



2019-2020
Quarterly Update
1st Quarter

Prepared by: Todd L. Hopkins, CFO/Treasurer
October 28, 2019

WE EDUCATE FOR EXCELLENCE...
Empowering all students to achieve their educational goals,
to direct their lives, and to contribute to society.



5-Year Financial Forecast and Assumptions

WESTLAKE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEARS ENDED JUNE 30, 2017, 2018 AND 2019 ACTUAL;
FORECASTED FISCAL YEARS ENDING JUNE 30, 2020 THROUGH 2024

| Line Number | Fiscal Year 2017 Actual | Fiscal Year 2018 Actual | Fiscal Year 2019 Forecasted | Average Annual Percent of Change | Fiscal Year 2020 Forecasted | Fiscal Year 2021 Forecasted | Fiscal Year 2022 Forecasted | Fiscal Year 2023 Forecasted | Fiscal Year 2024 Forecasted |
|--|-------------------------|-------------------------|-----------------------------|----------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Revenues | | | | | | | | | |
| 1.010 General Property Tax (Real Estate) | \$41,189,664 | \$42,462,830 | \$40,627,778 | -0.62% | \$41,400,000 | \$41,607,000 | \$41,815,035 | \$42,024,110 | \$42,234,231 |
| 1.020 Tangible Personal Property Tax | \$0 | \$23,978 | \$0 | 0.00% | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1.030 Income Tax | \$0 | \$0 | \$0 | 0.00% | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1.035 Unrestricted State Grants-in-Aid (All 3100's except 3130) | \$4,149,554 | \$3,451,526 | \$3,394,806 | -9.23% | \$3,400,000 | \$3,400,000 | \$3,400,000 | \$3,400,000 | \$3,400,000 |
| 1.040 Restricted State Grants-in-Aid (All 3200's) | \$68,393 | \$157,210 | \$84,651 | 41.85% | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 |
| 1.045 Restricted Federal Grants-in-Aid - SFSF (4220) | | | \$0 | 0.00% | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1.050 Property Tax Allocation (3130) | \$4,582,917 | \$4,645,745 | \$4,424,538 | -1.70% | \$4,400,000 | \$4,400,000 | \$4,400,000 | \$4,400,000 | \$4,400,000 |
| 1.060 All Other Revenues except 1931,1933,1940,1950,5100, 5200 | \$1,841,014 | \$1,665,825 | \$1,954,356 | 3.90% | \$1,500,000 | \$1,500,000 | \$1,500,000 | \$1,500,000 | \$1,500,000 |
| 1.070 <i>Total Revenues</i> | <i>\$51,831,542</i> | <i>\$52,407,114</i> | <i>\$50,486,130</i> | <i>-1.28%</i> | <i>\$50,800,000</i> | <i>\$51,007,000</i> | <i>\$51,215,035</i> | <i>\$51,424,110</i> | <i>\$51,634,231</i> |
| Year Over Year Percentage Growth | | | | | | 0.41% | 0.41% | 0.41% | 0.41% |
| Other Financing Sources | | | | | | | | | |
| 2.010 Proceeds from Sale of Notes (1940) | 0 | 0 | 0 | 0.00% | 0 | 0 | 0 | 0 | 0 |
| 2.020 State Emergency Loans and Advancements (Approved 1950) | 0 | 0 | 0 | 0.00% | 0 | 0 | 0 | 0 | 0 |
| 2.040 Operating Transfers-In (5100) | \$0 | \$0 | \$0 | 0.00% | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2.050 Advances-In (5200) | \$345,180 | \$395,508 | \$255,038 | -10.47% | \$25,000 | \$25,000 | \$25,000 | \$25,000 | \$25,000 |
| 2.060 All Other Financing Sources (including 1931 and 1933) | \$283,883 | \$349,261 | \$428,428 | 22.85% | \$165,000 | \$165,000 | \$165,000 | \$165,000 | \$165,000 |
| 2.070 <i>Total Other Financing Sources</i> | <i>\$629,063</i> | <i>\$744,768</i> | <i>\$683,466</i> | <i>5.08%</i> | <i>\$190,000</i> | <i>\$190,000</i> | <i>\$190,000</i> | <i>\$190,000</i> | <i>\$190,000</i> |
| 2.080 <i>Total Revenues and Other Financing Sources</i> | <i>\$52,460,605</i> | <i>\$53,151,882</i> | <i>\$51,169,596</i> | <i>-1.21%</i> | <i>\$50,990,000</i> | <i>\$51,197,000</i> | <i>\$51,405,035</i> | <i>\$51,614,110</i> | <i>\$51,824,231</i> |
| Expenditures | | | | | | | | | |
| 3.010 Personnel Services | \$29,780,411 | \$29,994,129 | \$30,419,749 | 1.07% | \$30,800,000 | \$32,032,000 | \$32,992,960 | \$33,982,749 | \$35,002,231 |
| 3.020 Employees' Retirement/Insurance Benefits | \$10,928,744 | \$11,332,264 | \$11,874,799 | 4.24% | \$12,917,200 | \$13,926,080 | \$15,049,462 | \$16,291,218 | \$17,665,059 |
| 3.030 Purchased Services | \$6,359,778 | \$6,394,679 | \$6,338,824 | -0.16% | \$6,700,000 | \$6,750,000 | \$6,800,000 | \$6,850,000 | \$6,900,000 |
| 3.040 Supplies and Materials | \$1,604,367 | \$1,373,792 | \$1,367,429 | -7.42% | \$1,700,000 | \$1,700,000 | \$1,700,000 | \$1,700,000 | \$1,700,000 |
| 3.050 Capital Outlay | \$400,486 | \$337,707 | \$134,944 | -37.86% | \$575,000 | \$575,000 | \$575,000 | \$575,000 | \$575,000 |
| 3.060 Intergovernmental (7600 and 7700 functions) | \$0 | \$0 | \$0 | 0.00% | \$0 | \$0 | \$0 | \$0 | \$0 |
| Debt Service: | \$0 | \$0 | \$0 | 0.00% | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4.010 Principal-All (History Only) | \$0 | \$0 | \$0 | 0.00% | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4.020 Principal-Notes | \$0 | \$0 | \$0 | 0.00% | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4.030 Principal-State Loans | \$0 | \$0 | \$0 | 0.00% | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4.040 Principal-State Advancements | \$0 | \$0 | \$0 | 0.00% | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4.050 Principal-HB 264 Loans | \$0 | \$0 | \$0 | 0.00% | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4.055 Principal-Other | \$0 | \$0 | \$0 | 0.00% | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4.060 Interest and Fiscal Charges | \$0 | \$0 | \$0 | 0.00% | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4.300 Other Objects | \$851,789 | \$752,182 | \$782,271 | -3.85% | \$900,000 | \$900,000 | \$900,000 | \$900,000 | \$900,000 |
| 4.500 <i>Total Expenditures</i> | <i>\$49,925,577</i> | <i>\$50,184,753</i> | <i>\$50,918,016</i> | <i>0.99%</i> | <i>\$53,592,200</i> | <i>\$55,883,080</i> | <i>\$58,017,422</i> | <i>\$60,298,967</i> | <i>\$62,742,291</i> |
| Year Over Year Percentage Growth | | | | | | 4.27% | 3.82% | 3.93% | 4.05% |
| Other Financing Uses | | | | | | | | | |
| 5.010 Operating Transfers-Out | \$10,000 | \$24,242 | \$16,185 | 54.59% | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$10,000 |
| 5.020 Advances-Out | \$686,944 | \$305,711 | \$285,669 | -31.03% | \$25,000 | \$25,000 | \$25,000 | \$25,000 | \$25,000 |
| 5.030 All Other Financing Uses | \$3,766 | \$1,141 | \$0 | -84.85% | \$3,800 | \$3,800 | \$3,800 | \$3,800 | \$3,800 |
| 5.040 <i>Total Other Financing Uses</i> | <i>\$700,710</i> | <i>\$331,094</i> | <i>\$301,854</i> | <i>-30.79%</i> | <i>\$38,800</i> | <i>\$38,800</i> | <i>\$38,800</i> | <i>\$38,800</i> | <i>\$38,800</i> |
| 5.050 <i>Total Expenditures and Other Financing Uses</i> | <i>\$50,626,287</i> | <i>\$50,515,847</i> | <i>\$51,219,870</i> | <i>0.59%</i> | <i>\$53,631,000</i> | <i>\$55,921,880</i> | <i>\$58,056,222</i> | <i>\$60,337,767</i> | <i>\$62,781,091</i> |
| <i>Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses</i> | | | | | | | | | |
| 6.010 | \$1,834,318 | \$2,636,035 | -\$50,275 | -29.10% | -\$2,641,000 | -\$4,724,880 | -\$6,651,187 | -\$8,723,657 | -\$10,956,860 |
| <i>Cash Balance July 1 - Excluding Proposed Renewal/ Replacement and New Levies</i> | | | | | | | | | |
| 7.010 | \$21,089,048 | \$22,923,366 | \$25,559,401 | 10.10% | \$25,509,127 | \$22,868,127 | \$18,143,247 | \$11,492,059 | \$2,768,402 |
| 7.020 <i>Cash Balance June 30</i> | <i>\$22,923,366</i> | <i>\$25,559,401</i> | <i>\$25,509,127</i> | <i>5.65%</i> | <i>\$22,868,127</i> | <i>\$18,143,247</i> | <i>\$11,492,059</i> | <i>\$2,768,402</i> | <i>-\$8,188,458</i> |
| 8.010 <i>Estimated Encumbrances June 30</i> | <i>\$1,142,284</i> | <i>\$1,106,910</i> | <i>\$1,299,123</i> | <i>7.13%</i> | <i>\$1,100,000</i> | <i>\$1,100,000</i> | <i>\$1,100,000</i> | <i>\$1,100,000</i> | <i>\$1,100,000</i> |
| Reservation of Fund Balance | | | | | | | | | |
| 9.010 Textbooks and Instructional Materials | | | | | | | | | |
| 9.020 Capital Improvements | \$8,693 | \$8,693 | \$8,693 | 0.00% | \$8,693 | \$8,693 | \$8,693 | \$8,693 | \$8,693 |
| 9.030 Budget Reserve | \$1,160,000 | \$1,160,000 | \$1,160,000 | 0.00% | \$1,160,000 | \$1,160,000 | \$1,160,000 | \$1,160,000 | \$1,160,000 |
| 9.040 DPIA/PBA | \$0 | \$0 | \$0 | 0.00% | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9.045 SFSF | \$0 | \$0 | \$0 | 0.00% | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9.050 Debt Service | \$0 | \$0 | \$0 | 0.00% | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9.060 Property Tax Advances | \$0 | \$0 | \$0 | 0.00% | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9.070 Bus Purchases | \$0 | \$0 | \$0 | 0.00% | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9.080 <i>Subtotal</i> | <i>\$1,168,693</i> | <i>\$1,168,693</i> | <i>\$1,168,693</i> | <i>0.00%</i> | <i>\$1,168,693</i> | <i>\$1,168,693</i> | <i>\$1,168,693</i> | <i>\$1,168,693</i> | <i>\$1,168,693</i> |
| <i>Fund Balance June 30 for Certification of Appropriations</i> | | | | | | | | | |
| 10.010 | \$20,612,389 | \$23,283,799 | \$23,041,311 | 5.96% | \$20,599,434 | \$15,874,554 | \$9,223,366 | \$499,709 | -\$10,457,151 |
| Revenue from Replacement/Renewal Levies | | | | | | | | | |
| 11.010 Income Tax - Renewal | \$0 | \$0 | \$0 | 0.00% | \$0 | \$0 | \$0 | \$0 | \$0 |
| 11.020 Property Tax - Renewal or Replacement | \$0 | \$0 | \$0 | 0.00% | \$0 | \$0 | \$0 | \$0 | \$0 |
| 11.300 <i>Cumulative Balance of Replacement/Renewal Levies</i> | <i>\$0</i> | <i>\$0</i> | <i>\$0</i> | <i>0.00%</i> | <i>\$0</i> | <i>\$0</i> | <i>\$0</i> | <i>\$0</i> | <i>\$0</i> |
| <i>Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations</i> | | | | | | | | | |
| 12.010 | \$20,612,389 | \$23,283,799 | \$23,041,311 | 5.96% | \$20,599,434 | \$15,874,554 | \$9,223,366 | \$499,709 | -\$10,457,151 |
| Revenue from New Levies | | | | | | | | | |
| 13.010 Income Tax - New | \$0 | \$0 | \$0 | 0.00% | \$0 | \$0 | \$0 | \$0 | \$0 |
| 13.020 Property Tax - New | \$0 | \$0 | \$0 | 0.00% | \$0 | \$0 | \$0 | \$0 | \$0 |
| 13.030 <i>Cumulative Balance of New Levies</i> | <i>\$0</i> | <i>\$0</i> | <i>\$0</i> | <i>0.00%</i> | <i>\$0</i> | <i>\$0</i> | <i>\$0</i> | <i>\$0</i> | <i>\$0</i> |
| 14.010 <i>Revenue from Future State Advancements</i> | <i>\$0</i> | <i>\$0</i> | <i>\$0</i> | <i>0.00%</i> | <i>\$0</i> | <i>\$0</i> | <i>\$0</i> | <i>\$0</i> | <i>\$0</i> |
| 15.010 Unreserved Fund Balance June 30 | \$20,612,389 | \$23,283,799 | \$23,041,311 | 5.96% | \$20,599,434 | \$15,874,554 | \$9,223,366 | \$499,709 | -\$10,457,151 |

See accompanying summary of significant forecast assumptions and accounting policies
Includes: General fund, emergency levy fund, SDFSF, PBA fund, and any portion of debt service service fund related to general fund debt.

**FINANCIAL FORECAST
ASSUMPTIONS –
Westlake City
School District
IRN 045062**



**Five Year Financial Forecast
Fiscal Year 2020 through Fiscal Year 2024**

Prepared by the Office of the Treasurer

**Todd L. Hopkins, Treasurer
Westlake City School District
24525 Hilliard Blvd.
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Introductionⁱ

A forecast is somewhat like a painting of the future based upon a snapshot of today. That snapshot, however, will be adjusted and the further into the future the forecast extends, the more likely it is that the projections will deviate from actual experience. A variety of events will ultimately impact the latter years of the forecast, such as state budgets (adopted every two years), tax levies (new/renewal/replacement), salary increases, or businesses moving in or out of the district. The five-year forecast is viewed as a key management tool and must be updated periodically. In Ohio, most school districts understand how they will manage their finances in the current year. The five-year forecast encourages district management teams to examine future years' projections and identify when challenges will arise. This then helps district management to be proactive in meeting those challenges.

Purposes / Objectives of the Five-Year Forecastⁱ

Here are at least three purposes or objectives of the five-year forecast:

1. To engage the local board of education and the community in long range planning and discussions of financial issues facing the school district
2. To serve as a basis for determining the school district's ability to sign the certificate required by O.R.C. §5705.412, commonly known as the "412 certificate"
3. To provide a method for the Department of Education and Auditor of State to identify schools districts with potential financial problems

O.R.C. and O.A.C. Requirementsⁱ

Ohio Revised Code (O.R.C.) and Ohio Administrative Code (O.A.C.) REQUIREMENTS

O.R.C. §5705.391 and O.A.C. 3301-92-04 require a Board of Education (BOE) to submit a five-year projection of operational revenues and expenditures along with assumptions to the Department of Education prior to November 30 of each fiscal year and to update this forecast between April 1 and May 31 of each fiscal year. ODE encourages school districts to update their forecast whenever events take place that will significantly change the forecast.

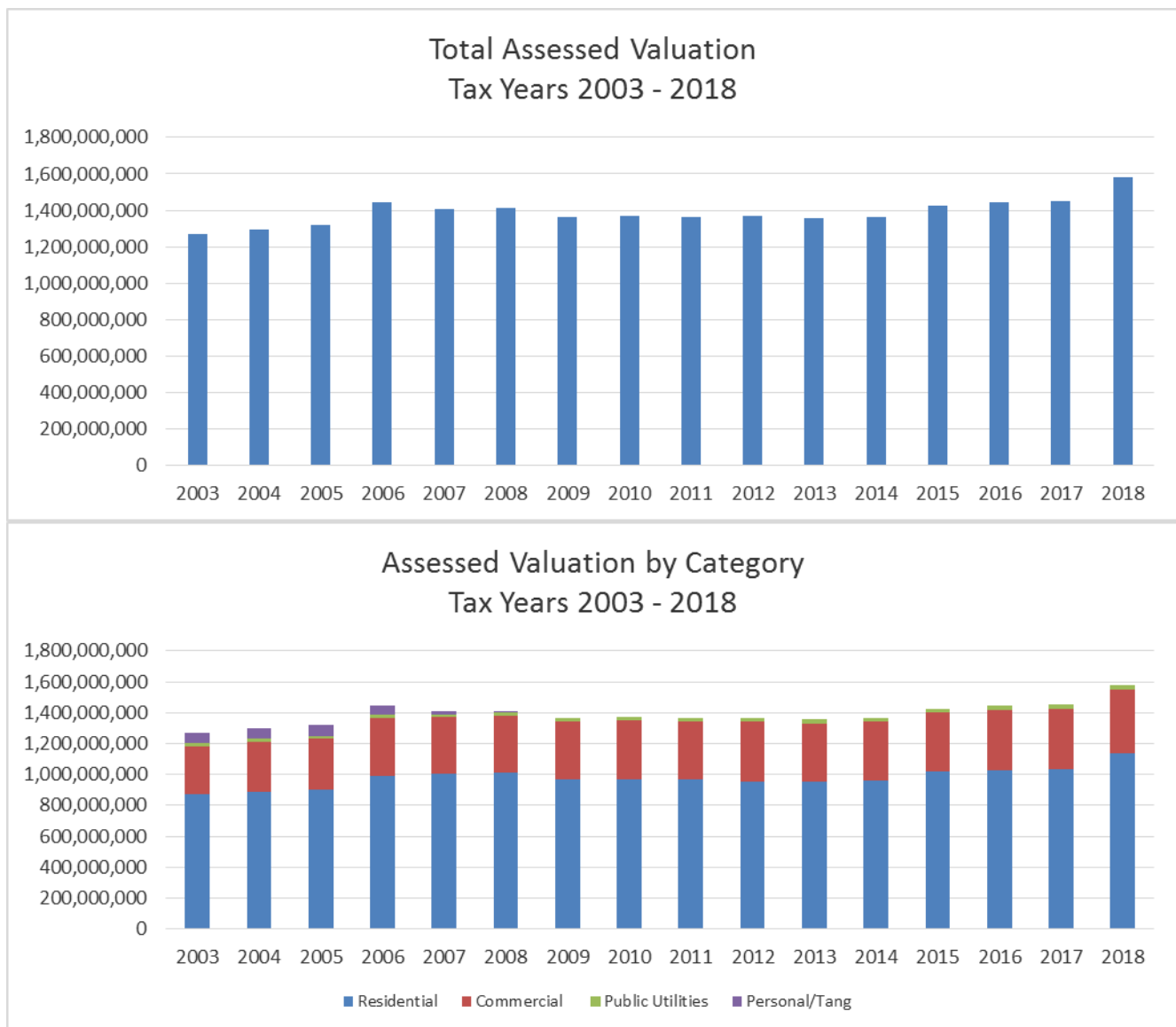
Required funds to be included in the forecast are:

- General funds (001)
- Any special cost center associated with general fund money
- Emergency levy funds (016)
- Any debt service (002) activity that would otherwise have gone to the general fund
- Education Jobs Fund (504)

Revenue Assumptions

Assessed Valuation (Historical)

District assessed valuation is set at \$1,578,823,180 for calendar year 2019 (tax year 2018). This is made up of \$1,135,047,820 residential property, \$412,930,430 commercial/industrial property, and \$30,844,930 public utilities. This reflects an overall increase of \$127,848,480 from cy2018 due to the 6 year reappraisal as well as new construction, renovations, and valuation challenges that have been finalized. The last reappraisal / triennial update was completed in ty2015. The cy2019 assessed valuation is a new peak increasing past the historical peak reached in tax year 2017 with an assessed valuation of \$1,450,974,700. In the past, as recent as cy2009, assessed valuation included tangible personal property assessed valuation. Tangible Personal Property, the tax on the personal property (inventory) of general businesses, telephone and telecommunications companies, and railroads, has been completely phased out based on provisions of the 2006-2007 biennium budget bill (Amended Substitute House Bill 66 [126th General Assembly]). At one time the District reached a peak of \$77,021,986 in TPP valuation.



Assessed Valuation (Forecasted)

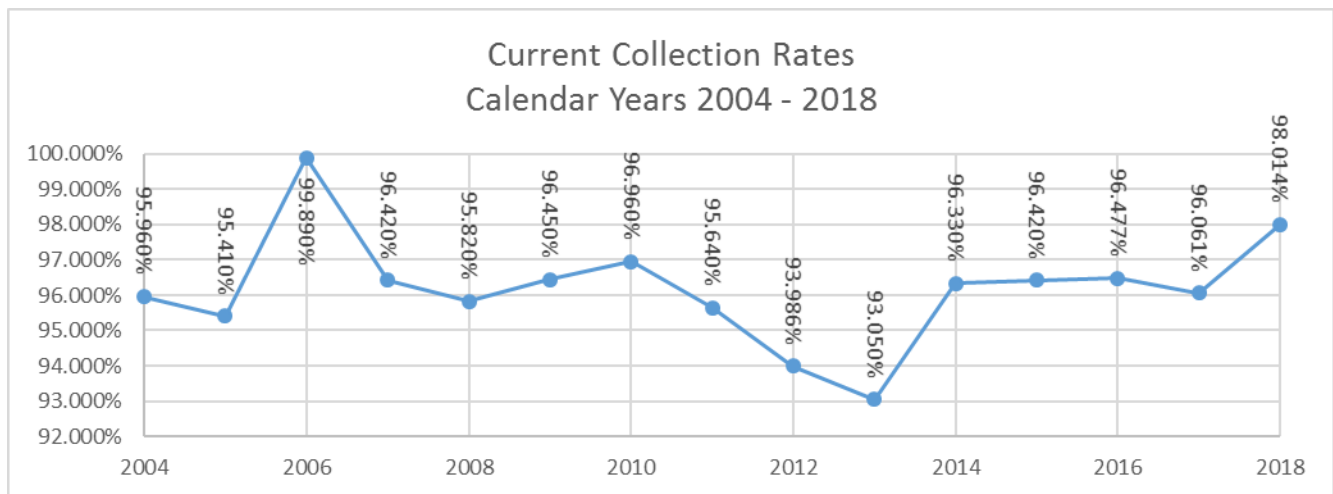
Assessed Valuation has the following average increases/decreases: +0.50% (1yr), +2.06% (3yr), +1.22% (5yr), +0.31% (10yr) and +1.40% (15yr). Additionally, the average increase/decrease for assessed valuation when a reappraisal is completed is +10.75% (avg. for 1988, 1994, 2000, 2006, and 2012). Based on the historical assessed valuations, forecasted valuations will be increased slightly annually.

New Construction

Currently new construction is not included in the forecasted Assessed Valuation. Caution is utilized here as determining tax value is very difficult given the speculative nature of commercial projects, construction deadlines that may be imposed in the financing agreements, and the unknown nature of future development. Tax values associated with new construction are monitored periodically to see if they impact the forecast. Additionally, the City of Westlake may provide a property tax incentive for new development which would change any estimated tax value.

Tax Collection Rates (Historical)

Annually, the Cuyahoga County Budget Commission certifies a “current collection” rate based on the amount of actual taxes paid as a percentage of actual taxes due. This calculation does not include any previously owed taxes (delinquent) that were collected during this current tax collection period (calendar year). This is an indicator of the expected revenue for the District as we must collect the taxes in order to utilize the funds for teaching and learning. For calendar year 2018 (cy2018) the District’s current collection rate has been certified at 98.014%. This is an increase from cy2017 of 1.953%. Historically, the District’s current collection average rate is 96.193% (cy2004-cy2018) and reached a peak of 99.89% in cy2006.



Tax Collection Rates (Forecasted)

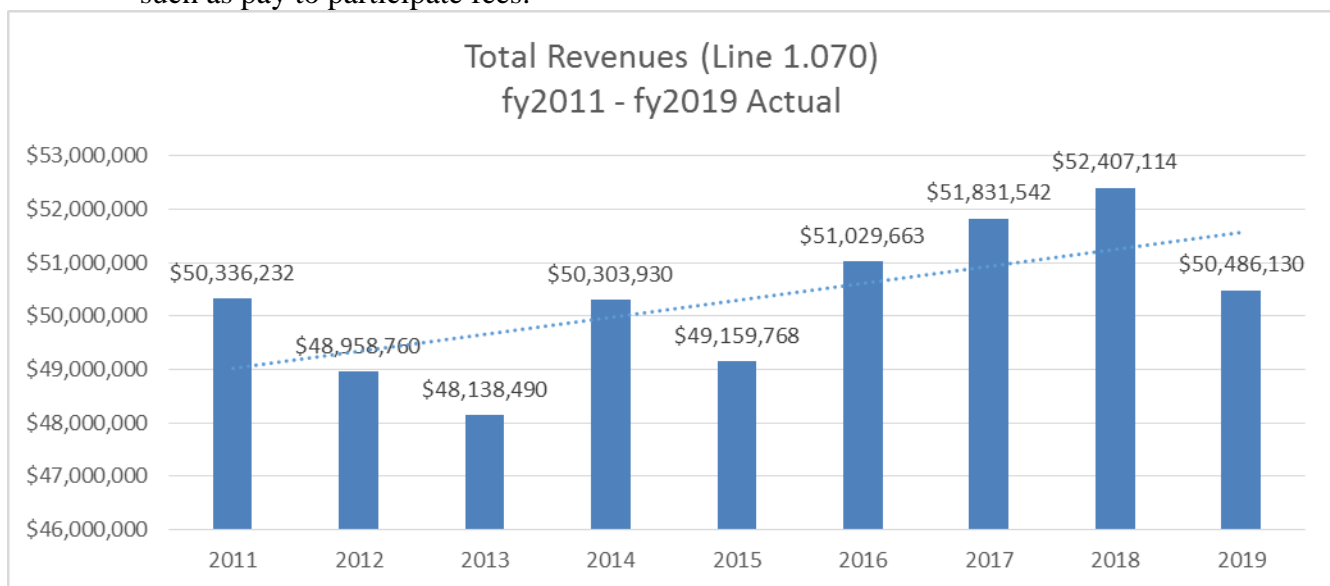
The current collection rate has the following average increases/decreases: +1.953% (1yr), +0.531% (3yr), +0.993% (5yr), +0.219% (10yr), and +0.269% (15yr). Based on these averages and weighing more heavily on the 5yr trend, the forecast will reflect a 96.0% current collection rate each year throughout the forecast.

Overall Revenue (Historical)

District Revenue (Total Revenues – Line 1.070) has averaged \$50,319,380 per year over the last ten years. Significant increases occurred in fy2008 (due to the passing of a 6.9 mil operating levy in May of 2006), in fy2016 (Triennial Update and delinquent tax payments), in fy2017 due to an accounting change reducing the use of “reduction of expenditure” receipting, and again in fy2018 due to the presumed prepayment of property taxes due to changes in IRS regulations. A significant decrease occurred in fy2012 due to the complete phase-out of public utility tangible personal property tax reimbursements created by Senate Bill 3 & Senate Bill 287 [123rd General Assembly] as well as implementing decreases to commercial tangible personal property tax reimbursements created by Amended Substitute House Bill 153 [129th General Assembly].

Key Revenue Sources:

- Local Property Tax (Line 1.010) – \$40,760,011 (5yr avg.). Property tax payments have varied each year based on annual current collection rate as well as the effect of last new operating levy passed in May 2006.
- State Foundation Funding Formula (Line 1.035) – \$3,645,895 (5yr avg.). For State funding purposes the District is considered a “guaranteed” district. This designation ensures that the District will not receive less State formula funding than the District received during fiscal year 2015.
- Ohio Casino Tax Revenue (included in Line 1.035) – The District began receiving payments in fy2013 (\$82,195) and has continued each year: \$200,758 (fy2014), \$193,197.82 (fy2015), \$188,209 (fy2016), \$179,958 (fy2017), \$180,215 (fy2018) and \$183,135 (fy2019).
- Property Tax Allocation (Line 1.050) – \$4,850,028 (5yr avg.). Property tax allocation varies annually as the line is made up of several State reimbursements including Homestead Rollback, Homestead Exemption, Tangible Personal Property fixed rate reimbursement, and Tangible Personal Property fixed sum reimbursement. While Homestead Rollback/Exemption has varied, TPP reimbursements have been completely removed based on State legislative phase-outs.
- All Other Revenue (Line 1.060) - \$1,543,390 (5yr avg.). All Other Revenue includes several revenue sources including facility permit fees, Medicaid reimbursement, tax settlements / tax financing agreements, interest income, as well as other unrestricted funds such as pay to participate fees.



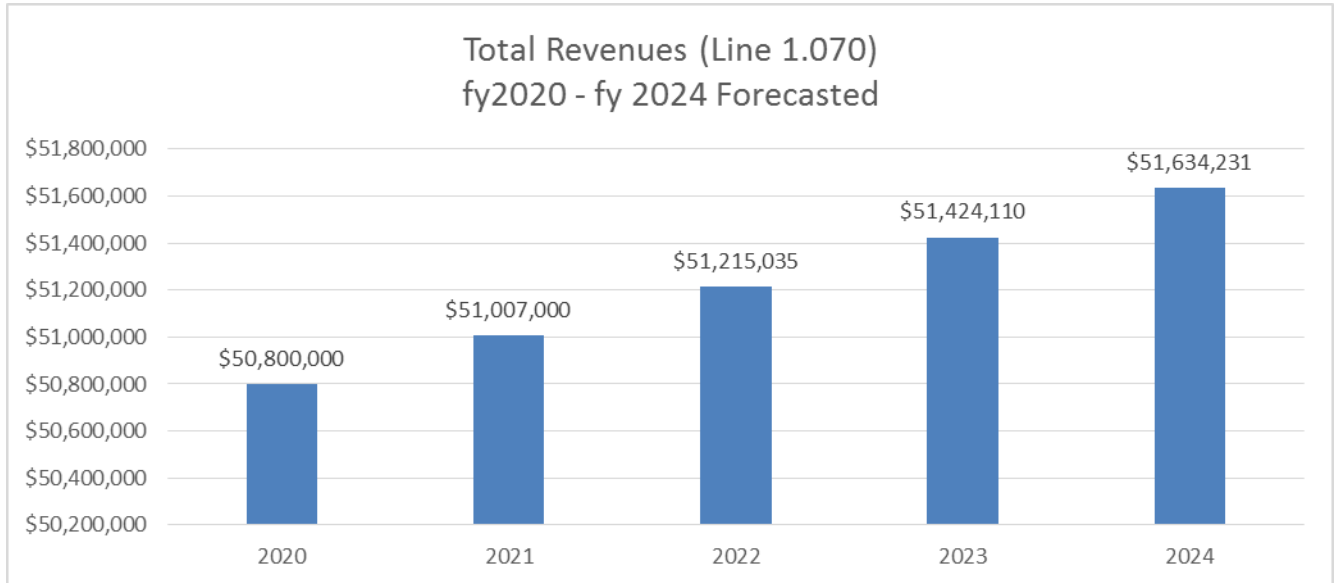
Overall Revenue (Forecasted)

District Revenue (Total Revenues – Line 1.070) is forecasted at \$50,800,000 (fy2020) and then projected to stay relatively constant throughout this forecast. The significant decrease in fy2019, from fy2018, is due directly to the Amended Substitute House Bill 64 [131st General Assembly] phase-out of commercial tangible personal property tax reimbursements / supplements AND due to an approx. \$1,000,000 decrease in Local Property Tax due to a presumed ty2018 pre-payment caused by the tax changes in Federal law effective January 2018. This is believed to be a one-time change due to pre-payment and is shown as such by decreased fy2019 tax collections.

Key Revenue Sources:

- Local Property Tax (Line 1.010) – Forecast is based on changes in assessed valuation (see section: Assessed Valuation (Forecasted)) and annual collection rates of local tax revenues (see section: Tax Collection Rates (Forecasted)).
- Unrestricted State Grants-in-Aid (Line 1.035) – Main source of income is the State Foundation Funding Formula. The District is considered a “guaranteed” district. As such the District can receive no less than what the District received during fiscal year 2015. Based on available information the Forecast includes approx. \$3,000,000 in foundation “total formula funding plus additional aid” for fy2020 and is being carried forward each year through fy2024 as the funding formula has the potential to be altered (increased or decreased) with each biennium budget. The TPP supplement that was received due to Substitute Senate Bill 208 [131st General Assembly] (approx. \$1,300,000 in fy2017) dropped off completely at the conclusion of fy2017. During fy2018 a final true-up payment for TPP was made to the District in the Amount of \$251,237.91. Additionally, Ohio Casino Tax Revenue is included in this unrestricted State grants-in-aid line. Casino revenue is projected to be \$180,000.00 annually fy2020 – fy2024.
- Restricted State Grants-in-Aid (Line 1.040) – This line contains State reimbursements for catastrophic special education costs. In fy2019, the District received Catastrophic Cost Reimbursement from the State of Ohio in the amount of \$84,651. This reimbursement is dependent on several unknown variables including State appropriations, District expenditures for eligible pupils, and the District’s state share. While the District will annually apply for the reimbursement, the District will forecast annual revenue at \$100,000 annually (fy2020-fy2024).
- Property Tax Allocation (Line 1.050) – Due to changes in law including H.B. 64, tangible personal property tax is being phased out. For fy2016 approx. \$990,000 was phased out and fy2017 the remaining \$424,512 will be removed. Fy2018 is assumed to be the very last of the TPP supplements. The remaining dollars shown in this line is directly tied to State Reimbursement of Homestead Rollback/Exemption.

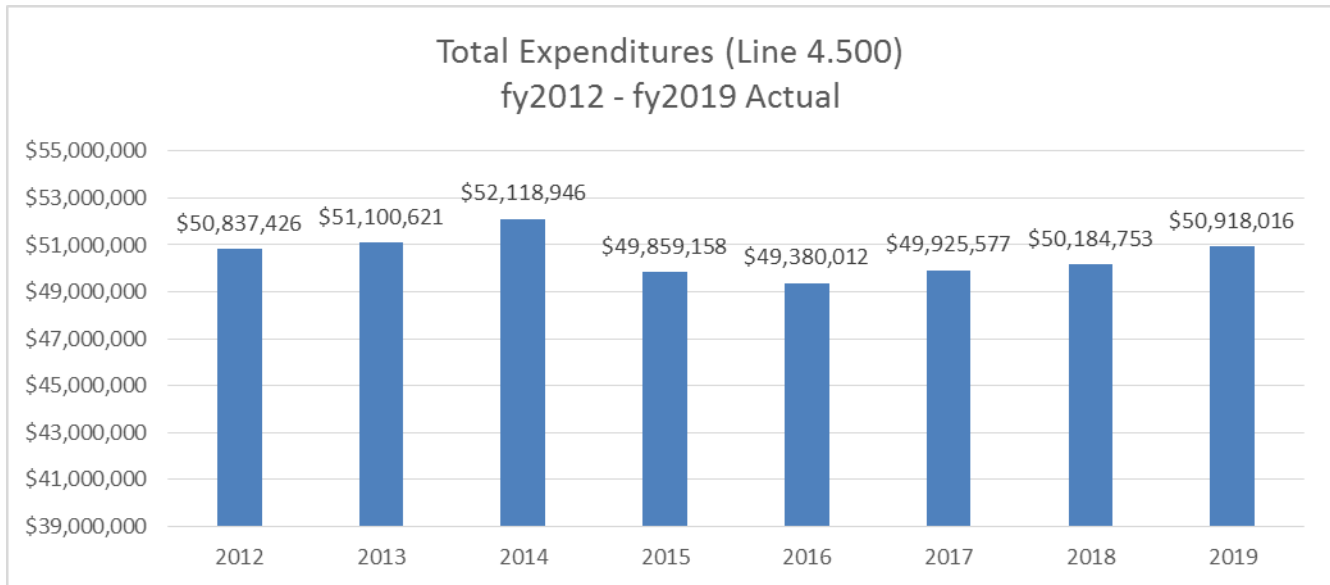
- All Other Revenue (Line 1.060) - All Other Revenue includes several revenue sources including facility permit fees, Medicaid reimbursement, tax settlements / tax financing agreements, interest income, as well as other unrestricted funds. Due to the decreasing cash balances, interest income is being reduced causing an overall reduction and leveling off of other revenue for the forecasted years. FY2020 – fy2024 is forecasted at \$1,500,000 due to payments from “in-lieu-of” tax agreements and an accounting change posting pay to participate fees as revenue instead of a “reduction of expenditure”.



Expenditure Assumptions

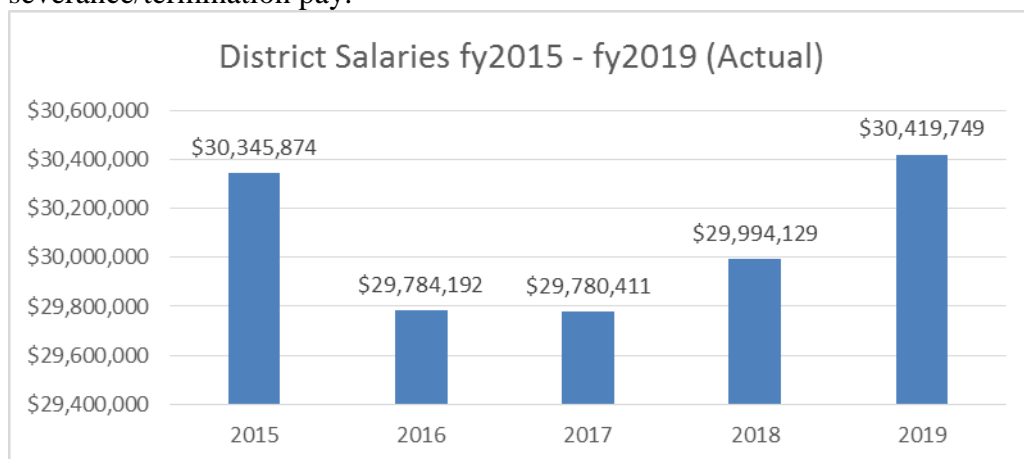
Overall Expenditures (Historical)

District Expenditures (Total Expenditures – Line 4.500) have averaged \$50,540,564 per year over the last eight years. A significant decrease occurred in fy2015 due to staff retirements and overall reduction of total staff. Annual increases have occurred based on contracted salary increases (raises) as well as increases in the cost of doing business (utilities, insurance, and tuition).

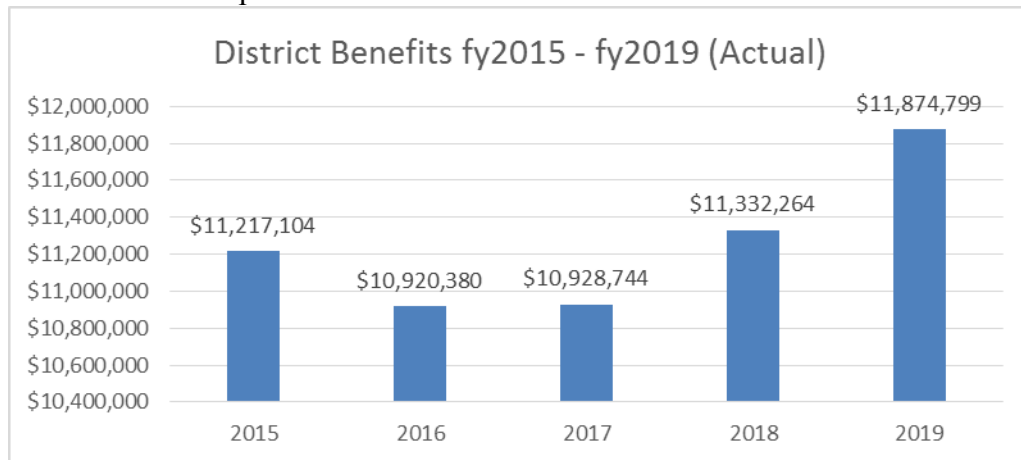


Key Expenditure Categories:

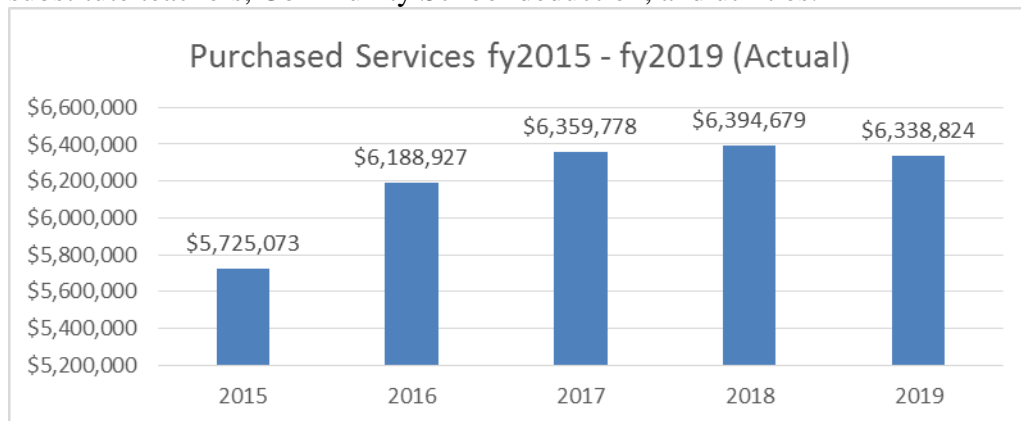
- Personnel Services (Line 3.010) – \$30,064,871 (5yr avg.). Personnel Services is used to pay salaries to all direct District employees. The District groups its employees into 4 categories: Certified (teachers), Classified (non-teachers), Administrative, and Exempt (at-will non-union employees). This line will account for all earned payments including salary, overtime/extra-time, supplemental pay (including extracurricular activities), and severance/termination pay.



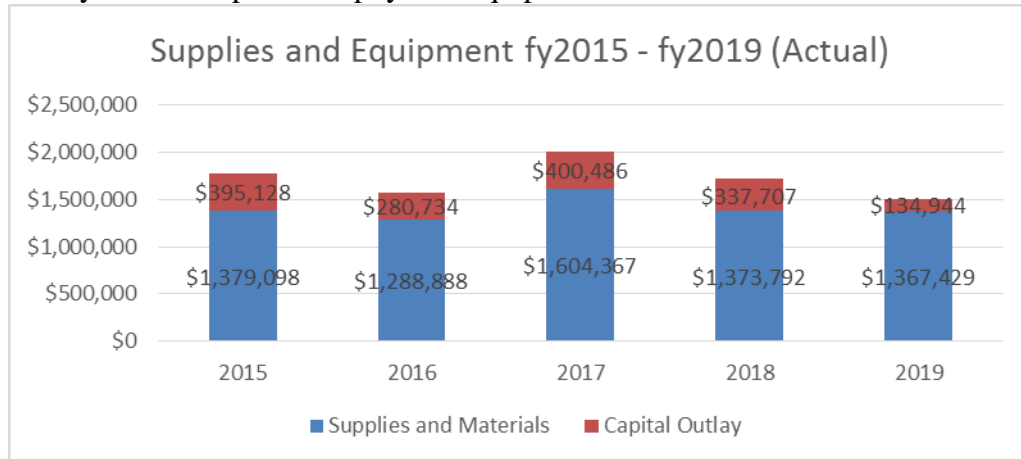
- Employees' Retirement/Insurance Benefits (Line 3.020) – \$11,254,658 (5yr avg.). Line 3.020 is used to account for all fringe benefits associated with direct District employees. This includes percentage-of-pay based benefits including: State Teachers Retirement (STRS – 14%), School Employees Retirement (SERS – 14%), and Medicare (1.45%). As well as non-percentage based benefits including medical insurance, life insurance, and worker's compensation.



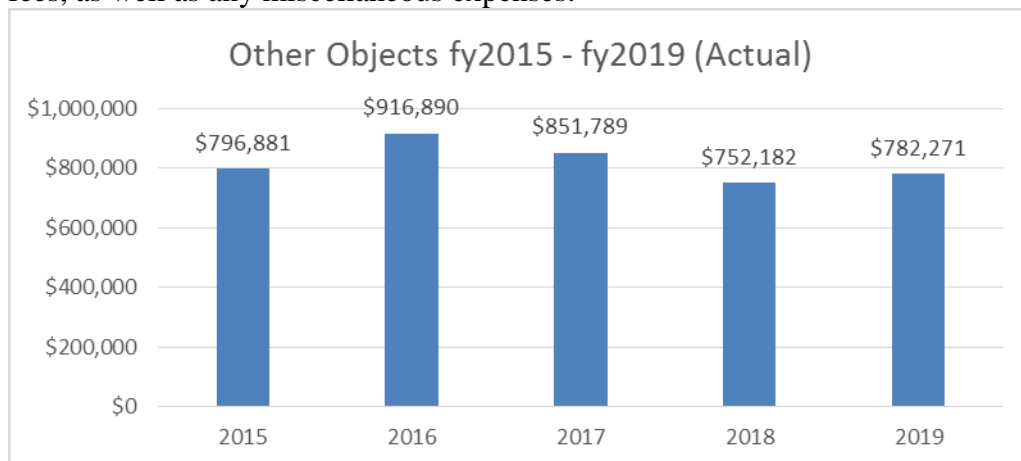
- Purchased Services (Line 3.030) – \$6,201,456 (5yr avg.) The purchased services line is used to account for all District contracted services. Major expenses included in Purchased Services are: tuition for students who are serviced by other facilities, substitute teachers, Community School deduction, and utilities.



- Supplies and Materials AND Capital Outlay (Lines 3.040 AND 3.050) - \$1,712,515 (Combined 5yr avg.). The supplies and materials category is used to account for not only basic supplies and materials, i.e. toilet paper, paper towels, cleaning supplies, but also for educational materials and manipulatives used in classroom instruction. Capital Outlay is used to purchase physical equipment.

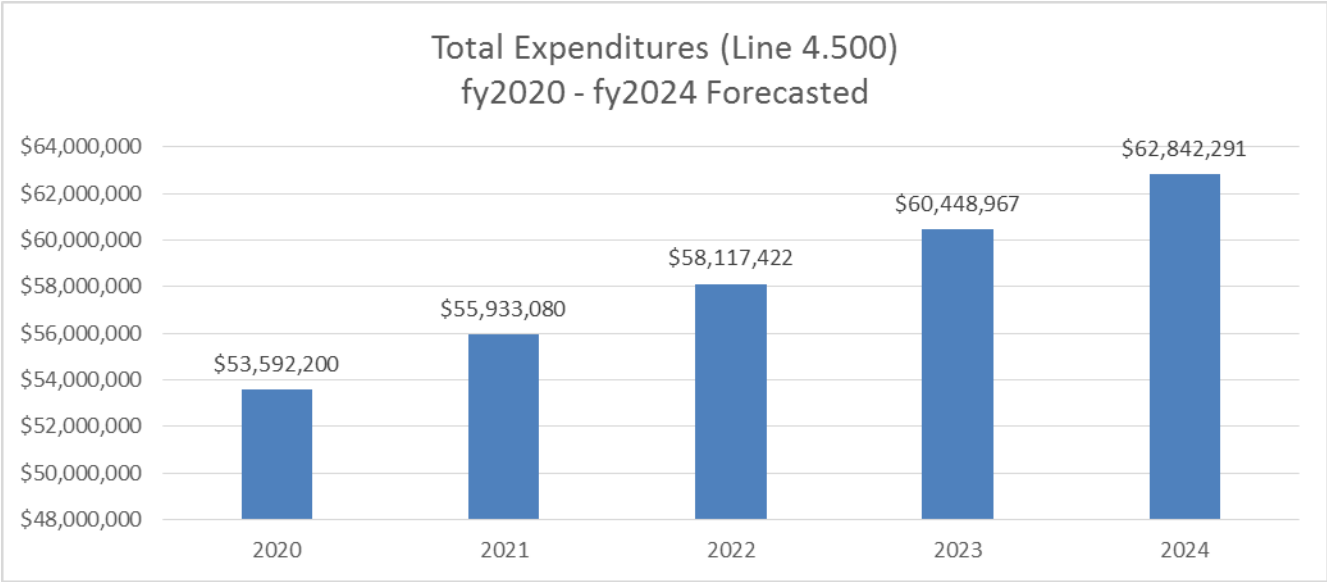


- Other Objects (Line 4.300) - \$820,003 (5yr avg.). Other Objects include expenses such as tax collection fees, delinquent tax collection fees, election expenses, membership fees, as well as any miscellaneous expenses.



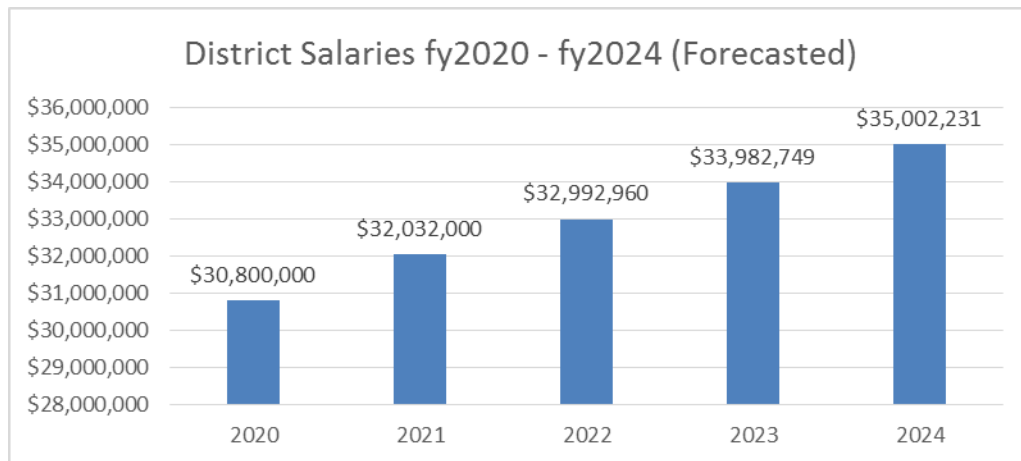
Overall Expenditures (Forecasted)

District Expenditures (Total Expenditures – Line 4.500) FY2020 is forecasted to increase from fy2019 based primarily on an increase in salaries/benefits due to negotiated agreements and increased medical insurance costs. After fy2020, overall expenditures are expected to increase annually based on increases in Personnel Services and Employees’ Retirement/Insurance Benefits (medical insurance). The Certified contract expires at end of fy2021 and the Classified contract expires at end of fy2021.

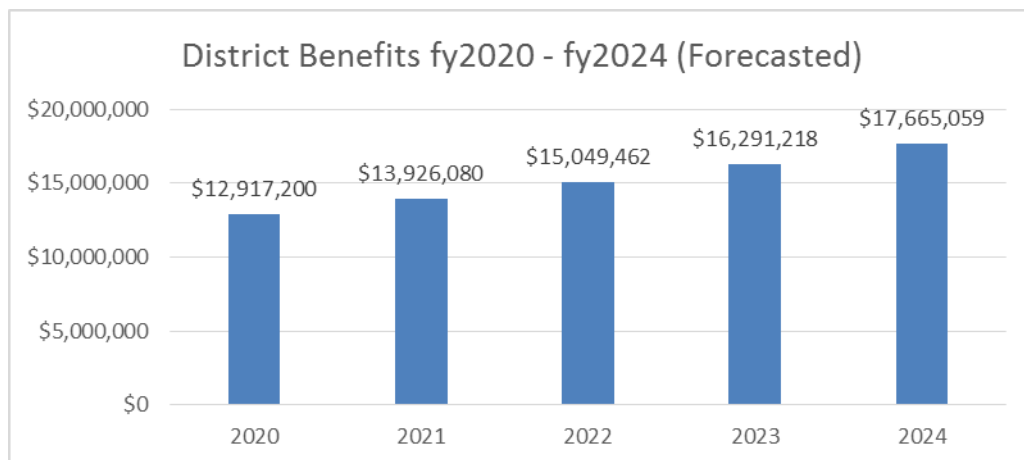


Key Expenditure Categories:

- Personnel Services (Line 3.010)
 - FY2020 - Based on approved contractual Certified step increase and a 2.25% base increase, a Classified step increase and a 2.25% base increase, and a step/base increase for Administrative and Exempt staff. Also included in the estimate are extracurricular and overtime pay.
 - FY2021 - Based on approved contractual Certified step increase and a 2.25% base increase, a Classified step increase and a 2.4% base increase, and a step/base increase for Administrative and Exempt staff. Also included in the estimate are extracurricular and overtime pay.
 - FY2022 - Based on an overall 3% increase (combined step and base) for all employees. Also included in the estimate are extracurricular and overtime pay.
 - FY2023 - Based on an overall 3% increase (combined step and base) for all employees. Also included in the estimate are extracurricular and overtime pay.
 - FY2024 - Based on an overall 3% increase (combined step and base) for all employees. Also included in the estimate are extracurricular and overtime pay.

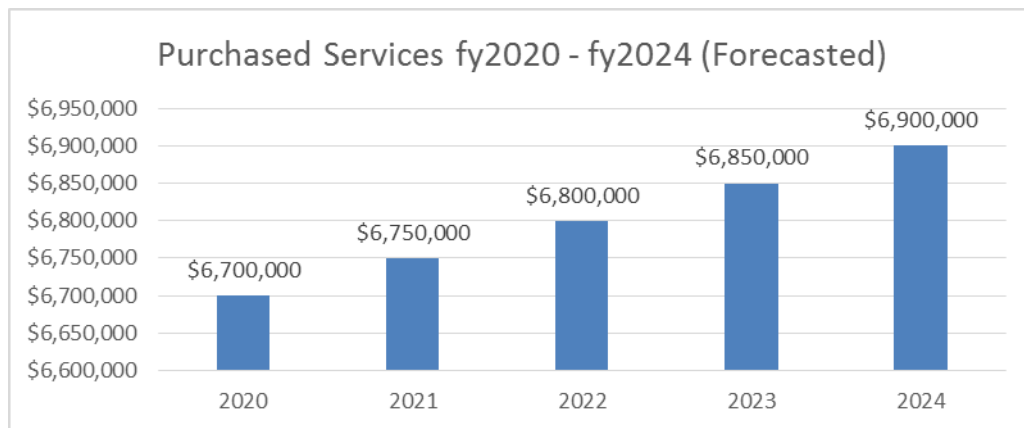


- Employees' Retirement/Insurance Benefits (Line 3.020)
 - FY2020 – Forecasted increase of approx. \$1,000,000, primarily due to increases in percentage based benefits tied to salary and an increase in medical insurance costs. This increase in healthcare is based on utilization. Employees pay 15% of the insurance premium. Also, any qualifying employees have the option to opt out of the medical insurance. This increase is lower than originally planned due to the contract negotiations regarding health insurance benefits specifically the addition of a second, more cost efficient, health plan.
 - FY2021 – Forecasted increase of approx. \$1,000,000, primarily due to increases in percentage based benefits tied to salary and an expected 12% increase in medical insurance costs. This increase in healthcare is based on utilization. Employees pay 15% of the insurance premium. Also, any qualifying employees have the option to opt out of the medical insurance.
 - FY2022 – Forecasted increase of approx. \$1,100,000, primarily due to increases in percentage based benefits tied to salary and an expected 12% increase in medical insurance costs. This increase in healthcare is based on utilization. Employees pay 15% of the insurance premium. Also, any qualifying employees have the option to opt out of the medical insurance.
 - FY2023 – Forecasted increase of approx. \$1,200,000, primarily due to increases in percentage based benefits tied to salary and an expected 12% increase in medical insurance costs. This increase in healthcare is based on utilization. Employees pay 15% of the insurance premium. Also, any qualifying employees have the option to opt out of the medical insurance.
 - FY2024 – Forecasted increase of approx. \$1,300,000, primarily due to increases in percentage based benefits tied to salary and an expected 12% increase in medical insurance costs. This increase in healthcare is based on utilization. Employees pay 15% of the insurance premium. Also, any qualifying employees have the option to opt out of the medical insurance.

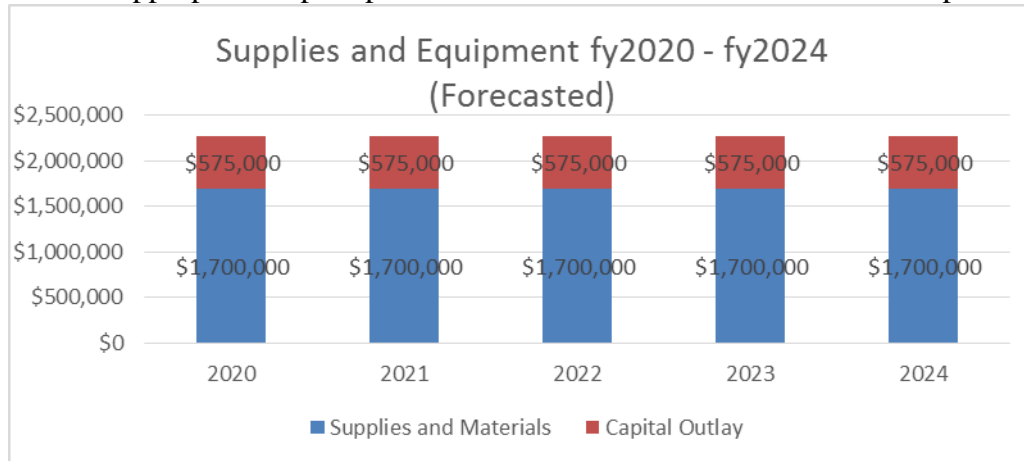


- Purchased Services (Line 3.030)

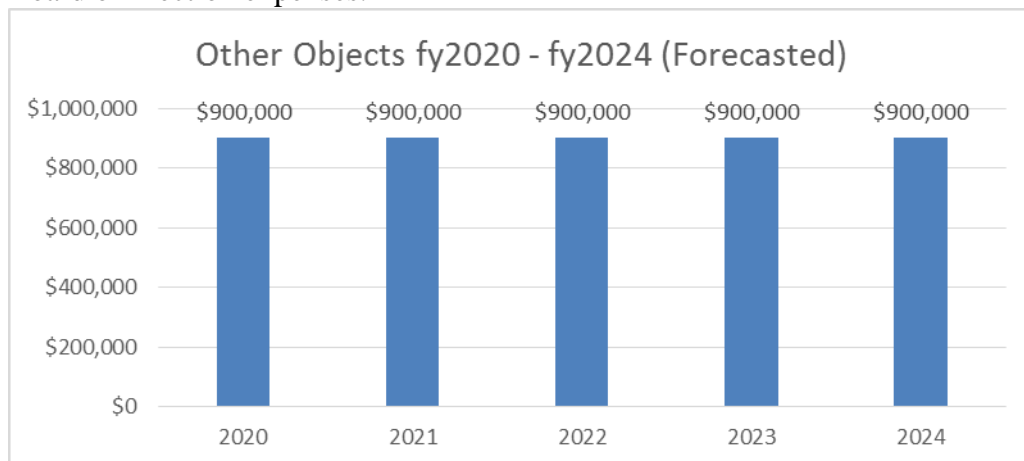
- FY2020 - Purchased Services are projected to increase as overall utility costs are expected to increase due to inflation. Tuition for students serviced at outside facilities is expected to increase with inflation. Cost of Substitute Teachers is expected to increase with inflation and competition to attract subs who work in multiple districts. Additionally, the District participates in utility purchase consortiums to help reduce the cost of utilities (Ohio Schools Council's (OSC) Power4schools for electricity and OSC's natural gas purchasing program).
- FY2021 - Purchased Services are projected to increase slightly as overall utility costs are expected to increase due to inflation. Tuition for students serviced at outside facilities is expected to increase with inflation.
- FY2022 - Purchased Services are projected to increase slightly as overall utility costs are expected to increase due to inflation. Tuition for students serviced at outside facilities is expected to increase with inflation.
- FY2023 - Purchased Services are projected to increase slightly as overall utility costs are expected to increase due to inflation. Tuition for students serviced at outside facilities is expected to increase with inflation.
- FY2024 - Purchased Services are projected to increase slightly as overall utility costs are expected to increase due to inflation. Tuition for students serviced at outside facilities is expected to increase with inflation.



- Supplies and Materials AND Capital Outlay (Lines 3.040 AND 3.050) – Expenditures for supplies and materials is being held each fiscal year based on the consolidation of purchases of educational materials. A base level of funds are needed to cover basic supplies and materials, i.e. toilet paper, paper towels, cleaning supplies, as well as educational materials and manipulatives used in classroom instruction. Capital Outlay is held constant each year as the District is utilizing the Permanent Improvement Levy to make appropriate capital purchases that the General Fund made in the past.



- Other Objects (Line 4.300) - \$820,003 (5yr avg.). Other Objects is being held constant at \$900,000 throughout the forecast. Expected expenses include Cuyahoga County Fiscal Officer's Office and State Auditor's Office fees as well as Cuyahoga County Board of Election expenses.



- Advances-Out (Line 5.020) - \$261,605 (5yr avg.). As the District cannot legally end the fiscal year in the negative in any fund, this line is used to temporarily advance funds to other accounts, typically federal grant accounts, until those accounts are reimbursed. Once reimbursements have been received, the advance will be returned to the general fund, typically in the next fiscal year. \$25,000 is annually forecasted fy2020 – fy2024 to cover the cost of these temporary advances.

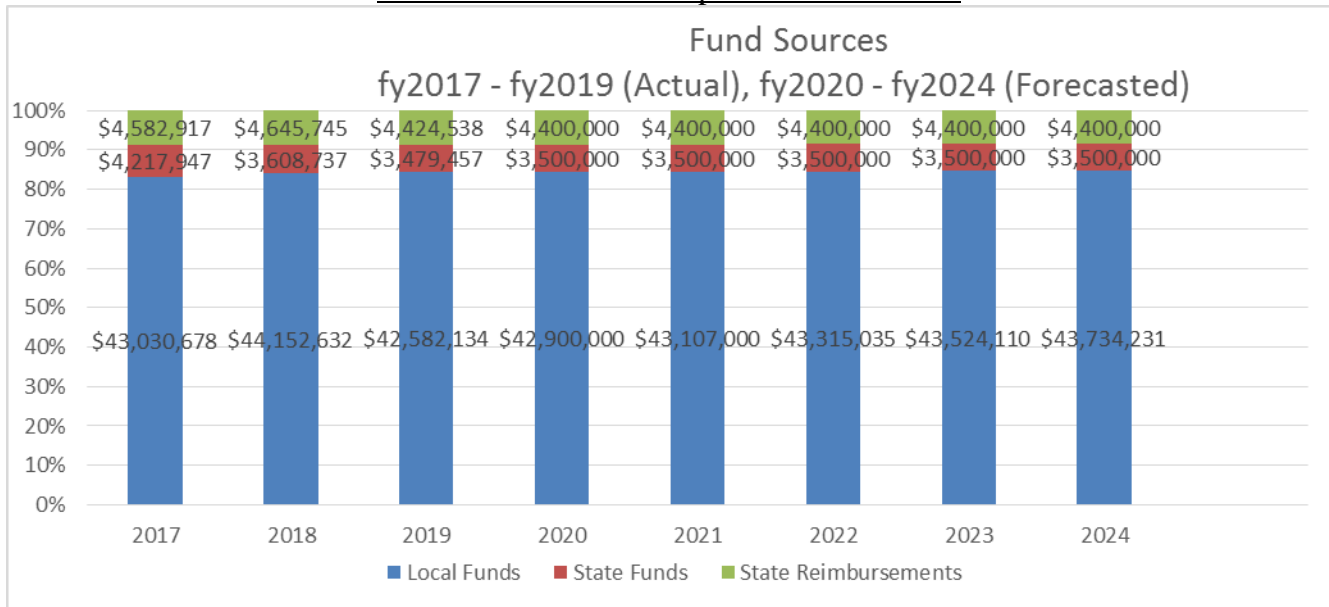
Other Funds

This Forecast, by ORC laws and OAC rules, is inclusive of only a few fund accounts focusing on the “general fund” as well as any “emergency funds”. The District maintains many funds such as Student Activities Fund (fund code 200), Special Trust Fund (fund code 007 - used for Scholarships, fund code 008 – used for Endowments), Principal’s Fund (fund code 018), State Grants (all 400 level fund codes), Federal Grants (all 500 level fund codes) as well as others. Below is a list of funds that may impact the general fund in the future.

- Debt Service Fund (fund code 002) - Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. This fund is not expected to impact the general fund and would only impact the general fund if local tax collections would not cover required debt service payments.
- Permanent Improvement (fund code 003) - The Community approved a 0.8 mill permanent improvement levy in November of 2016. This levy will generate approx. \$1.1 million annually that is dedicated for the purchase of property, assets, or improvements with an estimated life or usefulness of five years or more, including land and interests therein, and reconstructions, enlargements, and extensions thereof having an estimated life or usefulness of five years or more. The District will need to be prepared for additional general fund expenditures if improvements exceed the annual \$1.1 million.
- Food Services (fund code 006) – The District runs cafeteria programs in all District schools. Historically, the Food Service program has run self-sustaining and has not needed general fund transfers.

Additional Information

Sources of Revenue as a percent of the whole



Levy History (1980 – Current)

| DATE | TYPE OF LEVY | MILLS | PURPOSE OF LEVY | SPECIFIC DOLLARS | Vote Result |
|---|--------------------|-------|---|---------------------|----------------|
| 6/3/1980 | Additional | -- | Bond - Capital Project | \$ 3,430,000.00 | Passed |
| 6/8/1982 | Additional | 4.8 | Current Expense -Operating | | Passed |
| 6/7/1983 | Additional | -- | Bond - Capital Project - Auditorium | \$ 2,650,000.00 | Failed |
| 2/5/1985 | Additional | -- | Bond - Capital Project - Remodeling | \$ 5,300,000.00 | Passed |
| 5/3/1988 | Additional | 6.7 | Current Expense -Operating | | Failed |
| 11/8/1988 | Additional | 5.9 | Current Expense -Operating | | Failed |
| 2/7/1989 | Additional | 5.9 | Current Expense -Operating | | Failed |
| 5/2/1989 | Additional | 5.9 | Current Expense -Operating | | Passed |
| 5/7/1991 | Additional | -- | Bond - Capital Project - Remodeling | \$ 20,930,000.00 | Failed |
| 5/7/1991 | Additional | -- | Bond - Capital Project - Auditorium | \$ 5,800,000.00 | Failed |
| 5/7/1991 | Additional | -- | Bond - Capital Project - Swimming Pool | \$ 2,175,000.00 | Failed |
| 5/3/1994 | Additional | -- | Bond - Capital Project - Remodeling | \$ 34,600,000.00 | Failed |
| 8/2/1994 | Additional | -- | Bond - Capital Project - Remodeling/Ed Tech | \$ 34,600,000.00 | Failed |
| 11/8/1994 | Additional | 2.9 | Current Expense -Operating | | Failed |
| 5/2/1995 | Additional | 2.9 | Current Expense -Operating | | Passed |
| 11/5/1996 | Additional | | Bond - Capital Project - Improvements | \$ 26,950,000.00 | Passed |
| 11/2/1999 | Replacement | 5.5 | Current Expense -Operating | | Failed |
| 3/7/2000 | Replacement | 5.5 | Current Expense -Operating | | Passed |
| 11/5/2002 | Additional | -- | Bond - Capital Project - Auditorium | \$ 8,700,000.00 | Passed |
| 5/3/2005 | Replacement | 5.7 | Current Expense -Operating | | Failed |
| 5/2/2006 | Additional | 6.9 | Current Expense -Operating | | Passed |
| 5/4/2010 | Additional | -- | Bond - Capital Project - Construct & Improve | \$ 84,056,066.00 | Passed |
| 5/7/2013 | Additional | 5.9 | Current Expense -Operating | | Failed |
| 11/5/2013 | Additional | 5.4 | Current Expense -Operating | | Failed |
| 5/5/2015 | Additional | 1.0 | Permanent Improvement | | Failed |
| 11/8/2016 | Additional | 0.8 | Permanent Improvement | | Passed |
| 11/8/2016 | Additional | -- | Bond - Capital Project - Construct & Improve | \$ 33,633,092.00 | Passed |
| | | | | | |
| | | | | | |
| *** BOLD typeface represents a levy that passed | | | | | |
| ***ITALIC typeface represents a future election | | | | | |

Assessed Valuation History (ty1985 – Current)

| Tax Year | Collection Year | Valuation Update by Auditor | Residential Class I | Commercial Class II | Public Utility Class III | Tangible Personal Property Class IV | Total Assessed Valuation | % Growth |
|-----------------|------------------------|------------------------------------|----------------------------|----------------------------|---------------------------------|--|---------------------------------|-----------------|
| 1985 | 1986 | Triennial | \$215,969,810 | \$80,735,000 | \$18,806,320 | \$41,759,000 | \$357,270,130 | |
| 1986 | 1987 | | \$230,487,170 | \$87,002,280 | \$21,077,860 | \$45,684,966 | \$384,252,276 | 7.55% |
| 1987 | 1988 | | \$248,747,760 | \$95,918,880 | \$22,677,160 | \$45,212,082 | \$412,555,882 | 7.37% |
| 1988 | 1989 | Reappraisal | \$307,338,770 | \$112,506,950 | \$26,691,310 | \$48,312,232 | \$494,849,262 | 19.95% |
| 1989 | 1990 | | \$323,746,070 | \$130,358,980 | \$29,763,560 | \$50,420,132 | \$534,288,742 | 7.97% |
| 1990 | 1991 | | \$340,054,690 | \$143,055,300 | \$31,479,320 | \$59,584,113 | \$574,173,423 | 7.47% |
| 1991 | 1992 | Triennial | \$415,497,470 | \$170,624,760 | \$33,820,700 | \$55,413,542 | \$675,356,472 | 17.62% |
| 1992 | 1993 | | \$432,179,630 | \$176,138,640 | \$34,718,560 | \$51,617,629 | \$694,654,459 | 2.86% |
| 1993 | 1994 | | \$450,937,540 | \$179,280,750 | \$35,749,420 | \$57,067,958 | \$723,035,668 | 4.09% |
| 1994 | 1995 | Reappraisal | \$508,888,360 | \$195,013,090 | \$37,167,740 | \$56,067,638 | \$797,136,828 | 10.25% |
| 1995 | 1996 | | \$527,564,400 | \$210,702,620 | \$35,741,500 | \$57,920,927 | \$831,929,447 | 4.36% |
| 1996 | 1997 | | \$548,307,330 | \$212,929,410 | \$35,932,490 | \$65,660,169 | \$862,829,399 | 3.71% |
| 1997 | 1998 | Triennial | \$606,825,440 | \$221,932,730 | \$34,829,560 | \$64,750,544 | \$928,338,274 | 7.59% |
| 1998 | 1999 | | \$629,127,420 | \$222,763,500 | \$34,082,590 | \$63,939,231 | \$949,912,741 | 2.32% |
| 1999 | 2000 | | \$649,693,770 | \$243,685,950 | \$30,906,100 | \$69,493,252 | \$993,779,072 | 4.62% |
| 2000 | 2001 | Reappraisal | \$732,965,120 | \$295,673,540 | \$30,512,200 | \$74,093,201 | \$1,133,244,061 | 14.03% |
| 2001 | 2002 | | \$764,898,010 | \$307,566,830 | \$23,543,470 | \$77,021,986 | \$1,173,030,296 | 3.51% |
| 2002 | 2003 | | \$790,183,380 | \$300,350,550 | \$22,234,140 | \$74,078,302 | \$1,186,846,372 | 1.18% |
| 2003 | 2004 | Triennial | \$872,094,890 | \$309,650,910 | \$22,673,360 | \$67,303,512 | \$1,271,722,672 | 7.15% |
| 2004 | 2005 | | \$886,479,740 | \$323,008,610 | \$22,267,790 | \$64,928,167 | \$1,296,684,307 | 1.96% |
| 2005 | 2006 | | \$902,299,640 | \$328,298,410 | \$20,388,130 | \$68,945,138 | \$1,319,931,318 | 1.79% |
| 2006 | 2007 | Reappraisal | \$991,271,440 | \$375,405,920 | \$20,385,360 | \$57,142,606 | \$1,444,205,326 | 9.42% |
| 2007 | 2008 | | \$1,006,382,880 | \$364,490,790 | \$15,913,580 | \$21,832,430 | \$1,408,619,680 | -2.46% |
| 2008 | 2009 | | \$1,013,775,970 | \$368,240,130 | \$16,859,840 | \$12,193,793 | \$1,411,069,733 | 0.17% |
| 2009 | 2010 | Triennial | \$964,775,720 | \$381,758,880 | \$17,904,860 | \$0 | \$1,364,439,460 | -3.30% |
| 2010 | 2011 | | \$968,121,950 | \$383,265,660 | \$18,395,760 | \$0 | \$1,369,783,370 | 0.39% |
| 2011 | 2012 | | \$967,001,100 | \$378,135,350 | \$19,742,750 | \$0 | \$1,364,879,200 | -0.36% |
| 2012 | 2013 | Reappraisal | \$953,166,540 | \$391,329,590 | \$21,853,120 | \$0 | \$1,366,349,250 | 0.11% |
| 2013 | 2014 | | \$954,156,290 | \$376,280,950 | \$24,094,940 | \$0 | \$1,354,532,180 | -0.86% |
| 2014 | 2015 | | \$961,244,180 | \$378,786,240 | \$25,237,460 | \$0 | \$1,365,267,880 | 0.79% |
| 2015 | 2016 | Triennial | \$1,019,017,040 | \$381,570,250 | \$25,840,090 | \$0 | \$1,426,427,380 | 4.48% |
| 2016 | 2017 | | \$1,029,030,270 | \$386,811,130 | \$27,951,630 | \$0 | \$1,443,793,030 | 1.22% |
| 2017 | 2018 | | \$1,034,243,160 | \$386,886,600 | \$29,844,940 | \$0 | \$1,450,974,700 | 0.50% |
| 2018 | 2019 | Reappraisal | \$1,135,047,820 | \$412,930,430 | \$30,844,930 | \$0 | \$1,578,823,180 | 8.81% |

ⁱ Excerpts from: “HOW TO READ A FIVE-YEAR FORECAST”, education.ohio.gov, last modified May 17, 2013, <http://education.ohio.gov/Topics/Finance-and-Funding/Five-Year-Forecast/How-to-Read-a-Five-Year-Forecast>



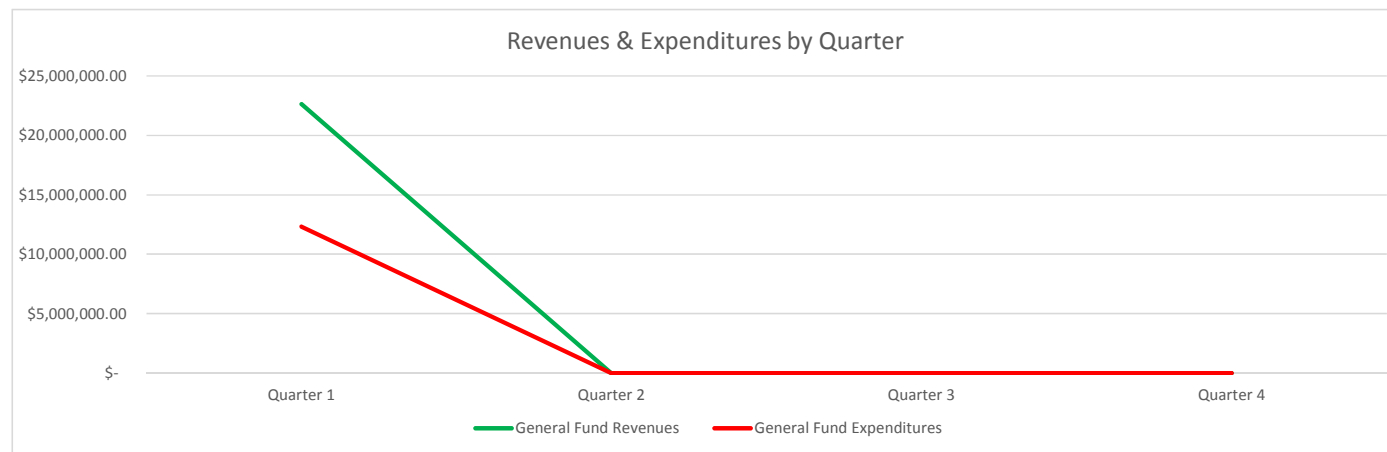
**General Fund
Appropriation Measure
Objects 100-900**

General Fund Revenues

| | October Forecast | Annual Estimate | Quarter 1 | Quarter 2 | Quarter 3 | Quarter 4 | Total | FYTD Percent |
|---|-------------------------|-----------------|-------------------------|-----------------|-----------------|-----------------|-------------------------|---------------|
| Five Year Forecast Line | Annual Estimate | Adjustments | Actual Receipts | Actual Receipts | Actual Receipts | Actual Receipts | FYTD Receipts | Received |
| 01.010 General Property Tax | \$ 41,400,000.00 | | \$ 19,054,049.72 | | | | \$ 19,054,049.72 | 46.02% |
| 01.020 Tangible Personal Property Tax | \$ - | | \$ - | | | | \$ - | 0.00% |
| 01.030 Income Tax | \$ - | | \$ - | | | | \$ - | 0.00% |
| 01.035 Unrestricted State Grants-in-Aid | \$ 3,400,000.00 | | \$ 884,146.45 | | | | \$ 884,146.45 | 26.00% |
| 01.040 Restricted State Grants-in-Aid | \$ 100,000.00 | | \$ - | | | | \$ - | 0.00% |
| 01.045 Restricted Federal Grants-in-Aid | \$ - | | \$ - | | | | \$ - | 0.00% |
| 01.050 Property Tax Allocation | \$ 4,400,000.00 | | \$ 2,218,056.00 | | | | \$ 2,218,056.00 | 50.41% |
| 01.060 All Other Revenues | \$ 1,500,000.00 | | \$ 479,783.58 | | | | \$ 479,783.58 | 31.99% |
| Total Revenues | \$ 50,800,000.00 | \$ - | \$ 22,636,035.75 | \$ - | \$ - | \$ - | \$ 22,636,035.75 | 44.56% |

General Fund Expenditures

| | October Forecast | Annual Estimate | Quarter 1 | Quarter 2 | Quarter 3 | Quarter 4 | Total | FYTD Percent |
|--|-------------------------|-----------------|-------------------------|---------------------|---------------------|---------------------|-------------------------|---------------|
| Five Year Forecast Line | Annual Estimate | Adjustments | Actual Expenditures | Actual Expenditures | Actual Expenditures | Actual Expenditures | FYTD Expenditures | Expended |
| 03.010 Personnel Services | \$ 30,800,000.00 | \$ - | \$ 7,511,366.23 | | | | \$ 7,511,366.23 | 24.39% |
| 03.020 Employees' Retirement/Insurance | \$ 12,917,200.00 | \$ - | \$ 2,908,014.72 | | | | \$ 2,908,014.72 | 22.51% |
| 03.030 Purchased Services | \$ 6,700,000.00 | \$ - | \$ 1,253,619.33 | | | | \$ 1,253,619.33 | 18.71% |
| 03.040 Supplies and Materials | \$ 1,700,000.00 | \$ - | \$ 342,965.62 | | | | \$ 342,965.62 | 20.17% |
| 03.050 Capital Outlay | \$ 575,000.00 | \$ - | \$ 21,254.35 | | | | \$ 21,254.35 | 3.70% |
| 04.300 Other Objects | \$ 900,000.00 | \$ - | \$ 295,694.50 | | | | \$ 295,694.50 | 32.85% |
| Total Expenditures | \$ 53,592,200.00 | \$ - | \$ 12,332,914.75 | \$ - | \$ - | \$ - | \$ 12,332,914.75 | 23.01% |



General Fund Permanent Appropriations Measure - Sorted by 2-digit Function / 1-digit Object

| | | <u>2019-2020 Initial</u> <u>Appropriations</u> | <u>Prior Year</u> <u>Encumbrances</u> | <u>Total Expendable</u> | <u>FYTD</u> <u>Adjustments</u> | <u>Adjusted</u> <u>2019-2020 Total</u> | <u>FYTD 2019-2020</u> <u>Actual Expenditures</u> | <u>Percent</u> <u>Expended</u> |
|---|------------------------------|---|--|-------------------------|-----------------------------------|---|---|-----------------------------------|
| 1100 - Regular Instruction | | | | | | | | |
| | 100 - Salaries | \$ 14,623,010.64 | \$ - | \$ 14,623,010.64 | \$ (1.65) | \$ 14,623,008.99 | \$ 3,704,113.26 | 25.33% |
| | 200 - Fringe Benefits | \$ 5,479,360.89 | \$ 3,191.71 | \$ 5,482,552.60 | \$ (0.22) | \$ 5,479,360.67 | \$ 1,382,865.21 | 25.22% |
| | 400 - Purchased Services | \$ 639,822.00 | \$ 67,957.30 | \$ 707,779.30 | \$ - | \$ 639,822.00 | \$ 51,292.86 | 7.25% |
| | 500 - Supplies and Materials | \$ 819,406.92 | \$ 143,079.79 | \$ 962,486.71 | \$ - | \$ 819,406.92 | \$ 206,528.73 | 21.46% |
| | 600 - Capital Outlay | \$ 50,000.00 | \$ 855.00 | \$ 50,855.00 | \$ - | \$ 50,000.00 | \$ 855.00 | 1.68% |
| | 800 - Other | \$ 57,000.00 | \$ - | \$ 57,000.00 | \$ - | \$ 57,000.00 | \$ 11,650.00 | 20.44% |
| | 900 - Misc | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total 1100 - Regular Instruction | | \$ 21,668,600.45 | \$ 215,083.80 | \$ 21,883,684.25 | \$ (1.87) | \$ 21,668,598.58 | \$ 5,357,305.06 | 24.48% |
| 1200 - Special Instruction | | | | | | | | |
| | 100 - Salaries | \$ 5,297,934.93 | \$ - | \$ 5,297,934.93 | \$ (0.94) | \$ 5,297,933.99 | \$ 1,243,483.29 | 23.47% |
| | 200 - Fringe Benefits | \$ 2,388,173.29 | \$ 533.50 | \$ 2,388,706.79 | \$ (0.82) | \$ 2,388,172.47 | \$ 512,235.18 | 21.44% |
| | 400 - Purchased Services | \$ 550,626.00 | \$ 960.74 | \$ 551,586.74 | \$ - | \$ 550,626.00 | \$ 129,036.35 | 23.39% |
| | 500 - Supplies and Materials | \$ 17,122.00 | \$ 1,608.09 | \$ 18,730.09 | \$ - | \$ 17,122.00 | \$ 1,147.88 | 6.13% |
| | 600 - Capital Outlay | \$ 4,068.00 | \$ - | \$ 4,068.00 | \$ - | \$ 4,068.00 | \$ - | 0.00% |
| | 800 - Other | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 900 - Misc | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total 1200 - Special Instruction | | \$ 8,257,924.22 | \$ 3,102.33 | \$ 8,261,026.55 | \$ (1.76) | \$ 8,257,922.46 | \$ 1,885,902.70 | 22.83% |
| 1300 - Vocational Instruction | | | | | | | | |
| | 100 - Salaries | \$ 139,347.63 | \$ - | \$ 139,347.63 | \$ (0.03) | \$ 139,347.60 | \$ 35,399.20 | 25.40% |
| | 200 - Fringe Benefits | \$ 46,350.85 | \$ 5.00 | \$ 46,355.85 | \$ (0.04) | \$ 46,350.81 | \$ 11,087.56 | 23.92% |
| | 400 - Purchased Services | \$ 884,800.00 | \$ - | \$ 884,800.00 | \$ - | \$ 884,800.00 | \$ 49,582.59 | 5.60% |
| | 500 - Supplies and Materials | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 600 - Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 800 - Other | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 900 - Misc | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total 1300 - Vocational Instruction | | \$ 1,070,498.49 | \$ 5.00 | \$ 1,070,503.49 | \$ (0.08) | \$ 1,070,498.41 | \$ 96,069.35 | 8.97% |
| 1400 - Adult / Continuing Instruction | | | | | | | | |
| | 100 - Salaries | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 200 - Fringe Benefits | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 400 - Purchased Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 500 - Supplies and Materials | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 600 - Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 800 - Other | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 900 - Misc | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total 1400 - Adult / Continuing Instruction | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| 1900 - Other Instruction | | | | | | | | |
| | 100 - Salaries | \$ 10,379.65 | \$ - | \$ 10,379.65 | \$ (0.01) | \$ 10,379.64 | \$ 3,470.66 | 33.44% |
| | 200 - Fringe Benefits | \$ 14,074.01 | \$ 22.50 | \$ 14,096.51 | \$ (0.05) | \$ 14,073.96 | \$ 6,315.88 | 44.80% |
| | 400 - Purchased Services | \$ 1,230,446.50 | \$ 268,669.80 | \$ 1,499,116.30 | \$ - | \$ 1,230,446.50 | \$ 269,431.80 | 17.97% |
| | 500 - Supplies and Materials | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 600 - Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 800 - Other | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 900 - Misc | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total 1900 - Other Instruction | | \$ 1,254,900.16 | \$ 268,692.30 | \$ 1,523,592.46 | \$ (0.06) | \$ 1,254,900.10 | \$ 279,218.34 | 18.33% |

General Fund Permanent Appropriations Measure - Sorted by 2-digit Function / 1-digit Object

| | | <u>2019-2020 Initial</u> <u>Appropriations</u> | <u>Prior Year</u> <u>Encumbrances</u> | <u>Total Expendable</u> | <u>FYTD</u> <u>Adjustments</u> | <u>Adjusted</u> <u>2019-2020 Total</u> | <u>FYTD 2019-2020</u> <u>Actual Expenditures</u> | <u>Percent</u> <u>Expended</u> |
|---|------------------------------|---|--|-------------------------|-----------------------------------|---|---|-----------------------------------|
| 2100 - Support Services - Pupils | | | | | | | | |
| | 100 - Salaries | \$ 2,119,565.43 | \$ - | \$ 2,119,565.43 | \$ (0.74) | \$ 2,119,564.69 | \$ 575,853.62 | 27.17% |
| | 200 - Fringe Benefits | \$ 929,822.38 | \$ 113.50 | \$ 929,935.88 | \$ (0.53) | \$ 929,821.85 | \$ 317,440.51 | 34.14% |
| | 400 - Purchased Services | \$ 923,878.81 | \$ 112,621.98 | \$ 1,036,500.79 | \$ - | \$ 923,878.81 | \$ 26,150.06 | 2.52% |
| | 500 - Supplies and Materials | \$ 28,556.00 | \$ 300.00 | \$ 28,856.00 | \$ - | \$ 28,556.00 | \$ (857.79) | -2.97% |
| | 600 - Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 800 - Other | \$ 23,100.00 | \$ - | \$ 23,100.00 | \$ - | \$ 23,100.00 | \$ 5,794.64 | 25.09% |
| | 900 - Misc | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total 2100 - Support Services - Pupils | | \$ 4,024,922.62 | \$ 113,035.48 | \$ 4,137,958.10 | \$ (1.27) | \$ 4,024,921.35 | \$ 924,381.04 | 22.34% |
| 2200 - Support Services - Instructional Staff | | | | | | | | |
| | 100 - Salaries | \$ 982,396.18 | \$ - | \$ 982,396.18 | \$ (0.33) | \$ 982,395.85 | \$ 243,173.46 | 24.75% |
| | 200 - Fringe Benefits | \$ 467,451.06 | \$ 69.00 | \$ 467,520.06 | \$ (0.35) | \$ 467,450.71 | \$ 109,855.24 | 23.50% |
| | 400 - Purchased Services | \$ 159,457.04 | \$ 8,895.61 | \$ 168,352.65 | \$ - | \$ 159,457.04 | \$ 26,104.68 | 15.51% |
| | 500 - Supplies and Materials | \$ 41,060.00 | \$ 2,944.10 | \$ 44,004.10 | \$ - | \$ 41,060.00 | \$ 6,219.75 | 14.13% |
| | 600 - Capital Outlay | \$ 219,000.00 | \$ 15,766.26 | \$ 234,766.26 | \$ - | \$ 219,000.00 | \$ 17,525.64 | 7.47% |
| | 800 - Other | \$ 6,700.00 | \$ 50.00 | \$ 6,750.00 | \$ - | \$ 6,700.00 | \$ 3,500.00 | 51.85% |
| | 900 - Misc | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total 2200 - Support Services - Instructional Staff | | \$ 1,876,064.28 | \$ 27,724.97 | \$ 1,903,789.25 | \$ (0.68) | \$ 1,876,063.60 | \$ 406,378.77 | 21.35% |
| 2300 - Support Services - Board of Education | | | | | | | | |
| | 100 - Salaries | \$ 10,199.34 | \$ - | \$ 10,199.34 | \$ (0.01) | \$ 10,199.33 | \$ 3,125.00 | 30.64% |
| | 200 - Fringe Benefits | \$ 2,403.64 | \$ - | \$ 2,403.64 | \$ (0.01) | \$ 2,403.63 | \$ 803.73 | 33.44% |
| | 400 - Purchased Services | \$ 8,200.00 | \$ - | \$ 8,200.00 | \$ - | \$ 8,200.00 | \$ - | 0.00% |
| | 500 - Supplies and Materials | \$ 800.00 | \$ 298.08 | \$ 1,098.08 | \$ - | \$ 800.00 | \$ 477.90 | 43.52% |
| | 600 - Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 800 - Other | \$ 9,300.00 | \$ - | \$ 9,300.00 | \$ - | \$ 9,300.00 | \$ - | 0.00% |
| | 900 - Misc | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total 2300 - Support Services - Board of Education | | \$ 30,902.98 | \$ 298.08 | \$ 31,201.06 | \$ (0.02) | \$ 30,902.96 | \$ 4,406.63 | 14.12% |
| 2400 - Support Services - Administration | | | | | | | | |
| | 100 - Salaries | \$ 1,713,357.79 | \$ - | \$ 1,713,357.79 | \$ (0.36) | \$ 1,713,357.43 | \$ 401,023.11 | 23.41% |
| | 200 - Fringe Benefits | \$ 947,068.94 | \$ 721.50 | \$ 947,790.44 | \$ (0.49) | \$ 947,068.45 | \$ 213,663.78 | 22.54% |
| | 400 - Purchased Services | \$ 252,994.00 | \$ 59,985.55 | \$ 312,979.55 | \$ - | \$ 252,994.00 | \$ 41,758.60 | 13.34% |
| | 500 - Supplies and Materials | \$ 20,620.00 | \$ 649.58 | \$ 21,269.58 | \$ - | \$ 20,620.00 | \$ 2,795.70 | 13.14% |
| | 600 - Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 800 - Other | \$ 144,370.00 | \$ - | \$ 144,370.00 | \$ - | \$ 144,370.00 | \$ 33,462.62 | 23.18% |
| | 900 - Misc | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total 2400 - Support Services - Administration | | \$ 3,078,410.72 | \$ 61,356.63 | \$ 3,139,767.35 | \$ (0.84) | \$ 3,078,409.88 | \$ 692,703.81 | 22.06% |
| 2500 - Support Services - Fiscal | | | | | | | | |
| | 100 - Salaries | \$ 408,591.01 | \$ - | \$ 408,591.01 | \$ (0.07) | \$ 408,590.94 | \$ 104,347.98 | 25.54% |
| | 200 - Fringe Benefits | \$ 200,552.16 | \$ 114.56 | \$ 200,666.72 | \$ (0.07) | \$ 200,552.09 | \$ 50,155.32 | 24.99% |
| | 400 - Purchased Services | \$ 25,400.00 | \$ 5,377.94 | \$ 30,777.94 | \$ - | \$ 25,400.00 | \$ 10,227.92 | 33.23% |
| | 500 - Supplies and Materials | \$ 10,600.00 | \$ 62,965.83 | \$ 73,565.83 | \$ - | \$ 10,600.00 | \$ 404.23 | 0.55% |
| | 600 - Capital Outlay | \$ 300.00 | \$ 31,988.00 | \$ 32,288.00 | \$ - | \$ 300.00 | \$ - | 0.00% |
| | 800 - Other | \$ 562,200.00 | \$ 3,659.03 | \$ 565,859.03 | \$ - | \$ 562,200.00 | \$ 240,026.24 | 42.42% |
| | 900 - Misc | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total 2500 - Support Services - Fiscal | | \$ 1,207,643.17 | \$ 104,105.36 | \$ 1,311,748.53 | \$ (0.14) | \$ 1,207,643.03 | \$ 405,161.69 | 30.89% |

General Fund Permanent Appropriations Measure - Sorted by 2-digit Function / 1-digit Object

| | | 2019-2020 Initial Appropriations | Prior Year Encumbrances | Total Expendable | FYTD Adjustments | Adjusted 2019-2020 Total | FYTD 2019-2020 Actual Expenditures | Percent Expended |
|---|------------------------------|-------------------------------------|----------------------------|------------------|---------------------|-----------------------------|---------------------------------------|---------------------|
| 2600 - Support Services - Business | | | | | | | | |
| | 100 - Salaries | \$ 317,747.90 | \$ - | \$ 317,747.90 | \$ (0.09) | \$ 317,747.81 | \$ 80,758.90 | 25.42% |
| | 200 - Fringe Benefits | \$ 155,238.37 | \$ 22.00 | \$ 155,260.37 | \$ (0.15) | \$ 155,238.22 | \$ 38,118.33 | 24.55% |
| | 400 - Purchased Services | \$ 141,838.55 | \$ 17,527.99 | \$ 159,366.54 | \$ - | \$ 141,838.55 | \$ 14,941.83 | 9.38% |
| | 500 - Supplies and Materials | \$ 1,966.00 | \$ - | \$ 1,966.00 | \$ - | \$ 1,966.00 | \$ 524.27 | 26.67% |
| | 600 - Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 800 - Other | \$ 1,500.00 | \$ - | \$ 1,500.00 | \$ - | \$ 1,500.00 | \$ 1,261.00 | 84.07% |
| | 900 - Misc | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total 2600 - Support Services - Business | | \$ 618,290.82 | \$ 17,549.99 | \$ 635,840.81 | \$ (0.24) | \$ 618,290.58 | \$ 135,604.33 | 21.33% |
| 2700 - Support Services - Oper. & Maint.-Facilities | | | | | | | | |
| | 100 - Salaries | \$ 2,105,044.59 | \$ - | \$ 2,105,044.59 | \$ (0.36) | \$ 2,105,044.23 | \$ 504,126.35 | 23.95% |
| | 200 - Fringe Benefits | \$ 1,012,272.00 | \$ 154.50 | \$ 1,012,426.50 | \$ (0.11) | \$ 1,012,271.89 | \$ 237,272.50 | 23.44% |
| | 400 - Purchased Services | \$ 1,725,466.00 | \$ 326,034.77 | \$ 2,051,500.77 | \$ - | \$ 1,725,466.00 | \$ 513,114.19 | 25.01% |
| | 500 - Supplies and Materials | \$ 353,118.00 | \$ 25,524.83 | \$ 378,642.83 | \$ - | \$ 353,118.00 | \$ 66,069.73 | 17.45% |
| | 600 - Capital Outlay | \$ 26,052.00 | \$ 7,262.52 | \$ 33,314.52 | \$ - | \$ 26,052.00 | \$ 2,873.71 | 8.63% |
| | 800 - Other | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 900 - Misc | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total 2700 - Support Services - Oper. & Maint.-Facilities | | \$ 5,221,952.59 | \$ 358,976.62 | \$ 5,580,929.21 | \$ (0.47) | \$ 5,221,952.12 | \$ 1,323,456.48 | 23.71% |
| 2800 - Support Services - Pupil Transportation | | | | | | | | |
| | 100 - Salaries | \$ 2,056,410.12 | \$ - | \$ 2,056,410.12 | \$ (0.22) | \$ 2,056,409.90 | \$ 407,403.80 | 19.81% |
| | 200 - Fringe Benefits | \$ 986,866.85 | \$ 239.00 | \$ 987,105.85 | \$ (0.15) | \$ 986,866.70 | \$ 242,132.17 | 24.53% |
| | 400 - Purchased Services | \$ 269,856.00 | \$ 67,668.73 | \$ 337,524.73 | \$ - | \$ 269,856.00 | \$ 59,004.08 | 17.48% |
| | 500 - Supplies and Materials | \$ 342,755.00 | \$ 27,321.17 | \$ 370,076.17 | \$ - | \$ 342,755.00 | \$ 59,483.21 | 16.07% |
| | 600 - Capital Outlay | \$ 1,500.00 | \$ - | \$ 1,500.00 | \$ - | \$ 1,500.00 | \$ - | 0.00% |
| | 800 - Other | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 900 - Misc | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total 2800 - Support Services - Pupil Transportation | | \$ 3,657,387.97 | \$ 95,228.90 | \$ 3,752,616.87 | \$ (0.37) | \$ 3,657,387.60 | \$ 768,023.26 | 20.47% |
| 2900 - Support Services - Central | | | | | | | | |
| | 100 - Salaries | \$ 250,154.25 | \$ - | \$ 250,154.25 | \$ (0.05) | \$ 250,154.20 | \$ 63,540.84 | 25.40% |
| | 200 - Fringe Benefits | \$ 103,814.24 | \$ 19.00 | \$ 103,833.24 | \$ (0.09) | \$ 103,814.15 | \$ 25,244.10 | 24.31% |
| | 400 - Purchased Services | \$ 122,041.00 | \$ 19,342.01 | \$ 141,383.01 | \$ - | \$ 122,041.00 | \$ 49,984.37 | 35.35% |
| | 500 - Supplies and Materials | \$ 2,037.00 | \$ 350.59 | \$ 2,387.59 | \$ - | \$ 2,037.00 | \$ 172.01 | 7.20% |
| | 600 - Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 800 - Other | \$ 357.00 | \$ 285.00 | \$ 642.00 | \$ - | \$ 357.00 | \$ - | 0.00% |
| | 900 - Misc | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total 2900 - Support Services - Central | | \$ 478,403.48 | \$ 19,996.60 | \$ 498,400.08 | \$ (0.13) | \$ 478,403.35 | \$ 138,941.32 | 27.88% |
| 3100 - Food Services Operations | | | | | | | | |
| | 100 - Salaries | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 200 - Fringe Benefits | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 400 - Purchased Services | \$ 28,800.00 | \$ 12,930.00 | \$ 41,730.00 | \$ - | \$ 28,800.00 | \$ 12,990.00 | 31.13% |
| | 500 - Supplies and Materials | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 600 - Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 800 - Other | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 900 - Misc | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total 3100 - Food Services Operations | | \$ 28,800.00 | \$ 12,930.00 | \$ 41,730.00 | \$ - | \$ 28,800.00 | \$ 12,990.00 | 31.13% |

General Fund Permanent Appropriations Measure - Sorted by 2-digit Function / 1-digit Object

| | | 2019-2020 Initial Appropriations | Prior Year Encumbrances | Total Expendable | FYTD Adjustments | Adjusted 2019-2020 Total | FYTD 2019-2020 Actual Expenditures | Percent Expended |
|---|------------------------------|-------------------------------------|----------------------------|------------------|---------------------|-----------------------------|---------------------------------------|---------------------|
| 3200 - Community Services | | | | | | | | |
| | 100 - Salaries | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 200 - Fringe Benefits | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 400 - Purchased Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 500 - Supplies and Materials | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 600 - Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 800 - Other | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 900 - Misc | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total 3200 - Community Services | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| 3900 - Other Operation of Non-Instruct. Serv. | | | | | | | | |
| | 100 - Salaries | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 200 - Fringe Benefits | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 400 - Purchased Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 500 - Supplies and Materials | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 600 - Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 800 - Other | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 900 - Misc | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total 3900 - Other Operation of Non-Instruct. Serv. | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| 4100 - Academic & Subject Oriented Activities | | | | | | | | |
| | 100 - Salaries | \$ 142,677.91 | \$ - | \$ 142,677.91 | \$ (0.02) | \$ 142,677.89 | \$ 1,483.71 | 1.04% |
| | 200 - Fringe Benefits | \$ 40,465.59 | \$ - | \$ 40,465.59 | \$ (0.05) | \$ 40,465.54 | \$ 365.44 | 0.90% |
| | 400 - Purchased Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 500 - Supplies and Materials | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 600 - Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 800 - Other | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 900 - Misc | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total 4100 - Academic & Subject Oriented Activities | | \$ 183,143.50 | \$ - | \$ 183,143.50 | \$ (0.07) | \$ 183,143.43 | \$ 1,849.15 | 1.01% |
| 4300 - Occupational Oriented Activities | | | | | | | | |
| | 100 - Salaries | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 200 - Fringe Benefits | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 400 - Purchased Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 500 - Supplies and Materials | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 600 - Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 800 - Other | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 900 - Misc | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total 4300 - Occupational Oriented Activities | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| 4500 - Sports Oriented Activities | | | | | | | | |
| | 100 - Salaries | \$ 623,182.05 | \$ - | \$ 623,182.05 | \$ (0.04) | \$ 623,182.01 | \$ 140,063.05 | 22.48% |
| | 200 - Fringe Benefits | \$ 143,192.16 | \$ 12.00 | \$ 143,204.16 | \$ (0.05) | \$ 143,192.11 | \$ (239,540.23) | -167.27% |
| | 400 - Purchased Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 500 - Supplies and Materials | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 600 - Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 800 - Other | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 900 - Misc | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total 4500 - Sports Oriented Activities | | \$ 766,374.22 | \$ 12.00 | \$ 766,386.22 | \$ (0.10) | \$ 766,374.12 | \$ (99,477.18) | -12.98% |

General Fund Permanent Appropriations Measure - Sorted by 2-digit Function / 1-digit Object

| | | <u>2019-2020 Initial</u> <u>Appropriations</u> | <u>Prior Year</u> <u>Encumbrances</u> | <u>Total Expendable</u> | <u>FYTD</u> <u>Adjustments</u> | <u>Adjusted</u> <u>2019-2020 Total</u> | <u>FYTD 2019-2020</u> <u>Actual Expenditures</u> | <u>Percent</u> <u>Expended</u> |
|---|------------------------------|---|--|-------------------------|-----------------------------------|---|---|-----------------------------------|
| 4600 - School & Public Service Co-Curr. Activities | | | | | | | | |
| | 100 - Salaries | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 200 - Fringe Benefits | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 400 - Purchased Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 500 - Supplies and Materials | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 600 - Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 800 - Other | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 900 - Misc | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total 4600 - School & Public Service Co-Curr. Activities | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| 5200 - Site Improvement Services | | | | | | | | |
| | 100 - Salaries | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 200 - Fringe Benefits | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 400 - Purchased Services | \$ 18,810.00 | \$ - | \$ 18,810.00 | \$ - | \$ 18,810.00 | \$ - | 0.00% |
| | 500 - Supplies and Materials | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 600 - Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 800 - Other | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 900 - Misc | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total 5200 - Site Improvement Services | | \$ 18,810.00 | \$ - | \$ 18,810.00 | \$ - | \$ 18,810.00 | \$ - | 0.00% |
| 5300 - Architecture & Engineering Services | | | | | | | | |
| | 100 - Salaries | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 200 - Fringe Benefits | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 400 - Purchased Services | \$ 6,315.00 | \$ 1,025.00 | \$ 7,340.00 | \$ - | \$ 6,315.00 | \$ - | 0.00% |
| | 500 - Supplies and Materials | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 600 - Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 800 - Other | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 900 - Misc | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total 5300 - Architecture & Engineering Services | | \$ 6,315.00 | \$ 1,025.00 | \$ 7,340.00 | \$ - | \$ 6,315.00 | \$ - | 0.00% |
| 5400 - Educational Specifications Development Services | | | | | | | | |
| | 100 - Salaries | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 200 - Fringe Benefits | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 400 - Purchased Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 500 - Supplies and Materials | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 600 - Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 800 - Other | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 900 - Misc | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total 5400 - Educational Specifications Development Ser | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| 5500 - Building Acquisition & Construction Services | | | | | | | | |
| | 100 - Salaries | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 200 - Fringe Benefits | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 400 - Purchased Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 500 - Supplies and Materials | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 600 - Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 800 - Other | \$ 2,500.00 | \$ - | \$ 2,500.00 | \$ - | \$ 2,500.00 | \$ - | 0.00% |
| | 900 - Misc | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total 5500 - Building Acquisition & Construction Services | | \$ 2,500.00 | \$ - | \$ 2,500.00 | \$ - | \$ 2,500.00 | \$ - | 0.00% |

General Fund Permanent Appropriations Measure - Sorted by 2-digit Function / 1-digit Object

| | | <u>2019-2020 Initial</u> <u>Appropriations</u> | <u>Prior Year</u> <u>Encumbrances</u> | <u>Total Expendable</u> | <u>FYTD</u> <u>Adjustments</u> | <u>Adjusted</u> <u>2019-2020 Total</u> | <u>FYTD 2019-2020</u> <u>Actual Expenditures</u> | <u>Percent</u> <u>Expended</u> |
|---|------------------------------|---|--|-------------------------|-----------------------------------|---|---|-----------------------------------|
| 5600 - Building Improvement Services | | | | | | | | |
| | 100 - Salaries | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 200 - Fringe Benefits | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 400 - Purchased Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 500 - Supplies and Materials | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 600 - Capital Outlay | \$ 38,623.00 | \$ - | \$ 38,623.00 | \$ - | \$ 38,623.00 | \$ - | 0.00% |
| | 800 - Other | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 900 - Misc | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total 5600 - Building Improvement Services | | \$ 38,623.00 | \$ - | \$ 38,623.00 | \$ - | \$ 38,623.00 | \$ - | 0.00% |
| 5900 - Other Facilities Acquisition & Construction Services | | | | | | | | |
| | 100 - Salaries | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 200 - Fringe Benefits | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 400 - Purchased Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 500 - Supplies and Materials | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 600 - Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 800 - Other | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 900 - Misc | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total 5900 - Other Facilities Acquisition & Construction S | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| 6100 - Debt Service | | | | | | | | |
| | 100 - Salaries | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 200 - Fringe Benefits | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 400 - Purchased Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 500 - Supplies and Materials | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 600 - Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 800 - Other | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 900 - Misc | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total 6100 - Debt Service | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| 7100 - Contingencies | | | | | | | | |
| | 100 - Salaries | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 200 - Fringe Benefits | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 400 - Purchased Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 500 - Supplies and Materials | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 600 - Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 800 - Other | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 900 - Misc | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total 7100 - Contingencies | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| 7200 - Transfers | | | | | | | | |
| | 100 - Salaries | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 200 - Fringe Benefits | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 400 - Purchased Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 500 - Supplies and Materials | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 600 - Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 800 - Other | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 900 - Misc | \$ 10,000.00 | \$ - | \$ 10,000.00 | \$ - | \$ 10,000.00 | \$ 10,000.00 | 100.00% |
| Total 7200 - Transfers | | \$ 10,000.00 | \$ - | \$ 10,000.00 | \$ - | \$ 10,000.00 | \$ 10,000.00 | 100.00% |

General Fund Permanent Appropriations Measure - Sorted by 2-digit Function / 1-digit Object

| | | <u>2019-2020 Initial</u> <u>Appropriations</u> | <u>Prior Year</u> <u>Encumbrances</u> | <u>Total Expendable</u> | <u>FYTD</u> <u>Adjustments</u> | <u>Adjusted</u> <u>2019-2020 Total</u> | <u>FYTD 2019-2020</u> <u>Actual Expenditures</u> | <u>Percent</u> <u>Expended</u> |
|---|------------------------------|---|--|-------------------------|-----------------------------------|---|---|-----------------------------------|
| 7400 - Advances | | | | | | | | |
| | 100 - Salaries | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 200 - Fringe Benefits | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 400 - Purchased Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 500 - Supplies and Materials | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 600 - Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 800 - Other | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 900 - Misc | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total 7400 - Advances | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | | | | | | | | |
| 7500 - Refund of Prior Year Receipts | | | | | | | | |
| | 100 - Salaries | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 200 - Fringe Benefits | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 400 - Purchased Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 500 - Supplies and Materials | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 600 - Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 800 - Other | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 900 - Misc | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total 7500 - Refund of Prior Year Receipts | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | | | | | | | | |
| 7900 - Other Miscellaneous Use of Funds | | | | | | | | |
| | 100 - Salaries | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 200 - Fringe Benefits | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 400 - Purchased Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 500 - Supplies and Materials | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 600 - Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 800 - Other | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | 900 - Misc | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total 7900 - Other Miscellaneous Use of Funds | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | | | | | | | | |
| Grand Total | | \$ 53,500,467.67 | \$ 1,299,123.06 | \$ 54,799,590.73 | \$ (8.10) | \$ 53,500,459.57 | \$ 12,342,914.75 | 22.52% |



**General Fund
Operational (line-item) Budget
Objects 400-900**

| FUND | FUNC | OBJ | SCC | SUBJECT | OPU | IL | JOB | Description | FYTD Appropriated | Prior FY Carryover Encumbrances | Current + Future Encumbrances | FYTD Remaining Balance | FYTD Percent Exp/Enc | QTR 1 Actual Expenditures |
|------|------|-----|------|---------|-----|----|-----|---|----------------------|------------------------------------|----------------------------------|---------------------------|----------------------------|------------------------------|
| 001 | 1110 | 411 | 0000 | 000000 | 020 | 00 | 000 | SUBSTITUTE SERVICES - ELEMENTARY | 94829 | 0 | 79319.84 | 14829 | 0.8436 | \$ 680.16 |
| 001 | 1110 | 439 | 0000 | 180000 | 000 | 00 | 000 | EMPLOYEE MILEAGE ELEM. | 800 | 256.37 | 191.6 | 864.77 | 0.1814 | \$ - |
| 001 | 1110 | 499 | 0000 | 180000 | 000 | 00 | 000 | INSTRUCT ELEM- PURCHASED SERVICES | 30000 | 0 | 0 | 26986.68 | 0.1004 | \$ 3,013.32 |
| 001 | 1120 | 411 | 0000 | 000000 | 040 | 00 | 000 | SUBSTITUTE SERVICES - LBMS | 60674 | 0 | 29372.16 | 30674 | 0.4944 | \$ 627.84 |
| 001 | 1120 | 411 | 0000 | 000000 | 045 | 00 | 000 | SUBSTITUTE SERVICES - DIS | 57248 | 0 | 29895.36 | 27248 | 0.524 | \$ 104.64 |
| 001 | 1120 | 439 | 0000 | 180000 | 000 | 00 | 000 | EMPLOYEE MILEAGE JR. HI | 100 | 0 | 0 | 100 | 0 | \$ - |
| 001 | 1120 | 499 | 0000 | 180000 | 000 | 00 | 000 | INSTRUCT MIDDLE/JUNIOR HIGH MISC PURCH SRV | 33463 | 125 | 257 | 27707.26 | 0.1751 | \$ 5,623.74 |
| 001 | 1130 | 411 | 0000 | 000000 | 050 | 00 | 000 | SUBSTITUTE SERVICES - WHS | 96536 | 0 | 58836.64 | 36536 | 0.6215 | \$ 1,163.36 |
| 001 | 1130 | 411 | 0000 | 180000 | 000 | 00 | 001 | WESTLAKE ACADEMY FEES - OOLP (WHS) | 1500 | 8043 | 1000 | 2818 | 0.7047 | \$ 5,725.00 |
| 001 | 1130 | 499 | 0000 | 180000 | 000 | 00 | 000 | INSTRUCT HIGH SCHOOL MISC PURCHASED SERVICES | 32136 | 0 | 1717.6 | 13843.6 | 0.5692 | \$ 16,574.80 |
| 001 | 1133 | 479 | 0000 | 000000 | 050 | 00 | 000 | POST-SECONDARY TUITION WHS | 500 | 0 | 0 | 260 | 0.48 | \$ 240.00 |
| 001 | 1140 | 479 | 0000 | 000000 | 000 | 00 | 000 | VLA-Tuition (OUT OF DISTRICT) | 139900 | 52988 | 52988 | 174607.82 | 0.0948 | \$ (34,707.82) |
| 001 | 1190 | 419 | 0299 | 180000 | 000 | 00 | 000 | DISTRICT TECHNOLOGY-PUCHASED SERVICES | 92136 | 6544.93 | 13566.9 | 32866.21 | 0.6669 | \$ 52,247.82 |
| 001 | 1110 | 510 | 0000 | 000000 | 020 | 00 | 000 | INST SUPP (XEROX) - W E S | 11037 | 0 | 0 | 11037 | 0 | \$ - |
| 001 | 1110 | 510 | 0000 | 020000 | 020 | 00 | 304 | ART SUPPLIES - W E S | 1900 | 0 | 0 | 1900 | 0 | \$ - |
| 001 | 1110 | 510 | 0000 | 080000 | 020 | 00 | 305 | P E SUPPLIES W E S | 1340 | 0 | 0 | 1340 | 0 | \$ - |
| 001 | 1110 | 510 | 0000 | 120000 | 020 | 00 | 306 | MUSIC SUPPLIES - W E S | 750 | 0 | 0 | 750 | 0 | \$ - |
| 001 | 1110 | 510 | 0000 | 180000 | 000 | 00 | 221 | GEN INST SUPPLIES ELEMENTARY - ACAD SRV | 13000 | 8811 | 0 | 13000 | 0.404 | \$ 8,811.00 |
| 001 | 1110 | 510 | 0000 | 180000 | 020 | 01 | 302 | SUPPLIES - 1ST GRADE | 6805.5 | 0 | 571.25 | 4562.73 | 0.3296 | \$ 1,671.52 |
| 001 | 1110 | 510 | 0000 | 180000 | 020 | 02 | 302 | SUPPLIES - 2ND GRADE | 6805.5 | 0 | 303.75 | 4897.63 | 0.2803 | \$ 1,604.12 |
| 001 | 1110 | 510 | 0000 | 180000 | 020 | 03 | 303 | SUPPLIES - 3RD GRADE | 8907.43 | 0 | 0 | 7347.01 | 0.1752 | \$ 1,560.42 |
| 001 | 1110 | 510 | 0000 | 180000 | 020 | 04 | 303 | SUPPLIES - 4TH GRADE | 8907.43 | 0 | 0 | 8074.93 | 0.0935 | \$ 832.50 |
| 001 | 1110 | 510 | 0000 | 180000 | 020 | 14 | 301 | SUPPLIES - KINDERGARTEN | 6696.25 | 0 | 580.83 | 3014.79 | 0.5498 | \$ 3,100.63 |
| 001 | 1110 | 510 | 0000 | 180000 | 045 | 00 | 221 | GEN INST SUPPLIES DIS - ACAD SRV | 21000 | 5251.95 | 0 | 21000 | 0.2001 | \$ 5,251.95 |
| 001 | 1110 | 510 | 0199 | 000000 | 000 | 00 | 000 | XEROX HOLDING | 33800 | 7274.86 | 17055.79 | 13394.49 | 0.6739 | \$ 10,624.58 |
| 001 | 1110 | 510 | 0199 | 000000 | 045 | 00 | 000 | PARKSIDE XEROX SUPPLIES | 4200 | 0 | 0 | 4200 | 0 | \$ - |
| 001 | 1110 | 510 | 0199 | 120000 | 045 | 00 | 000 | DIS MUSIC SUPPLIES | 754 | 0 | 0 | 754 | 0 | \$ - |
| 001 | 1110 | 510 | 0199 | 180000 | 020 | 00 | 000 | INSTRU SUPP-GENERAL ELEM-BASSETT ELEM | 0 | 250 | 0 | 250 | 0 | \$ - |
| 001 | 1110 | 510 | 0199 | 180000 | 030 | 00 | 000 | INSTRU SUPP-GENERAL ELEM-HLD ELEM | 0 | 546.56 | 267.22 | 206.18 | 0.6228 | \$ 73.16 |
| 001 | 1110 | 510 | 0199 | 180000 | 035 | 00 | 000 | INSTRU SUPP-GENERAL ELEM-HOLLY LANE ELEM | 516.86 | 214.07 | 0 | 214.07 | 0.7071 | \$ 516.86 |
| 001 | 1110 | 510 | 0199 | 180000 | 045 | 00 | 000 | DIS GENERAL SUPPLIES | 19552 | 0 | 1759.47 | 17668.28 | 0.0963 | \$ 124.25 |
| 001 | 1110 | 519 | 0199 | 000000 | 045 | 00 | 000 | TEXTBOOK ADOPT-AIDS | 100 | 0 | 0 | 100 | 0 | \$ - |
| 001 | 1120 | 510 | 0000 | 180000 | 040 | 00 | 221 | GEN INST SUPPLIES LBMS - ACAD SRV | 20000 | 6385.17 | 0 | 20000 | 0.242 | \$ 6,385.17 |
| 001 | 1120 | 510 | 0199 | 000000 | 040 | 00 | 000 | INST. SUPPLIES XEROX LEE BURNESON | 3100 | 0 | 0 | 3100 | 0 | \$ - |
| 001 | 1120 | 510 | 0199 | 120000 | 040 | 00 | 000 | MUSIC SUPPLIES-LB | 1200 | 0 | 0 | 1200 | 0 | \$ - |
| 001 | 1120 | 510 | 0199 | 180000 | 040 | 00 | 000 | GENERAL SUPPLIES-LB | 19000 | 2891.21 | 1707.39 | 17917.94 | 0.1815 | \$ 2,265.88 |
| 001 | 1120 | 519 | 0199 | 000000 | 040 | 00 | 000 | TEXTBOOK ADOPT-AIDS | 20000 | 0 | 0 | 13200.21 | 0.34 | \$ 6,799.79 |
| 001 | 1120 | 521 | 0199 | 180000 | 040 | 00 | 000 | NEW TEXTBOOKS GEN LBMS | 20000 | 19.77 | 19.77 | 20000 | 0.001 | \$ - |
| 001 | 1120 | 523 | 0199 | 180000 | 040 | 00 | 000 | REBINDING TEXTBOOKS GENERAL SECONDARY BURNESO | 600 | 0 | 0 | 600 | 0 | \$ - |
| 001 | 1120 | 523 | 0199 | 180000 | 045 | 00 | 000 | REBINDING TEXTBOOKS GENERAL SECONDARY PARKSID | 300 | 0 | 0 | 300 | 0 | \$ - |
| 001 | 1130 | 510 | 0000 | 180000 | 050 | 00 | 221 | GEN INST SUPPLIES HS - ACAD SRV | 25000 | 4917 | 0 | 24999.99 | 0.1644 | \$ 4,917.01 |
| 001 | 1130 | 510 | 0199 | 020000 | 050 | 00 | 000 | ART SUPPLIES | 5100 | 0 | 0 | 5100 | 0 | \$ - |
| 001 | 1130 | 510 | 0199 | 030000 | 050 | 00 | 000 | SUPPLIES-BUSINESS | 600 | 7.98 | 7.98 | 540.92 | 0.1103 | \$ 59.08 |
| 001 | 1130 | 510 | 0199 | 050000 | 050 | 00 | 000 | SUPPLIES-ENGLISH | 1000 | 0 | 254.24 | 745.76 | 0.2542 | \$ - |
| 001 | 1130 | 510 | 0199 | 060000 | 050 | 00 | 000 | SUPPLIES-FOREIGN LANGUAGE | 1000 | 0 | 0 | 1000 | 0 | \$ - |
| 001 | 1130 | 510 | 0199 | 080000 | 050 | 00 | 000 | SUPPLIES-HEALTH & PHYSICAL EDUC. | 1000 | 0 | 0 | 1000 | 0 | \$ - |
| 001 | 1130 | 510 | 0199 | 100000 | 050 | 00 | 000 | SUPPLIES-INDUSTRIAL ARTS | 3000 | 36.58 | 36.58 | 3000 | 0.012 | \$ - |
| 001 | 1130 | 510 | 0199 | 110000 | 050 | 00 | 000 | SUPPLIES-MATHEMATICS | 700 | 0 | 0 | 700 | 0 | \$ - |
| 001 | 1130 | 510 | 0199 | 120000 | 050 | 00 | 000 | SUPPLIES-MUSIC | 6000 | 0 | 1022 | 4978 | 0.1703 | \$ - |
| 001 | 1130 | 510 | 0199 | 130000 | 050 | 00 | 000 | SUPPLIES-SCIENCE | 7000 | 570.96 | 1498.26 | 4766.62 | 0.3704 | \$ 1,306.08 |
| 001 | 1130 | 510 | 0199 | 150000 | 050 | 00 | 000 | SUPPLIES-SOCIAL STUDIES | 700 | 70.09 | 70.09 | 700 | 0.091 | \$ - |
| 001 | 1130 | 510 | 0199 | 180000 | 050 | 00 | 000 | SUPPLIES-GENERAL | 5500 | 0 | 686.93 | 4269.07 | 0.2238 | \$ 544.00 |

| FUND | FUNC | OBJ | SCC | SUBJECT | OPU | IL | JOB | Description | FYTD Appropriated | Prior FY Carryover Encumbrances | Current + Future Encumbrances | FYTD Remaining Balance | FYTD Percent Exp/Enc | QTR 1 Actual Expenditures |
|------|------|-----|------|---------|-----|----|-----|--|----------------------|------------------------------------|----------------------------------|---------------------------|----------------------------|------------------------------|
| 001 | 1130 | 510 | 0199 | 320000 | 050 | 00 | 000 | WHS-IB SUPPLIES | 300 | 0 | 0 | 300 | 0 | \$ - |
| 001 | 1130 | 511 | 0199 | 000000 | 050 | 00 | 000 | INST. SUPPLIES XEROX WHS' | 6600 | 0 | 0 | 6600 | 0 | \$ - |
| 001 | 1130 | 519 | 0199 | 000000 | 050 | 00 | 000 | TEXTBOOK ADOPT-AIDS WHS | 30000 | 0 | 2748.58 | 13000.68 | 0.5666 | \$ 14,250.74 |
| 001 | 1130 | 521 | 0199 | 180000 | 050 | 00 | 000 | NEW TEXTBOOKS - HIGH SCHOOL | 33000 | 103680.51 | 1536.69 | 19855.87 | 0.8547 | \$ 115,287.95 |
| 001 | 1130 | 522 | 0000 | 180000 | 050 | 00 | 000 | REPLACEMENT TEXTBOOKS - WHS | 844.95 | 83.01 | 83.01 | 844.95 | 0.0895 | \$ - |
| 001 | 1130 | 522 | 0199 | 180000 | 050 | 00 | 000 | REPLACEMENT TEXTBOOKS GEN SECONDARY SR HI | 6000 | 170.07 | 170.07 | 3843.25 | 0.3771 | \$ 2,156.75 |
| 001 | 1130 | 523 | 0199 | 180000 | 050 | 00 | 000 | REBINDING TEXTBOOKS GENERAL SECONDARY SR HI | 1100 | 0 | 0 | 169.09 | 0.8463 | \$ 930.91 |
| 001 | 1133 | 590 | 0199 | 000000 | 040 | 00 | 000 | POST-SECONDARY SUPPLIES LB | 2000 | 0 | 690 | 1310 | 0.345 | \$ - |
| 001 | 1133 | 590 | 0199 | 000000 | 050 | 00 | 000 | POST-SECONDARY SUPPLIES WHS | 20000 | 0 | 6960 | 13040 | 0.348 | \$ - |
| 001 | 1190 | 516 | 0199 | 180000 | 000 | 00 | 000 | DISTRICT WIDE SOFTWARE | 69990 | 1899 | 1899 | 52535.62 | 0.2692 | \$ 17,454.38 |
| 001 | 1190 | 519 | 0199 | 000000 | 000 | 00 | 000 | HOLDING ACCT TEXTBOOK ADOPT-AIDS | 14900 | 0 | 0 | 14900 | 0 | \$ - |
| 001 | 1190 | 521 | 0199 | 180000 | 000 | 00 | 000 | HOLDING ACCT NEW TEXTBOOKS - DISTRICT WIDE | 344800 | 0 | 0 | 344800 | 0 | \$ - |
| 001 | 1190 | 522 | 0199 | 180000 | 000 | 00 | 000 | HOLDING ACCT REPLACEMENT TEXT | 3000 | 0 | 0 | 3000 | 0 | \$ - |
| 001 | 1120 | 640 | 0299 | 120000 | 040 | 00 | 000 | REPL. EQUIP. MUSIC | 5000 | 0 | 0 | 5000 | 0 | \$ - |
| 001 | 1130 | 640 | 0299 | 000000 | 050 | 00 | 000 | TEXTBOOK ADOPT-EQUIPMENT | 45000 | 855 | 0 | 45000 | 0.0186 | \$ 855.00 |
| 001 | 1110 | 841 | 0000 | 320000 | 000 | 00 | 000 | IB DUES AND FEES - ELEMENTARY | 10920 | 0 | 0 | 10920 | 0 | \$ - |
| 001 | 1110 | 841 | 0000 | 320000 | 020 | 00 | 000 | IB DUES AND FEES - W E S | 8520 | 0 | 0 | 8520 | 0 | \$ - |
| 001 | 1110 | 841 | 0000 | 320000 | 025 | 00 | 000 | IB DUES AND FEES - DOVER | 8520 | 0 | 0 | 8520 | 0 | \$ - |
| 001 | 1110 | 841 | 0000 | 320000 | 030 | 00 | 000 | IB DUES AND FEES - HILLIARD | 8520 | 0 | 0 | 8520 | 0 | \$ - |
| 001 | 1110 | 841 | 0000 | 320000 | 035 | 00 | 000 | IB DUES AND FEES - HOLLY LANE | 8520 | 0 | 0 | 8520 | 0 | \$ - |
| 001 | 1130 | 841 | 0000 | 320000 | 050 | 00 | 000 | IB DUES & FEES WHS | 12000 | 0 | 0 | 350 | 0.9708 | \$ 11,650.00 |
| 001 | 1210 | 412 | 0000 | 180000 | 000 | 00 | 000 | GIFTED - CONTRACTED PROF. DEV. | 2674 | 0 | 2585 | 89 | 0.9667 | \$ - |
| 001 | 1210 | 439 | 0000 | 180000 | 000 | 00 | 000 | GIFTED TRAVEL & MEETING EXPENSES | 3000 | 0 | 0 | 3000 | 0 | \$ - |
| 001 | 1210 | 441 | 0000 | 180000 | 000 | 00 | 000 | GIFTED TELEPHONE | 500 | 0 | 0 | 500 | 0 | \$ - |
| 001 | 1211 | 419 | 0000 | 180000 | 000 | 00 | 000 | GIFTED IDENTIFICATION - PURCHASED SERVICES | 60000 | 690.74 | 3866 | 22171.62 | 0.6347 | \$ 34,653.12 |
| 001 | 1245 | 441 | 0000 | 190000 | 050 | 00 | 000 | SBH TELEPHONE WHS | 1500 | 0 | 0 | 1500 | 0 | \$ - |
| 001 | 1246 | 439 | 0000 | 190000 | 000 | 00 | 000 | Developmentally Handicapped Mileage (7-12) | 392 | 270 | 270 | 392 | 0.4079 | \$ - |
| 001 | 1251 | 439 | 0000 | 190000 | 000 | 00 | 000 | CLASSROOM SUPPORT ESL MILEAGE | 500 | 0 | 0 | 500 | 0 | \$ - |
| 001 | 1290 | 439 | 0000 | 190000 | 000 | 00 | 000 | PRE-SCHOOL MILEAGE | 60 | 0 | 0 | 60 | 0 | \$ - |
| 001 | 1290 | 475 | 0000 | 000000 | 000 | 00 | 000 | J. PETERSON SCHOLARSHIP | 900 | 0 | 0 | 900 | 0 | \$ - |
| 001 | 1290 | 475 | 0000 | 190000 | 000 | 00 | 000 | J.Peterson Scholarship | 290400 | 0 | 0 | 235060.98 | 0.1906 | \$ 55,339.02 |
| 001 | 1290 | 475 | 0000 | 190000 | 000 | 00 | 001 | Autism Scholarship | 190700 | 0 | 0 | 151655.79 | 0.2047 | \$ 39,044.21 |
| 001 | 1210 | 519 | 0000 | 180000 | 000 | 00 | 000 | GIFTED INSTRUCTIONAL SUPPLIES | 3000 | 1268.74 | 1268.74 | 3000 | 0.2972 | \$ - |
| 001 | 1211 | 519 | 0000 | 180000 | 000 | 00 | 000 | GIFTED - IDENTIFICATION SUPPLIES | 8000 | 0 | 0 | 8000 | 0 | \$ - |
| 001 | 1237 | 510 | 0199 | 190000 | 000 | 00 | 000 | LD SUPPLIES (K-6) | 406 | 300 | 300 | 406 | 0.4249 | \$ - |
| 001 | 1247 | 510 | 0199 | 190000 | 000 | 00 | 000 | GEN. SPEC. LEARNING HANDICAP- SUPPLIES(7-12) | 3170 | 0 | 0 | 3170 | 0 | \$ - |
| 001 | 1290 | 510 | 0199 | 190000 | 000 | 00 | 000 | SPECIAL ED. DISTRICT SUPPLIES | 713 | 0 | 0 | 163.05 | 0.7713 | \$ 549.95 |
| 001 | 1290 | 510 | 0199 | 190000 | 000 | 00 | 001 | PRE-SCHOOL SUPPLIES | 1833 | 39.35 | 441.42 | 833 | 0.5551 | \$ 597.93 |
| 001 | 1290 | 640 | 0299 | 190000 | 000 | 00 | 000 | DISTRICT WIDE SPECIAL EDUC. EQUIPMENT | 4068 | 0 | 0 | 4068 | 0 | \$ - |
| 001 | 1345 | 439 | 0000 | 140000 | 050 | 00 | 000 | GENERAL VOC CO-OP OTHER TRAV MILEAGE/MEET EX | 1400 | 0 | 0 | 1400 | 0 | \$ - |
| 001 | 1345 | 441 | 0000 | 140000 | 050 | 00 | 000 | CO-OP VOC. CBE TELEPHONE WHS | 500 | 0 | 0 | 500 | 0 | \$ - |
| 001 | 1345 | 441 | 0000 | 170000 | 050 | 00 | 000 | CO-OP VOC. OWA TELEPHONE WHS | 700 | 0 | 0 | 700 | 0 | \$ - |
| 001 | 1346 | 441 | 0000 | 170000 | 050 | 00 | 000 | CO-OP VOC. OWE TELEPHONE WHS | 500 | 0 | 0 | 500 | 0 | \$ - |
| 001 | 1390 | 476 | 0000 | 000000 | 000 | 00 | 000 | VOCATIONAL TUITION | 881700 | 0 | 700000 | 132117.41 | 0.8502 | \$ 49,582.59 |
| 001 | 1910 | 471 | 0000 | 000000 | 000 | 00 | 000 | TUITION OTHER DISTRICTS-GENERAL | 172100 | 0 | 0 | 169725.34 | 0.0138 | \$ 2,374.66 |
| 001 | 1910 | 474 | 0000 | 000000 | 000 | 00 | 000 | EXCESS COSTS SPECIAL EDUCATION | 429146.5 | 268669.8 | 259290.39 | 306814.64 | 0.5603 | \$ 131,711.27 |
| 001 | 1910 | 477 | 0000 | 000000 | 000 | 00 | 000 | OPEN ENROLLMENT TUITION | 48100 | 0 | 0 | 37595.08 | 0.2184 | \$ 10,504.92 |
| 001 | 1910 | 478 | 0000 | 000000 | 000 | 00 | 000 | COMMUNITY SCHOOL TUITION | 581100 | 0 | 0 | 456259.05 | 0.2148 | \$ 124,840.95 |
| 001 | 2124 | 449 | 0299 | 180000 | 000 | 00 | 000 | DATA PROCESSING SERVICES (T-1 LINES,LEECA) | 3800 | 2900 | 3800 | 2600 | 0.6119 | \$ 300.00 |
| 001 | 2132 | 410 | 0000 | 000000 | 000 | 00 | 000 | MEDICAL SERV PHYSICAL EXAMS | 13954 | 3955 | 1500 | 13894 | 0.2242 | \$ 2,515.00 |
| 001 | 2134 | 439 | 0000 | 000000 | 000 | 00 | 000 | SCHOOL NURSE - MILEAGE | 1548 | 162.53 | 300 | 1389.18 | 0.1879 | \$ 21.35 |
| 001 | 2139 | 499 | 0000 | 000000 | 040 | 00 | 000 | STUDENT DRUG TESTING - LBMS | 0 | 3340 | 3340 | 480 | 0.8563 | \$ (480.00) |

| FUND | FUNC | OBJ | SCC | SUBJECT | OPU | IL | JOB | Description | FYTD Appropriated | Prior FY Carryover Encumbrances | Current + Future Encumbrances | FYTD Remaining Balance | FYTD Percent Exp/Enc | QTR 1 Actual Expenditures |
|------|------|-----|------|---------|-----|----|-----|---|-------------------|---------------------------------|-------------------------------|------------------------|----------------------|---------------------------|
| 001 | 2139 | 499 | 0000 | 000000 | 050 | 00 | 000 | STUDENT DRUG TESTING - HS | 0 | 3560 | 3560 | 1760 | 0.5056 | \$ (1,760.00) |
| 001 | 2142 | 412 | 0000 | 190000 | 000 | 00 | 000 | PUPIL SERVICES- CONTRACTED PROF DEVELOP | 2220 | 0 | 0 | 1830 | 0.1757 | \$ 390.00 |
| 001 | 2142 | 413 | 0000 | 190000 | 000 | 00 | 000 | PURCHASED SERVICES | 859323.81 | 85134.52 | 400551.17 | 520123.81 | 0.4493 | \$ 23,783.35 |
| 001 | 2142 | 439 | 0000 | 190000 | 000 | 00 | 000 | PSY. MILEAGE,TRAVEL | 2343 | 1096.37 | 1144.82 | 1736.69 | 0.4951 | \$ 557.86 |
| 001 | 2142 | 441 | 0000 | 190000 | 000 | 00 | 000 | PSYCHO SER TELEPHONE PUPIL SER | 1000 | 0 | 0 | 1000 | 0 | \$ - |
| 001 | 2142 | 443 | 0000 | 190000 | 000 | 00 | 000 | PSYCHO SER POSTAGE PUPIL SER | 400 | 0 | 0 | 370 | 0.075 | \$ 30.00 |
| 001 | 2149 | 413 | 0000 | 000000 | 000 | 00 | 000 | PSYCHOLOGICAL SERVICES-MEDICAID FEE | 70 | 0 | 0 | 70 | 0 | \$ - |
| 001 | 2150 | 439 | 0000 | 190000 | 000 | 00 | 000 | GENERAL SPEECH PATH/AUDIOLOGY OTHER TRAV MIL | 51 | 52.3 | 112.3 | -9 | 1.0871 | \$ - |
| 001 | 2159 | 413 | 0000 | 000000 | 000 | 00 | 000 | SPEECH PATHOLOGY/AUDIOLOGY-MEDICAID FEE | 16185 | 7987.26 | 17987.26 | 6185 | 0.7441 | \$ - |
| 001 | 2173 | 412 | 0000 | 000000 | 000 | 00 | 000 | PREVENTION COORDINATOR-INSERVICES | 1200 | 0 | 0 | 1200 | 0 | \$ - |
| 001 | 2190 | 425 | 0199 | 000000 | 050 | 00 | 000 | OTHER PUPIL SUP SER-RENTAL (COMMENCEMENT) SR | 7500 | 0 | 0 | 7500 | 0 | \$ - |
| 001 | 2190 | 460 | 0199 | 000000 | 040 | 00 | 000 | CONTRACTED PRINTING | 2000 | 2364 | 2364 | 2000 | 0.5417 | \$ - |
| 001 | 2190 | 460 | 0199 | 000000 | 045 | 00 | 000 | CONTRACTED PRINTING | 1284 | 2070 | 2070 | 1284 | 0.6172 | \$ - |
| 001 | 2190 | 460 | 0199 | 000000 | 050 | 00 | 000 | CONTRACTED PRINTING | 11000 | 0 | 899.66 | 9307.84 | 0.1538 | \$ 792.50 |
| 001 | 2120 | 519 | 0000 | 180000 | 000 | 00 | 000 | GUIDANCE SERVICE SUPPLIES ELEMENTARY | 13 | 0 | 0 | 13 | 0 | \$ - |
| 001 | 2120 | 519 | 0000 | 180000 | 040 | 00 | 000 | GUIDANCE SERV. SUPPLIES LB | 250 | 0 | 0 | 250 | 0 | \$ - |
| 001 | 2132 | 514 | 0199 | 000000 | 000 | 00 | 000 | MED SER HEALTH HYGIENE SUPPLIES ALL SCHOOLS | 1262 | 0 | 0 | 1262 | 0 | \$ - |
| 001 | 2142 | 510 | 0199 | 190000 | 000 | 00 | 000 | DISTRICT TESTING SUPPLIES | 25000 | 300 | 9820 | 16337.79 | 0.3542 | \$ (857.79) |
| 001 | 2142 | 512 | 0000 | 190000 | 000 | 00 | 000 | PSYCHO SER SUPPLIES PUPIL SER | 1431 | 0 | 0 | 1431 | 0 | \$ - |
| 001 | 2173 | 519 | 0000 | 000000 | 000 | 00 | 000 | PREVENTION COORD GENERAL SUPPLIES | 600 | 0 | 0 | 600 | 0 | \$ - |
| 001 | 2141 | 841 | 0000 | 000000 | 000 | 00 | 000 | PUPIL PERS MEMB PROF ORG | 200 | 0 | 0 | 75 | 0.625 | \$ 125.00 |
| 001 | 2190 | 844 | 0000 | 000000 | 000 | 00 | 000 | GENERAL OTHER SUPPORT-DISABILITIES COUNTY BD | 22900 | 0 | 0 | 17230.36 | 0.2476 | \$ 5,669.64 |
| 001 | 2211 | 412 | 0000 | 180000 | 000 | 00 | 000 | ACAD SERV - CONTRACTED PROF DEV | 8503 | 1550 | 3000 | 4503 | 0.5521 | \$ 2,550.00 |
| 001 | 2211 | 439 | 0000 | 000000 | 000 | 00 | 000 | ACADEMIC SERV - TRAVEL | 24000 | 231.7 | 1131.15 | 23100.55 | 0.0467 | \$ - |
| 001 | 2211 | 441 | 0000 | 000000 | 000 | 00 | 000 | ACADEMIC SERVICES TELEPHONE | 700 | 0 | 0 | 700 | 0 | \$ - |
| 001 | 2211 | 443 | 0000 | 000000 | 000 | 00 | 000 | ACADEMIC SERVICES -POSTAGE | 1100 | 0 | 0 | 1099.5 | 0.0005 | \$ 0.50 |
| 001 | 2213 | 412 | 0000 | 000000 | 000 | 00 | 000 | HR DIRECTED CERTIFIED PD | 510 | 0 | 0 | 510 | 0 | \$ - |
| 001 | 2213 | 439 | 0000 | 000000 | 000 | 00 | 000 | HR DIRECTED PD TRAVEL EXPENSE | 200 | 0 | 0 | 200 | 0 | \$ - |
| 001 | 2213 | 439 | 0000 | 180000 | 035 | 00 | 000 | INSTR STAFF TR TRAVEL HOLLY LANE | 0 | 183.25 | 0 | 183.25 | 0 | \$ - |
| 001 | 2213 | 439 | 0000 | 180000 | 045 | 00 | 000 | DIS INSTR STAFF TRAVEL | 410 | 0 | 0 | 410 | 0 | \$ - |
| 001 | 2213 | 439 | 0000 | 180000 | 050 | 00 | 000 | INSTR STAFF TR TRAVEL SR HI | 1000 | 70 | 70 | 802.72 | 0.2498 | \$ 197.28 |
| 001 | 2213 | 439 | 0000 | 320000 | 000 | 00 | 000 | IB TRAVEL/TRAINING-ALL STAFF | 8000 | 2255.83 | 190 | 9120.01 | 0.1107 | \$ 945.82 |
| 001 | 2219 | 412 | 0000 | 000000 | 000 | 00 | 000 | TECHNOLGY COOD. SERVICES | 22181 | 2490 | 6450 | 18221 | 0.2614 | \$ - |
| 001 | 2219 | 439 | 0000 | 000000 | 000 | 00 | 000 | TECHNOLOGY TRAVEL | 1166 | 245.33 | 617.87 | 663.48 | 0.5299 | \$ 129.98 |
| 001 | 2219 | 441 | 0000 | 000000 | 000 | 00 | 000 | TECHNOLOGY TELEPHONE SERVICE | 1600 | 0 | 0 | 1600 | 0 | \$ - |
| 001 | 2219 | 443 | 0000 | 000000 | 000 | 00 | 000 | TECHNOLOGY POSTAGE | 7.7 | 0 | 0 | 7.7 | 0 | \$ - |
| 001 | 2222 | 419 | 0000 | 180000 | 000 | 00 | 000 | LEEMC MEMBERSHIP/OCIS | 1000 | 0 | 0 | 208.5 | 0.7915 | \$ 791.50 |
| 001 | 2229 | 449 | 0299 | 180000 | 000 | 00 | 000 | GENERAL OTHER EDUC MEDIA OTHER COMMUNICATIONS | 89079.34 | 1869.5 | 55154.3 | 14304.94 | 0.8427 | \$ 21,489.60 |
| 001 | 2211 | 511 | 0000 | 000000 | 000 | 00 | 000 | DIR ACADEMIC SERV/ACCOUNTIBILITY-XEROX | 800 | 0 | 0 | 800 | 0 | \$ - |
| 001 | 2211 | 512 | 0000 | 000000 | 000 | 00 | 000 | DIR ACADEMIC SERV/ACCOUNTIBILITY-SUPPLIES | 2000 | 270.5 | 259.74 | 1933.4 | 0.1485 | \$ 77.36 |
| 001 | 2219 | 516 | 0000 | 000000 | 000 | 00 | 000 | TECHNOLOGY COORD. SOFTWARE | 801 | 0 | 0 | 801 | 0 | \$ - |
| 001 | 2219 | 519 | 0000 | 000000 | 000 | 00 | 000 | TECHNOLOGY COORD. OTHER SUPPLIES | 17986 | 330.56 | 7.98 | 17857.66 | 0.0251 | \$ 450.92 |
| 001 | 2219 | 519 | 0000 | 000000 | 000 | 01 | 000 | TECHNOLOGY COORD. REPLACEMENT PARTS | 9358 | 0 | 0 | 5910.64 | 0.3684 | \$ 3,447.36 |
| 001 | 2222 | 529 | 0199 | 180000 | 050 | 00 | 000 | E-TEXTS WHS | 1000 | 0 | 0 | 1000 | 0 | \$ - |
| 001 | 2222 | 531 | 0199 | 180000 | 040 | 00 | 000 | NEW LIB BOOKS LB SCH LIB SER | 1000 | 0 | 0 | 1000 | 0 | \$ - |
| 001 | 2222 | 531 | 0199 | 180000 | 050 | 00 | 000 | NEW LIB BOOKS SR HI SCH LIB SER | 0 | 289.34 | 0 | 18.64 | 0.9356 | \$ 270.70 |
| 001 | 2222 | 532 | 0199 | 180000 | 050 | 00 | 000 | REPLACEMENT LIB BOOKS SR HI SCH LIB SER | 500 | 500 | 0 | 528.2 | 0.4718 | \$ 471.80 |
| 001 | 2222 | 542 | 0199 | 180000 | 050 | 00 | 000 | SCH LIB SER PERIODICALS SR HI | 1500 | 168 | 130.3 | 1389.59 | 0.1669 | \$ 148.11 |
| 001 | 2223 | 519 | 0199 | 180000 | 050 | 00 | 000 | AUDIO VISUAL SUPPLIES WHS | 115 | 0 | 0 | 115 | 0 | \$ - |
| 001 | 2223 | 549 | 0199 | 180000 | 050 | 00 | 000 | NON PRINT SENIOR HIGH | 6000 | 1385.7 | 750 | 5282.2 | 0.2848 | \$ 1,353.50 |
| 001 | 2211 | 640 | 0299 | 000000 | 040 | 00 | 000 | ACADEMIC SERV EQUIP - LBMS | 15000 | 0 | 0 | 15000 | 0 | \$ - |
| 001 | 2219 | 640 | 0299 | 000000 | 000 | 00 | 000 | GENERAL OTHER IMPROV-INSTRUCT STAFF EQUIPMEN | 204000 | 15766.26 | 6373.44 | 195867.18 | 0.1087 | \$ 17,525.64 |

| FUND | FUNC | OBJ | SCC | SUBJECT | OPU | IL | JOB | Description | FYTD Appropriated | Prior FY Carryover Encumbrances | Current + Future Encumbrances | FYTD Remaining Balance | FYTD Percent Exp/Enc | QTR 1 Actual Expenditures |
|------|------|-----|------|---------|-----|----|-----|---|----------------------|------------------------------------|----------------------------------|---------------------------|----------------------------|------------------------------|
| 001 | 2211 | 841 | 0000 | 000000 | 000 | 00 | 000 | DIR ACADEMIC SERV/ACCOUNTIBILITY-MEMBERSHIPS | 1200 | 0 | 0 | 1200 | 0 | \$ - |
| 001 | 2212 | 841 | 0000 | 000000 | 000 | 00 | 001 | DISTRICT MEMBERSHIP | 5500 | 50 | 50 | 2000 | 0.6396 | \$ 3,500.00 |
| 001 | 2310 | 416 | 0000 | 000000 | 000 | 00 | 000 | BOARD OF ED-DATA PROCESSING SERVICES | 2700 | 0 | 0 | 2700 | 0 | \$ - |
| 001 | 2310 | 419 | 0000 | 000000 | 000 | 00 | 000 | BOARD OF ED-OTHER PROFESSIONAL/TECHNICAL SRV | 900 | 0 | 0 | 900 | 0 | \$ - |
| 001 | 2310 | 439 | 0000 | 000000 | 000 | 00 | 000 | GENERAL BOARD OF EDUC OTHER TRAV MILEAGE/MEE | 4600 | 0 | 4517 | 83 | 0.982 | \$ - |
| 001 | 2310 | 519 | 0000 | 000000 | 000 | 00 | 000 | GENERAL BOARD OF EDUC OTHER GENERAL SUPPLY | 600 | 298.08 | 298.08 | 122.1 | 0.864 | \$ 477.90 |
| 001 | 2310 | 542 | 0199 | 000000 | 000 | 00 | 000 | BOARD EDUC PERIODICALS | 200 | 0 | 0 | 200 | 0 | \$ - |
| 001 | 2310 | 841 | 0000 | 000000 | 000 | 00 | 000 | BD OF EDUC. SERV. SERVICE PROF. ORG. | 9300 | 0 | 0 | 9300 | 0 | \$ - |
| 001 | 2411 | 412 | 0000 | 000000 | 000 | 00 | 000 | OFFICE OF SUPT -PROFESSIONAL DEVELOPMENT | 635 | 0 | 588.6 | 46.4 | 0.9269 | \$ - |
| 001 | 2411 | 439 | 0000 | 000000 | 000 | 00 | 000 | GENERAL OFFICE OF SUPT OTHER TRAV MILEAGE/ME | 5500 | 204.57 | 4470.07 | 399.53 | 0.93 | \$ 834.97 |
| 001 | 2411 | 441 | 0000 | 000000 | 000 | 00 | 000 | OFF OF SUPT TELEPHONE | 900 | 0 | 0 | 900 | 0 | \$ - |
| 001 | 2411 | 443 | 0000 | 000000 | 000 | 00 | 000 | OFF OF SUPT POSTAGE | 100 | 0 | 0 | 97.7 | 0.023 | \$ 2.30 |
| 001 | 2411 | 446 | 0000 | 000000 | 000 | 00 | 000 | OFF OF SUPT. ADVERTISING | 0 | 150 | 0 | 0 | 1 | \$ 150.00 |
| 001 | 2411 | 490 | 0000 | 000000 | 000 | 00 | 000 | OFF OF SUPT. CONTRACTED EXPENSES | 30 | 0 | 0 | 30 | 0 | \$ - |
| 001 | 2414 | 439 | 0000 | 000000 | 000 | 00 | 000 | SUPPORT GENL ADMIN MILEAGE | 1242 | 513.17 | 701.3 | 774.19 | 0.5589 | \$ 279.68 |
| 001 | 2414 | 441 | 0000 | 000000 | 000 | 00 | 000 | SUPPORT GENL ADMIN TELEPHONE | 700 | 0 | 0 | 700 | 0 | \$ - |
| 001 | 2414 | 443 | 0000 | 000000 | 000 | 00 | 000 | SUPPORT GENL ADMIN POSTAGE | 300 | 0 | 0 | 213.7 | 0.2877 | \$ 86.30 |
| 001 | 2421 | 439 | 0000 | 000000 | 020 | 00 | 301 | TRAVEL PRINCIPAL- PREK / KG | 500 | 0 | 0 | 500 | 0 | \$ - |
| 001 | 2421 | 439 | 0000 | 000000 | 020 | 00 | 302 | TRAVEL PRINCIPAL - 1ST/2ND GRADE | 500 | 0 | 0 | 500 | 0 | \$ - |
| 001 | 2421 | 439 | 0000 | 000000 | 020 | 00 | 303 | TRAVEL PRINCIPAL - 3RD/4TH GRADE | 500 | 0 | 0 | 500 | 0 | \$ - |
| 001 | 2421 | 439 | 0000 | 000000 | 030 | 00 | 000 | GENERAL OFFICE OF PRINCIPAL OTHER TRAV MILEA | 0 | 225 | 0 | 225 | 0 | \$ - |
| 001 | 2421 | 439 | 0000 | 000000 | 040 | 00 | 000 | GENERAL OFFICE OF PRINCIPAL OTHER TRAV MILEAG | 250 | 0 | 0 | 250 | 0 | \$ - |
| 001 | 2421 | 439 | 0000 | 000000 | 050 | 00 | 000 | GENERAL OFFICE OF PRINCIPAL OTHER TRAV MILEA | 1500 | 149.75 | 149.75 | 1500 | 0.0908 | \$ - |
| 001 | 2421 | 441 | 0000 | 000000 | 020 | 00 | 000 | TELEPHONE - W E S | 3800 | 0 | 0 | 3800 | 0 | \$ - |
| 001 | 2421 | 441 | 0000 | 000000 | 025 | 00 | 000 | OFF OF THE PRINC SERV TELEPHONE DOVER | 4700 | 0 | 0 | 4700 | 0 | \$ - |
| 001 | 2421 | 441 | 0000 | 000000 | 030 | 00 | 000 | OFF OF THE PRINC SERV TELEPHONE HLD | 5100 | 0 | 0 | 5100 | 0 | \$ - |
| 001 | 2421 | 441 | 0000 | 000000 | 035 | 00 | 000 | OFF OF THE PRINC SERV TELEPHONE HL | 4900 | 0 | 0 | 4900 | 0 | \$ - |
| 001 | 2421 | 441 | 0000 | 000000 | 040 | 00 | 000 | OFF OF THE PRINC SERV TELEPHONE LB | 5800 | 0 | 0 | 5800 | 0 | \$ - |
| 001 | 2421 | 441 | 0000 | 000000 | 045 | 00 | 000 | OFF OF THE PRINC SERV TELEPHONE PS | 11400 | 0 | 0 | 11400 | 0 | \$ - |
| 001 | 2421 | 441 | 0000 | 000000 | 050 | 00 | 000 | OFF OF THE PRINC SERV TELEPHONE SR HI | 9300 | 0 | 0 | 9300 | 0 | \$ - |
| 001 | 2421 | 443 | 0000 | 000000 | 020 | 00 | 000 | POSTAGE- W E S | 800 | 0 | 0 | 53.02 | 0.9337 | \$ 746.98 |
| 001 | 2421 | 443 | 0000 | 000000 | 025 | 00 | 000 | OFF OF THE PRINC SERV POSTAGE DOVER | 700 | 0 | 0 | 700 | 0 | \$ - |
| 001 | 2421 | 443 | 0000 | 000000 | 030 | 00 | 000 | OFF OF THE PRINC SERV POSTAGE HLD | 600 | 0 | 0 | 600 | 0 | \$ - |
| 001 | 2421 | 443 | 0000 | 000000 | 035 | 00 | 000 | OFF OF THE PRINC SERV POSTAGE HL | 600 | 0 | 0 | 600 | 0 | \$ - |
| 001 | 2421 | 443 | 0000 | 000000 | 040 | 00 | 000 | OFF OF THE PRINC SERV POSTAGE LB | 2400 | 0 | 0 | 1650.65 | 0.3122 | \$ 749.35 |
| 001 | 2421 | 443 | 0000 | 000000 | 045 | 00 | 000 | OFF OF THE PRINC SERV POSTAGE DIS | 900 | 0 | 0 | 196.35 | 0.7818 | \$ 703.65 |
| 001 | 2421 | 443 | 0000 | 000000 | 050 | 00 | 000 | OFF OF THE PRINC SERV POSTAGE SR HI | 7000 | 0 | 479.01 | 3839.5 | 0.4515 | \$ 2,681.49 |
| 001 | 2429 | 441 | 0000 | 000000 | 000 | 00 | 000 | OTH SUPP SERV TELEPHONE NON CERT | 100 | 0 | 0 | 100 | 0 | \$ - |
| 001 | 2490 | 415 | 0000 | 000000 | 000 | 00 | 000 | GENERAL OTHER ADMIN MANAGEMENT SERV | 2437 | 0 | 0 | 2437 | 0 | \$ - |
| 001 | 2490 | 418 | 0000 | 000000 | 000 | 00 | 000 | OTHER ADMIN SUPP SERV. PROFESSIONAL SERV. | 175000 | 58278.21 | 198129.18 | 0 | 1 | \$ 35,149.03 |
| 001 | 2490 | 444 | 0000 | 000000 | 000 | 00 | 000 | OTHER ADMIN SUPP SERVICES POSTAGE MACH RENTA | 4800 | 464.85 | 3419.4 | 1470.6 | 0.7207 | \$ 374.85 |
| 001 | 2411 | 512 | 0000 | 000000 | 000 | 00 | 000 | OFF OF SUPT OFF SUPPLIES | 3270 | 57.21 | 87.27 | 2190.76 | 0.3416 | \$ 1,049.18 |
| 001 | 2414 | 512 | 0000 | 000000 | 000 | 00 | 000 | HR DEPT BCI SERVICES | 1000 | 523 | 449.75 | 537.25 | 0.6472 | \$ 536.00 |
| 001 | 2421 | 512 | 0000 | 000000 | 020 | 00 | 301 | OFFICE SUPPLIES - PREK / KG | 4350 | 0 | 0 | 4118.29 | 0.0533 | \$ 231.71 |
| 001 | 2421 | 512 | 0000 | 000000 | 020 | 00 | 302 | OFFICE SUPPLIES - 1ST/2ND GRADE | 2000 | 0 | 0 | 1536.57 | 0.2317 | \$ 463.43 |
| 001 | 2421 | 512 | 0000 | 000000 | 020 | 00 | 303 | OFFICE SUPPLIES - 3RD/4TH GRADE | 2000 | 0 | 0 | 1536.57 | 0.2317 | \$ 463.43 |
| 001 | 2421 | 512 | 0000 | 000000 | 035 | 00 | 000 | OFF OF THE PRINC SERV OFF SUPP HL | 0 | 69.37 | 0 | 69.37 | 0 | \$ - |
| 001 | 2421 | 512 | 0000 | 000000 | 040 | 00 | 000 | OFF OF THE PRINC SERV OFF SUPP LB | 3000 | 0 | 250 | 2698.05 | 0.1007 | \$ 51.95 |
| 001 | 2421 | 512 | 0000 | 000000 | 050 | 00 | 000 | OFF OF THE PRINC SERV OFF SUPP SR HI | 5000 | 0 | 698 | 4302 | 0.1396 | \$ - |
| 001 | 2411 | 841 | 0000 | 000000 | 000 | 00 | 000 | GENERAL OFFICE OF SUPT MEMBRSHIP FEES-PROF OR | 3100 | 0 | 250 | 542.6 | 0.825 | \$ 2,307.40 |
| 001 | 2414 | 841 | 0000 | 000000 | 000 | 00 | 000 | GENERAL ADMIN-MEMBERSHIP | 645 | 0 | 0 | 425 | 0.3411 | \$ 220.00 |
| 001 | 2421 | 841 | 0000 | 000000 | 020 | 00 | 301 | MEMBERSHIPS - PRIN PREK / KG | 250 | 0 | 0 | 250 | 0 | \$ - |

| FUND | FUNC | OBJ | SCC | SUBJECT | OPU | IL | JOB | Description | FYTD Appropriated | Prior FY Carryover Encumbrances | Current + Future Encumbrances | FYTD Remaining Balance | FYTD Percent Exp/Enc | QTR 1 Actual Expenditures |
|------|------|-----|------|---------|-----|----|-----|---|----------------------|------------------------------------|----------------------------------|---------------------------|----------------------------|------------------------------|
| 001 | 2421 | 841 | 0000 | 000000 | 020 | 00 | 302 | MEMBERSHIPS - PRIN 1ST/2ND | 250 | 0 | 0 | 250 | 0 | \$ - |
| 001 | 2421 | 841 | 0000 | 000000 | 020 | 00 | 303 | MEMBERSHIPS - PRIN 3RD/4TH | 250 | 0 | 0 | 250 | 0 | \$ - |
| 001 | 2421 | 841 | 0000 | 000000 | 040 | 00 | 000 | OFF OF THE PRINC SERV MEMB PROF ORG LB NOR CE | 300 | 0 | 0 | 25 | 0.9167 | \$ 275.00 |
| 001 | 2421 | 841 | 0000 | 000000 | 050 | 00 | 000 | OFF OF THE PRINC SERV MEMB PROF ORG SR NOR C | 1500 | 0 | 660 | -124 | 1.0827 | \$ 964.00 |
| 001 | 2490 | 846 | 0000 | 000000 | 000 | 00 | 000 | GENERAL OTHER ADMIN ELECTION EXPENSE | 19000 | 0 | 0 | 19000 | 0 | \$ - |
| 001 | 2490 | 847 | 0000 | 000000 | 000 | 00 | 000 | OTHER ADMIN SUPP SERVICES DELINQUENT LAND TAX | 92700 | 0 | 0 | 80861.78 | 0.1277 | \$ 11,838.22 |
| 001 | 2490 | 851 | 0000 | 000000 | 000 | 00 | 000 | GENERAL ADMN LIABILITY INS (ADMINISTRATORS) | 17900 | 0 | 0 | 42 | 0.9977 | \$ 17,858.00 |
| 001 | 2490 | 859 | 0000 | 000000 | 000 | 00 | 000 | WORKERS COMP CONSORTIUM | 8475 | 0 | 0 | 8475 | 0 | \$ - |
| 001 | 2500 | 415 | 0000 | 000000 | 000 | 00 | 000 | GENERAL FISCAL INVESTMENT MANAGEMENT | 3600 | 3479 | 0 | 3740 | 0.4717 | \$ 3,339.00 |
| 001 | 2500 | 423 | 0000 | 000000 | 000 | 00 | 000 | FISCAL-PURCHASED SERVICES/MAINT. CONTRACTS | 5000 | 745 | 0 | 1202.3 | 0.7907 | \$ 4,542.70 |
| 001 | 2500 | 439 | 0000 | 000000 | 000 | 00 | 000 | GENERAL FISCAL OTHER TRAV MILEAGE/MEET EXP | 1500 | 758.1 | 2216.35 | 41.75 | 0.9815 | \$ - |
| 001 | 2500 | 441 | 0000 | 000000 | 000 | 00 | 000 | FISCAL SERV TELEPHONE | 800 | 0 | 0 | 800 | 0 | \$ - |
| 001 | 2500 | 443 | 0000 | 000000 | 000 | 00 | 000 | FISCAL SERV POSTAGE | 3300 | 0 | 0 | 2729.78 | 0.1728 | \$ 570.22 |
| 001 | 2500 | 446 | 0000 | 000000 | 000 | 00 | 000 | FISCAL SERV ADVERT (BUDGET & FINANCIAL STATE) | 700 | 0 | 0 | 700 | 0 | \$ - |
| 001 | 2540 | 416 | 0000 | 000000 | 000 | 00 | 000 | FISCAL SERV DATA PROC SERV PAYROLL | 10500 | 395.84 | 395.84 | 8724 | 0.1993 | \$ 1,776.00 |
| 001 | 2500 | 512 | 0000 | 000000 | 000 | 00 | 000 | FISCAL SERV OFF SUPP | 3400 | 735.29 | 647.44 | 3083.62 | 0.2543 | \$ 404.23 |
| 001 | 2500 | 516 | 0000 | 000000 | 000 | 00 | 000 | FISCAL-SOFTWARE | 7200 | 62230.54 | 62230.54 | 7200 | 0.8963 | \$ - |
| 001 | 2500 | 640 | 0299 | 000000 | 000 | 00 | 000 | FISCAL SERV NEW EQUIP | 300 | 31988 | 31988 | 300 | 0.9907 | \$ - |
| 001 | 2500 | 841 | 0000 | 000000 | 000 | 00 | 000 | GENERAL FISCAL MEMBRSHF FEES-PROF ORGANZ | 300 | 0 | 100 | 100 | 0.6667 | \$ 100.00 |
| 001 | 2500 | 848 | 0000 | 000000 | 000 | 00 | 000 | FISCAL SERVICES - BANK CHARGES | 35100 | 325.03 | 325.03 | 20887.53 | 0.4104 | \$ 14,212.47 |
| 001 | 2560 | 843 | 0000 | 000000 | 000 | 00 | 000 | FISCAL SERV AUDITING SERV STATE EXAMINER | 46300 | 3334 | 43650.5 | 639 | 0.9871 | \$ 5,344.50 |
| 001 | 2590 | 845 | 0000 | 000000 | 000 | 00 | 000 | FISCAL SERV CO AUDITOR&TREAS FEES | 480500 | 0 | 0 | 260130.73 | 0.4586 | \$ 220,369.27 |
| 001 | 2610 | 412 | 0000 | 000000 | 000 | 00 | 000 | BUSINESS SERVICES -PROF DEV CONTRACTED | 100 | 0 | 90 | 10 | 0.9 | \$ - |
| 001 | 2610 | 439 | 0000 | 000000 | 000 | 00 | 000 | GENERAL BUSINESS SERVICE AREA DIRECT OTHER TR | 1628 | 0 | 568.25 | 789.75 | 0.5149 | \$ 270.00 |
| 001 | 2610 | 441 | 0000 | 000000 | 000 | 00 | 000 | SUPP SERV BUSIN TELEPHONE | 36300 | 0 | 0 | 36300 | 0 | \$ - |
| 001 | 2610 | 443 | 0000 | 000000 | 000 | 00 | 000 | SUPP SERV BUSIN POSTAGE | 700 | 0 | 0 | 583.5 | 0.1664 | \$ 116.50 |
| 001 | 2620 | 415 | 0000 | 000000 | 000 | 00 | 000 | PURCHASING SERV(CO-OP PURCHASING) | 1441.55 | 0 | 0 | 671.67 | 0.5341 | \$ 769.88 |
| 001 | 2640 | 423 | 0299 | 000000 | 000 | 00 | 000 | PRTG PUBLISHING & DUPL SERV RENTAL XEROX | 100169 | 16865.88 | 0 | 103849.02 | 0.1127 | \$ 13,185.86 |
| 001 | 2690 | 439 | 0000 | 000000 | 000 | 00 | 000 | BUSINESS SERVICES-OTHER CLASS MILEAGE/TRAV | 1500 | 662.11 | 970.11 | 592.41 | 0.726 | \$ 599.59 |
| 001 | 2610 | 512 | 0000 | 000000 | 000 | 00 | 000 | SUPP SERV BUSIN OFF SUPPLIES | 1966 | 0 | 100 | 1331.73 | 0.3226 | \$ 534.27 |
| 001 | 2610 | 512 | 0000 | 000000 | 000 | 00 | 001 | DISTRICT ID CARDS | 0 | 0 | 0 | 10 | 0 | \$ (10.00) |
| 001 | 2610 | 841 | 0000 | 000000 | 000 | 00 | 000 | GENERAL BUSINESS SERVICE AREA DIRECT MEMBRSH | 1500 | 0 | 0 | 239 | 0.8407 | \$ 1,261.00 |
| 001 | 2700 | 424 | 0000 | 000000 | 000 | 00 | 000 | OPER & MAINT OF PLANT SERV PROP INS | 90500 | 0 | 0 | 4 | 1 | \$ 90,496.00 |
| 001 | 2720 | 419 | 0299 | 000000 | 000 | 00 | 000 | OPER & MAINT OTHER PROF SERV | 164 | 0 | 0 | 164 | 0 | \$ - |
| 001 | 2720 | 423 | 0299 | 000000 | 000 | 00 | 000 | OPER & MAINT PL SERV REPAIR & MAINT CONT SER | 188898 | 25989.2 | 55423.96 | 108007.73 | 0.4974 | \$ 51,455.51 |
| 001 | 2720 | 423 | 0299 | 000000 | 000 | 00 | 199 | PAC-PURCHASED SERVICES | 1750 | 0 | 1440 | 310 | 0.8229 | \$ - |
| 001 | 2720 | 451 | 0000 | 000000 | 000 | 00 | 000 | OPER & MAINT PL ELECTRICITY | 1007186 | 7138.1 | 74110.45 | 681682.71 | 0.3279 | \$ 258,530.94 |
| 001 | 2720 | 452 | 0000 | 000000 | 000 | 00 | 000 | OPER & MAINT PL WATER | 120000 | 154614.2 | 254481.16 | 0 | 1 | \$ 20,133.04 |
| 001 | 2720 | 453 | 0000 | 000000 | 000 | 00 | 000 | DISTRICT GAS | 183211 | 77160.51 | 162556.99 | 57303.15 | 0.7799 | \$ 40,511.37 |
| 001 | 2740 | 423 | 0299 | 000000 | 000 | 00 | 000 | CONTRACTS/MAINTENANCE AGREEMENTS | 92437 | 16985.24 | 57045.74 | 7194.65 | 0.9342 | \$ 45,181.85 |
| 001 | 2740 | 423 | 0299 | 120000 | 000 | 00 | 000 | OPER & MAINT CARE UPKEEP EQUIP FURN MUS ALL | 320 | 0 | 0 | 320 | 0 | \$ - |
| 001 | 2760 | 419 | 0000 | 000000 | 000 | 00 | 000 | GENERAL SECURITY SERV OTHER PROF/TECHNIC | 41000 | 44147.52 | 37342.04 | 41000 | 0.5185 | \$ 6,805.48 |
| 001 | 2720 | 512 | 0000 | 000000 | 000 | 00 | 199 | PAC-OFFICE SUPPLIES | 1579 | 0 | 0 | 1579 | 0 | \$ - |
| 001 | 2720 | 572 | 0000 | 000000 | 000 | 00 | 000 | OPER & MAINT SUP & MATL FOR OPER MAIN & REP | 137602 | 10281.97 | 44827.38 | 84461.83 | 0.4289 | \$ 18,594.76 |
| 001 | 2720 | 572 | 0199 | 000000 | 000 | 00 | 000 | CUSTODIAL SUPPLIES | 134233 | 6635.82 | 9006.95 | 91019.74 | 0.3539 | \$ 40,842.13 |
| 001 | 2730 | 571 | 0299 | 000000 | 000 | 00 | 000 | OPER & MAINT SUPP & MATL FOR MAINT LAND | 79704 | 8607.04 | 12313.64 | 69364.56 | 0.2145 | \$ 6,632.84 |
| 001 | 2700 | 640 | 0299 | 000000 | 000 | 00 | 000 | OPER & MAINT SERVICE NEW EQUIPT | 0 | 342.95 | 0 | 0 | 1 | \$ 342.95 |
| 001 | 2720 | 640 | 0299 | 000000 | 000 | 00 | 000 | OPER & MAINT REPL EQUIP | 21921 | 3234.57 | 13270.58 | 9354.23 | 0.6281 | \$ 2,530.76 |
| 001 | 2720 | 640 | 0299 | 000000 | 000 | 00 | 199 | PAC EQUIPMENT | 4131 | 3685 | 3685 | 4131 | 0.4715 | \$ - |
| 001 | 2810 | 441 | 0000 | 000000 | 000 | 00 | 000 | PUPIL TRANS SERV TELEPHONE DIRECTOR | 4100 | 0 | 0 | 4100 | 0 | \$ - |
| 001 | 2810 | 443 | 0000 | 000000 | 000 | 00 | 000 | GENERAL PUP TRANS SERVICE AREA DIRECT POSTAGE | 1200 | 0 | 0 | 909.3 | 0.2423 | \$ 290.70 |
| 001 | 2829 | 439 | 0000 | 000000 | 000 | 00 | 000 | TRANSPORTATION TRAVEL | 97 | 0 | 0 | 97 | 0 | \$ - |

| FUND | FUNC | OBJ | SCC | SUBJECT | OPU | IL | JOB | Description | FYTD Appropriated | Prior FY Carryover Encumbrances | Current + Future Encumbrances | FYTD Remaining Balance | FYTD Percent Exp/Enc | QTR 1 Actual Expenditures |
|------|------|-----|------|---------|-----|----|-----|---|----------------------|------------------------------------|----------------------------------|---------------------------|----------------------------|------------------------------|
| 001 | 2829 | 481 | 0000 | 000000 | 000 | 00 | 000 | CONTRACTED STUDENT TRANSPORTATION | 135188 | 43643 | 37179 | 131193.5 | 0.2664 | \$ 10,458.50 |
| 001 | 2829 | 481 | 0000 | 000000 | 000 | 00 | 001 | PUPIL TRANSPORTATION-PAYMENT IN LIEU | 9650 | 0 | 0 | 9650 | 0 | \$ - |
| 001 | 2840 | 423 | 0000 | 000000 | 000 | 00 | 000 | CONTRACTED VEHICLE REPAIRS | 93746 | 23185.73 | 28851.49 | 64912.36 | 0.4449 | \$ 23,167.88 |
| 001 | 2890 | 419 | 0000 | 000000 | 000 | 00 | 000 | DRIVER TRAINING/INSERVICE | 1970 | 840 | 600 | 975 | 0.653 | \$ 1,235.00 |
| 001 | 2890 | 424 | 0000 | 000000 | 000 | 00 | 000 | PUPIL TRANS SERV BUS INSURANCE | 23905 | 0 | 0 | 53 | 0.9978 | \$ 23,852.00 |
| 001 | 2829 | 512 | 0000 | 000000 | 000 | 00 | 000 | PUPIL TRANS SERV OFFICE SUPPLIES | 679 | 219.37 | 245.18 | 283.53 | 0.6844 | \$ 369.66 |
| 001 | 2829 | 512 | 0000 | 000000 | 000 | 00 | 001 | TRANSPORTATION-XEROX SUPPLIES | 500 | 0 | 0 | 500 | 0 | \$ - |
| 001 | 2829 | 582 | 0000 | 000000 | 000 | 00 | 000 | PUPIL TRANS SERV FUEL FOR MTR VEHICLES | 188130 | 8350.42 | 112466.11 | 64798.37 | 0.6702 | \$ 19,215.94 |
| 001 | 2840 | 581 | 0299 | 000000 | 000 | 00 | 000 | VEHICLE CONSUMABLES | 10497 | 0 | 3300 | 3097.25 | 0.7049 | \$ 4,099.75 |
| 001 | 2840 | 583 | 0299 | 000000 | 000 | 00 | 000 | PUPIL TRANS SERV TIRES TUBES BUSES | 17847 | 0 | 7026.98 | 9285.06 | 0.4797 | \$ 1,534.96 |
| 001 | 2840 | 590 | 0299 | 000000 | 000 | 00 | 000 | VEHICLE PARTS/SUPPLIES | 125102 | 18751.38 | 36860.78 | 72729.7 | 0.4944 | \$ 34,262.90 |
| 001 | 2810 | 640 | 0299 | 000000 | 000 | 00 | 000 | PUPIL TRANSP-SERVICE NEW EQUIPT | 1500 | 0 | 0 | 1500 | 0 | \$ - |
| 001 | 2932 | 441 | 0000 | 000000 | 000 | 00 | 000 | GENERAL PUBLIC INFO TELEPHONE | 600 | 0 | 0 | 600 | 0 | \$ - |
| 001 | 2932 | 460 | 0000 | 000000 | 000 | 00 | 000 | PUBLIC INFO SERV PRGTG CLASSROOM COMMENTARY | 21823 | 0 | 7200 | 5096.15 | 0.7665 | \$ 9,526.85 |
| 001 | 2941 | 412 | 0000 | 000000 | 000 | 00 | 000 | PERSONNEL - PROF DEV | 400 | 0 | 0 | 0 | 1 | \$ 400.00 |
| 001 | 2941 | 423 | 0000 | 000000 | 000 | 00 | 000 | PERSONNEL-PURCHASED SERVICES | 4017 | 0 | 0 | 0 | 1 | \$ 4,017.00 |
| 001 | 2941 | 446 | 0000 | 000000 | 000 | 00 | 000 | PERSONNEL-ADVERTISING | 1000 | 0 | 0 | 1000 | 0 | \$ - |
| 001 | 2960 | 416 | 0000 | 000000 | 000 | 00 | 000 | DIGITAL RECORDS RETENTION | 29201 | 17250.02 | 23000 | 756.07 | 0.9837 | \$ 22,694.95 |
| 001 | 2960 | 441 | 0000 | 000000 | 000 | 00 | 000 | DISTRICT TELEPHONE SERVICE | 65000 | 2091.99 | 50804.23 | 2942.19 | 0.9561 | \$ 13,345.57 |
| 001 | 2932 | 512 | 0000 | 000000 | 000 | 00 | 000 | PUBLIC INFO SERV PAPER-SUPPLIES | 446 | 0 | 0 | 446 | 0 | \$ - |
| 001 | 2941 | 590 | 0000 | 000000 | 000 | 00 | 000 | PERSONNEL-SUPPLIES | 1591 | 350.59 | 320.89 | 1448.69 | 0.2539 | \$ 172.01 |
| 001 | 2932 | 841 | 0000 | 000000 | 000 | 00 | 000 | PUBLIC INFO-MEMBERSHIPS | 357 | 285 | 570 | 72 | 0.8879 | \$ - |
| 001 | 3110 | 462 | 0000 | 000000 | 000 | 00 | 000 | FOOD SERVICE-SHARED SERVICES | 28800 | 12930 | 0 | 28740 | 0.3113 | \$ 12,990.00 |
| 001 | 5200 | 419 | 0299 | 000000 | 000 | 00 | 000 | SITE IMPROVEMENTS-PURCHASED SERVICES | 18810 | 0 | 0 | 18810 | 0 | \$ - |
| 001 | 5300 | 410 | 0299 | 000000 | 000 | 00 | 000 | ARCHITECH & ENGIN SERV (BUSIN OFF) | 6315 | 1025 | 1025 | 6315 | 0.1396 | \$ - |
| 001 | 5500 | 870 | 0000 | 000000 | 000 | 00 | 000 | OPER & MAINT REAL ESTATE ASSESSMENTS | 2500 | 0 | 1275 | 1225 | 0.51 | \$ - |
| 001 | 5600 | 620 | 0299 | 000000 | 000 | 00 | 000 | GENERAL SITE IMPROVE-BLDG IMPROVEMENTS | 38623 | 0 | 0 | 38623 | 0 | \$ - |
| 001 | 7200 | 910 | 0000 | 000000 | 000 | 00 | 000 | TSFRS FROM GENERAL FUND | 10000 | 0 | 0 | 0 | 1 | \$ 10,000.00 |
| 001 | 5500 | 620 | 9001 | 000000 | 000 | 00 | 000 | CAPITAL IMPROVEMENT-CONSTRUCTION | 0 | 0 | 0 | 0 | 0 | |
| 001 | 5300 | 419 | 9002 | 000000 | 000 | 00 | 000 | CAPITAL IMPROVEMENT-PURCHASED SERVICES | 0 | 0 | 0 | 0 | 0 | |
| 001 | 5500 | 419 | 9002 | 000000 | 000 | 00 | 000 | CAPITAL IMPROVEMENTS-CONSTRUCTION SERVICES | 0 | 0 | 0 | 0 | 0 | |



Investment Review

Economic Market Update

- Interest rates in the U.S. and globally are in retreat
 - Over the past year rates have been on a steady decline due to a slowly deteriorating economic outlook
- Monetary Policy
 - The Fed has cut interest rates twice in 2019, each at 0.25%
 - Most market participants expect one more rate cut soon
- Geopolitical risks remain elevated
 - A China trade deal has been a major topic in 2019 and resolve seems nowhere in sight

| Benchmark Interest Rates | 9/30/2019 | 9/30/2018 |
|--------------------------|-----------|-----------|
| Star Ohio | 2.14% | 2.22% |
| 6-Month Treasury | 1.83% | 2.36% |
| 2-Year Treasury | 1.63% | 2.81% |
| 5-Year Treasury | 1.55% | 2.94% |

Westlake Schools Portfolio Snapshot

| Account | Market Value | Yield | Weighted Average Maturity |
|----------------------|--------------|-------|---------------------------|
| General Fund | \$24,559,140 | 2.32% | 1.81 |
| Construction Funds | \$12,854,327 | 2.41% | 0.30 |
| Bond Retirement Fund | \$7,173,581 | 2.28% | 0.27 |

Portfolio Updates

Westlake - General Fund

| | |
|---------------------------|--|
| Account Activity | <ul style="list-style-type: none"> • Extended portfolio weighted average maturity over the quarter, locking in higher interest rates • Portfolio maintains ample liquidity should a cash flow need arise |
| Investment Results | <ul style="list-style-type: none"> • Portfolio yield decreased slightly to 2.32% • Net income was \$139,248 for the third quarter • Projected gross income through the next 12 months is \$490,000* |

Westlake – Construction Funds

| | |
|---------------------------|--|
| Account Activity | <ul style="list-style-type: none"> • Continuing to invest in short-term securities that offer high liquidity for spending needs • Portfolio yield has fallen somewhat over last quarter as reinvestment has been at lower interest rates |
| Investment Results | <ul style="list-style-type: none"> • The overall construction portfolio decreased to 2.41% • Net income for the quarter amounted to \$51,010 • Projected gross income through the next 12 months is \$250,000* |

Westlake – Bond Retirement Fund

| | |
|---------------------------|--|
| Account Activity | <ul style="list-style-type: none"> • Reinvested short-term to maintain liquidity for known debt payments • Portfolio remains ready to meet the December 1 cash flow needs |
| Investment Results | <ul style="list-style-type: none"> • Portfolio has realized net investment income of \$345,047 since inception in August 2011 • Projected gross income through the next 12 months is \$70,000* |

*Projected income assumes securities are to be held to final maturity and is presented gross of investment management fees.



**New Pre-K through Grade 4
Elementary School
Construction Update**

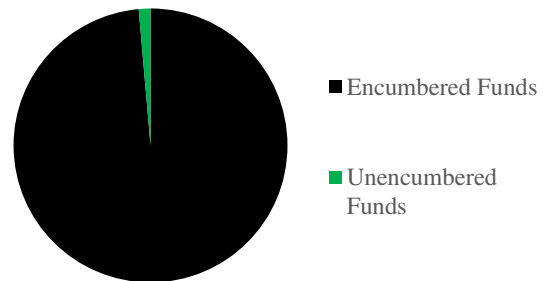
Westlake City School District Construction

PROJECT INFORMATION

| | |
|------------------------------|--|
| Project Name | Westlake Elementary School |
| Project Description | Construction of a New \$33.6 million, Approx. 150,000 Square Foot, Elementary School Located at 27555 Center Ridge Rd., Westlake, OH 44145 |
| Construction Manager at Risk | ICON Construction, LLC |
| Architect | Lesko & Associates |

FINANCIAL STATUS - ENCUMBERANCES

| | |
|-----------------------------|--------------|
| Sale of Bonds | \$33,630,000 |
| Premium on Sale of Bonds | \$283,795 |
| Interest Earnings to Date | \$1,304,575 |
| Permanent Improvement Funds | \$1,000,000 |
| Manuscript Debt | \$1,000,000 |
| Total Allotted Funds | \$37,218,370 |
| Encumbered Funds | \$36,693,652 |
| Unencumbered Funds | \$524,718 |
| Current as of 9/30/2019 | |



| Detailed List | | OF ENCUMBRANCES | |
|--------------------------------|-----------------------------------|--|-----------------|
| PROJECT FUNDS ALLOTTED | ENCUMBERED FUNDS TO DATE | UNENCUMBERED FUNDS REMAINING | |
| \$37,218,370.47 | \$36,693,652.04 | \$524,718.43 | |
| Item | Category | PO # & Detail | Amount |
| AMAZON | Technology | 110059 - TV Mounts | \$271.68 |
| AMERICAN EXPRESS | Technology | 110058 - TV Monitors | \$4,049.92 |
| BREWER/GARRETT | Commissioning Agent | 107826 - Facility Commissioning Agent | \$137,360.00 |
| CDW-G | Technology | 109042, 109660, 109756, 110040, 110048 - PCs, Monitors; Projectors & Mounts; Charging Stations; Wireless Networking; | \$394,901.09 |
| CEI | Utilities/Transformer/Fiber Optic | 109668 - Transformer and Primary Line Install | \$14,609.52 |
| CHICAGO TITLE INSURANCE CO. | Land Acquisition | 105784 & 106348 - Mailing Notification & Closing Costs for Land Exchange | \$9,521.95 |
| CITY OF WESTLAKE | Permits & Inspections | Multiple POs - City Engineering Review, Mud Bond, City Building Permit, Refund of \$452.80 | \$105,568.59 |
| DAWSON COMPANIES | Builder's Rick Insurance | 107823 - Insurance Policy | \$20,858.00 |
| FLICKINGER WETLAND COMPANY LLC | Engineering Services | 105588 & 105855 - Wetland Services & Fill Application for Center Ridge Property | \$11,400.00 |
| ICON CONSTRUCTION SERVICES,LLC | Construction | 105763 - Pre-Const, Tree Clearing, GMPs | \$33,450,926.50 |
| INDEPENDENCE BUSINESS SUPPLY | Moving Expenses | 109877 & 110041 - Packing Supplies | \$618.51 |
| IPEVO, INC | Technology | 109497 - Document Cameras | \$7,790.00 |
| KRAFT MUSIC LTD | Equipment | 56488 - Digital Pianos | \$1,599.98 |
| LESKO AND ASSOCIATES | Architecture Services | 105762 - Architect Contract per Board Resolution # 17-104 | \$1,884,618.00 |
| LEWIS LAND PROFESSIONAL, INC. | Land Acquisition | Multiple POs - Surveying | \$8,785.00 |
| NORTH COAST REGIONAL COUNCIL | Wetlands Mitigation | 107008 - Purchase of Wetland Credits | \$32,000.00 |
| PARMA MOVERS | Moving Expenses | 109765 - Moving Costs | \$69,750.00 |
| PREMISE SOLUTIONS, LLC | Technology | 110089 - Projector Install | \$14,350.00 |
| PROF SERVICE INDUSTRIES, INC. | Independent Testing | Multiple POs - Pre-Testing, Environmental Site Assessment, Construction Testing | \$183,898.00 |
| RBC CAPITAL MARKETS | Sale of Bonds | 9012967 - Costs Associated with Initial Negotiated Sale of Bonds | \$178,295.20 |
| ROOFTEC, INC | Independent Testing | 109492 - Roof Inspections | \$5,000.00 |
| SUDSINA & ASSOCIATES,LLC | Sale of Bonds | 9013100 - Costs Associated with Second Competitive Sale of Bonds | \$105,500.00 |
| THE RILEY LAW FIRM | Legal Services | 104980 - Legal Services Related to Construction | \$30,000.00 |
| TMS ENGINEERS, INC. | Engineering Services | 105655 - Traffic Study for Center Ridge Property | \$6,410.00 |
| VICTORY PACKAGING | Moving Expenses | 109701, 109876, 110086, 110104 - Moving Boxes | \$15,570.10 |
| Total | | | \$36,693,652.04 |

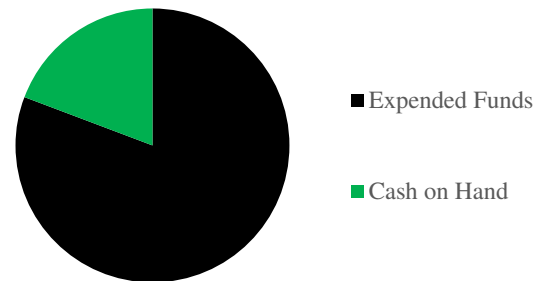
Westlake City School District Construction

PROJECT INFORMATION

| | |
|------------------------------|--|
| Project Name | Westlake Elementary School |
| Project Description | Construction of a New \$33.6 million, Approx. 150,000 Square Foot, Elementary School Located at 27555 Center Ridge Rd., Westlake, OH 44145 |
| Construction Manager at Risk | ICON Construction, LLC |
| Architect | Lesko & Associates |

FINANCIAL STATUS - CASH

| | |
|-----------------------------|--------------|
| Sale of Bonds | \$33,630,000 |
| Premium on Sale of Bonds | \$283,795 |
| Interest Earnings to Date | \$1,304,575 |
| Permanent Improvement Funds | \$1,000,000 |
| Manuscript Debt | \$1,000,000 |
| Total Allotted Funds | \$37,218,370 |
| Expended Funds | \$30,061,405 |
| Cash on Hand | \$7,156,966 |
| Current as of 9/30/2019 | |



Detailed List

OF EXPENDITURES

| PROJECT FUNDS ALLOTTED | | EXPENDED FUNDS TO DATE | | CASH FUNDS REMAINING |
|--------------------------------|-----------------------------------|---|-----------------|----------------------|
| \$37,218,370.47 | | \$30,061,404.90 | | \$7,156,965.57 |
| Item | Category | PO # & Detail | Amount | |
| AMAZON | Technology | 110059 - TV Mounts | \$271.68 | |
| AMERICAN EXPRESS | Technology | 110058 - TV Monitors | \$4,049.92 | |
| BREWER/GARRETT | Commissioning Agent | 107826 - Facility Commissioning Agent | \$63,276.50 | |
| CDW-G | Technology | 109042, 109660, 109756, 110040, 110048- PCs, Monitors; Projectors & Mounts; Charging Stations; Wireless Networking; | \$394,901.09 | |
| CEI | Utilities/Transformer/Fiber Optic | 109668 - Transformer and Primary Line Install | \$14,609.52 | |
| CHICAGO TITLE INSURANCE CO. | Land Acquisition | 105784 & 106348 - Mailing Notification & Closing Costs for Land Exchange | \$9,521.95 | |
| CITY OF WESTLAKE | Permits & Inspections | Multiple POs - City Engineering Review, Mud Bond, City Building Permit | \$105,568.59 | |
| DAWSON COMPANIES | Builder's Rick Insurance | 107823 - Insurance Policy | \$20,858.00 | |
| FLICKINGER WETLAND COMPANY LLC | Engineering Services | 105588 & 105855 - Wetland Services & Fill Application for Center Ridge Property | \$11,400.00 | |
| ICON CONSTRUCTION SERVICES,LLC | Construction | 105763 - Pre-Const, Tree Clearing, GMPs | \$27,144,702.99 | |
| INDEPENDENCE BUSINESS SUPPLY | Moving Expenses | 109877 & 110041 - Packing Supplies | \$618.51 | |
| IPEVO, INC | Technology | 109497 - Document Cameras | \$7,790.00 | |
| KRAFT MUSIC LTD | Equipment | 56488 - Digital Pianos | \$1,599.98 | |
| LESKO AND ASSOCIATES | Architecture Services | 105762 - Architect Contract per Board Resolution # 17-104 | \$1,768,422.12 | |
| LEWIS LAND PROFESSIONAL, INC. | Land Acquisition | Multiple POs - Surveying | \$8,785.00 | |
| NORTH COAST REGIONAL COUNCIL | Wetlands Mitigation | 107008 - Purchase of Wetland Credits | \$32,000.00 | |
| PARMA MOVERS | Moving Expenses | 109765 - Moving Costs | \$26,231.00 | |
| PREMISE SOLUTIONS, LLC | Technology | 110089 - Projector Install | \$14,350.00 | |
| PROF SERVICE INDUSTRIES, INC. | Independent Testing | Multiple POs - Pre-Testing, Environmental Site Assessment, Construction Testing | \$107,866.00 | |
| RBC CAPITAL MARKETS | Sale of Bonds | 9012967 - Costs Associated with Initial Negotiated Sale of Bonds | \$178,295.20 | |
| ROOFTEC, INC | Independent Testing | 109492 - Roof Inspections | \$3,890.00 | |
| SUDSINA & ASSOCIATES,LLC | Sale of Bonds | 9013100 - Costs Associated with Second Competitive Sale of Bonds | \$105,500.00 | |
| THE RILEY LAW FIRM | Legal Services | 104980 - Legal Services Related to Construction | \$14,916.75 | |
| TMS ENGINEERS, INC. | Engineering Services | 105655 - Traffic Study for Center Ridge Property | \$6,410.00 | |
| VICTORY PACKAGING | Moving Expenses | 109701, 109876, 110086, 110104 - Moving Boxes | \$15,570.10 | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total | | | | |
| | | | \$30,061,404.90 | |