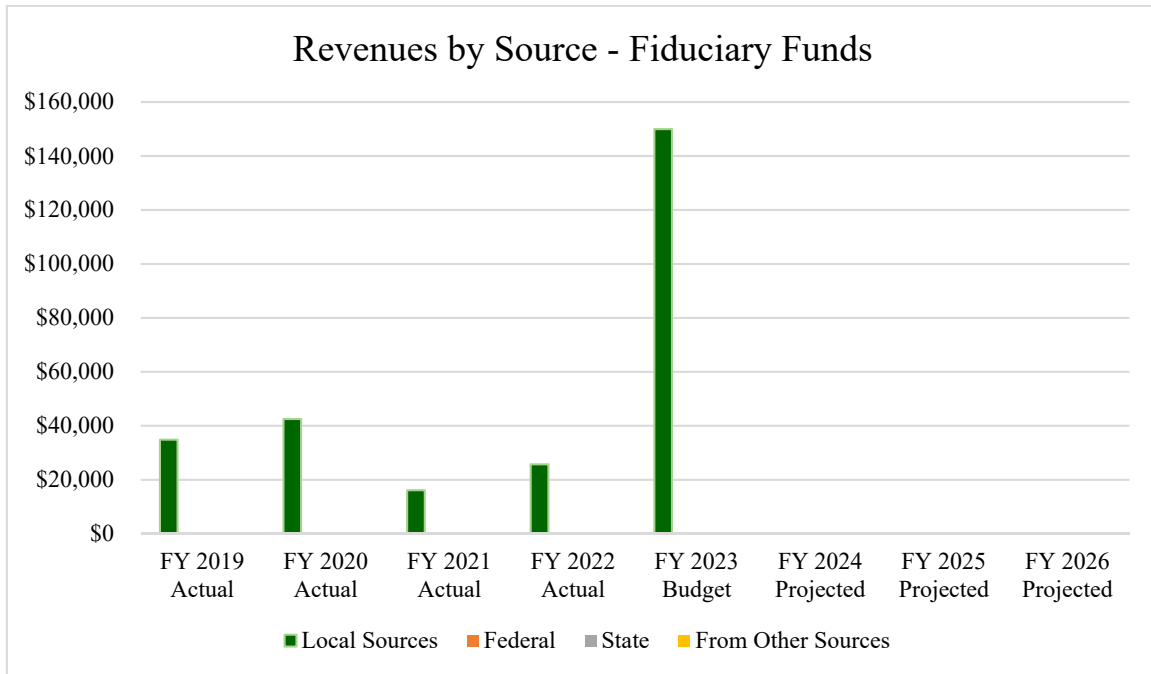
- Agency Funds – Account for resources held by the reporting government in a purely custodial capacity.
 - District Agency

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 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	\$32,955	\$41,787	\$16,117	\$24,163	\$150,000	\$0	\$0	\$0
Other Local Revenues	1,923	720	0	1,566	0	0	0	0
Total Revenues	34,878	42,507	16,117	25,729	150,000	0	0	0



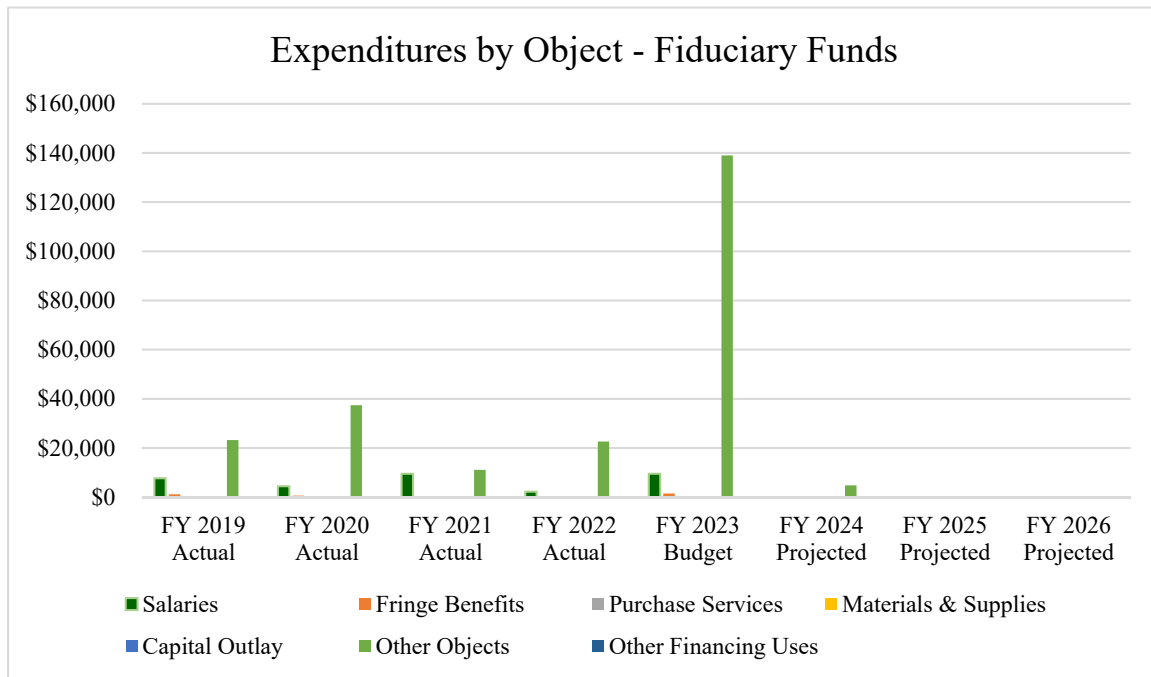
Local Sources:

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

Expenditures:

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

EXPENDITURES BY OBJECT - FIDUCIARY FUNDS								
Description	Fiscal Year 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
Expenditures:								
By Object								
Salaries	\$7,720	\$4,436	\$402	\$2,217	\$9,500	\$0	\$0	\$0
Fringe Benefits	1,169	667	63	342	1,516	0	0	0
Other Objects	23,238	37,432	11,109	22,637	142,575	4,835	0	0
Total Expenditures	32,127	42,535	11,574	25,196	153,591	4,835	0	0

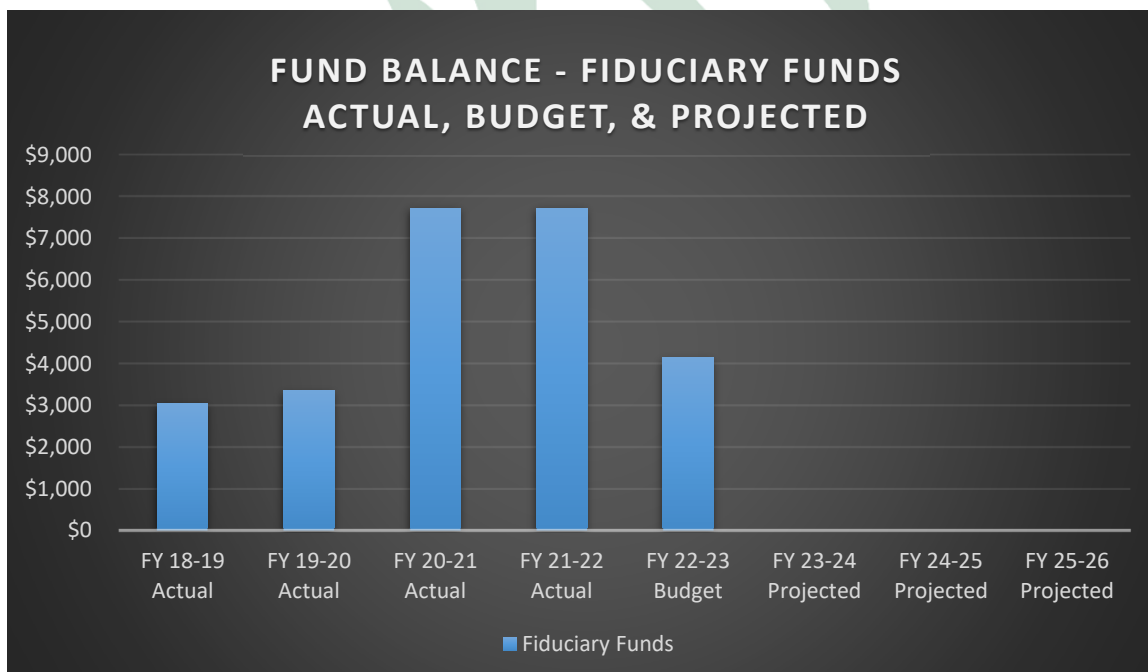


Significant Expenditure Changes and Assumptions

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 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
Fund Balance:								
Beginning Cash Balance	627	3,378	3,350	7,893	8,426	4,835	0	0
Ending Cash Balance	3,378	3,350	7,893	8,426	4,835	0	0	0
Year End Encumbrances	323	0	166	700	700	0	0	0
Unencumbered Fund Balance	3,055	3,350	7,727	7,726	4,135	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 2019 ACTUAL THROUGH PROJECTION TO FY 2026
TOTAL FIDUCIARY FUNDS - LEVEL 2 FINANCIAL

Function	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	\$32,955	\$41,787	\$16,117	\$24,163	\$150,000	\$0	\$0	\$0
	Other Local Revenues	1,923	720	0	1,566	0	0	0	0
Total Revenues		34,878	42,507	16,117	25,729	150,000	0	0	0
Support Services:									
	Salaries	2,360	3,567	0	2,217	5,500	0	0	0
	Fringe Benefits	354	526	0	342	878	0	0	0
	Other Objects	0	0	0	1,245	3,591	0	0	0
Total Support Services		2,714	4,093	0	3,804	9,969	0	0	0
Extracurricular Activities									
	Salaries	5,360	869	402	0	4,000	0	0	0
	Fringe Benefits	815	141	63	0	638	0	0	0
	Other Objects	23,238	37,432	11,109	21,392	138,984	4,835	0	0
Total Extracurricular Activities		29,413	38,442	11,574	21,392	143,622	4,835	0	0
Total Expenditures		32,127	42,535	11,574	25,196	153,591	4,835	0	0
Net Change in Fund Balance		2,751	(28)	4,543	533	(3,591)	(4,835)	0	0
Cash Balance at Beginning of Fiscal Year		627	3,378	3,350	7,893	8,426	4,835	0	0
Cash Balance at End of Fiscal Year		3,378	3,350	7,893	8,426	4,835	0	0	0
Year End Encumbrances Appropriated		323	0	166	700	700	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$3,055	\$3,350	\$7,727	\$7,726	\$4,135	\$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:

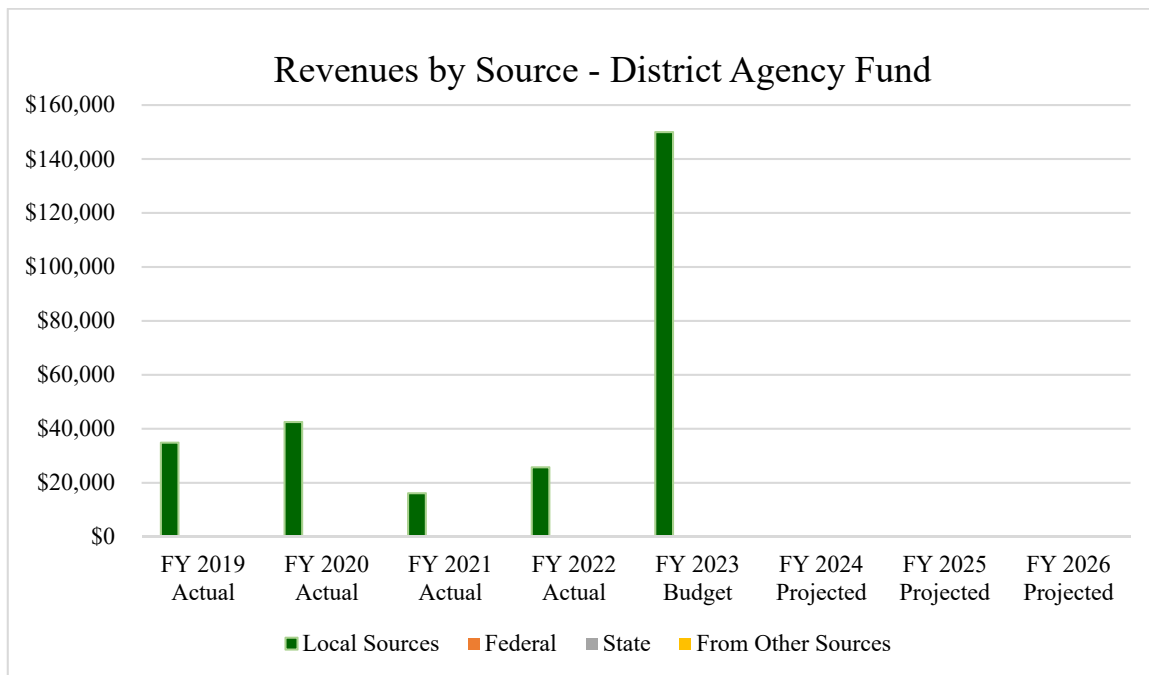
- OHSAA Tournaments
- Unclaimed Funds

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 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	\$32,955	\$41,787	\$16,117	\$24,163	\$150,000	\$0	\$0	\$0
Other Local Revenues	1,923	720	0	1,566	0	0	0	0
Total Revenues	34,878	42,507	16,117	25,729	150,000	0	0	0



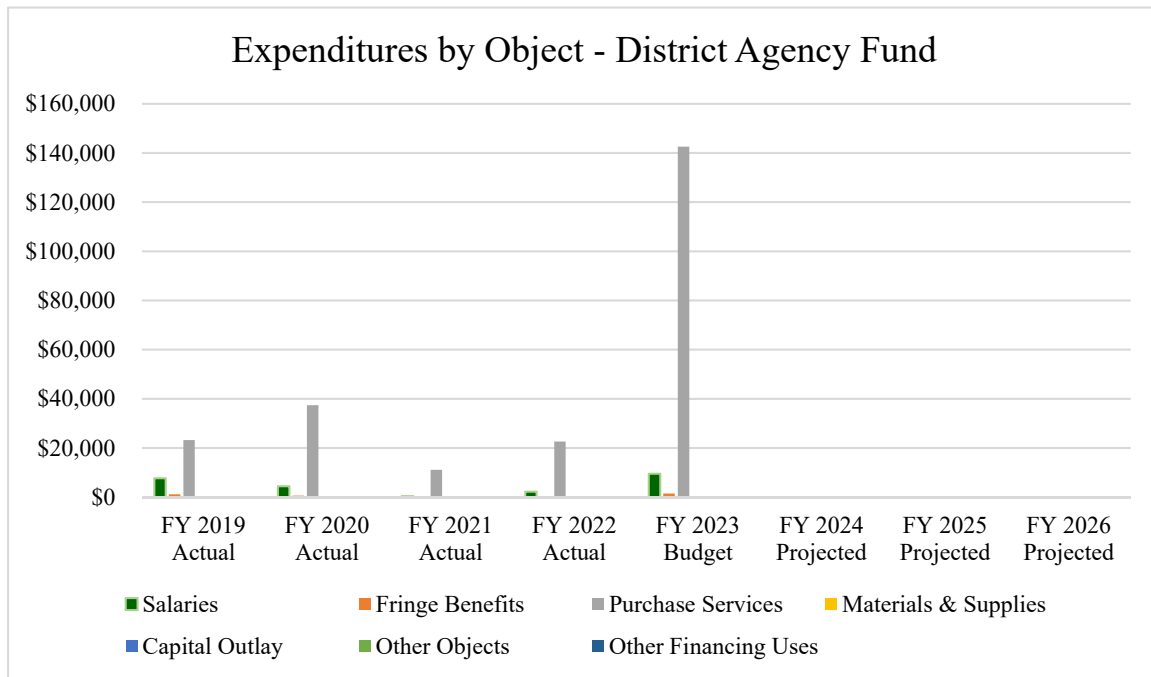
Local Sources:

For FY 2023, revenue from local sources is the only expected revenue source. Revenues can vary from year to year based on the number of state athletic competitions hosted at the District. Due to the recent installation of synthetic turf and location of the District, the District has experienced an increased number of state competitions hosted on District facilities.

Expenditures:

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

EXPENDITURES BY OBJECT - DISTRICT AGENCY FUND								
Description	Fiscal Year 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
Expenditures:								
By Object								
Salaries	\$7,720	\$4,436	\$402	\$2,217	\$9,500	\$0	\$0	\$0
Fringe Benefits	1,169	667	63	342	4,878	0	0	0
Other Objects	23,238	37,432	11,109	22,637	142,573	4,835	0	0
Total Expenditures	32,127	42,535	11,574	25,196	156,951	4,835	0	0

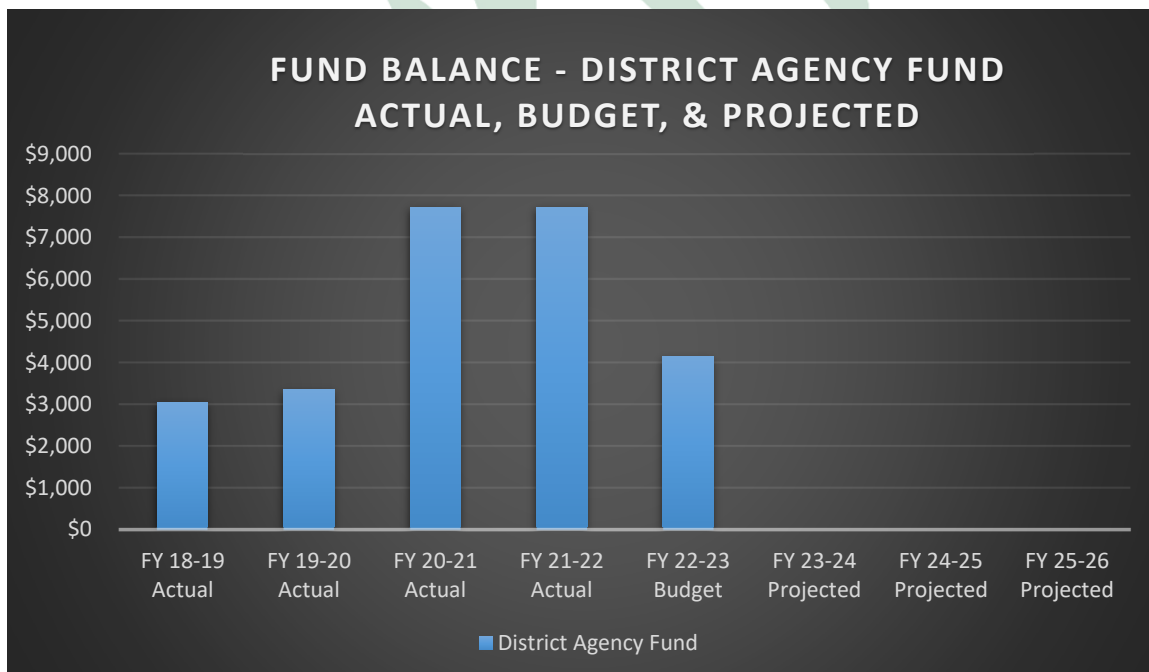


Significant Expenditure Changes and Assumptions

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 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
Fund Balance:								
Beginning Cash Balance	627	3,378	3,350	7,893	8,426	4,835	0	0
Ending Cash Balance	3,378	3,350	7,893	8,426	4,835	0	0	0
Year End Encumbrances	323	0	166	700	700	0	0	0
Unencumbered Fund Balance	3,055	3,350	7,727	7,726	4,135	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 2019 ACTUAL THROUGH PROJECTION TO FY 2026
DISTRICT AGENCY FUND - LEVEL 3 FINANCIAL

Function	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	\$32,955	\$41,787	\$16,117	\$24,163	\$150,000	\$0	\$0	\$0
	Other Local Revenues	1,923	720	0	1,566	0	0	0	0
Total Revenues		34,878	42,507	16,117	25,729	150,000	0	0	0
Support Services:									
	Salaries	2,360	3,567	0	2,217	5,500	0	0	0
	Fringe Benefits	354	526	0	342	878	0	0	0
	Other Objects	0	0	0	1,245	3,591	0	0	0
Total Support Services		2,714	4,093	0	3,804	9,969	0	0	0
Extracurricular Activities									
	Salaries	5,360	869	402	0	4,000	0	0	0
	Fringe Benefits	815	141	63	0	638	0	0	0
	Other Objects	23,238	37,432	11,109	21,392	138,984	4,835	0	0
Total Extracurricular Activities		29,413	38,442	11,574	21,392	143,622	4,835	0	0
Total Expenditures		32,127	42,535	11,574	25,196	153,591	4,835	0	0
Net Change in Fund Balance		2,751	(28)	4,543	533	(3,591)	(4,835)	0	0
	Cash Balance at Beginning of Fiscal Year	627	3,378	3,350	7,893	8,426	4,835	0	0
	Cash Balance at End of Fiscal Year	3,378	3,350	7,893	8,426	4,835	0	0	0
	Year End Encumbrances Appropriated	323	0	166	700	700	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$3,055	\$3,350	\$7,727	\$7,726	\$4,135	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

TOTAL DISTRICT AGENCY FUND

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	\$32,955	\$41,787	\$16,117	\$24,163	\$150,000	\$0	\$0	\$0
		Other Local Revenues	1,923	720	0	1,566	0	0	0	0
Total Revenues			34,878	42,507	16,117	25,729	150,000	0	0	0
Support Services:										
		Salaries:								
	141	Noncert Regular Sal/Wages	1,190	0	0	0	0	0	0	0
	144	Noncertificated Overtime	1,170	3,567	0	2,217	5,500	0	0	0
		Total Salaries	2,360	3,567	0	2,217	5,500	0	0	0
		Fringe Benefits								
	221	SERS - Employer's Share	262	476	0	310	770	0	0	0
	292	Noncert Other Retire/Insurance	92	50	0	32	108	0	0	0
		Total Fringe Benefits	354	526	0	342	878	0	0	0
		Other Objects								
	890	Other Expenditures	0	0	0	1,245	3,591	0	0	0
Total Support Services			2,714	4,093	0	3,804	9,969	0	0	0
Extracurricular Activities										
		Salaries:								
	113	Supplemental Cert-Salary/Wages	1,485	100	0	0	2,000	0	0	0
	143	Noncert Supplemental Salary/Wages	3,875	769	402	0	2,000	0	0	0
		Total Salaries	5,360	869	402	0	4,000	0	0	0
		Fringe Benefits								
	291	Cert Other Retire/Insurance	230	16	0	0	319	0	0	0
	292	Noncert Other Retire/Insurance	585	125	63	0	319	0	0	0
		Total Fringe Benefits	815	141	63	0	638	0	0	0
		Other Objects								
	890	Other Expenditures	23,238	37,432	11,109	21,392	138,984	4,835	0	0
Total Extracurricular Activities			29,413	38,442	11,574	21,392	143,622	4,835	0	0
Total Expenditures			32,127	42,535	11,574	25,196	153,591	4,835	0	0
Net Change in Fund Balance			2,751	(28)	4,543	533	(3,591)	(4,835)	0	0
Cash Balance at Beginning of Fiscal Year			627	3,378	3,350	7,893	8,426	4,835	0	0
Cash Balance at End of Fiscal Year			3,378	3,350	7,893	8,426	4,835	0	0	0
Year End Encumbrances Appropriated			323	0	166	700	700	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$3,055	\$3,350	\$7,727	\$7,726	\$4,135	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

DISTRICT AGENCY FUND BUDGET CENTER: OSHAA TOURNAMENTS - 9014

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		32,955	41,787	16,117	24,163	150,000	0	0	0
Total Revenues			32,955	41,787	16,117	24,163	150,000	0	0	0
Support Services:										
	Salaries:									
	141 Noncert Regular Sal/Wages		\$1,190	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	144 Noncertificated Overtime		1,170	3,567	0	2,217	5,500	0	0	0
	Total Salaries		2,360	3,567	0	2,217	5,500	0	0	0
	Fringe Benefits									
	221 SERS - Employer's Share		262	476	0	310	770	0	0	0
	292 Noncert Other Retire/Insurance		92	50	0	32	108	0	0	0
	Total Fringe Benefits		354	526	0	342	878	0	0	0
Total Support Services			2,714	4,093	0	2,559	6,378	0	0	0
Extracurricular Activities										
	Salaries:									
	113 Supplemental Cert-Salary/Wages		1,485	100	0	0	2,000	0	0	0
	143 Noncert Supplemental Salary/Wages		3,875	769	402	0	2,000	0	0	0
	Total Salaries		5,360	869	402	0	4,000	0	0	0
	Fringe Benefits									
	291 Cert Other Retire/Insurance		230	16	0	0	319	0	0	0
	292 Noncert Other Retire/Insurance		585	125	63	0	319	0	0	0
	Total Fringe Benefits		815	141	63	0	638	0	0	0
	Other Objects									
	890 Other Misc. Expenditures		23,238	37,432	11,109	21,392	138,984	4,835	0	0
Total Extracurricular Activities			29,413	38,442	11,574	21,392	143,622	4,835	0	0
Total Expenditures			32,127	42,535	11,574	23,951	150,000	4,835	0	0
Net Change in Fund Balance			828	(748)	4,543	212	0	(4,835)	0	0
Cash Balance at Beginning of Fiscal Year			0	828	80	4,623	4,835	4,835	0	0
Cash Balance at End of Fiscal Year			828	80	4,623	4,835	4,835	0	0	0
Year End Encumbrances Appropriated			323	0	166	700	700	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$505	\$80	\$4,457	\$4,135	\$4,135	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

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

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

DISTRICT AGENCY FUND BUDGET CENTER: UNCLAIMED FUNDS - 9017

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Other Local Revenues	\$1,923	\$720	\$0	\$1,566	\$0	\$0	\$0	\$0
Total Revenues			1,923	720	0	1,566	0	0	0	0
Support Services:										
	Other Objects									
	890	Other Expenditures	0	0	0	1,245	3,591	0	0	0
Total Expenditures			0	0	0	1,245	3,591	0	0	0
Net Change in Fund Balance			1,923	720	0	321	(3,591)	0	0	0
Cash Balance at Beginning of Fiscal Year			627	2,550	3,270	3,270	3,591	0	0	0
Cash Balance at End of Fiscal Year			2,550	3,270	3,270	3,591	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$2,550	\$3,270	\$3,270	\$3,591	\$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
2023	355,310	59,539	414,849	1,605,000	1,777,700	3,382,700	175,000	95,894	270,894
2024	375,414	42,033	417,447	1,665,000	1,712,300	3,377,300	185,000	90,494	275,494
2025	45,000	32,053	77,053	1,885,000	1,658,000	3,543,000	185,000	84,019	269,019
2026	45,000	30,118	75,118	1,925,000	1,608,125	3,533,125	195,000	76,419	271,419
2027	50,000	28,075	78,075	1,980,000	1,539,650	3,519,650	200,000	68,519	268,519
2028	50,000	25,875	75,875	2,060,000	1,461,250	3,521,250	210,000	61,106	271,106
2029	50,000	23,500	73,500	2,135,000	1,379,750	3,514,750	215,000	54,200	269,200
2030	55,000	20,875	75,875	2,105,000	1,284,425	3,389,425	225,000	46,909	271,909
2031	55,000	18,125	73,125	2,215,000	1,176,425	3,391,425	230,000	39,231	269,231
2032	60,000	15,250	75,250	2,320,000	1,063,050	3,383,050	240,000	31,150	271,150
2033	65,000	12,125	77,125	2,440,000	944,050	3,384,050	250,000	22,575	272,575
2034	65,000	8,875	73,875	2,560,000	857,450	3,417,450	255,000	13,738	268,738
2035	70,000	5,500	75,500	2,610,000	805,750	3,415,750	265,000	4,638	269,638
2036	70,000	1,875	71,875	2,665,000	753,000	3,418,000			
2037				2,715,000	699,200	3,414,200			
2038				2,770,000	644,350	3,414,350			
2039				2,825,000	588,400	3,413,400			
2040				2,885,000	531,300	3,416,300			
2041				2,940,000	473,050	3,413,050			
2042				2,990,000	413,750	3,403,750			
2043				3,060,000	337,950	3,397,950			
2044				3,150,000	244,800	3,394,800			
2045				3,245,000	148,875	3,393,875			
2046				3,340,000	50,100	3,390,100			

Debt Levels vs. Legal Debt Limits

Based on the existing debt margins, the existing debt of the district will have little impact on future budgets. There are three different types of debt limits under Ohio Revised Code:

- Voted Debt Limit – may not exceed 9% of total tax assessed valuation.
- Un-voted Debt Limit – may not exceed 1/10 of 1% of total tax assessed valuation.
- Energy Conservation Debt Limit – may not exceed 9/10 of 1% of total tax assessed valuation.

The following calculations identifies the debt limit and debt margin for each type of debt:

DEBT MARGINS BY DEBT	
Voted Debt Margin	
Assessed Valuation (Tax Year 2020)	\$1,663,423,880
Rate	9%
Total Voted Debt Limit	149,708,149
Less: Amount of Debt Applicable	(63,386,621)
Total Voted Debt Leeway within 9% debt limitation	\$86,321,528
Un-voted Debt Margin	
Assessed Valuation (Tax Year 2020)	\$1,663,423,880
Rate	0.10%
Total Voted Debt Limit	1,663,424
Less: Amount of Debt Applicable	(805,000)
Total Voted Debt Leeway within 1/10 of 1% debt limitation	\$858,424
Energy Conservation Debt Margin	
Assessed Valuation (Tax Year 2020)	\$1,663,423,880
Rate	0.90%
Total Voted Debt Limit	14,970,815
Less: Amount of Debt Applicable	(946,621)
Total Voted Debt Leeway within 9/10 of 1% debt limitation	\$14,024,194

Source: Information provided from the Annual Debt Filing report for fiscal year 2021.

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, 2022, which is the latest information available):

A. SCHOOL EMPLOYEES RETIREMENT SYSTEM

Health Care Plan Description - The School District contributes to the SERS Health Care Fund, administered by SERS for non-certificated retirees and their beneficiaries. For GASB 75 purposes, this plan is considered a cost-sharing other postemployment benefit (OPEB) plan. The Health Care Plan provides healthcare benefits to eligible individuals receiving retirement, disability, and survivor benefits, and to their eligible dependents. Members who retire after June 1, 1986, need 10 years of service credit, exclusive of most types of purchased credit, to qualify to participate in health care coverage. In addition to age and service retirees, disability benefit recipients and beneficiaries who are receiving monthly benefits due to death of a member or retiree, are eligible for health care coverage. Most retirees and dependent choosing health care coverage over the age of 65 and therefore enrolled in a fully insured Medicare Advantage plan; however, SERS maintains a traditional, self-insured preferred provider organization for its non-Medicare retiree population. For both groups, SERS offers a self-insured prescription drug program. Health care is a benefit that is permitted, not mandated, by statute. The financial report of the Plan is included in the SERS Comprehensive Annual Financial Report which can be obtained on SERS' website at www.ohsers.org under Employers/Audit Resources.

Access to health care for retirees and beneficiaries is permitted in accordance with Section 3309 of the Ohio Revised Code. The Health Care Fund was established and is administered in accordance with Internal Revenue Code Section 105(e). SERS' Retirement Board reserves the right to change or discontinue any health plan or program. Active employee members do not contribute to the Health Care Plan. The SERS Retirement Board established the rules for premiums paid by the retirees for health care coverage for themselves and their dependents for their surviving beneficiaries. Premiums vary depending on the plan selected, qualified years of service, Medicare eligibility, and retirement status.

Funding Policy - State statute permits SERS to fund the health care benefits through employer contributions. Each year, after the allocation for statutorily required basic benefits, the Retirement Board may allocate the remainder of the employer contribution of 14 percent of covered payroll to the Health Care Fund in accordance with the funding policy. For fiscal year 2022, 0 percent of covered payroll was made to health care. An additional health care surcharge on employers is collected for employees earning less than an actuarially determined minimum compensation amount, pro-rated if less than a full year of service credit was earned. For fiscal year 2022, 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 2022, the School District's surcharge obligation was \$ 187,643.

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 \$187,643 for fiscal year 2022.

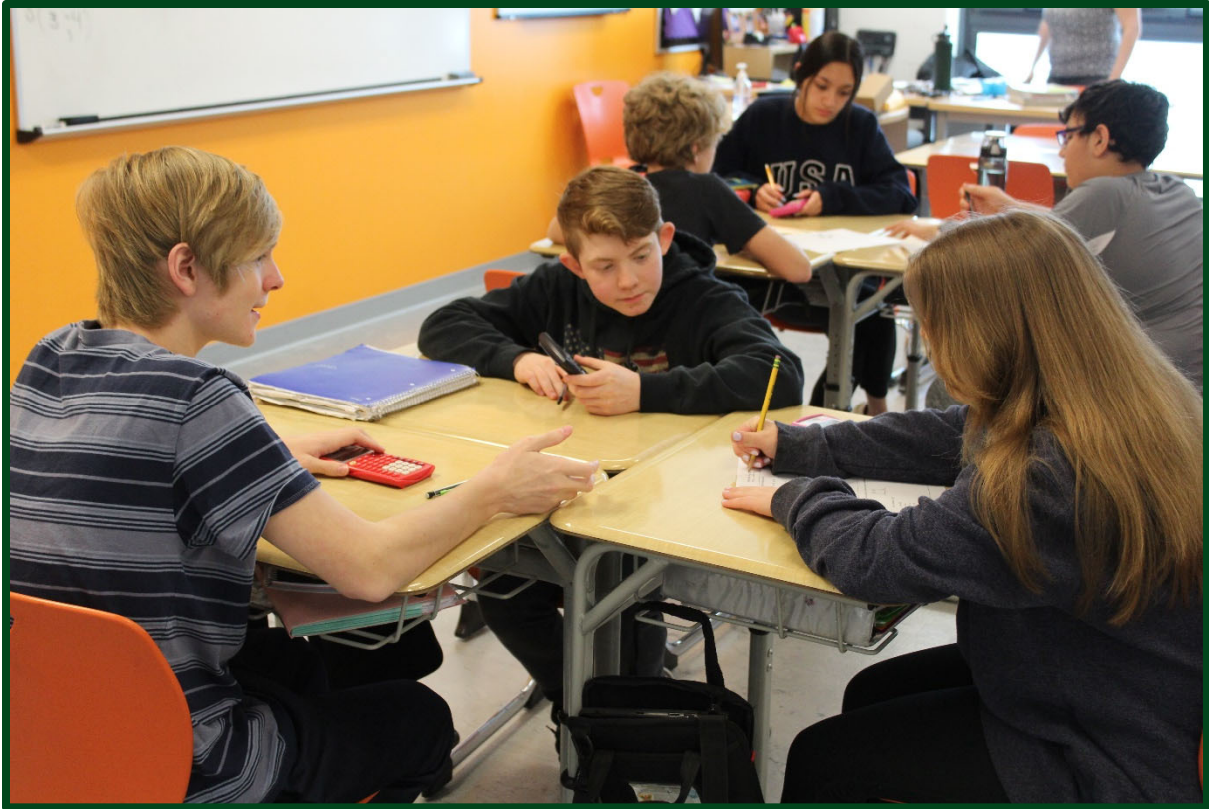
B. STATE TEACHERS RETIREMENT SYSTEM

Plan Description – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare Part B premiums. Medicare Part B premium reimbursements will be discontinued effective January 1, 2021. The Plan is included in the report of STRS which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS Ohio to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Care Plan. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the fiscal year ended June 30, 2022, STRS Ohio did not allocate any employer contributions to post-employment health care.



INFORMATIONAL SECTION



Fiscal Year 2022-23

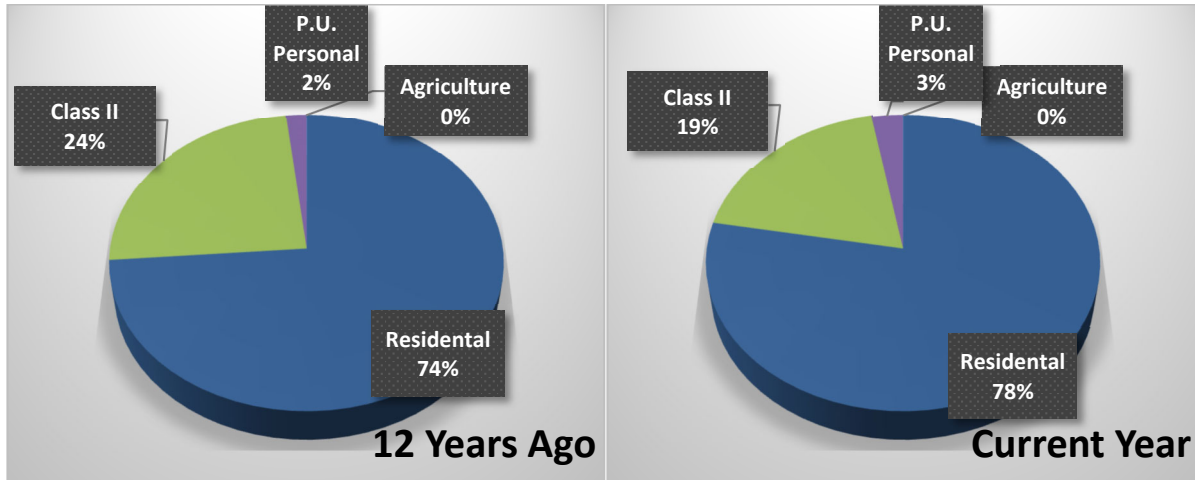


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Tax Base:

The School District's property tax base is broken down into three main categories, Class I Real Estate, Class II Real Estate and Tangible Personal Property.

The following charts provide the School District's property tax base by categories for the current year (tax year 2022) compared to twelve years ago (tax year 2010).



Source: District and Cuyahoga County Records

Classification of Property – Per the Ohio Revised Code, property is grouped into three separate categories and assessed a tax rate based on the grouping. The Ohio Revised Code defines the following classifications:

Class I Real Estate Property:

Agricultural Property – Land and improvements used for agricultural purposes.

Residential Property – Land used and occupied by one, two, or three families.

Class II Real Estate Property:

Commercial Property – The land and improvements to land which are owned or occupied for general commercial and income producing purposes and where production of income is a factor to be considered in arriving at true value, including, but not limited to, apartment houses, hotels, motels theaters, office buildings, warehouses, retail and wholesale stores, bank buildings, commercial garages, commercial parking lots, and shopping centers.

Mineral Property – Land, and the buildings and improvements thereon, used for mining coal and other minerals as well as the production of oil and gas including the rights to mine and producing such minerals whether separated from the fee or not.

Industrial Property – The land and improvements to land used for manufacturing, processing, or refining foods and materials, and warehouses used in connection therewith.

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Tangible Personal Property and Public Utility:

Tangible Personal Property – Prior to CY 2009, all machinery, inventory, furniture, fixtures and other equipment used in the course of conducting business was classified as Tangible Personal Property, included in the school district's assessed values and taxed accordingly. The tax rate for this type of property has been reduced over the years from a high of 88% in the 1960's to 23% in CY05. House Bill (H.B.) 66 dramatically changed the phase-out of inventory taxes by reducing the tangible property tax assessment rate to 18.75% in CY06, 12.50% in CY07, 6.25% in CY08 and down to zero in CY09. H.B. 66 completely phased out tangible taxes on machinery, equipment, furniture and fixtures by the same rates used for the inventory phase-out, which prior to H.B.66 were not scheduled to be reduced. The telephone tangible personal property tax assessment rate was reduced by 20% in CY07 and 5% each additional year until it was eliminated in CY11.

Public Utility – Personal Property – Public utility companies, including electric, natural gas, pipelines, water works, water transportation, heating and telegraph companies are taxed (with a few exceptions) on all tangible personal property. The percent of true value at which this type of property is taxed varies according to the type of public utility. This taxable property is called public utility-personal property. This is now the only type of personal property that remains subject to taxation.

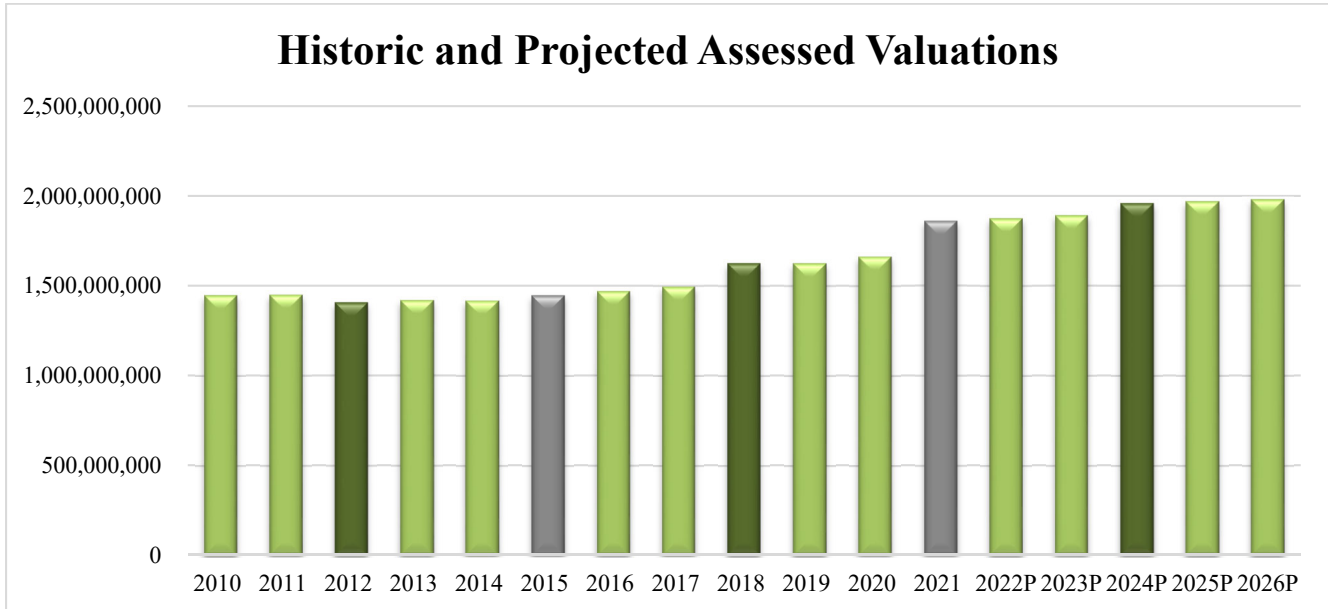
Within the last decade, there has been a substantial change in the district's tax base. As noted above, a large portion of the tax base, tangible personal property, was eliminated and the recession of 2008 caused a reduction in residential and commercial property values. The illustrations below detail the effect of these factors have had on the district.

Taxable Value:

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

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The following charts provides historic (2010-2021) and projected assessed valuations (2022-2026).



Source: District and Cuyahoga County Records

Tax Years: 2010-2021 Actuals; 2022-2026 Projected

Re-appraisal years: 2012, 2018, 2024

Triennial update years: 2009, 2015, 2021, 2027

Historic and Projected Assessed Valuations					
Tax Year	Class I	Class II	TPP	P.U. Personal	Total
2010	1,068,454,190	352,241,800	1,541,170	25,239,950	1,447,477,110
2011	1,072,002,320	350,222,820	0	26,473,020	1,448,698,160
2012	1,036,707,190	338,772,130	0	28,735,200	1,404,214,520
2013	1,042,936,430	341,829,830	0	31,584,300	1,416,350,560
2014	1,049,626,620	334,780,730	0	33,230,900	1,417,638,250
2015	1,085,544,980	327,009,910	0	34,026,660	1,446,581,550
2016	1,099,063,440	331,059,270	0	36,099,090	1,466,221,800
2017	1,109,881,590	347,199,500	0	38,919,200	1,496,000,290
2018	1,229,566,800	355,224,080	0	40,943,650	1,625,734,530
2019	1,240,535,320	339,875,680	0	44,926,630	1,625,337,630
2020	1,250,745,940	363,509,730	0	49,168,210	1,663,423,880
2021	1,447,677,090	361,300,040	0	50,043,110	1,859,020,240
2022 P	1,459,541,465	362,131,030	0	53,245,869	1,874,918,364
2023 P	1,470,627,883	362,891,505	0	56,653,605	1,890,172,993
2024 P	1,525,305,401	372,471,841	0	60,279,435	1,958,056,677
2025 P	1,536,891,625	367,108,246	0	64,137,319	1,968,137,190
2026 P	1,548,565,905	361,821,888	0	68,242,108	1,978,629,901

Source: District and Cuyahoga County Records

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Property Tax Rates:

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

Real Estate Property Homestead and Rollback Exemptions – The Ohio Revised Code provides for two tax relief measures known as rollback. The 10% rollback exemption grants most residential and agricultural property owners to a 10% reduction credit on their tax bill. The owner occupied rollback is an additional 2.5% rollback reduction credits on tax bills of owner-occupied properties. In 2013, the state legislature eliminated the homestead and rollback exemption for any levy passed after July 1, 2013. This legislation will not effect any existing levy the District is currently collecting on.

There is also a \$25,000 Homestead Exemption that is granted to the residential property owners that meets certain age and/or disability requirements. The State of Ohio makes a payment to the school district twice a year to reimburse school districts for the homestead and rollback credits issued to property owners during the tax year.

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

Total Rates and Effective Tax Rates											
Tax Year	Total Millage	Total Operating 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
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
2017	81.78	77.78	1.00	41.02	45.35	5.60	3.00	31.59	35.99	0.83	0.77

Source: District and Cuyahoga County Records

H.B. 920 Limitations on Tax Collections:

In 1976, H.B. 920 was passed into law and later became part of an amendment to Ohio Constitution. Under this law, a property tax levy's millage rate is adjusted so that taxpayers, as a whole, pay no more in taxes for a property levy as they did when it was passed into law. As property values rise, the millage rate for a tax levy is reduced to ensure the levy only collects the amount it did when it was passed by the voters. However, if property values decrease, the millage rate for a property tax levy never be increased to a rate higher than it was when it was voted into law. This is called the voted millage rate. If a property tax levy reaches the voted millage, it will permanently bring in less than the amount when it was passed into law.

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Inside Millage is the only type of property tax millage that is exempt from H.B. 920. The State of Ohio's Constitution allows for all local governments within a political subdivision to be allocated 10 mills without a vote of the people. The allocation each local government receives can vary between political subdivisions and is documented in the local government's charter.

Calculation of Property Tax Rates - In Ohio, a school district's property tax rate is computed in mills. One property mill is equal to 1/1000 of a dollar, and therefore a property owner pays \$1.00 for every \$1,000 of their property's taxable value. For levies passed prior to July, 1 2013, homeowners get a 10% credit on residential property and an additional 2.5% credit for an owner occupied home. The following calculations are examples of school district only related property taxes for an owner-occupied property with a market value of \$100,000 for tax years 2017 through 2021. According to the Zillow Market Overview Report, August 2022, the average home value within the City of Strongsville is \$318,324.

SCHOOL TAXES ON A \$100,000 OWNER/OCCUPIED HOME				
Tax Year 2017				
General Fund	Inside Millage	5.60		\$171.50
General Fund	Class I Res/Ag	31.59		\$967.44
P.I Fund	Class I Res/Ag	0.83		\$25.42
Bond	Debt Issuance	3.00		\$91.88
Total Tax Year		41.02		\$1,256.24
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
	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 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
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	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Projected
1st Half Delinquency Collections	\$1,060,777	\$1,057,366	\$786,318	\$864,827	\$1,478,594	\$900,000
2nd Half Delinquency Collections	\$218,841	\$121,879	\$128,728	\$265,972	\$258,372	\$180,000

Source: District and Cuyahoga County Records

GENERAL FUND COLLECTION RATES						
Collection Year	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Projected
Class I & Class II Current Collection Rate	96.31%	97.83%	97.93%	94.98%	96.44%	96.45%
Class I & Class II Gross Collection Rate	94.23%	99.77%	98.53%	96.14%	0.00%	0.00%

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
2023P	\$61,882,849	\$59,686,008	96.45%	\$1,080,000	(\$450,000)	\$60,316,008	97.47%
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%
2018	\$49,612,927	\$47,782,325	96.31%	\$1,279,618	(\$2,312,071)	\$46,749,872	94.23%
Note: Collection Year 2023 - projected.							

Source: District and Cuyahoga County Records

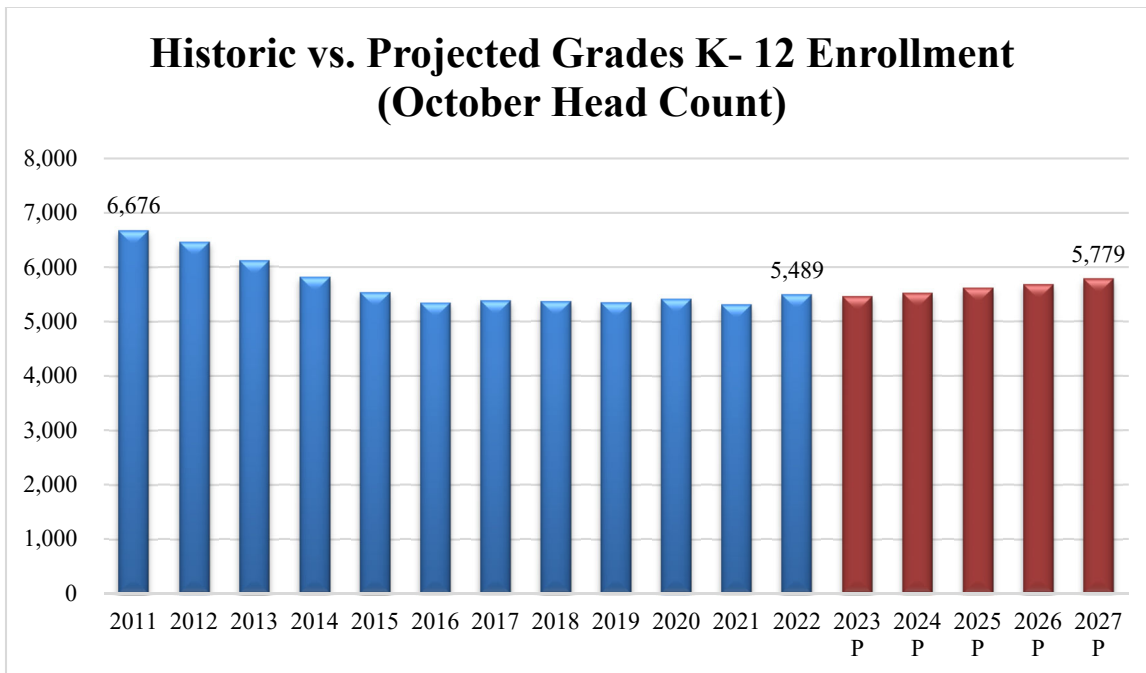
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Student Enrollment Trends:

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 2011 and 2022, the School District’s enrollment has seen a decline of 17.78%. 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 2.75% and between 2022 to 2027 enrollment is projected to increase by 5.29%.

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
2014	380	2020	393	13
2015	368	2021	325	(43)
2016	384	2022	361	(23)
2017	401	2023	335	(66)
2018P	392	2024	342	(50)
2019P	428	2025	373	(55)
2020P	383	2026	334	(49)
2021P	425	2027	371	(54)

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				
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
K	300	319	259	274	271	285	305	289	331	393	325	363	335	342	373	334	371
1	462	379	365	314	328	315	338	342	342	382	398	376	402	371	379	413	370
2	397	466	382	356	312	333	317	354	352	358	374	424	387	414	382	390	426
3	453	397	470	373	355	316	350	336	351	373	361	398	443	405	433	399	407
4	467	458	402	457	384	361	351	375	348	363	367	375	406	451	412	441	407
5	503	466	456	414	463	376	380	374	377	380	376	391	399	432	480	439	469
6	518	509	473	445	414	468	402	418	395	398	384	416	413	422	456	508	464
7	525	532	508	468	448	421	491	434	445	396	407	406	427	425	434	469	522
8	589	512	529	508	469	446	427	504	439	450	400	421	414	435	433	442	478
9	608	613	528	525	533	492	478	454	535	495	488	475	477	469	493	490	501
10	603	602	596	506	510	522	495	479	457	533	474	471	462	464	456	480	477
11	629	571	581	580	493	510	514	483	483	425	517	439	444	435	437	430	452
12	622	634	562	590	554	497	530	519	488	475	437	534	446	450	442	444	436
TOTAL	6,676	6,458	6,111	5,810	5,534	5,342	5,378	5,361	5,343	5,421	5,308	5,489	5,455	5,515	5,610	5,679	5,780
Average Change	-3.3%	-5.4%	-4.9%	-4.8%	-3.5%	0.7%	-0.3%	-0.3%	1.5%	-2.1%	3.4%	-0.6%	1.1%	1.7%	1.2%	1.8%	
Sources:																	
Actual - O.D.E October Head Count Report.																	
Current Year - District Data as 09/30/22.																	
Projection - Mobility Calculation based on a 3 year average.																	

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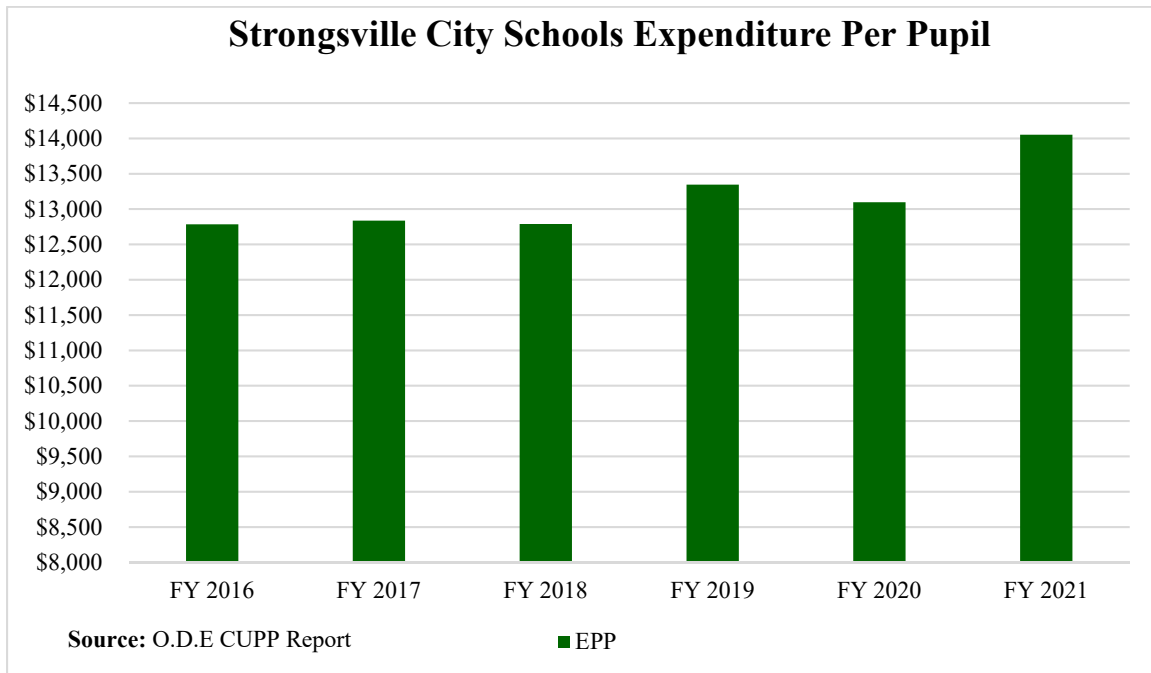
School District Expenditure Per Pupil:

The School District expenditures per pupil are published annually by the Ohio Department of Education (O.D.E) in two calculations:

1. **Expenditure Per Pupil (EPP)** – is calculated by dividing the total expenditures by Average Daily Membership (ADM), where each student counts the same.
2. **Expenditures Per Equivalent Pupil (EPEP)** – is calculated by dividing expenditures by a weighted ADM, where harder-to-serve students can be given a higher mathematical weight, such as, students who are in special education, are economically disadvantaged, or English language learners. This calculation is used for the rankings included on the state report cards.

As of the date of this publication, the O.D.E has not released the FY 22 EPP, the FY 21 data is the latest information available. Below are a series of charts that illustrate the School Districts historic expenditure per pupil amounts and comparisons to the surrounding and similar districts.

The following charts provide the Districts EEP over the last six years, and compared to other neighboring comparable school districts.



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FY 21 Surrounding District Comparison Expenditures Per Pupil



Source: O.D.E CUPP Report

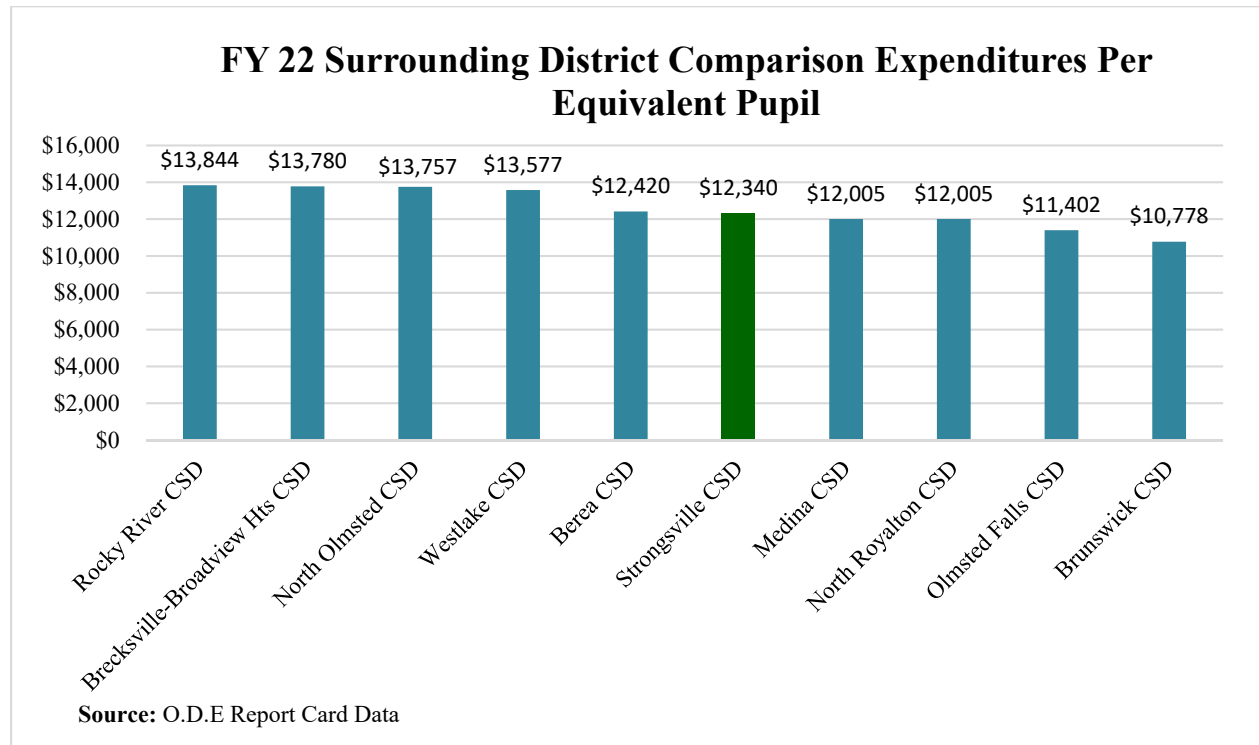
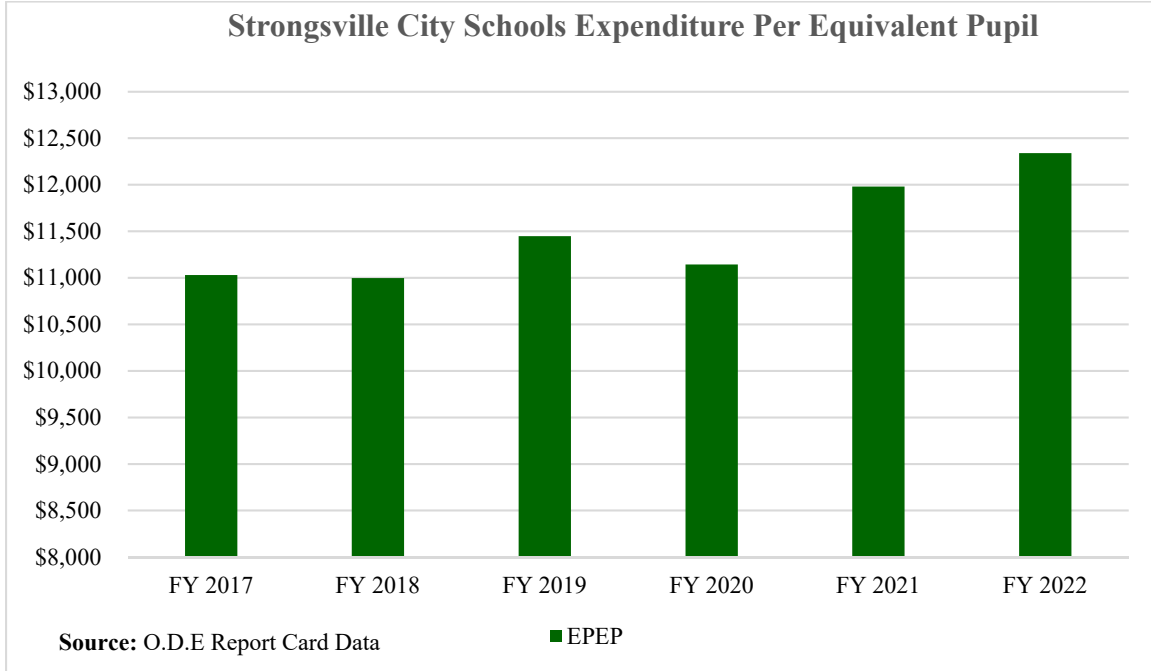
SURROUNDING DISTRICT'S HISTORIC EXPENDITURE PER PUPIL COMPARISON

School District	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
North Olmsted CSD	\$14,970	\$15,199	\$15,077	\$15,703	\$15,278	\$17,217
Rocky River CSD	\$13,185	\$14,194	\$14,207	\$14,299	\$15,211	\$16,162
Westlake CSD	\$13,260	\$13,981	\$14,046	\$14,752	\$14,455	\$16,140
Berea CSD	\$11,884	\$12,456	\$12,889	\$13,643	\$14,102	\$15,103
Brecksville-Broadview Heights CSD	\$11,810	\$12,328	\$12,824	\$13,332	\$13,996	\$14,270
Strongsville CSD	\$12,785	\$12,837	\$12,789	\$13,345	\$13,096	\$14,052
Medina CSD	\$10,815	\$11,499	\$11,647	\$12,082	\$12,536	\$13,844
Olmsted Falls CSD	\$11,878	\$12,223	\$12,083	\$12,782	\$12,983	\$13,020
North Royalton CSD	\$11,184	\$11,629	\$12,397	\$12,879	\$12,885	\$12,876
Brunswick CSD	\$9,933	\$10,094	\$10,654	\$11,013	\$11,555	\$11,545

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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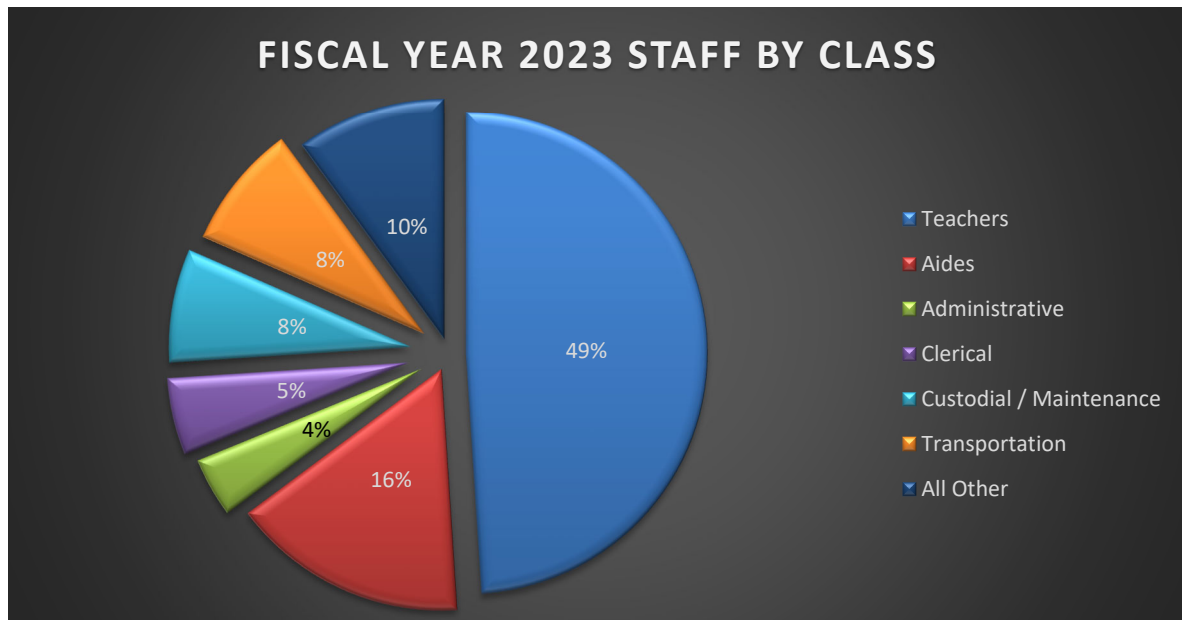
SURROUNDING DISTRICT'S HISTORIC EXPENDITURE PER EQUIVALENT PUPIL COMPARISON

School District	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Rocky River CSD	\$12,376	\$12,230	\$12,406	\$13,063	\$13,689	\$13,844
Brecksville-Broadview Heights CSD	\$10,781	\$11,257	\$11,705	\$12,258	\$12,441	\$13,780
North Olmsted CSD	\$12,271	\$12,214	\$12,640	\$12,332	\$13,684	\$13,757
Westlake CSD	\$11,647	\$11,643	\$12,331	\$12,091	\$13,494	\$13,577
Berea CSD	\$9,953	\$10,329	\$10,857	\$11,194	\$12,000	\$12,420
Strongsville CSD	\$11,030	\$10,998	\$11,448	\$11,143	\$11,980	\$12,340
Medina CSD	\$9,860	\$9,880	\$10,278	\$10,582	\$11,613	\$12,005
North Royalton CSD	\$10,063	\$10,752	\$11,108	\$11,123	\$11,229	\$12,005
Olmsted Falls CSD	\$10,425	\$10,180	\$10,700	\$10,749	\$10,706	\$11,402
Brunswick CSD	\$8,872	\$9,343	\$9,591	\$9,987	\$9,927	\$10,778

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 2023.



Source: District Budgeting Records

Since fiscal year 2020, the District's staffing levels have increased by 49.01 full time equivalents (FTE). Of this total increase, 37.6 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 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Warehouse								
	Truck Driver	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Superintendent Office								
	Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Executive Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Curriculum & Instruction								
	Director / Supervisor of Curriculum	2.00	2.00	3.00	4.00	3.00	3.00	3.00
	Gfited Coordinator	0.00	0.00	0.00	0.00	0.00	1.00	1.00
	Executive Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Literacy Coach	1.00	1.00	5.00	5.00	5.00	5.00	5.00
	Office Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Technology								
	Director of Instructional Technology	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Executive Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Supervisor of Instructional Technology	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Supervisor of AV & Communications	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Network Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Coordinator of Technology and Data	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk II	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Tech Assistant Sr.	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Tech Assistant	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Tech AV Communication Technician	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Communications								
	Communications Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Strongsville Early Learning Preschool								
	Teacher - Intervention Specialist	7.50	7.50	8.00	8.50	8.50	9.00	9.00
	Teacher - Regular Education	0.80	0.80	1.00	0.80	0.80	0.80	0.80
	Aide/Attendeant (Special Ed)	12.00	12.00	13.00	13.00	13.00	13.00	13.00
	Office Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Pupil Services								
	Social Worker	0.00	0.00	1.00	1.00	1.00	1.00	1.00
	Office Data Input Specialist	2.00	2.00	2.00	3.00	2.00	2.00	2.00
Nurses								
	District Nurse	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Office Data Input Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Psychologist / Speech Therapists								
	Psychologists	6.63	6.63	7.00	7.00	7.00	6.65	6.65
	Speech & Language Pathologist	9.00	9.00	9.00	9.00	9.00	9.00	9.00
Special Education								
	Director of Special Education	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Special Education Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Executive Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
							<i>(continued)</i>	

STRONGSVILLE CITY SCHOOLS STAFFING LEVELS BY LOCATION								
		ACTUAL - Budgeted Positions				PROJECTED		
LOCATION & POSTION		FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Transportation Department								
	Supervisor of Transportation	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Administration Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Office Data Input Specialist	1.00	0.00	0.00	0.00	0.00	0.00	0.00
	Office Secretary	1.00	1.00	1.00	1.50	1.50	1.50	1.50
	Bus Aides	7.75	6.50	6.25	8.75	8.75	8.75	8.75
	Bus Drivers	56.75	52.75	53.75	51.25	51.25	51.25	51.25
	Bus Head Mechanic	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Bus Mechanic	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Human Resources								
	Assistant Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Executive Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Human Resources Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Office Data Input Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Publications								
	Clerk II	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Business Services								
	Operations Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Executive Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Treasurers Office								
	Treasurer	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Treasurer	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Executive Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Office Data Input Specialist	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Payroll and Benefits Coordindator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Athletics								
	Atheltic Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Atheltic Director	0.00	0.00	0.00	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	0.60	0.00	0.00	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	3.00	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	16.80	17.80	18.80	18.80	19.30	19.30
	Aide Educational	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Aide Monitor	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Aide/Attendeant (Special Ed)	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 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Kinsner Elementary								
	Principal	1.00	1.00	1.00	1.00	1.00	1.50	1.50
	Guidance Counselor	0.60	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	3.00	4.00	4.00	4.00	4.00	4.50	4.50
	Teacher - Media Specialist	0.20	0.20	0.20	0.20	0.20	0.20	0.20
	Teacher - Regular Education	27.90	27.70	29.80	30.90	30.90	31.90	31.90
	Aide Educational	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Aide Monitor	5.00	5.00	5.00	5.00	5.00	5.00	5.00
	Aide/Attendeant (Special Ed)	3.00	3.00	4.00	4.00	4.00	4.00	4.00
	Media Assistant Elementary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Office Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Muraski Elementary								
	Principal	1.00	1.00	1.00	1.00	1.00	1.50	1.50
	Guidance Counselor	0.80	1.20	1.20	0.80	0.80	0.80	0.80
	Teacher - Gifted Education	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Teacher - Intervention Specialist	3.00	4.00	4.00	4.00	4.00	4.50	4.50
	Teacher - Media Specialist	0.20	0.20	0.20	0.20	0.20	0.20	0.20
	Teacher - Regular Education	22.30	24.40	23.80	26.70	26.70	26.70	26.70
	Aide Educational	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Aide Monitor	4.00	4.00	4.00	4.00	4.00	4.00	4.00
	Aide/Attendeant (Special Ed)	4.00	4.00	4.00	4.00	4.00	4.00	4.00
	Media Assistant Elementary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Office Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Surrarrer Elementary								
	Principal	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Guidance Counselor	0.40	0.20	0.20	1.20	1.20	1.20	1.20
	Teacher - Gifted Education	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Teacher - Intervention Specialist	5.00	5.00	4.00	5.00	5.00	6.00	6.00
	Teacher - Media Specialist	0.20	0.20	0.20	0.20	0.20	0.20	0.20
	Teacher - Regular Education	17.80	19.70	18.70	19.70	19.70	21.20	21.20
	Aide Educational	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Aide Monitor	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Aide/Attendeant (Special Ed)	7.00	7.00	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	0.60	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	3.00	2.00	2.00	2.00	2.00	2.00	2.00
	Teacher - Media Specialist	0.20	0.20	0.20	0.20	0.20	0.20	0.20
	Teacher - Regular Education	20.70	20.80	23.30	22.80	22.80	22.80	22.80
	Aide Educational	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Aide Monitor	4.00	4.00	4.00	5.00	5.00	5.00	5.00
	Aide/Attendeant (Special Ed)	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Media Assistant Elementary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Office Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
							(continued)	

STRONGSVILLE CITY SCHOOLS STAFFING LEVELS BY LOCATION								
		ACTUAL - Budgeted Positions				PROJECTED		
LOCATION & POSTION		FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Strongsville Middle School								
	Principal	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Principal	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Guidance Counselor	3.00	3.00	4.00	3.00	3.00	3.00	3.00
	Teacher - Intervention Specialist	12.00	12.00	12.00	12.00	12.00	13.00	13.00
	Teacher - Media Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Teacher - Regular Education	77.10	78.14	78.94	79.14	79.14	79.14	79.14
	Aide Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Aide Monitor	7.00	7.00	7.00	7.00	7.00	7.00	7.00
	Aide/Attendeant (Special Ed)	10.00	10.00	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
	Associate Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Assistant Principal	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Guidance Counselor	5.00	5.00	4.00	5.00	5.00	5.00	5.00
	Teacher - Intervention Specialist	18.00	19.00	18.80	19.60	19.60	20.60	20.60
	Teacher - Media Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Teacher - Regular Education	84.90	82.06	84.70	85.30	85.30	86.10	86.10
	Aide Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Aide Monitor	13.00	13.00	13.00	15.00	15.00	15.00	15.00
	Aide/Attendeant (Special Ed)	7.00	7.00	7.00	7.00	7.00	7.00	7.00
	Media Assistant Elementary	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Office Secretary	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Maintenance Plant Services								
	Maintenance Foreman	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Maintenance Skilled	7.00	9.00	9.00	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	35.50	38.00	39.00	38.00	38.00	38.00	38.00
Building and Grounds								
	Office Secretary	1.00	1.00	1.00	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	37.00	39.00	39.00	39.00	39.00	39.00
Auxiliary Services								
	Clerk I	1.00	1.00	0.00	0.00	0.00	0.00	0.00
							<i>(continued)</i>	

STRONGSVILLE CITY SCHOOLS STAFFING LEVELS BY LOCATION								
		ACTUAL - Budgeted Positions				PROJECTED		
LOCATION & POSTION		FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Miscellaneous State Grants								
	Parent Mentor	0.50	0.50	0.50	0.50	0.50	0.50	0.50
ESSER Funds								
	SEL Coordinator / Principal	0.00	0.00	1.00	1.00	1.00	0.00	0.00
	MTSS Coordinator	0.00	0.00	2.00	2.00	2.00	0.00	0.00
	Gifted Coorindator	0.00	0.00	1.00	1.00	1.00	0.00	0.00
	Guidance Counselor	0.00	0.00	1.00	1.00	1.00	0.00	0.00
	Teacher - Intervention Specialist	0.00	0.00	8.00	8.00	8.00	0.00	0.00
	Teacher - Regular Education	0.00	0.00	2.20	2.20	2.20	0.00	0.00
	Teacher - Reading Specialist	0.00	0.00	2.00	2.00	2.00	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/Attendeant (Special Ed)	8.00	8.00	8.00	8.00	8.00	8.00	8.00
	Parent Mentor	0.50	0.50	0.50	0.50	0.50	0.50	0.50
	Supervisor Special Education	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Transition Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Title I - Disadvantaged Children								
	Title I Teachers	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Striving Readers Comprehensive Literacy								
	Literacy Coach	3.00	3.00	0.00	0.00	0.00	0.00	0.00
	TOTAL FTE'S	727.43	728.78	762.04	776.44	774.44	769.19	769.19
Year to Year Change			1.35	33.26	14.40	(2.00)	(5.25)	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 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 2018	FY 2019	FY 2020	FY 2021	FY 2022
Achievement	C	B	NR	NR	5 stars
Performance Index	B	B	NR	NR	N/A
Indicators met	C	D	NR	NR	N/A
Gap Closing	A	A	NR	NR	5 stars
K-3 Literacy	C	C	NR	NR	4 stars
Progress	A	A	NR	NR	5 stars
Overall	A	A	NR	NR	N/A
Gifted	A	A	NR	NR	N/A
Students with Disabilities	B	A	NR	NR	N/A
Lowest 20% in Achievement	A	A	NR	NR	N/A
Graduation Rate	A	A	NR	NR	4 stars
4-Year Graduation Rate	A	A	NR	NR	95.5%
5 Year Graduation Rate	A	A	NR	NR	94.8%
Prepared for Success	C	C	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. For fiscal year 2020, due to the coronavirus pandemic and ordered school-building closures, the O.D.E did offer state standardized testing for the 2020-2021 and the 2021-2022 school years. All standardized testing categories will be marked as “not rated” (NR).

STANDARDIZED TEST SCORES BY GRADE LEVEL				
Grade Level	Test Subject	FY 2020 Proficient Percentage	FY 2021 Proficient Percentage	FY 2022 Proficient Percentage
3rd Grade	Reading / English Language Arts	NR	75%	85%
3rd Grade	Mathematics	NR	82%	84%
4th Grade	Reading / English Language Arts	NR	84%	78%
4th Grade	Mathematics	NR	86%	84%
5th Grade	Reading / English Language Arts	NR	84%	88%
5th Grade	Mathematics	NR	76%	81%
6th Grade	Reading / English Language Arts	NR	72%	79%
6th Grade	Mathematics	NR	68%	77%
7th Grade	Reading / English Language Arts	NR	82%	80%
7th Grade	Mathematics	NR	55%	58%
8th Grade	Reading / English Language Arts	NR	76%	74%
8th Grade	Mathematics	NR	73%	81%
High School	Algebra I	NR	77%	81%
High School	Biology	NR	82%	88%
High School	English I	NR	NC	NC
High School	English II	NR	82%	82%
High School	Geometry	NR	66%	72%
High School	Government	NR	85%	88%
High School	History	NR	92%	91%
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 2020	FY 2021	FY 2022
4-Year Graduation Rate	93.60%	94.00%	95.50%
5-Year Graduation Rate	96.90%	95.20%	94.80%

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 2020		FY 2021		FY 2022	
	Enrollment	% of Total Enrollment	Enrollment	% of Total Enrollment	Enrollment	% of Total Enrollment
Economically Disadvantaged	967	17.8%	815	14.7%	686	11.8%
Free Lunch Applications	856	18.8%	805	14.2%	649	11.2%
Reduced Lunch Applications	174	3.2%	162	2.9%	69	1.2%

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
2023	40,000	35,815	75,815
2024	45,000	33,988	78,988
2025	45,000	32,053	77,053
2026	45,000	30,117	75,117
2027	50,000	28,075	78,075
2028	50,000	25,875	75,875
2029	50,000	23,500	73,500
2030	55,000	20,875	75,875
2031	55,000	18,125	73,125
2032	60,000	15,250	75,250
2033	65,000	12,125	77,125
2034	65,000	8,875	73,875
2035	70,000	5,500	75,500
2036	70,000	1,875	71,875

2008 H.B. Energy Conservation Bonds			
Fiscal Year	Principal	Interest	Total
2023	315,310	23,724	339,034
2024	330,414	8,045	338,459

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2013 School Improvement Bonds			
Fiscal Year	Principal	Interest	Total
2023	1,605,000	1,777,700	3,382,700
2024	1,665,000	1,712,300	3,377,300
2025	1,885,000	1,658,000	3,543,000
2026	1,925,000	1,608,125	3,533,125
2027	1,980,000	1,539,650	3,519,650
2028	2,060,000	1,461,250	3,521,250
2029	2,135,000	1,379,750	3,514,750
2030	2,105,000	1,284,425	3,389,425
2031	2,215,000	1,176,425	3,391,425
2032	2,320,000	1,063,050	3,383,050
2033	2,440,000	944,050	3,384,050
2034	2,560,000	857,450	3,417,450
2035	2,610,000	805,750	3,415,750
2036	2,665,000	753,000	3,418,000
2037	2,715,000	699,200	3,414,200
2038	2,770,000	644,350	3,414,350
2039	2,825,000	588,400	3,413,400
2040	2,885,000	531,300	3,416,300
2041	2,940,000	473,050	3,413,050
2042	2,990,000	413,750	3,403,750
2043	3,060,000	337,950	3,397,950
2044	3,150,000	244,800	3,394,800
2045	3,245,000	148,875	3,393,875
2046	3,340,000	50,100	3,390,100

2015 Refunded Certificates of Participation (Muraski Expansion & Improvements)			
Fiscal Year	Principal	Interest	Total
2023	175,000	95,894	270,894
2024	185,000	90,494	275,494
2025	185,000	84,019	269,019
2026	195,000	76,419	271,419
2027	200,000	68,519	268,519
2028	210,000	61,106	271,106
2029	215,000	54,200	269,200
2030	225,000	46,909	271,909
2031	230,000	39,231	269,231
2032	240,000	31,150	271,150
2033	250,000	22,575	272,575
2034	255,000	13,738	268,738
2035	265,000	4,638	269,638

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The following chart provides the Districts combined outstanding debt schedule for all debt issuances.

All Debt Payments			
Fiscal Year	Principal	Interest	Total
2023	2,135,310	1,933,133	4,068,443
2024	2,225,414	1,844,827	4,070,241
2025	2,115,000	1,774,072	3,889,072
2026	2,165,000	1,714,662	3,879,662
2027	2,230,000	1,636,244	3,866,244
2028	2,320,000	1,548,231	3,868,231
2029	2,400,000	1,457,450	3,857,450
2030	2,385,000	1,352,209	3,737,209
2031	2,500,000	1,233,781	3,733,781
2032	2,620,000	1,109,450	3,729,450
2033	2,755,000	978,750	3,733,750
2034	2,880,000	880,063	3,760,063
2035	2,945,000	815,888	3,760,888
2036	2,735,000	754,875	3,489,875
2037	2,715,000	699,200	3,414,200
2038	2,770,000	644,350	3,414,350
2039	2,825,000	588,400	3,413,400
2040	2,885,000	531,300	3,416,300
2041	2,940,000	473,050	3,413,050
2042	2,990,000	413,750	3,403,750
2043	3,060,000	337,950	3,397,950
2044	3,150,000	244,800	3,394,800
2045	3,245,000	148,875	3,393,875
2046	3,340,000	50,100	3,390,100

GLOSSARY

Administrative Leadership Team (ALT) – is made up of seven members from the Central Office Leadership Team (COLT) and eight building principals who report directly to the superintendent.

Assessed Value – the value placed on property for tax purposes and used as a basis for taxation. This amount is subject to the State rollback factor and the deduction for the homestead exemption.

Association of School Business Officials International (ASBO) – is an educational professional association that supports school business professionals who are passionate about quality education.

Average Daily Membership (ADM) – the average daily enrollment of school districts based on attendance reports.

Board of Education – five member elected board, created according to State law and vested with the responsibilities for educational activities within a geographical area, who establish policies, hires a superintendent and governs the operations of a school district.

Bond – a written promise, generally under seal, to pay a specific sum of money, called face value, at a fixed time in the future, called the date of maturity and carrying interest at a rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time.

Bonded Debt – the part of the school district debt which is covered by outstanding bonds of the district.

Budget – a plan of financial operations embodying an estimate of proposed expenditures for a given period of time or purpose and the proposed means of financing them.

Capital Outlay – includes, but not limited to, new and replacement equipment such as furnishing additional classrooms, additional technology, replacement of band uniforms, purchase of buses and maintenance of vehicles.

Cash Basis Accounting – accounting method that recognizes revenues and expenses at the time cash is received or paid out.

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

Certificated Staff – staff that usually have a state license to teach and/or administrative license. (i.e. teachers, principals).

Charter / Community Schools – a school that is an alternative to the traditional K-12 public school program that is independent of any school district, and is part of the state's program of education.

Classified Staff – staff that are hired to help in the education process whose position does not require a teaching or administrative license.

Comparable Districts – districts which are approximately the same size and which have approximately the same demographics within the State of Ohio.

Comprehensive Annual Financial Report (CAFR) – is a set of U.S. government financial statement comprising the financial report of a state, municipal, or other government entity that complies with the accounting requirements promulgated by the Governmental Accounting Standards Board.

CUPP Report – a demographic report issued by the Ohio Department of Education to be used to show comparable school district data.

Debt – an obligation resulting from the borrowing of money for from the purchase of goods and services.

Debt Limit – the maximum amount of gross or net debt which legally permitted.

Debt Service – expenditures for the retirement of debt and expenditures for the interest on debt.

Earnings on Investments – revenues received from the investment of school district monies not needed at the time to meet current expenditures.

Employee Fringe Benefits – may include health, dental, vision, life, worker's compensation, as well as payments to the Ohio State Teachers Retirement and Ohio State Employees Retirement systems.

Encumbrances – purchase orders, contracts, and/or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. Encumbrances are closed when the obligation is paid or canceled.

Expenditures – includes total charges incurred, whether paid or unpaid, for current costs, capital outlay and debt.

Expenditure Per Pupil – is calculated by dividing total expenditures by Average Daily Membership (ADM).

Expenditure Per Equivalent Pupil – is calculated by dividing expenditures by a weighted ADM, where harder-to-serve students can be given a higher mathematical weight, such as, students who are in special education, are economically disadvantaged, or English language learners. This calculation is used for the rankings included on the state report card.

Facilities Acquisition and Construction – expenditures for the acquisition and/or construction of facilities.

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

BOARD OF EDUCATION

MR. RICHARD MICKO, PRESIDENT
MRS. LAURA WOLFE-HOUSUM, VICE PRESIDENT
MRS. MICHELLE BISSELL
MRS. SHARON KILBANE
MS. HAYLEY STOVCIK



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