

**Minutes of the Regular Meeting of the Board of Education
of the South Euclid-Lyndhurst City School District
held on August 19, 2014 at 6:30 p.m.
Administration Building**

Mrs. Lisa Marko called the meeting to order at 6:35 p.m. with the following members present:

Mr. Ori Akrish
Mrs. Lisa Marko
Mrs. Stefanie Rhine
Mrs. Alfreda Wynne

There was no OSBA Legislative Liaison report this month.

Mrs. Alfreda Wynne gave the OSBA Student Achievement Liaison report.

Superintendent Reid gave her monthly update to the Board of Education.

MINUTES

BOARD ACTION 2014-094

Mrs. Rhine moved and Mrs. Wynne seconded that the South Euclid-Lyndhurst Board of Education approves the minutes of the Special Meetings of July 22, 2014 and August 12, 2014 as recorded or corrected. Furthermore, the reading of these minutes will be waived.

Roll Call:

Ayes: Mrs. Rhine, Mrs. Wynne, Mr. Akrish, Mrs. Marko

Nays: None

Motion carried

FINANCE

BOARD ACTION 2014-095

Mrs. Wynne moved and Mr. Akrish seconded that, upon the recommendation of the Treasurer, the South Euclid-Lyndhurst Board of Education approves the following financial items:

FINANCIAL REPORTS – JULY 2014

The South Euclid-Lyndhurst Board of Education approves the financial reports for the month of July 2014 as follows: Financial Reports by Fund/SCC (finsumm), the Check Register – Summary (Chekpy) and the SM-2 report.

South Euclid-Lyndhurst BOE – Regular Meeting – August 19, 2014

BANK RECONCILIATION – JULY 2014

The South Euclid-Lyndhurst Board of Education approves the bank reconciliation of July 2014.

SPENDING PLAN – FISCAL YEAR 2015

The South Euclid-Lyndhurst Board of Education approves the spending plan for fiscal year 2015 as submitted.

Beginning Cash Balance	\$13,002,676
Estimated Revenue	57,000,000
Estimated Expenditures	<u>59,530,000</u>
Ending Cash Balance	\$10,472,676

SPENDING PLAN REPORTS – JULY 2014

The South Euclid-Lyndhurst Board of Education approves the spending plan reports for July 2014 as submitted.

INVESTMENT EARNINGS - JULY 2014

The South Euclid-Lyndhurst Board of Education approves the attached list of investments (Certificates of Deposit) and investment earnings for the month of July 2014 as follows:

Certificates of Deposit (CD's)	\$2,767.56
Star Ohio Investment Accounts	\$ 236.75
Main Acct	\$224.95
Auxiliary Srv.	\$ 11.18
Flexible Benefit	\$.62

ANNUAL APPROPRIATIONS – ALL FUNDS - FY 2015

The South Euclid-Lyndhurst Board of Education approves the permanent appropriations for all funds for fiscal year 2015 as submitted. Also the Board of Education approves the appropriation resolution for the general fund (function/object level).

The appropriations by fund type are reflected as follows:

Governmental Fund Types

General Fund	\$60,581,231.96
Special Revenue Funds	4,978,004.20
Capital Project Funds	2,807,382.70
Debt Service Funds	2,756,375.83

Proprietary Fund Types

Enterprise Funds	2,076,938.12
Internal Service Funds	970,674.84

South Euclid-Lyndhurst BOE – Regular Meeting – August 19, 2014

Fiduciary Fund Types

Expendable Trust Funds	86,139.99
Agency Funds	<u>198,996.67</u>
Total All Funds	\$74,455,744.31

5-YEAR PROJECTION DOCUMENTS

The South Euclid-Lyndhurst Board of Education approves the State Department of Education required (pursuant to HB 412) 5-year projection document including assumptions for fiscal years 2015-2019 as submitted.

Furthermore, the South Euclid-Lyndhurst Board of Education approves The Zero Point Analysis as an internal planning spreadsheet as submitted.

SET-ASIDE REQUIREMENTS – FISCAL YEAR 2015

The South Euclid-Lyndhurst Board of Education approves the set-aside requirements established by S.B. 345 pertaining to related expenditures in the areas of textbooks and instructional materials and capital and maintenance as defined by H.B. 412.

TAX ADVANCES – CALENDAR YEAR 2015

The South Euclid-Lyndhurst Board of Education approves a resolution to the County Treasurer's Office requesting advances of all tax revenue collected in calendar year 2015.

DONATIONS

The South Euclid-Lyndhurst Board of Education approves the following donations:

From Adam Biagianti, professional sound equipment for video production for Brush High School valued at approximately \$13,000.

From Rick Heiss, 31 miscellaneous golf clubs for the physical education department valued at \$232.50.

Roll Call:

Ayes: Mrs. Wynne, Mr. Akrish, Mrs. Rhine, Mrs. Marko

Nays: None

Motion carried

CERTIFIED PERSONNEL – MEMORANDUM OF UNDERSTANDING

BOARD ACTION 2014-096

Mr. Akrish moved and Mrs. Rhine seconded that, upon the recommendation of the Superintendent, the South Euclid-Lyndhurst Board of Education approves the following memorandum of understanding by and between the South Euclid-Lyndhurst Board of Education and the South Euclid-Lyndhurst Teachers Association (SELTA)

South Euclid-Lyndhurst BOE – Regular Meeting – August 19, 2014

APPENDIX C – SUPPLEMENTAL CONTRACTS – EFFECTIVE for the 2014-2015 SCHOL YEAR

Allow for two Instructional Coach positions (one English Language Arts and one Math) for the 2014-2015 school year per the attached job description and paid at the following ratio:

INSTRUCTIONAL COACH .04

Allow for one Technology Integrationist position for the 2014-2015 school year per the attached job description and paid at the following ratio:

TECHNOLOGY INTEGRATIONIST .02

Roll Call:

Ayes: Mr. Akrish, Mrs. Rhine, Mrs. Wynne, Mrs. Marko

Nays: None

Motion carried

CERTIFIED PERSONNEL

BOARD ACTION 2014-097

Mrs. Wynne moved and Mrs. Rhine seconded that, upon the recommendation of the Superintendent, the South Euclid Lyndhurst Board of Education approves the following Personnel items:

Certified Staff: Resignations/Retirement, Appointments, Change in Assignments

Resignation/Retirement

Name: Elizabeth Mazzie
Position: Spanish Teacher (.6 FTE)
Effective: July 11, 2014

Appointment

Name: Helen Kleinman
Position: School Psychologist
Salary: \$53,361.45 (G-0 x 1.12)
Effective: August 14, 2014

Name: Nicholas Landi
Position: Intervention Specialist
Salary: \$46,230.98 (Step E-1)
Effective: August 21, 2014

South Euclid-Lyndhurst BOE – Regular Meeting – August 19, 2014

Name: Ashley Rabin
Position: Speech and Language Pathologist
Salary: \$48,047.92 (Step E-2)
Effective: August 21, 2014

Name: Sarah Ratica
Position: Physical Therapist (.8 FTE)
Salary: \$40,699.41 (Step I-0)
Effective: August 21, 2014

Retire/Rehire – One Year Limited Contract for 2014-2015

Name: Jan Creech
Position: Grade 1 Teacher.
Salary: \$76,488.18 (Step 15/177 days)
Effective: September 2, 2014

Name: Kathleen Roach
Position: Preschool Teacher
Salary: \$76,488.18 (Step 15/177 days)
Effective: September 2, 2014

Unpaid General Leave of Absence

Name: Laurie Ayers-Hughey
Position: Reading 180 Teacher
Effective: 2014-2015 School Year

Unpaid Parental Leave of Absence

Name: Jennifer Tatmen
Position: Math Teacher
Effective: September 2, 2014 thru December 1, 2014
(30 days paid/30 days unpaid)

Paid Leave of Absence

Name: Terrence Day
Position: Math Teacher
Effective: August 21, 2014

Name: Carly Evans
Position: Intervention Specialist
Effective: August 21, 2014

Name: Jen Gonzalez
Position: Intervention Specialist
Effective: August 21, 2014

Name: Erin Tisdale
Position: Earth Science
Effective: August 25, 2014

Recall to Teaching Assignment – Effective August 21, 2014

Brenda Haddon

South Euclid-Lyndhurst BOE – Regular Meeting – August 19, 2014

Twilight School Instructors

Richard Boley \$30.00/hr.
Joan Kelly \$30.00/hr.
Aimee McKibben \$30.00/hr.
Alice Waters \$30.00/hr.

Department Coordinators – Brush

Sarah Budziak .045 Physical Education
Kiena Hughley .0975 Special Education

Instructional Coaches

Lena Willner .04
Sallie Fine .04

Technology Integrationist

Jeff Teeter .02

Brush 21st Century Program Teachers/Mentors

\$30.00/hr. – not to exceed 8 hours per week up to 30 weeks

Aaron Agrast Barbara Gray Allison Nagle
Angela Auletta Jimetric Johnson Adam Swirsky
Timothy Foerg Paula Morgan

Roll Call:

Ayes: Mrs. Wynne, Mrs. Rhine, Mr. Akrish, Mrs. Marko

Nays: None

Motion carried

CLASSIFIED PERSONNEL

BOARD ACTION 2014-098

Mr. Akrish moved and Mrs. Wynne seconded that, upon the recommendation of the Superintendent, the South Euclid Lyndhurst Board of Education approves the following personnel items:

Classified Staff: Resignations/Retirement, Appointments, Change in Assignments

Substitute Bus Drivers – 2014-2015 School Year at \$15.00/hr.

Ronald Babb

Substitute Custodial/Maintenance Employees – 2014-2015 School Year at \$11.000/hr.

Simone Tolliver

Brush AV Student Workers - \$7.95/hr. 2014-2015

Jalen Carroll

South Euclid-Lyndhurst BOE – Regular Meeting – August 19, 2014

Appointment

Name: Thomas Novak
Position: Auxiliary Services Textbook Clerk
Salary: \$10.60 per hour (Class VII-1)
Effective: August 19, 2014

Name: Ronald Quinn
Position: Bus Driver
Salary: \$16.15 per hour (Step O-1)
Effective: August 18, 2014

Name: Courtney Thompson
Position: Bus Driver
Salary: \$16.84 per hour (Step O- 2)
Effective: August 18, 2014

Change in Assignment

Name: Michael Brown
From Position: Bus Driver
To Position: Assistant Custodian
Salary: \$18.07 per hour (Step G-3)
Effective: July 28, 2014

Roll Call:

Ayes: Mr. Akrish, Mrs. Wynne, Mrs. Rhine, Mrs. Marko

Nays: None

Motion carried

SUPPLEMENTAL CONTRACTS

BOARD ACTION 2014-099

Mrs. Rhine moved and Mr. Akrish seconded that, upon the recommendation of the Superintendent, the South Euclid Lyndhurst Board of Education approves the following personnel items:

Supplemental Contracts: Resignations, Appointments

**Supplemental Contracts – Activity Program Assignments
(Per SELTA Negotiated Activity Program Schedule)**

		<u>Maximum Payment</u>
<u>Brush- Boys 2014-2015 School Year</u>		
Assistant Soccer Coach 2/3rds	Vincent Rosati	\$2,428.80
Assistant Soccer Coach 2/3rds	Felicia Rosati	\$2,428.80
Assistant Soccer Coach 2/3rds	Henry Wise	\$2,666.40
Assistant Football Coach	Andre Evans	\$5,000.00**

South Euclid-Lyndhurst BOE – Regular Meeting – August 19, 2014

** Adjustment to the July 22, 2014 Board Agenda. Adjusted from \$7,600.00 to \$5,000.00

Brush Senior High 2014-2015 School Year

Senior Class Advisor ½	Artoria Chandler	\$1,420.00
Senior Class Advisor ½	Francheska Sanford	\$1,300.00

Roll Call:

Ayes: Mrs. Rhine, Mr. Akrish, Mrs. Wynne, Mrs. Marko

Nays: None

Motion carried

BUSINESS

BOARD ACTION 2014-100

Mrs. Wynne moved and Mrs. Rhine seconded that, upon the recommendation of the Superintendent, the South Euclid-Lyndhurst Board of Education approved the following business items:

OHIO SCHOOLS COUNCIL MEMBERSHIP

The South Euclid-Lyndhurst Board of Education authorizes the renewal of the membership for the 2014-2015 school year in the Ohio Schools Council, at a cost of \$883.82.

OHIO SCHOOLS COUNCIL LEGAL HOTLINE SERVICES

The South Euclid-Lyndhurst Board of Education authorizes the renewal of the Ohio Schools Council Legal Hotline Services for the 2014-2015 school year, at a cost of \$2,850.00.

OHIO SCHOOLS COUNCIL GROUP PURCHASING PROGRAM

The South Euclid-Lyndhurst Board of Education authorizes the participation in the 2014-2015 Ohio Schools Council Cooperative Purchasing Program, at a cost of \$400.00.

Roll Call:

Ayes: Mrs. Wynne, Mrs. Rhine, Mr. Akrish, Mrs. Marko

Nays: None

Motion carried

CURRICULUM

BOARD ACTION 2014-101

Mr. Akrish moved and Mrs. Rhine seconded that, upon the recommendation of the Superintendent, the South Euclid-Lyndhurst Board of Education approves the following curriculum items:

South Euclid-Lyndhurst BOE – Regular Meeting – August 19, 2014

**LAKE ERIE EDUCATIONAL MEDIA CONSORTIUM (LEEMC) 2014-2015
MEMBERSHIP FEE (OHIO SCHOOLS COUNCIL)**

The South Euclid-Lyndhurst Board of Education approves the Agreement for Participation in the Lake Erie Educational Media Consortium (LEEMC) at a cost of \$949.75 for the 2014-15 school year.

EDUCATIONAL CONCERT PRODUCTION – 2014-2015

The South Euclid-Lyndhurst Board of Education approves the Production Fund Agreement with the Musical Arts Association of Cleveland operating the Cleveland Orchestra school concert series for the 2014-2015 school year.

Roll Call:

Ayes: Mr. Akrish, Mrs. Rhine, Mrs. Wynne, Mrs. Marko

Nays: None

Motion carried

PUPIL SERVICES

BOARD ACTION 2014-102

Mrs. Rhine moved and Mrs. Wynne seconded that, upon the recommendation of the Superintendent, the South Euclid Lyndhurst Board of Education approves the following pupil services items:

NEXSTEP EDUCATIONAL SERVICES CONTRACT FOR THE 2014-2015 SCHOOL YEAR

The South Euclid Lyndhurst Board of Education approves the contract for one intervention specialist to service students at Hawken Lower-Middle School for the sum of \$75,823.06 (auxiliary services) for the 2014-2015 school year.

SAFE SCHOOLS TRAINING

The South Euclid-Lyndhurst Board of Education approves the contract with SafeSchools Training to provide access to online training modules to achieve employee compliance with state laws and policies. The contract for the 2014-2015 school year will not exceed \$2,700.

PARTNERS FOR SUCCESS AND INNOVATION (PSI) SERVICE AGREEMENT FOR NON-PUBLIC SCHOOL SERVICES FOR THE 2014-2015 SCHOOL YEAR

Te South Euclid-Lyndhurst Board of Education approves the agreements for the following non-public schools to be paid for using Auxiliary Service, Title I or IDEA-B funds:

<u>Hawken School:</u>	\$43,603.20
Registered nurse	

South Euclid-Lyndhurst BOE – Regular Meeting – August 19, 2014

<u>Sacred Heart of Jesus School:</u>	\$95,559.98
Registered nurse	
Health aide	
Remedial teachers	
School psychologist services	
Speech and language pathologist services	
Educational specialist clerk	
<u>St. Clare School:</u>	\$65,144.43
Registered nurse	
Health aide	
Remedial teacher	
School psychologist services	
Speech and language pathologist services	
<u>St. John Lutheran School:</u>	\$22,153.22
Registered nurse	
Remedial teacher	

Roll Call:

Ayes: Mrs. Rhine, Mrs. Wynne, Mr. Akrish, Mrs. Marko

Nays: None

Motion carried

SPECIAL EDUCATION

BOARD ACTION 2014-103

Mrs. Rhine moved and Mr. Akrish seconded that, upon the recommendation of the Superintendent, the South Euclid-Lyndhurst Board of Education approves the following special education items:

AGREEMENT FOR PROVISION OF SPECIAL EDUCATION AND CERTAIN RELATED SERVICES FOR THE 2014-2015 SCHOOL YEAR

The South Euclid-Lyndhurst Board of Education approves the agreement with Bellefaire JCB (Monarch School) for the 2014-2015 school year at a yearly tuition rate of \$78,000.00 per student.

AGREEMENT FOR PROVISION OF SPECIAL EDUCATION AND CERTAIN RELATED SERVICES FOR THE 2014-2015 SCHOOL YEAR

The South Euclid-Lyndhurst Board of Education approves the agreement with Applewood Centers, Inc. (The Gerson School) for the 2014-2015 school year at a yearly tuition rate of \$36,248.00 per student.

South Euclid-Lyndhurst BOE – Regular Meeting – August 19, 2014

**GEAUGA COUNTY EDUCATIONAL SERVICE CENTER AGREEMENT FOR
ADMISSION FOR TUITION PUPILS FOR THE 2014-2015 SCHOOL YEAR**

The South Euclid-Lyndhurst Board of Education approves the agreement for admission for tuition pupils with the Geauga County Educational Service Center for the admission of one student for educational purposes for the school year of 2014-2015 at yearly excess cost to be determined at a later date.

Roll Call:

Ayes: Mrs. Rhine, Mr. Akrish, Mrs. Wynne, Mrs. Marko

Nays: None

Motion carried

NEW AND UNFINISHED BUSINESS

BOARD ACTION 2014-104

Mrs. Rhine moved and Mr. Akrish seconded that the South Euclid-Lyndhurst Board of Education authorizes a 2% performance based increase and a 2% performance based bonus to the Superintendent's salary for the contract year 2014-2015 effective August 1, 2014. Furthermore, the South Euclid-Lyndhurst Board of Education authorizes a 2% performance based bonus to the Treasurer's salary for the contract year 2014-2015 effective August 1, 2014.

Roll Call:

Ayes: Mrs. Rhine, Mr. Akrish, Mrs. Wynne, Mrs. Marko

Nays: None

Motion carried

ELIMINATION OF GRADE LEVEL FEE (14-15)

BOARD ACTION 2014-105

Mrs. Rhine moved and Mrs. Wynne seconded that the South Euclid-Lyndhurst Board of Education approves the elimination of the grade level fee for school year 2014-2015 for Kindergarten through Grade 6.

Roll Call:

Ayes: Mrs. Rhine, Mrs. Wynne, Mr. Akrish, Mrs. Marko

Nays: None

Motion carried

South Euclid-Lyndhurst BOE – Regular Meeting – August 19, 2014

BOARD POLICY – FIRST READING

The South Euclid Lyndhurst Board of Education presents the following policy for first reading and preliminary review:

5410	Revision	Promotion, Academic Acceleration, Placement and Retention
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BOARD POLICY – POLICY ADOPTION

BOARD ACTION 2014-106

Mr. Akrish moved and Mrs. Wynne seconded that the South Euclid Lyndhurst Board of Education approves the following Board Policies that were presented for first reading at the July 22, 2014 Board Meeting:

1630.01	New	FMLA Leave (Administration)
3131	Revision	Reduction in Staff
3430.01	Revision	FMLA Leave (Professional Staff)
4430.01	Revision	FMLA Leave (Classified Staff)
5112	Revision	Entrance Requirements
6110	Revision	Federal Funds
6152	Revision	Student Fees, Fines and Charges
8210	Revision	School Calendar
8451	New	Pediculosis (Head Lice)

And the following Policy that was presented for first reading at the August 12, 2014 Board Meeting:

New	Latchkey Program
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Roll Call:

Ayes: Mr. Akrish, Mrs. Wynne, Mrs. Rhine, Mrs. Marko

Nays: None

Motion carried

EXECUTIVE SESSION

BOARD ACTION 2014-107

At 7:20 p.m., Mrs. Rhine moved and Mrs. Wynne seconded that the Board of Education enter into Executive Session, as outlined in the Ohio Revised Code, Section 121.22, to consider matters of personnel.

Roll Call:

Ayes: Mrs. Rhine, Mrs. Wynne, Mr. Akrish, Mrs. Marko

Nays: None

Motion carried

South Euclid-Lyndhurst BOE – Regular Meeting – August 19, 2014

The Board of Education reconvened to open session at 7:50 p.m.

ADJOURNMENT

BOARD ACTION 2014-108

Being no further business brought before the Board of Education, Mrs. Wynne moved and Mr. Akrish seconded that the meeting be adjourned at 7:50 p.m.

Roll Call:

Ayes: Mrs. Wynne, Mr. Akrish, Mrs. Rhine, Mrs. Marko

Nays: None

Motion carried

Date Approved: _____

Signed: _____
Lisa Marko, President

Attest: _____
Paul J. Pestello, Treasurer

EXPLANATIONS OF THE SPENDING PLAN REPORT
GENERAL FUND ONLY

Enclosed you will find the spending plan reports for the month of July 2014. The differences, where significant, will be explained below.

R E V E N U E:

Real Estate Taxes:

The spending plan reflected an estimate this month of \$9,000,000 (1 tax advance) and we actually received \$12,175,665, which is a positive difference of \$3,175,665. Last years first advance was just over \$9.1 million and was just over \$5.5 million the year before. We anticipate receiving the second advance (final advance) in August and the settlement in September. I would suspect that the advance and/or settlement will be less than anticipated since the first advance was much higher than anticipated.

The estimate for the first half of the year is \$19,520,000 of which we have already received \$12,175,665. Last fiscal year we received almost \$19,785,000 in the first half of the year.

Pay to Participate:

The spending plan did not reflect an estimate this month; however, we collected a large portion of Band Camp Fees (we do this as a courtesy to the Band Boosters) through use of our credit card terminal. All of the funds collected for Band Camp and now Athletic Boosters (collections through EZPay) are being credited to pay to participate fees and will be refunded back to those booster organizations in August/September.

State Foundation:

The spending plan reflected an estimate this month of \$490,000 and we actually received \$545,586, which is a positive difference of \$55,586. The spending plan reflects an estimate this fiscal year of \$6.6 million. Last fiscal year we received just under \$7 million. Early indications from the Ohio Department of Education (ODE) suggest that we will receive between \$7.5 and \$7.7 million this fiscal year. However, I am extremely apprehensive to trust that estimate because of our declining enrollment. I expect that at some point very soon, ODE will "recalculate" our funding based on our enrollment and reduce our funding to an amount much closer to what is reflected in the spending plan (\$6.6 million).

EXPENDITURES:

Salaries:

The spending plan reflected an estimate this month of \$2,414,450 and actual salaries were \$2,369,338, which is a positive difference of \$45,112. Certified salaries (111-139) were \$63,334 under plan and classified salaries (141-172) were \$18,222 over plan.

Certified salaries are under plan as a result of leaves of absences during the year that have reduced salary expectations in the summer months. Classified salaries are over plan as a result of negative differences in substitutes (142) and AV students (172), which combined were \$18,657 over plan this month.

Benefits:

The spending plan reflected an estimate this month of \$1,104,542 and actual expenditures were \$1,101,023, which is a positive difference of \$3,519. Typically, this is not something that I would include in this explanation because the difference is so small. However, you may notice that 2 line accounts have a significant difference (1 positive and 1 negative) that I wanted to explain. Hospitalization (251) and life insurance (252) had significant differences due to a coding error that will be corrected in August.

Contracted Services:

The spending plan reflected an estimate this month of \$654,043 and actual expenditures were \$331,257, which is a positive difference of \$322,786. The reason for the large positive difference is a result of timing. Property insurance (424) had a positive difference of about \$109,000 and tuition (471) had a positive difference of \$200,000. I suspect both of these will be resolved next month.

Materials/Supplies:

The spending plan reflected an estimate this month of \$91,420 (primarily based on last July's expenditures of \$103,533) and actual expenditures were \$57,763, which is a positive difference of \$33,657. The primary reason for the positive difference is a result of timing in instructional supplies (511) and custodial supplies (572), which combined were \$33,638 under plan.

Dues/Fees:

The spending plan reflected an estimate this month of \$133,850 and actual expenditures were \$52,843, which is a positive difference of \$81,007. The primary reason for the significant positive difference is a result of timing primarily in liability insurance (851), which I suspect will be resolved next month.

Overall:

The ending cash balance for July was estimated to be \$18,229,502 and the actual ending cash balance was \$22,050,741, which is a positive difference of \$3,821,239. Revenue for the month was about \$3.3 million over plan and expenditures were about \$485,000 under plan. I am aware of a number of timing issues that I suspect will be resolved over the next couple of months. At this early stage of the fiscal year, it is far too soon to get a good sense as to how things are going thus far.

SOUTH EUCLID-LYNDHURST CITY SCHOOLS
SPENDING PLAN REPORT (SUMMARY): JULY 14
GENERAL FUND (001)

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE			FISCAL-TO-DATE (LAST YEAR)					
	Estimated	Actual	Difference	Estimated	Actual	Difference	Estimated	Actual	Difference	Estimated	Actual	Difference			
Beginning Balance	13,002,676	13,002,676	0	13,002,676	13,002,676	0	13,002,676	13,002,676	0	12,425,730	12,425,730	0			
REVENUES:	Rcpt														
Taxes															
Res/Ag & Other	1110	9,000,000	12,175,665	3,175,665	9,000,000	12,175,665	3,175,665	9,000,000	12,175,665	3,175,665	29.69%	9,000,000	9,134,085	134,085	22.29%
Personal/Tangible	1120	0	0	0	0	0	0	0	0	0	#DIV/0!	0	31	31	#DIV/0!
Tuition Fees	1200	1,000	2,440	1,440	1,000	2,440	1,440	1,000	2,440	1,440	0.13%	5,000	2,600	(2,400)	0.16%
Earnings on Investments	1400	3,000	3,572	572	3,000	3,572	572	3,000	3,572	572	5.10%	2,500	2,564	64	4.27%
Pay to Participate Fees	1600	0	9,471	9,471	0	9,471	9,471	0	9,471	9,471	11.55%	0	2,984	2,984	3.51%
Classroom Mat. & Fees	1700	0	1,446	1,446	0	1,446	1,446	0	1,446	1,446	1.81%	0	306	306	0.28%
Miscellaneous	1800	46,000	46,785	785	46,000	46,785	785	46,000	46,785	785	6.87%	35,200	42,450	7,250	7.79%
Revenue-in-Lieu	2400	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
State Foundation	3110	490,000	545,586	55,586	490,000	545,586	55,586	490,000	545,586	55,586	8.27%	480,000	495,023	15,023	7.39%
Homestead & Rollback	3130	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
Other State															
Casino Tax	3190	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
Sp. Ed. Reimburse	3219	60,000	148,328	88,328	60,000	148,328	88,328	60,000	148,328	88,328	164.81%	0	0	0	0.00%
Career Tech	3219	6,250	6,978	728	6,250	6,978	728	6,250	6,978	728	9.30%	2,917	2,929	12	8.37%
Federal - Medicaid	4100	5,000	7,072	2,072	5,000	7,072	2,072	5,000	7,072	2,072	7.07%	0	0	0	0.00%
Non-Operational															
Sale & Loss of Assets	1930	0	0	0	0	0	0	0	0	0	0.00%	0	2,460	2,460	#DIV/0!
Return of Advances	5200	18,000	18,000	0	18,000	18,000	0	18,000	18,000	0	100.00%	78,000	78,000	0	100.00%
Refund of Prior Yr. Exp.	5300	0	0	0	0	0	0	0	0	0	0.00%	160,000	163,182	3,182	81.59%
Total Receipts		9,629,250	12,965,343	3,336,093	9,629,250	12,965,343	3,336,093	9,629,250	12,965,343	3,336,093	22.75%	9,763,617	9,926,614	162,997	17.56%
Total Resources		22,631,926	25,968,019	3,336,093	22,631,926	25,968,019	3,336,093	22,631,926	25,968,019	3,336,093		22,189,347	22,352,344	162,997	
EXPENDITURES:	Obj														
Salaries	100	2,414,450	2,369,338	45,112	2,414,450	2,369,338	45,112	2,414,450	2,369,338	45,112	7.28%	2,311,635	2,242,484	69,151	6.90%
Benefits	200	1,104,542	1,101,023	3,519	1,104,542	1,101,023	3,519	1,104,542	1,101,023	3,519	7.82%	1,023,297	998,793	24,504	7.28%
Contracted Services	400	654,043	331,257	322,786	654,043	331,257	322,786	654,043	331,257	322,786	3.52%	531,035	628,960	(97,925)	7.78%
Supplies/Materials	500	91,420	57,763	33,657	91,420	57,763	33,657	91,420	57,763	33,657	3.45%	85,750	103,533	(17,783)	6.35%
New Equipment	600	4,120	5,054	(934)	4,120	5,054	(934)	4,120	5,054	(934)	1.98%	5,000	2,000	3,000	2.27%
Dues, Fees, Other	800	133,850	52,843	81,007	133,850	52,843	81,007	133,850	52,843	81,007	4.56%	110,683	113,543	(2,860)	10.26%
Other Non-Operating															
Transfers-Out	910	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
Advances-Out	920	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
Refund of Prior Yr. Rec.	930	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
Total Expenditures		4,402,424	3,917,278	485,146	4,402,424	3,917,278	485,146	4,402,424	3,917,278	485,146	6.58%	4,067,400	4,089,313	(21,913)	7.11%
Financial Condition of the Period		5,226,826	9,048,065	3,821,239	5,226,826	9,048,065	3,821,239	5,226,826	9,048,065	3,821,239		5,696,216	5,837,301	141,085	
Ending Balance		18,229,502	22,050,741	3,821,239	18,229,502	22,050,741	3,821,239	18,229,502	22,050,741	3,821,239		18,121,946	18,263,031	141,085	

Note: Percentages in Fiscal-to-Date categories represent the percentage of "actual" compared to the estimate for the entire fiscal year.

**SOUTH EUCLID-LYNDBURST CITY SCHOOLS
SPENDING PLAN REPORT (DETAIL) - REVENUE SUB CATEGORIES
FOR THE MONTH ENDED: JULY 14 - GENERAL FUND (001)**

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE				FISCAL-TO-DATE (LAST YEAR)			
	Estimated	Actual	Difference	Estimated	Actual	Difference	Estimated	Actual	Difference		Estimated	Actual	Difference	
REVENUE SUB CATEGORIES														
Real Estate Tax														
Residential/Agr 1111 0001	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
Commercial 1111 0002	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
Public Utility 1111 0003	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
10% Rollback 3131 0000	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
2.5% Rollback 3131 0000	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
Homestead Exempt. 3132 0000	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
Total	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
Classroom Fees														
Brush High (All) 1740	0	1,185	1,185	0	1,185	1,185	0	1,185	1,185	1.82%	0	306	306	0.47%
Memorial Jr. High (All) 1740	0	75	75	0	75	75	0	75	75	0.50%	0	0	0	0.00%
Adrian Elementary 1740	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	0.00%
Greenview Upper 1740	0	186	186	0	186	186	0	186	186	#DIV/0!	0	0	0	0.00%
Rowland Elementary 1740	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	0.00%
Sunview Elementary 1740	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	0.00%
ArcTech 1740	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	0.00%
Total	0	1,446	1,446	0	1,446	1,446	0	1,446	1,446	1.81%	0	306	306	0.28%
Miscellaneous Revenue														
Bulding Rental/Lease 1810 0000	0	300	300	0	300	300	0	300	300	3.00%	0	3,965	3,965	396.50%
Fiscal Fee 1830 0000	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
Miscellaneous Revenue 1890 0000	2,000	1,132	(868)	2,000	1,132	(868)	2,000	1,132	(868)	3.23%	1,000	1,852	852	7.41%
Custodial OT 1890 0001	0	200	200	0	200	200	0	200	200	5.00%	0	0	0	0.00%
Security OT 1890 0002	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
Cell Phone Usage 1890 0004	0	0	0	0	0	0	0	0	0	0.00%	200	0	(200)	0.00%
Employee Insurance Premiums 1890 0005	44,000	45,033	1,033	44,000	45,033	1,033	44,000	45,033	1,033	7.68%	33,000	35,866	2,866	7.85%
Transportation Charges 1890 0006	0	0	0	0	0	0	0	0	0	0.00%	1,000	767	(233)	5.11%
Background Check 1890 0008	0	120	120	0	120	120	0	120	120	6.00%	0	0	0	0.00%
Total	46,000	46,785	785	46,000	46,785	785	46,000	46,785	785	6.87%	35,200	42,450	7,250	7.79%
Other State Revenue														
TPP Tax Loss Reimbursement 3135 0000	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
Casino Tax 3190 0000	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
Economic Disadv. Funding 3211 0000	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
Sp. Ed. Reimbursement - Cat. 3 3219 0000	60,000	148,328	88,328	60,000	148,328	88,328	60,000	148,328	88,328	164.81%	0	0	0	0.00%
Career Tech/Adult Ed. 3219 0001	6,250	6,978	728	6,250	6,978	728	6,250	6,978	728	9.30%	2,917	2,929	12	8.37%
Other State Revenue 3300 0000	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
Total	66,250	155,306	89,056	66,250	155,306	89,056	66,250	155,306	89,056	43.75%	2,917	2,929	12	1.29%
TOTAL REVENUE SUB CATEGORIES	112,250	203,537	91,287	112,250	203,537	91,287	112,250	203,537	91,287	0.42%	38,117	45,685	7,568	0.10%

**SOUTH EUCLID-LYNDBURST CITY SCHOOLS
 DETAILED SPENDING PLAN REPORT - SALARIES & BENEFITS
 SELTA & CERTIFIED ADMINISTRATORS - JULY 14**

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE				FISCAL-TO-DATE (LAST YEAR)				
	Estimated	Actual	Difference	Estimated	Actual	Difference	Estimated	Actual	Difference		Estimated	Actual	Difference		
SALARIES:															
111 - Regular Salaries	Selta	1,586,100	1,425,907	160,193	1,586,100	1,425,907	160,193	1,586,100	1,425,907	160,193	6.96%	1,477,500	1,398,670	78,830	7.02%
112 - Subs/Tutors	Selta	10,000	15,513	(5,513)	10,000	15,513	(5,513)	10,000	15,513	(5,513)	31.03%	20,000	14,064	5,936	2.34%
113 - Supplementals	Selta	5,000	2,000	3,000	5,000	2,000	3,000	5,000	2,000	3,000	0.48%	7,000	3,545	3,455	0.85%
119 - Other Cert. Salaries	Selta	2,000	8,893	(6,893)	2,000	8,893	(6,893)	2,000	8,893	(6,893)	14.12%	2,000	4,023	(2,023)	9.14%
121 - Sick Leave	Selta	0	49,040	(49,040)	0	49,040	(49,040)	0	49,040	(49,040)	0.24%	0	21,327	(21,327)	0.11%
122 - Personal Leave	Selta	0	22,857	(22,857)	0	22,857	(22,857)	0	22,857	(22,857)	0.11%	0	11,094	(11,094)	0.06%
125 - Professional Leave	Selta	0	19,827	(19,827)	0	19,827	(19,827)	0	19,827	(19,827)	0.10%	0	12,685	(12,685)	0.06%
127 - Jury Duty	Selta	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
131 - Calamity Pay	Selta	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
132 - Severance Pay	Selta	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
139 -Waivers/Incentives	Selta	0	0	0	0	0	0	0	0	0	0.00%	26,000	25,200	800	27.69%
Total		1,603,100	1,544,037	59,063	1,603,100	1,544,037	59,063	1,603,100	1,544,037	59,063	7.28%	1,532,500	1,490,608	41,892	6.99%
SELTA:															
111 - Regular Salaries	Admin.	167,000	145,466	21,534	167,000	145,466	21,534	167,000	145,466	21,534	6.22%	171,000	150,945	20,055	6.87%
112 - Subs/Tutors	Admin.	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
121 - Sick Leave	Admin.	0	6,136	(6,136)	0	6,136	(6,136)	0	6,136	(6,136)	0.26%	0	4,818	(4,818)	0.22%
122 - Personal Leave	Admin.	0	4,297	(4,297)	0	4,297	(4,297)	0	4,297	(4,297)	0.18%	0	4,355	(4,355)	0.20%
123 - Vacation Leave	Admin.	0	4,313	(4,313)	0	4,313	(4,313)	0	4,313	(4,313)	0.18%	0	5,400	(5,400)	0.25%
124 - Holiday Pay	Admin.	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
125 - Professional Leave	Admin.	0	2,517	(2,517)	0	2,517	(2,517)	0	2,517	(2,517)	0.11%	0	1,208	(1,208)	0.05%
127 - Jury Duty	Admin.	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
131 - Calamity Pay	Admin.	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
132 - Severance Pay	Admin.	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	0.00%
139 -Waivers/Incentives	Admin.	0	0	0	0	0	0	0	0	0	0.00%	2,000	1,600	400	26.67%
Total		167,000	162,729	4,271	167,000	162,729	4,271	167,000	162,729	4,271	6.90%	173,000	168,326	4,674	7.48%
TOTAL SALARIES		1,770,100	1,706,766	63,334	1,770,100	1,706,766	63,334	1,770,100	1,706,766	63,334	7.25%	1,705,500	1,658,934	46,566	7.03%
BENEFITS:															
210 - STRS	Selta	280,000	279,953	47	280,000	279,953	47	280,000	279,953	47	9.62%	259,000	262,736	(3,736)	8.97%
231 - Tuition Reimburse.	Selta	0	4,302	(4,302)	0	4,302	(4,302)	0	4,302	(4,302)	6.82%	0	0	0	0.00%
241 - Hospitalization	Selta	315,000	308,961	6,039	315,000	308,961	6,039	315,000	308,961	6,039	7.70%	281,500	274,245	7,255	7.13%
242 - Life Insurance	Selta	1,900	1,825	75	1,900	1,825	75	1,900	1,825	75	8.00%	1,810	1,780	30	7.91%
243 - Dental	Selta	20,000	19,828	172	20,000	19,828	172	20,000	19,828	172	7.41%	19,700	19,336	364	7.35%
244 - Vision	Selta	5,300	5,240	60	5,300	5,240	60	5,300	5,240	60	7.32%	4,470	4,332	138	7.17%
249 - Medicare	Selta	23,172	21,843	1,329	23,172	21,843	1,329	23,172	21,843	1,329	7.25%	22,120	20,676	1,444	6.81%
261 - Worker's Comp	Selta	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
281 - Unemployment	Selta	1,924	0	1,924	1,924	0	1,924	1,924	0	1,924	0.00%	2,403	0	2,403	0.00%
Total		647,296	641,952	5,344	647,296	641,952	5,344	647,296	641,952	5,344	8.14%	591,003	583,105	7,898	7.46%
SELTA:															
210 - STRS	Admin.	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
212 - STRS Pick-up	Admin.	20,708	19,865	843	20,708	19,865	843	20,708	19,865	843	6.79%	21,452	18,044	3,408	6.55%
231 - Tuition Reimburse.	Admin.	0	2,500	(2,500)	0	2,500	(2,500)	0	2,500	(2,500)	25.00%	0	0	0	0.00%
241 - Hospitalization	Admin.	29,000	26,705	2,295	29,000	26,705	2,295	29,000	26,705	2,295	7.08%	26,500	24,901	1,599	7.16%
242 - Life Insurance	Admin.	350	319	31	350	319	31	350	319	31	7.60%	325	319	6	8.18%
243 - Dental	Admin.	1,800	1,696	104	1,800	1,696	104	1,800	1,696	104	7.19%	1,800	1,590	210	6.74%
244 - Vision	Admin.	475	443	32	475	443	32	475	443	32	7.15%	405	376	29	7.01%
249 - Medicare	Admin.	2,422	2,336	86	2,422	2,336	86	2,422	2,336	86	6.83%	2,509	2,393	116	7.33%
261 - Worker's Comp	Admin.	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
281 - Unemployment	Admin.	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
291 - Medical Reimburse.	Admin.	1,438	2,526	(1,088)	1,438	2,526	(1,088)	1,438	2,526	(1,088)	14.64%	1,563	1,568	(6)	8.36%
Total		56,193	56,390	(198)	56,193	56,390	(198)	56,193	56,390	(198)	5.04%	54,553	49,191	5,362	4.66%
NON-SELTA:															
210 - STRS	Supplmtls	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
249 - Medicare	Supplmtls	73	29	44	73	29	44	73	29	44	0.48%	102	51	51	0.85%
261 - Worker's Comp	Supplmtls	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
Total		73	29	44	73	29	44	73	29	44	0.04%	102	51	51	0.07%
TOTAL BENEFITS		703,561	698,371	5,190	703,561	698,371	5,190	703,561	698,371	5,190	7.70%	645,657	632,347	13,310	7.07%

SOUTH EUCLID-LYNDBURST CITY SCHOOLS
SPENDING PLAN REPORT - SALARIES (Secretarial, Security, ISA's)
FOR THE MONTH ENDED: JULY 14

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE				FISCAL-TO-DATE (LAST YEAR)				
	Estimated	Actual	Difference	Estimated	Actual	Difference	Estimated	Actual	Difference		Estimated	Actual	Difference		
SALARIES:															
141 - Reg. Salaries	Secretarial	145,550	134,376	11,174	145,550	134,376	11,174	145,550	134,376	11,174	7.09%	150,700	130,221	20,479	7.02%
142 - Substitutes	Secretarial	2,000	473	1,527	2,000	473	1,527	2,000	473	1,527	1.43%	2,000	1,518	482	3.99%
144 - Overtime	Secretarial	1,000	1,106	(106)	1,000	1,106	(106)	1,000	1,106	(106)	5.53%	800	1,049	(249)	6.99%
149 - Unused PL	Secretarial	4,600	3,000	1,600	4,600	3,000	1,600	4,600	3,000	1,600	65.22%	5,000	3,900	1,100	78.00%
149 - Fri/Sat School	Secretarial	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
149 - Other	Secretarial	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
151 - Sick Leave	Secretarial	0	5,461	(5,461)	0	5,461	(5,461)	0	5,461	(5,461)	0.29%	0	3,459	(3,459)	0.19%
152 - Personal Leave	Secretarial	0	3,418	(3,418)	0	3,418	(3,418)	0	3,418	(3,418)	0.18%	0	2,155	(2,155)	0.12%
153 - Vacation Leave	Secretarial	0	3,503	(3,503)	0	3,503	(3,503)	0	3,503	(3,503)	0.18%	0	6,008	(6,008)	0.32%
154 - Holiday Pay	Secretarial	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
155 - Prof. Leave	Secretarial	0	1,417	(1,417)	0	1,417	(1,417)	0	1,417	(1,417)	0.07%	0	664	(664)	0.04%
157 - Jury Duty	Secretarial	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
161 - Calamity Pay	Secretarial	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
162 - Severance Pay	Secretarial	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
169 - Medical Waiver	Secretarial	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
169 - Retire Incent.	Secretarial	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
Total		153,150	152,754	396	153,150	152,754	396	153,150	152,754	396	7.72%	158,500	148,974	9,526	7.63%
141 - Reg. Salaries	Security	27,200	27,733	(533)	27,200	27,733	(533)	27,200	27,733	(533)	7.22%	25,450	26,141	(691)	7.26%
142 - Substitutes	Security	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
144 - Overtime	Security	0	0	0	0	0	0	0	0	0	0.00%	0	71	(71)	0.28%
149 - Unused PL	Security	1,500	1,800	(300)	1,500	1,800	(300)	1,500	1,800	(300)	120.00%	1,200	1,500	(300)	125.00%
149 - Other	Security	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
151 - Sick Leave	Security	0	244	(244)	0	244	(244)	0	244	(244)	0.06%	0	74	(74)	0.02%
152 - Personal Leave	Security	0	134	(134)	0	134	(134)	0	134	(134)	0.03%	0	150	(150)	0.04%
154 - Holiday Pay	Security	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
155 - Prof. Leave	Security	0	269	(269)	0	269	(269)	0	269	(269)	0.07%	0	0	0	0.00%
157 - Jury Duty	Security	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
161 - Calamity Pay	Security	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
162 - Severance Pay	Security	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
169 - Medical Waiver	Security	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
169 - Retire Incent.	Security	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
Total		28,700	30,180	(1,480)	28,700	30,180	(1,480)	28,700	30,180	(1,480)	7.33%	26,650	27,936	(1,286)	7.20%
141 - Reg. Salaries	ISA's	85,500	82,653	2,847	85,500	82,653	2,847	85,500	82,653	2,847	7.21%	77,650	76,063	1,587	7.28%
142 - Substitutes	ISA's	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
144 - Overtime	ISA's	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
149 - Unused PL	ISA's	2,100	2,700	(600)	2,100	2,700	(600)	2,100	2,700	(600)	128.57%	3,600	1,800	1,800	50.00%
149 - Fri/Sat School	ISA's	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
149 - Other	ISA's	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
151 - Sick Leave	ISA's	0	3,526	(3,526)	0	3,526	(3,526)	0	3,526	(3,526)	0.31%	0	1,237	(1,237)	0.12%
152 - Personal Leave	ISA's	0	1,242	(1,242)	0	1,242	(1,242)	0	1,242	(1,242)	0.11%	0	110	(110)	0.01%
154 - Holiday Pay	ISA's	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
155 - Prof. Leave	ISA's	0	281	(281)	0	281	(281)	0	281	(281)	0.02%	0	0	0	0.00%
157 - Jury Duty	ISA's	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
161 - Calamity Pay	ISA's	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
162 - Severance Pay	ISA's	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	#DIV/0!
169 - Medical Waiver	ISA's	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
169 - Retire Incent.	ISA's	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
Total		87,600	90,402	(2,802)	87,600	90,402	(2,802)	87,600	90,402	(2,802)	7.42%	81,250	79,210	2,040	7.17%

SOUTH EUCLID-LYNDHURST CITY SCHOOLS
SPENDING PLAN REPORT - SALARIES (Monitor's, Preschool, Noon Aides)
FOR THE MONTH ENDED: JULY 14

		MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE				FISCAL-TO-DATE (LAST YEAR)			
		Estimated	Actual	Difference	Estimated	Actual	Difference	Estimated	Actual	Difference		Estimated	Actual	Difference	
SALARIES:															
141 - Reg. Salaries	Monitor's	11,350	10,512	838	11,350	10,512	838	11,350	10,512	838	7.13%	10,760	10,117	643	7.23%
142 - Substitutes	Monitor's	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
144 - Overtime	Monitor's	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
149 - Unused PL	Monitor's	600	600	0	600	600	0	600	600	0	100.00%	300	600	(300)	200.00%
149 - Fri/Sat School	Monitor's	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
149 - Other	Monitor's	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
151 - Sick Leave	Monitor's	0	113	(113)	0	113	(113)	0	113	(113)	0.08%	0	130	(130)	0.09%
152 - Personal Leave	Monitor's	0	122	(122)	0	122	(122)	0	122	(122)	0.08%	0	43	(43)	0.03%
154 - Holiday Pay	Monitor's	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
155 - Prof. Leave	Monitor's	0	232	(232)	0	232	(232)	0	232	(232)	0.16%	0	0	0	0.00%
157 - Jury Duty	Monitor's	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
161 - Calamity Pay	Monitor's	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
162 - Severance Pay	Monitor's	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
169 - Medical Waiver	Monitor's	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
169 - Retire Incent.	Monitor's	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
Total		11,950	11,579	371	11,950	11,579	371	11,950	11,579	371	7.56%	11,060	10,890	170	7.55%
141 - Reg. Salaries	Preschool	13,850	11,125	2,725	13,850	11,125	2,725	13,850	11,125	2,725	6.18%	13,460	10,475	2,985	5.99%
142 - Substitutes	Preschool	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
144 - Overtime	Preschool	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
149 - Unused PL	Preschool	600	600	0	600	600	0	600	600	0	100.00%	300	600	(300)	200.00%
149 - Fri/Sat School	Preschool	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
149 - Other	Preschool	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
151 - Sick Leave	Preschool	0	188	(188)	0	188	(188)	0	188	(188)	0.10%	0	0	0	0.00%
152 - Personal Leave	Preschool	0	180	(180)	0	180	(180)	0	180	(180)	0.10%	0	127	(127)	0.07%
154 - Holiday Pay	Preschool	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
155 - Prof. Leave	Preschool	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
157 - Jury Duty	Preschool	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
161 - Calamity Pay	Preschool	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
162 - Severance Pay	Preschool	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
169 - Medical Waiver	Preschool	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
169 - Retire Incent.	Preschool	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
Total		14,450	12,093	2,357	14,450	12,093	2,357	14,450	12,093	2,357	6.70%	13,760	11,202	2,558	6.39%
141 - Reg. Salaries	Noon Aides	0	(328)	328	0	(328)	328	0	(328)	328	-0.15%	0	(257)	257	-0.12%
142 - Substitutes	Noon Aides	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
144 - Overtime	Noon Aides	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
149 - Unused PL	Noon Aides	600	300	300	600	300	300	600	300	300	50.00%	600	300	300	50.00%
149 - Fri/Sat School	Noon Aides	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
149 - Other	Noon Aides	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
151 - Sick Leave	Noon Aides	0	260	(260)	0	260	(260)	0	260	(260)	0.12%	0	174	(174)	0.08%
152 - Personal Leave	Noon Aides	0	67	(67)	0	67	(67)	0	67	(67)	0.03%	0	83	(83)	0.04%
154 - Holiday Pay	Noon Aides	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
155 - Prof. Leave	Noon Aides	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
157 - Jury Duty	Noon Aides	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
161 - Calamity Pay	Noon Aides	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
162 - Severance Pay	Noon Aides	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	#DIV/0!
169 - Medical Waiver	Noon Aides	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
169 - Retire Incent.	Noon Aides	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
Total		600	299	301	600	299	301	600	299	301	0.14%	600	300	300	0.13%

SOUTH EUCLID-LYNDHURST CITY SCHOOLS
SPENDING PLAN REPORT - SALARIES (Custodial, Maintenance, Technology)
FOR THE MONTH ENDED: JULY 14

		MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE				FISCAL-TO-DATE (LAST YEAR)			
		Estimated	Actual	Difference	Estimated	Actual	Difference	Estimated	Actual	Difference		Estimated	Actual	Difference	
SALARIES:															
141 - Reg. Salaries	Custodial	135,600	117,092	18,508	135,600	117,092	18,508	135,600	117,092	18,508	7.40%	115,700	94,885	20,815	6.30%
142 - Substitutes	Custodial	25,000	40,054	(15,054)	25,000	40,054	(15,054)	25,000	40,054	(15,054)	34.83%	25,000	24,624	376	18.24%
144 - Overtime	Custodial	1,500	1,035	465	1,500	1,035	465	1,500	1,035	465	0.71%	1,500	767	733	0.51%
149 - Unused PL	Custodial	1,000	300	700	1,000	300	700	1,000	300	700	30.00%	900	300	600	33.33%
151 - Sick Leave	Custodial	0	7,786	(7,786)	0	7,786	(7,786)	0	7,786	(7,786)	0.49%	0	11,406	(11,406)	0.76%
152 - Personal Leave	Custodial	0	1,220	(1,220)	0	1,220	(1,220)	0	1,220	(1,220)	0.08%	0	890	(890)	0.06%
153 - Vacation Leave	Custodial	0	7,406	(7,406)	0	7,406	(7,406)	0	7,406	(7,406)	0.47%	0	10,610	(10,610)	0.70%
154 - Holiday Pay	Custodial	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
155 - Prof. Leave	Custodial	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
157 - Jury Duty	Custodial	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
161 - Calamity Pay	Custodial	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
162 - Severance Pay	Custodial	16,000	15,708	292	16,000	15,708	292	16,000	15,708	292	98.18%	0	0	0	#DIV/0!
169 - Medical Waiver	Custodial	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
169 - Retire Incent.	Custodial	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
Total		179,100	190,601	(11,501)	179,100	190,601	(11,501)	179,100	190,601	(11,501)	10.24%	146,850	146,982	(132)	8.17%
141 - Reg. Salaries	Maintenance	35,100	27,527	7,573	35,100	27,527	7,573	35,100	27,527	7,573	6.04%	34,000	23,484	10,516	5.31%
142 - Substitutes	Maintenance	4,000	6,732	(2,732)	4,000	6,732	(2,732)	4,000	6,732	(2,732)	23.21%	2,000	3,629	(1,629)	24.19%
144 - Overtime	Maintenance	1,000	1,145	(145)	1,000	1,145	(145)	1,000	1,145	(145)	2.29%	500	732	(232)	2.09%
149 - Unused PL	Maintenance	600	300	300	600	300	300	600	300	300	50.00%	600	600	0	100.00%
151 - Sick Leave	Maintenance	0	1,795	(1,795)	0	1,795	(1,795)	0	1,795	(1,795)	0.39%	0	386	(386)	0.09%
152 - Personal Leave	Maintenance	0	1,246	(1,246)	0	1,246	(1,246)	0	1,246	(1,246)	0.27%	0	692	(692)	0.16%
153 - Vacation Leave	Maintenance	0	765	(765)	0	765	(765)	0	765	(765)	0.17%	0	5,290	(5,290)	1.20%
154 - Holiday Pay	Maintenance	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
155 - Prof. Leave	Maintenance	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
157 - Jury Duty	Maintenance	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
161 - Calamity Pay	Maintenance	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
162 - Severance Pay	Maintenance	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
169 - Medical Waiver	Maintenance	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
169 - Retire Incent.	Maintenance	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
Total		40,700	39,510	1,190	40,700	39,510	1,190	40,700	39,510	1,190	7.38%	38,100	35,688	2,412	7.22%
141 - Reg. Salaries	Technology	5,300	3,389	1,911	5,300	3,389	1,911	5,300	3,389	1,911	4.91%	5,150	4,599	551	6.86%
142 - Substitutes	Technology	900	1,153	(253)	900	1,153	(253)	900	1,153	(253)	19.22%	1,500	865	635	9.61%
144 - Overtime	Technology	1,200	1,460	(260)	1,200	1,460	(260)	1,200	1,460	(260)	5.84%	800	1,150	(350)	5.75%
149 - Unused PL	Technology	300	300	0	300	300	0	300	300	0	100.00%	300	300	0	100.00%
151 - Sick Leave	Technology	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
152 - Personal Leave	Technology	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
153 - Vacation Leave	Technology	0	1,806	(1,806)	0	1,806	(1,806)	0	1,806	(1,806)	2.62%	0	511	(511)	0.76%
154 - Holiday Pay	Technology	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
155 - Prof. Leave	Technology	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
157 - Jury Duty	Technology	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
161 - Calamity Pay	Technology	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
162 - Severance Pay	Technology	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
169 - Medical Waiver	Technology	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
169 - Retire Incent.	Technology	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
Total		7,700	8,108	(408)	7,700	8,108	(408)	7,700	8,108	(408)	8.08%	7,875	7,550	325	7.82%

SOUTH EUCLID-LYNDHURST CITY SCHOOLS
SPENDING PLAN REPORT - SALARIES (Bus Drivers, Bus Aides, Mechanics, CRS)
FOR THE MONTH ENDED: JULY 14

		MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE				FISCAL-TO-DATE (LAST YEAR)			
		Estimated	Actual	Difference	Estimated	Actual	Difference	Estimated	Actual	Difference	Estimated	Actual	Difference		
SALARIES:															
141 - Reg. Salaries	Bus Drivers	15,000	12,291	2,709	15,000	12,291	2,709	15,000	12,291	2,709	1.51%	20,000	11,698	8,302	1.26%
142 - Substitutes	Bus Drivers	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
144 - Overtime	Bus Drivers	500	1,406	(906)	500	1,406	(906)	500	1,406	(906)	2.81%	500	884	(384)	1.47%
149 - Unused PL	Bus Drivers	4,200	3,600	600	4,200	3,600	600	4,200	3,600	600	85.71%	2,600	3,900	(1,300)	150.00%
151 - Sick Leave	Bus Drivers	0	325	(325)	0	325	(325)	0	325	(325)	0.04%	0	1,084	(1,084)	0.12%
152 - Personal Leave	Bus Drivers	0	11	(11)	0	11	(11)	0	11	(11)	0.00%	0	226	(226)	0.02%
153 - Vacation Leave	Bus Drivers	0	914	(914)	0	914	(914)	0	914	(914)	0.11%	0	1,132	(1,132)	0.12%
154 - Holiday Pay	Bus Drivers	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
155 - Prof. Leave	Bus Drivers	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
157 - Jury Duty	Bus Drivers	0	394	(394)	0	394	(394)	0	394	(394)	0.05%	0	0	0	0.00%
161 - Calamity Pay	Bus Drivers	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
162 - Severance Pay	Bus Drivers	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
169 - Medical Waiver	Bus Drivers	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
169 - Retire Incent.	Bus Drivers	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
Total		19,700	18,941	759	19,700	18,941	759	19,700	18,941	759	2.07%	27,100	22,716	4,384	2.14%
141 - Reg. Salaries	Bus Aides	0	3,466	(3,466)	0	3,466	(3,466)	0	3,466	(3,466)	3.22%	0	3,760	(3,760)	4.18%
142 - Substitutes	Bus Aides	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
144 - Overtime	Bus Aides	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
149 - Unused PL	Bus Aides	600	300	300	600	300	300	600	300	300	50.00%	300	600	(300)	200.00%
151 - Sick Leave	Bus Aides	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
152 - Personal Leave	Bus Aides	0	39	(39)	0	39	(39)	0	39	(39)	0.04%	0	0	0	0.00%
154 - Holiday Pay	Bus Aides	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
155 - Prof. Leave	Bus Aides	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
157 - Jury Duty	Bus Aides	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
161 - Calamity Pay	Bus Aides	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
162 - Severance Pay	Bus Aides	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
169 - Medical Waiver	Bus Aides	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
169 - Retire Incent.	Bus Aides	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
Total		600	3,805	(3,205)	600	3,805	(3,205)	600	3,805	(3,205)	3.25%	800	4,818	(4,018)	4.90%
141 - Reg. Salaries	Mechanics	15,100	14,389	711	15,100	14,389	711	15,100	14,389	711	7.34%	14,700	14,338	362	7.51%
144 - Overtime	Mechanics	2,500	4,315	(1,815)	2,500	4,315	(1,815)	2,500	4,315	(1,815)	19.61%	1,500	2,451	(951)	16.34%
149 - Unused PL	Mechanics	300	0	300	300	0	300	300	0	300	0.00%	300	0	300	0.00%
151 - Sick Leave	Mechanics	0	526	(526)	0	526	(526)	0	526	(526)	0.27%	0	129	(129)	0.07%
152 - Personal Leave	Mechanics	0	17	(17)	0	17	(17)	0	17	(17)	0.01%	0	0	0	0.00%
153 - Vacation Leave	Mechanics	0	28	(28)	0	28	(28)	0	28	(28)	0.01%	0	0	0	0.00%
154 - Holiday Pay	Mechanics	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
155 - Prof. Leave	Mechanics	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
157 - Jury Duty	Mechanics	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
161 - Calamity Pay	Mechanics	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
162 - Severance Pay	Mechanics	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
169 - Medical Waiver	Mechanics	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
169 - Retire Incent.	Mechanics	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
Total		17,900	19,275	(1,375)	17,900	19,275	(1,375)	17,900	19,275	(1,375)	8.83%	16,500	16,918	(418)	8.20%
141 - Reg. Salaries	Dispatcher	4,100	3,506	594	4,100	3,506	594	4,100	3,506	594	6.49%	3,865	2,819	1,046	5.53%
144 - Overtime	Dispatcher	0	29	(29)	0	29	(29)	0	29	(29)	#DIV/0!	0	17	(17)	#DIV/0!
149 - Unused PL	Dispatcher	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
151 - Sick Leave	Dispatcher	0	0	0	0	0	0	0	0	0	0.00%	0	929	(929)	1.82%
152 - Personal Leave	Dispatcher	0	73	(73)	0	73	(73)	0	73	(73)	0.14%	0	35	(35)	0.07%
153 - Vacation Leave	Dispatcher	0	399	(399)	0	399	(399)	0	399	(399)	0.74%	0	129	(129)	0.25%
154 - Holiday Pay	Dispatcher	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
155 - Prof. Leave	Dispatcher	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
157 - Jury Duty	Dispatcher	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
161 - Calamity Pay	Dispatcher	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
162 - Severance Pay	Dispatcher	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
169 - Medical Waiver	Dispatcher	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
169 - Retire Incent.	Dispatcher	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
Total		4,100	4,007	93	4,100	4,007	93	4,100	4,007	93	7.42%	3,990	3,929	61	7.67%

SOUTH EUCLID-LYNDBURST CITY SCHOOLS
SPENDING PLAN REPORT - SALARIES (Admin., Supplementals, AVID Tutor's, BOE, Student Workers)
FOR THE MONTH ENDED: JULY 14

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE				FISCAL-TO-DATE (LAST YEAR)				
	Estimated	Actual	Difference	Estimated	Actual	Difference	Estimated	Actual	Difference		Estimated	Actual	Difference		
SALARIES:															
141 - Reg. Salaries	Admin.	75,800	68,214	7,586	75,800	68,214	7,586	75,800	68,214	7,586	8.69%	68,100	54,683	13,417	6.43%
142 - Substitutes	Admin.	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
149 - Unused PL	Admin.	0	0	0	0	0	0	0	0	0	#DIV/0!	1,000	800	200	80.00%
149 - Other	Admin.	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
151 - Sick Leave	Admin.	0	485	(485)	0	485	(485)	0	485	(485)	0.06%	0	1,412	(1,412)	0.17%
152 - Personal Leave	Admin.	0	3,545	(3,545)	0	3,545	(3,545)	0	3,545	(3,545)	0.45%	0	1,627	(1,627)	0.19%
153 - Vacation Leave	Admin.	0	3,942	(3,942)	0	3,942	(3,942)	0	3,942	(3,942)	0.50%	0	5,789	(5,789)	0.68%
154 - Holiday Pay	Admin.	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
155 - Prof. Leave	Admin.	0	387	(387)	0	387	(387)	0	387	(387)	0.05%	0	387	(387)	0.05%
157 - Jury Duty	Admin.	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
161 - Calamity Pay	Admin.	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
162 - Severance Pay	Admin.	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
169 - Medical Waiver	Admin.	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
169 - Retire Incent.	Admin.	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
Total		75,800	76,573	(773)	75,800	76,573	(773)	75,800	76,573	(773)	9.75%	69,100	64,698	4,402	7.60%
143 - Supplementals															
		0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
Total		0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
149 - Other															
	AVID	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
Total		0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
171 - Other Pay															
	BOE	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
Total		0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
148 - Overtime															
	Student	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
172 - Regular Pay	Student	2,300	4,445	(2,145)	2,300	4,445	(2,145)	2,300	4,445	(2,145)	17.78%	4,000	1,739	2,261	5.80%
Total		2,300	4,445	(2,145)	2,300	4,445	(2,145)	2,300	4,445	(2,145)	17.78%	4,000	1,739	2,261	5.80%

SOUTH EUCLID-LYNDBURST CITY SCHOOLS
SPENDING PLAN REPORT - BENEFITS (Secretarial, Security, ISA's)
FOR THE MONTH ENDED: JULY 14

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE				FISCAL-TO-DATE (LAST YEAR)				
	Estimated	Actual	Difference	Estimated	Actual	Difference	Estimated	Actual	Difference		Estimated	Actual	Difference		
BENEFITS:															
220 - SERS	Secretarial	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%	
231 - Tuition Reimb.	Secretarial	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%	
251 - Hospitalization	Secretarial	52,000	50,541	1,459	52,000	50,541	1,459	52,000	50,541	1,459	7.73%	48,000	47,325	675	7.33%
252 - Life Insurance	Secretarial	225	231	(6)	225	231	(6)	225	231	(6)	8.56%	220	220	0	8.30%
253 - Dental	Secretarial	3,300	3,272	28	3,300	3,272	28	3,300	3,272	28	8.01%	3,200	3,209	(9)	7.35%
254 - Vision	Secretarial	875	849	26	875	849	26	875	849	26	7.72%	735	734	1	7.36%
259 - Medicare	Secretarial	2,221	2,125	96	2,221	2,125	96	2,221	2,125	96	7.41%	2,177	1,955	222	6.91%
262 - Worker's Comp	Secretarial	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%	
282 - Unemployment	Secretarial	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!	
Total		58,621	57,018	1,603	58,621	57,018	1,603	58,621	57,018	1,603	5.11%	54,332	53,443	889	4.82%
220 - SERS	Security	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%	
231 - Tuition Reimb.	Security	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!	
251 - Hospitalization	Security	11,100	11,102	(2)	11,100	11,102	(2)	11,100	11,102	(2)	7.70%	11,500	11,281	219	7.55%
252 - Life Insurance	Security	60	61	(1)	60	61	(1)	60	61	(1)	8.47%	60	61	(1)	8.36%
253 - Dental	Security	775	767	8	775	767	8	775	767	8	7.63%	850	827	23	7.55%
254 - Vision	Security	210	206	4	210	206	4	210	206	4	7.72%	200	192	8	7.53%
259 - Medicare	Security	416	432	(16)	416	432	(16)	416	432	(16)	7.24%	433	402	31	7.14%
262 - Worker's Comp	Security	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%	
282 - Unemployment	Security	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	0.00%	
Total		12,561	12,568	(7)	12,561	12,568	(7)	12,561	12,568	(7)	5.22%	13,043	12,763	280	5.20%
220 - SERS	ISA's	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%	
231 - Tuition Reimb.	ISA's	0	0	0	0	0	0	0	0	0.00%	2,000	0	2,000	0.00%	
251 - Hospitalization	ISA's	42,100	42,069	31	42,100	42,069	31	42,100	42,069	31	7.59%	37,000	36,594	406	7.44%
252 - Life Insurance	ISA's	200	198	2	200	198	2	200	198	2	8.25%	190	187	3	8.20%
253 - Dental	ISA's	2,600	2,600	0	2,600	2,600	0	2,600	2,600	0	7.55%	2,400	2,389	11	7.40%
254 - Vision	ISA's	700	694	6	700	694	6	700	694	6	7.58%	565	563	2	7.38%
259 - Medicare	ISA's	1,270	1,271	(1)	1,270	1,271	(1)	1,270	1,271	(1)	7.20%	1,232	1,284	(52)	8.02%
262 - Worker's Comp	ISA's	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%	
282 - Unemployment	ISA's	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!	
Total		46,870	46,832	38	46,870	46,832	38	46,870	46,832	38	5.44%	43,387	41,017	2,370	5.33%

SOUTH EUCLID-LYNDBURST CITY SCHOOLS
SPENDING PLAN REPORT - BENEFITS (Monitor's, Preschool, Noon Aides)
FOR THE MONTH ENDED: JULY 14

		MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE				FISCAL-TO-DATE (LAST YEAR)			
		Estimated	Actual	Difference	Estimated	Actual	Difference	Estimated	Actual	Difference		Estimated	Actual	Difference	
BENEFITS:															
220 - SERS	Monitor's	0	0	0	0	0	0	0	0	0.00%		0	0	0	0.00%
231 - Tuition Reimb.	Monitor's	0	0	0	0	0	0	0	0	#DIV/0!		0	0	0	#DIV/0!
251 - Hospitalization	Monitor's	7,000	7,012	(12)	7,000	7,012	(12)	7,000	7,012	(12)	7.71%	6,000	5,778	222	7.53%
252 - Life Insurance	Monitor's	35	33	2	35	33	2	35	33	2	7.86%	35	33	2	7.86%
253 - Dental	Monitor's	430	429	1	430	429	1	430	429	1	7.65%	375	369	6	7.53%
254 - Vision	Monitor's	115	115	0	115	115	0	115	115	0	7.52%	90	88	2	7.46%
259 - Medicare	Monitor's	173	166	7	173	166	7	173	166	7	7.48%	161	157	4	7.50%
262 - Worker's Comp	Monitor's	0	0	0	0	0	0	0	0	0.00%		0	0	0	0.00%
282 - Unemployment	Monitor's	0	0	0	0	0	0	0	0	#DIV/0!		0	0	0	#DIV/0!
	Total	7,753	7,755	(2)	7,753	7,755	(2)	7,753	7,755	(2)	5.99%	6,661	6,425	236	5.70%
220 - SERS	Preschool	0	0	0	0	0	0	0	0	0.00%		0	0	0	0.00%
231 - Tuition Reimb.	Preschool	0	0	0	0	0	0	0	0	#DIV/0!		0	0	0	#DIV/0!
251 - Hospitalization	Preschool	5,500	6,719	(1,219)	5,500	6,719	(1,219)	5,500	6,719	(1,219)	9.46%	7,500	6,053	1,447	7.29%
252 - Life Insurance	Preschool	30	32	(2)	30	32	(2)	30	32	(2)	8.89%	25	28	(3)	8.48%
253 - Dental	Preschool	400	411	(11)	400	411	(11)	400	411	(11)	7.83%	400	398	2	7.58%
254 - Vision	Preschool	100	110	(10)	100	110	(10)	100	110	(10)	8.46%	90	91	(1)	7.58%
259 - Medicare	Preschool	210	173	37	210	173	37	210	173	37	6.61%	196	161	35	6.33%
262 - Worker's Comp	Preschool	0	0	0	0	0	0	0	0	0.00%		0	0	0	0.00%
282 - Unemployment	Preschool	0	0	0	0	0	0	0	0	#DIV/0!		0	0	0	#DIV/0!
	Total	6,240	7,445	(1,205)	6,240	7,445	(1,205)	6,240	7,445	(1,205)	6.51%	8,211	6,731	1,480	5.36%
220 - SERS	Noon Aides	0	0	0	0	0	0	0	0	0.00%		0	0	0	0.00%
231 - Tuition Reimb.	Noon Aides	0	0	0	0	0	0	0	0	#DIV/0!		0	0	0	#DIV/0!
251 - Hospitalization	Noon Aides	0	0	0	0	0	0	0	0	#DIV/0!		0	0	0	#DIV/0!
252 - Life Insurance	Noon Aides	6	6	0	6	6	0	6	6	0	8.33%	6	0	6	0.00%
253 - Dental	Noon Aides	0	0	0	0	0	0	0	0	#DIV/0!		0	0	0	#DIV/0!
254 - Vision	Noon Aides	0	0	0	0	0	0	0	0	#DIV/0!		0	0	0	#DIV/0!
259 - Medicare	Noon Aides	9	0	9	9	0	9	9	0	9	0.00%	0	0	0	0.00%
262 - Worker's Comp	Noon Aides	0	0	0	0	0	0	0	0	0.00%		0	0	0	0.00%
282 - Unemployment	Noon Aides	0	0	0	0	0	0	0	0	#DIV/0!		0	0	0	#DIV/0!
	Total	15	6	9	15	6	9	15	6	9	0.01%	6	0	6	0.00%

SOUTH EUCLID-LYNDHURST CITY SCHOOLS
SPENDING PLAN REPORT - BENEFITS (Custodial, Maintenance, Technology)
FOR THE MONTH ENDED: JULY 14

		MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE				FISCAL-TO-DATE (LAST YEAR)			
		Estimated	Actual	Difference	Estimated	Actual	Difference	Estimated	Actual	Difference		Estimated	Actual	Difference	
BENEFITS:															
220 - SERS	Custodial	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
231 - Tuition Reimb.	Custodial	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
232 - Uniform/Cell Reim	Custodial	4,000	4,929	(929)	4,000	4,929	(929)	4,000	4,929	(929)	36.51%	0	0	0	#DIV/0!
251 - Hospitalization	Custodial	37,100	35,642	1,458	37,100	35,642	1,458	37,100	35,642	1,458	7.52%	34,100	34,118	(18)	7.73%
252 - Life Insurance	Custodial	165	160	5	165	160	5	165	160	5	8.08%	175	165	10	8.25%
253 - Dental	Custodial	2,300	2,203	97	2,300	2,203	97	2,300	2,203	97	7.38%	2,350	2,234	116	7.52%
254 - Vision	Custodial	600	580	20	600	580	20	600	580	20	7.39%	520	516	4	7.54%
259 - Medicare	Custodial	2,597	2,674	(77)	2,597	2,674	(77)	2,597	2,674	(77)	9.91%	1,606	1,980	(374)	9.49%
262 - Worker's Comp	Custodial	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
282 - Unemployment	Custodial	300	0	300	300	0	300	300	0	300	0.00%	300	0	300	0.00%
Total		47,062	46,188	874	47,062	46,188	874	47,062	46,188	874	5.08%	39,051	39,013	38	4.59%
Maintenance:															
220 - SERS	Maintenance	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
231 - Tuition Reimb.	Maintenance	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
232 - Uniform/Cell Reim	Maintenance	1,110	2,555	(1,445)	1,110	2,555	(1,445)	1,110	2,555	(1,445)	55.30%	0	0	0	#DIV/0!
251 - Hospitalization	Maintenance	9,350	9,348	2	9,350	9,348	2	9,350	9,348	2	6.74%	7,500	7,429	71	7.08%
252 - Life Insurance	Maintenance	45	39	6	45	39	6	45	39	6	7.22%	40	39	1	8.13%
253 - Dental	Maintenance	600	581	19	600	581	19	600	581	19	6.69%	500	489	11	7.09%
254 - Vision	Maintenance	160	152	8	160	152	8	160	152	8	6.91%	115	112	3	7.09%
259 - Medicare	Maintenance	590	424	166	590	424	166	590	424	166	5.46%	276	349	(73)	9.73%
262 - Worker's Comp	Maintenance	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
282 - Unemployment	Maintenance	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
Total		11,855	13,099	(1,244)	11,855	13,099	(1,244)	11,855	13,099	(1,244)	4.98%	8,431	8,418	13	3.98%
Technology:															
220 - SERS	Technology	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
231 - Tuition Reimb.	Technology	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
232 - Uniform Reimb.	Technology	125	125	0	125	125	0	125	125	0	41.67%	0	0	0	#DIV/0!
251 - Hospitalization	Technology	1,460	1,461	(1)	1,460	1,461	(1)	1,460	1,461	(1)	7.73%	1,400	1,376	24	7.52%
252 - Life Insurance	Technology	6	6	0	6	6	0	6	6	0	8.00%	6	6	0	8.00%
253 - Dental	Technology	90	92	(2)	90	92	(2)	90	92	(2)	7.80%	90	92	(2)	7.67%
254 - Vision	Technology	25	24	1	25	24	1	25	24	1	6.86%	20	21	(1)	7.78%
259 - Medicare	Technology	112	119	(7)	112	119	(7)	112	119	(7)	8.18%	108	109	(1)	7.79%
262 - Worker's Comp	Technology	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
282 - Unemployment	Technology	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
Total		1,818	1,827	(9)	1,818	1,827	(9)	1,818	1,827	(9)	4.45%	1,624	1,604	20	4.05%

SOUTH EUCLID-LYNDBURST CITY SCHOOLS
SPENDING PLAN REPORT - BENEFITS (Bus Drivers, Bus Aides, Mechanics, CRS)
FOR THE MONTH ENDED: JULY 14

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE				FISCAL-TO-DATE (LAST YEAR)				
	Estimated	Actual	Difference	Estimated	Actual	Difference	Estimated	Actual	Difference		Estimated	Actual	Difference		
BENEFITS:															
220 - SERS	Bus Drivers	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%	
231 - Tuition Reimb.	Bus Drivers	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!	
232 - Uniform Reimb.	Bus Drivers	3,500	3,406	94	3,500	3,406	94	3,500	3,406	94	40.55%	0	0	0	#DIV/0!
251 - Hospitalization	Bus Drivers	25,000	2,921	22,079	25,000	2,921	22,079	25,000	2,921	22,079	0.81%	26,000	24,625	1,375	7.34%
252 - Life Insurance	Bus Drivers	165	21,481	(21,316)	165	21,481	(21,316)	165	21,481	(21,316)	1022.90%	165	160	5	8.08%
253 - Dental	Bus Drivers	1,575	1,534	41	1,575	1,534	41	1,575	1,534	41	7.41%	1,675	1,583	92	7.21%
254 - Vision	Bus Drivers	500	462	38	500	462	38	500	462	38	7.11%	425	396	29	7.01%
259 - Medicare	Bus Drivers	286	236	50	286	236	50	286	236	50	1.78%	1,183	250	933	1.63%
262 - Worker's Comp	Bus Drivers	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%	
282 - Unemployment	Bus Drivers	0	0	0	0	0	0	0	0	0.00%	500	0	500	0.00%	
Total		31,026	30,040	986	31,026	30,040	986	31,026	30,040	986	5.14%	29,948	27,014	2,934	4.60%
220 - SERS	Bus Aides	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%	
231 - Tuition Reimb.	Bus Aides	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!	
232 - Uniform Reimb.	Bus Aides	500	375	125	500	375	125	500	375	125	31.25%	0	0	0	#DIV/0!
251 - Hospitalization	Bus Aides	4,400	0	4,400	4,400	0	4,400	4,400	0	4,400	0.00%	5,000	5,503	(503)	13.42%
252 - Life Insurance	Bus Aides	25	4,399	(4,374)	25	4,399	(4,374)	25	4,399	(4,374)	1466.33%	20	22	(2)	8.46%
253 - Dental	Bus Aides	275	275	0	275	275	0	275	275	0	7.75%	325	366	(41)	13.56%
254 - Vision	Bus Aides	75	71	4	75	71	4	75	71	4	7.55%	75	82	(7)	12.62%
259 - Medicare	Bus Aides	9	61	(52)	9	61	(52)	9	61	(52)	3.59%	110	70	40	4.91%
262 - Worker's Comp	Bus Aides	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%	
282 - Unemployment	Bus Aides	0	0	0	0	0	0	0	0	0.00%	0	0	0	#DIV/0!	
Total		5,284	5,181	103	5,284	5,181	103	5,284	5,181	103	6.60%	5,530	6,043	(513)	9.34%
220 - SERS	Mechanics	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%	
231 - Tuition Reimb.	Mechanics	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!	
232 - Uniform Reimb.	Mechanics	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!	
251 - Hospitalization	Mechanics	3,500	3,506	(6)	3,500	3,506	(6)	3,500	3,506	(6)	7.71%	3,300	3,302	(2)	7.57%
252 - Life Insurance	Mechanics	20	17	3	20	17	3	20	17	3	7.08%	20	17	3	7.08%
253 - Dental	Mechanics	215	215	0	215	215	0	215	215	0	7.60%	215	215	0	7.60%
254 - Vision	Mechanics	60	57	3	60	57	3	60	57	3	7.40%	50	50	0	7.69%
259 - Medicare	Mechanics	260	275	(15)	260	275	(15)	260	275	(15)	8.69%	230	245	(15)	8.19%
262 - Worker's Comp	Mechanics	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%	
282 - Unemployment	Mechanics	0	0	0	0	0	0	0	0	0.00%	0	0	0	#DIV/0!	
Total		4,055	4,070	(15)	4,055	4,070	(15)	4,055	4,070	(15)	4.36%	3,815	3,829	(14)	4.28%
220 - SERS	CRS	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%	
231 - Tuition Reimb.	CRS	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!	
232 - Uniform Reimb.	CRS	125	125	0	125	125	0	125	125	0	41.67%	0	0	0	#DIV/0!
251 - Hospitalization	CRS	1,460	1,461	(1)	1,460	1,461	(1)	1,460	1,461	(1)	7.73%	0	0	0	#DIV/0!
252 - Life Insurance	CRS	6	6	0	6	6	0	6	6	0	8.00%	6	6	0	8.00%
253 - Dental	CRS	90	92	(2)	90	92	(2)	90	92	(2)	7.80%	0	0	0	#DIV/0!
254 - Vision	CRS	25	24	1	25	24	1	25	24	1	6.86%	0	0	0	#DIV/0!
259 - Medicare	CRS	59	58	1	59	58	1	59	58	1	7.41%	57	55	2	7.40%
262 - Worker's Comp	CRS	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%	
282 - Unemployment	CRS	0	0	0	0	0	0	0	0	0.00%	0	0	0	#DIV/0!	
Total		1,765	1,766	(1)	1,765	1,766	(1)	1,765	1,766	(1)	5.57%	63	61	2	0.58%

SOUTH EUCLID-LYNDHURST CITY SCHOOLS
SPENDING PLAN REPORT - BENEFITS (Admin., Supplementals, AVID Tutor's, BOE, Student Workers)
FOR THE MONTH ENDED: JULY 14

		MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE				FISCAL-TO-DATE (LAST YEAR)			
		Estimated	Actual	Difference	Estimated	Actual	Difference	Estimated	Actual	Difference		Estimated	Actual	Difference	
BENEFITS:															
220 - SERS	Admin.	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
222 - SERS Pick-up	Admin.	8,490	7,448	1,042	8,490	7,448	1,042	8,490	7,448	1,042	8.47%	7,332	6,665	667	6.99%
231 - Tuition Reimb.	Admin.	1,000	0	1,000	1,000	0	1,000	1,000	0	1,000	0.00%	1,000	0	1,000	0.00%
251 - Hospitalization	Admin.	14,200	14,183	17	14,200	14,183	17	14,200	14,183	17	7.69%	13,000	12,932	68	7.56%
252 - Life Insurance	Admin.	150	149	1	150	149	1	150	149	1	8.28%	150	149	1	8.28%
253 - Dental	Admin.	860	855	5	860	855	5	860	855	5	7.69%	850	764	86	6.76%
254 - Vision	Admin.	225	222	3	225	222	3	225	222	3	7.66%	200	194	6	7.46%
259 - Medicare	Admin.	1,099	1,089	10	1,099	1,089	10	1,099	1,089	10	9.57%	949	994	(45)	8.06%
262 - Worker's Comp	Admin.	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
282 - Unemployment	Admin.	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
292 - Medical Reimb.	Admin.	0	750	(750)	0	750	(750)	0	750	(750)	10.00%	0	0	0	0.00%
Total		26,024	24,696	1,328	26,024	24,696	1,328	26,024	24,696	1,328	5.41%	23,481	21,698	1,783	4.66%
Supplementals															
220 - SERS	Suppl.	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
259 - Medicare	Suppl.	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
262 - Worker's Comp	Suppl.	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
Total		0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
AVID															
220 - SERS	AVID	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
259 - Medicare	AVID	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
262 - Worker's Comp	AVID	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
Total		0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
BOE															
220 - SERS	BOE	140,000	144,097	(4,097)	140,000	144,097	(4,097)	140,000	144,097	(4,097)	4059.07%	140,000	138,362	1,638	3118.02%
251 - Hospitalization	BOE	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
252 - Life Insurance	BOE	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
253 - Dental	BOE	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
254 - Vision	BOE	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
259 - Medicare	BOE	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
262 - Worker's Comp	BOE	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
Total		140,000	144,097	(4,097)	140,000	144,097	(4,097)	140,000	144,097	(4,097)	3566.76%	140,000	138,362	1,638	2706.35%
Student Workers															
220 - SERS	Student	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
259 - Medicare	Student	33	64	(31)	33	64	(31)	33	64	(31)	17.66%	58	25	33	5.75%
262 - Worker's Comp	Student	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
Total		33	64	(31)	33	64	(31)	33	64	(31)	10.45%	58	25	33	3.09%

SOUTH EUCLID-LYNHURST CITY SCHOOLS
SPENDING PLAN REPORT (DETAIL) FOR CONTRACTED SERVICES
FOR THE MONTH ENDED: JULY 14 - GENERAL FUND (001)

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE				FISCAL-TO-DATE (LAST YEAR)				
	Estimated	Actual	Difference	Estimated	Actual	Difference	Estimated	Actual	Difference		Estimated	Actual	Difference		
CONTRACTED SERVICES (400)															
411 - Instructional Services	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!	
412 - Testing	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!	
413 - Health Services	0	499	(499)	0	499	(499)	0	499	(499)	9.07%	200	0	200	0.00%	
415 - Management Services	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!	
416 - Communications	18,000	0	18,000	18,000	0	18,000	18,000	0	18,000	0.00%	18,000	15,483	2,517	18.95%	
418 - Legal Services	20,000	24,036	(4,036)	20,000	24,036	(4,036)	20,000	24,036	(4,036)	13.35%	15,000	23,993	(8,993)	12.00%	
419 - Other Prof. & Tech. Services	35,000	73,882	(38,882)	35,000	73,882	(38,882)	35,000	73,882	(38,882)	4.55%	75,000	14,909	60,091	1.45%	
422 - Garbage Removal	1,917	2,143	(226)	1,917	2,143	(226)	1,917	2,143	(226)	9.32%	2,667	753	1,914	2.35%	
423 - Repair & Maintenance Services	22,000	9,599	12,401	22,000	9,599	12,401	22,000	9,599	12,401	1.88%	25,000	17,494	7,506	3.75%	
424 - Property & Fleet Insurance	109,500	269	109,231	109,500	269	109,231	109,500	269	109,231	0.25%	101,000	101,945	(945)	100.94%	
425 - Rentals	1,000	7,476	(6,476)	1,000	7,476	(6,476)	1,000	7,476	(6,476)	20.32%	4,200	7,163	(2,963)	13.94%	
426 - Lease Purchase Agreements	5,443	4,735	708	5,443	4,735	708	5,443	4,735	708	7.25%	66,175	66,196	(21)	100.03%	
431 - Cert. Travel Reimbursement	500	548	(48)	500	548	(48)	500	548	(48)	6.16%	2,000	285	1,715	3.29%	
432 - Cert. Meeting Expenses	3,000	1,109	1,891	3,000	1,109	1,891	3,000	1,109	1,891	2.99%	700	1,949	(1,249)	5.86%	
434 - Non-Cert. Meeting Expenses	0	78	(78)	0	78	(78)	0	78	(78)	0.55%	2,000	0	2,000	0.00%	
439 - Other Travel/Meeting Expenses	0	421	(421)	0	421	(421)	0	421	(421)	21.05%	0	588	(588)	19.60%	
441 - Telephone Services	6,667	8,624	(1,957)	6,667	8,624	(1,957)	6,667	8,624	(1,957)	10.78%	17,833	9,881	7,952	4.62%	
443 - Postage	6,000	6,060	(60)	6,000	6,060	(60)	6,000	6,060	(60)	8.71%	4,950	6,060	(1,110)	10.18%	
444 - Postage Machine Rental	200	262	(62)	200	262	(62)	200	262	(62)	10.27%	0	0	0	0.00%	
445 - Messenger Service	100	0	100	100	0	100	100	0	100	0.00%	250	0	250	0.00%	
446 - Advertising	0	1,426	(1,426)	0	1,426	(1,426)	0	1,426	(1,426)	18.40%	500	0	500	0.00%	
447 - Data Connection	3,533	2,321	1,212	3,533	2,321	1,212	3,533	2,321	1,212	5.47%	2,725	0	2,725	0.00%	
451 - Electricity Services	33,000	34,986	(1,986)	33,000	34,986	(1,986)	33,000	34,986	(1,986)	9.40%	42,000	37,136	4,864	8.25%	
452 - Water & Sewer Services	25,000	2,830	22,170	25,000	2,830	22,170	25,000	2,830	22,170	2.26%	31,000	14,956	16,044	11.42%	
453 - Gas Services	16,000	28,918	(12,918)	16,000	28,918	(12,918)	16,000	28,918	(12,918)	7.59%	28,000	2,538	25,462	0.65%	
459 - Cable Services	100	0	100	100	0	100	100	0	100	0.00%	85	0	85	0.00%	
461 - Printing & Binding	0	0	0	0	0	0	0	0	0	0.00%	2,500	0	2,500	0.00%	
471 - Tuition	200,000	0	200,000	200,000	0	200,000	200,000	0	200,000	0.00%	5,000	189,762	(184,762)	13.68%	
474 - Excess Costs	20,000	0	20,000	20,000	0	20,000	20,000	0	20,000	0.00%	0	18,847	(18,847)	1.79%	
475 - Special Ed. Tuition	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%	
476 - Vocational Tuition	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%	
477 - Open Enrollment Tuition	33,333	34,216	(883)	33,333	34,216	(883)	33,333	34,216	(883)	8.55%	24,167	23,401	766	8.07%	
478 - Community Schools	68,750	65,288	3,462	68,750	65,288	3,462	68,750	65,288	3,462	7.91%	52,083	51,266	817	8.20%	
479 - Other Tuitions	0	7,031	(7,031)	0	7,031	(7,031)	0	7,031	(7,031)	7.03%	0	0	0	0.00%	
483 - Taxi Services	10,000	2,092	7,908	10,000	2,092	7,908	10,000	2,092	7,908	1.39%	5,000	8,832	(3,832)	4.77%	
489 - Other Pupil Transportation	15,000	12,408	2,592	15,000	12,408	2,592	15,000	12,408	2,592	62.04%	3,000	15,523	(12,523)	86.24%	
490 - Bus Passes	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%	
Total Contracted Services	654,043	331,257	322,786	654,043	331,257	322,786	654,043	331,257	322,786	3.52%	531,035	628,960	(97,925)	7.78%	

SOUTH EUCLID-LYNDBURST CITY SCHOOLS
SPENDING PLAN REPORT (DETAIL) FOR MATERIALS/SUPPLIES & DUES/FEES
FOR THE MONTH ENDED: JULY 14 - GENERAL FUND (001)

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE				FISCAL-TO-DATE (LAST YEAR)			
	Estimated	Actual	Difference	Estimated	Actual	Difference	Estimated	Actual	Difference		Estimated	Actual	Difference	
MATERIALS/SUPPLIES (500)														
511 - Instructional Supplies	23,000	3,557	19,443	23,000	3,557	19,443	23,000	3,557	19,443	0.93%	23,000	21,672	1,328	5.29%
512 - Office Supplies	5,000	3,598	1,402	5,000	3,598	1,402	5,000	3,598	1,402	5.23%	10,000	1,623	8,377	2.23%
514 - Health & Hygiene Supplies	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
516 - Software Materials	10,000	7,295	2,705	10,000	7,295	2,705	10,000	7,295	2,705	4.46%	25,000	11,163	13,837	4.97%
519 - Other General Supplies	4,000	166	3,834	4,000	166	3,834	4,000	166	3,834	0.18%	4,000	2,011	1,989	2.39%
521 - New Textbooks	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
522 - Replacement Textbooks	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
524 - Supplemental Textbooks	300	0	300	300	0	300	300	0	300	0.00%	0	0	0	0.00%
531 - Library Books	750	0	750	750	0	750	750	0	750	0.00%	0	111	(111)	1.06%
532 - Repl. Library Books	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
542 - Periodicals	0	247	(247)	0	247	(247)	0	247	(247)	1.35%	750	0	750	0.00%
545 - Video News Clips	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
559 - Resale Items	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
569 - Other Food Items	0	0	0	0	0	0	0	0	0	0.00%	1,000	0	1,000	0.00%
572 - Building & Maintenance Supplies	35,000	20,805	14,195	35,000	20,805	14,195	35,000	20,805	14,195	8.00%	15,000	44,830	(29,830)	16.27%
573 - Office Furniture	370	0	370	370	0	370	370	0	370	0.00%	0	0	0	0.00%
581 - Supp/Parts - Motor Vehicles	11,000	19,474	(8,474)	11,000	19,474	(8,474)	11,000	19,474	(8,474)	19.47%	5,000	10,935	(5,935)	10.94%
582 - Bus Fuel	0	0	0	0	0	0	0	0	0	0.00%	0	9,868	(9,868)	4.49%
583 - Tires & Tubes	2,000	2,621	(621)	2,000	2,621	(621)	2,000	2,621	(621)	17.47%	2,000	1,320	680	8.80%
590 - Billable Copies	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
Total Materials/Supplies	91,420	57,763	33,657	91,420	57,763	33,657	91,420	57,763	33,657	3.45%	85,750	103,533	(17,783)	6.35%
DUES & FEES (800)														
841 - Memberships	14,000	5,303	8,697	14,000	5,303	8,697	14,000	5,303	8,697	11.01%	14,000	10,842	3,158	20.83%
843 - Audit Charges	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
844 - County ESC Deduction	2,500	2,111	389	2,500	2,111	389	2,500	2,111	389	7.04%	2,333	2,216	117	7.91%
845 - County Auditor/Treas. Fees	0	0	0	0	0	0	0	0	0	0.00%	0	1	(1)	0.00%
846 - Election Expense	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
847 - Delinquent Land Exp.	0	0	0	0	0	0	0	0	0	0.00%	0	3	(3)	0.00%
848 - Bank Service Charges	3,850	3,861	(11)	3,850	3,861	(11)	3,850	3,861	(11)	8.30%	3,850	3,706	144	8.06%
849 - Other Dues/Fees	30,000	18,554	11,446	30,000	18,554	11,446	30,000	18,554	11,446	18.84%	15,000	21,473	(6,473)	35.82%
851 - Liability Insurance	54,500	0	54,500	54,500	0	54,500	54,500	0	54,500	0.00%	53,000	50,656	2,344	95.58%
853 - Performance Bonds	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
864 - Settlements	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	#DIV/0!
870 - Tax Assessments	25,000	22,862	2,138	25,000	22,862	2,138	25,000	22,862	2,138	45.72%	21,500	21,704	(204)	50.47%
889 - Awards/Prizes	4,000	152	3,848	4,000	152	3,848	4,000	152	3,848	0.43%	1,000	2,942	(1,942)	7.78%
899 - Miscellaneous	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%
Total Dues & Fees	133,850	52,843	81,007	133,850	52,843	81,007	133,850	52,843	81,007	4.56%	110,683	113,543	(2,860)	10.26%

South Euclid-Lyndhurst City Schools
Cuyahoga County
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE HISTORICAL FISCAL YEARS ENDED JUNE 30, 2012, 2013 & 2014
ACTUAL FORECASTED FISCAL YEARS ENDING JUNE 30, 2015 THROUGH 2019

Line Number	Fiscal Year 2012 ACTUAL	Fiscal Year 2013 ACTUAL	Fiscal Year 2014 ACTUAL	Ave. Annual CHANGE	Fiscal Year 2015 FORECAST	Fiscal Year 2016 FORECAST	Fiscal Year 2017 FORECAST	Fiscal Year 2018 FORECAST	Fiscal Year 2019 FORECAST
Revenue:									
1.010 General Property (Real Estate)	\$39,501,114	\$43,566,762	\$41,304,275	2.55%	\$41,008,000	\$41,008,000	\$41,008,000	\$41,008,000	\$41,008,000
1.020 Tangible Personal Property Tax	2,099	1,956	31	-52.61%	0	0	0	0	0
1.030 Income Tax	0	0	0	0.00%	0	0	0	0	0
1.035 Unrestricted Grants-In-Aid (All 3100's except 3130)	6,635,289	6,803,125	6,665,884	0.26%	6,290,000	6,290,000	6,290,000	6,290,000	6,290,000
1.040 Restricted Grants-In-Aid (All 3200's)	76,917	85,995	586,822	297.10%	665,000	620,000	620,000	620,000	620,000
1.045 Restricted Federal Grants-In-Aid - SFSF (4220)	352,120	5,845	0	-99.17%	0	0	0	0	0
1.050 Property Tax Allocation (3130)	6,848,641	5,945,158	6,191,239	-4.53%	6,092,000	6,092,000	6,092,000	6,092,000	6,092,000
1.060 All Other Rev except 1931,1933,1940,1950,5100 & 5200	3,085,670	3,289,396	3,252,497	2.74%	2,886,000	2,745,000	2,745,000	2,745,000	2,745,000
1.070 Total Revenue	<u>56,501,850</u>	<u>59,698,237</u>	<u>58,000,748</u>	1.41%	<u>56,941,000</u>	<u>56,755,000</u>	<u>56,755,000</u>	<u>56,755,000</u>	<u>56,755,000</u>
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 & Advancements (Approved - 1950)	0	0	0	0.00%	0	0	0	0	0
2.040 Operational Transfers-In (5100's)	40,000	75,000	125,000	77.08%	0	0	0	0	0
2.050 Advances-in (5200's)	192,000	99,350	78,000	-34.87%	18,000	50,000	50,000	50,000	50,000
2.060 All Other Financing Sources (1931 & 1933)	76,284	221,697	347,157	123.61%	41,000	40,000	40,000	40,000	40,000
2.070 Total Other Financing Sources	<u>308,284</u>	<u>396,047</u>	<u>550,157</u>	33.69%	<u>59,000</u>	<u>90,000</u>	<u>90,000</u>	<u>90,000</u>	<u>90,000</u>
2.080 Total Revenues and Other Financing Sources	<u>56,810,134</u>	<u>60,094,284</u>	<u>58,550,905</u>	1.61%	<u>57,000,000</u>	<u>56,845,000</u>	<u>56,845,000</u>	<u>56,845,000</u>	<u>56,845,000</u>
Expenditures:									
3.010 Personal Services	33,564,455	31,246,289	32,265,619	-1.82%	32,550,000	33,363,750	34,197,844	35,052,790	35,929,110
3.020 Employees' Retirement/Insurance Benefits	12,951,346	12,329,075	13,026,674	0.43%	14,080,000	15,347,200	16,728,448	18,234,008	19,875,069
3.030 Purchased Services	7,806,102	7,675,624	8,353,280	3.58%	9,412,593	9,000,000	9,000,000	9,000,000	9,000,000
3.040 Supplies and Materials	1,525,941	1,276,763	1,583,290	3.84%	1,673,615	1,600,000	1,600,000	1,600,000	1,600,000
3.050 Capital Outlay	26,035	335,469	272,377	584.86%	405,120	150,000	150,000	150,000	150,000
3.060 Intergovernmental (7600 and 7700 Functions)	0	0	0	0.00%	0	0	0	0	0
Debt Service:									
4.010 All Principal - (Historical 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	1,044,842	1,353,677	1,490,393	19.83%	1,158,672	1,160,000	1,160,000	1,160,000	1,160,000
4.500 Total Expenditures	<u>56,918,721</u>	<u>54,216,897</u>	<u>56,991,633</u>	0.19%	<u>59,280,000</u>	<u>60,620,950</u>	<u>62,836,292</u>	<u>65,196,798</u>	<u>67,714,179</u>
Other Financing Uses									
5.010 Operational Transfers-Out	579,159	534,000	845,827	25.30%	350,000	300,000	300,000	300,000	300,000
5.020 Advances-Out	99,350	78,000	18,000	-49.21%	50,000	50,000	50,000	50,000	50,000
5.030 All Other Financing Uses	0	0	0	0.00%	0	0	0	0	0
5.040 Total Other Financing Uses	<u>678,509</u>	<u>612,000</u>	<u>863,827</u>	15.67%	<u>400,000</u>	<u>350,000</u>	<u>350,000</u>	<u>350,000</u>	<u>350,000</u>
5.050 Total Expenditures and Other Financing Uses	<u>57,597,230</u>	<u>54,828,897</u>	<u>57,855,460</u>	0.36%	<u>59,680,000</u>	<u>60,970,950</u>	<u>63,186,292</u>	<u>65,546,798</u>	<u>68,064,179</u>
Excess Of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses									
6.010	(787,096)	5,265,387	695,445	-427.88%	(2,680,000)	(4,125,950)	(6,341,292)	(8,701,798)	(11,219,179)
Cash Balance July 1 - Excluding Proposal Renewal/ Replacement and New Levies									
7.010	8,278,597	7,491,501	12,756,888	30.39%	13,452,333	10,772,333	6,646,383	305,091	(8,396,707)
7.020 Cash Balance June 30	<u>7,491,501</u>	<u>12,756,888</u>	<u>13,452,333</u>	37.87%	<u>10,772,333</u>	<u>6,646,383</u>	<u>305,091</u>	<u>(8,396,707)</u>	<u>(19,615,886)</u>
8.010 Estimated Encumbrances June 30	<u>614,384</u>	<u>635,987</u>	<u>1,051,232</u>	34.40%	<u>650,000</u>	<u>650,000</u>	<u>650,000</u>	<u>650,000</u>	<u>650,000</u>
Reservation of Fund Balance:									
9.010 Textbook and Instructional Materials	0	0	0	0.00%	0	0	0	0	0

South Euclid-Lyndhurst City Schools
Cuyahoga County
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE HISTORICAL FISCAL YEARS ENDED JUNE 30, 2012, 2013 & 2014
ACTUAL FORECASTED FISCAL YEARS ENDING JUNE 30, 2015 THROUGH 2019

Line Number	Fiscal Year 2012 ACTUAL	Fiscal Year 2013 ACTUAL	Fiscal Year 2014 ACTUAL	Ave. Annual CHANGE	Fiscal Year 2015 FORECAST	Fiscal Year 2016 FORECAST	Fiscal Year 2017 FORECAST	Fiscal Year 2018 FORECAST	Fiscal Year 2019 FORECAST
9.020 Capital Improvements	0	0	0	0.00%	0	0	0	0	0
9.030 Budget Reserve	0	0	0	0.00%	0	0	0	0	0
9.040 DPIA	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 Subtotal	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance June 30 For Certification of Appropriations	<u>6,877,117</u>	<u>12,120,901</u>	<u>12,401,101</u>	<u>39.28%</u>	<u>10,122,333</u>	<u>5,996,383</u>	<u>(344,909)</u>	<u>(9,046,707)</u>	<u>(20,265,886)</u>
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 Cumulative Balance of Renewal / Replacement Levies	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance June 30 For Certificates of Contracts, Salary Schedules, and Other Obligations	<u>6,877,117</u>	<u>12,120,901</u>	<u>12,401,101</u>	<u>39.28%</u>	<u>10,122,333</u>	<u>5,996,383</u>	<u>(344,909)</u>	<u>(9,046,707)</u>	<u>(20,265,886)</u>
Revenue from New Levies:									
13.010 Income Tax - New	0	0	0	0.00%	0	0	0	0	0
13.020 Property Tax - New	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
13.030 Cumulative Balance of New Levies	0	0	0	0.00%	0	0	0	0	0
14.010 Revenue from Future State Advancements	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
15.010 Unreserved Fund Balance June 30	<u>\$6,877,117</u>	<u>\$12,120,901</u>	<u>\$12,401,101</u>	<u>39.28%</u>	<u>\$10,122,333</u>	<u>\$5,996,383</u>	<u>(\$344,909)</u>	<u>(\$9,046,707)</u>	<u>(\$20,265,886)</u>
20.010 Kindergarten - October Count	277				220	220	220	220	220
20.015 Grades 1-12 - October Count	3720				3500	3500	3500	3500	3500
21.010 Personal Services SFSF	305,684	0	0	0.00%	0	0	0	0	0
21.020 Employees Retirement/Insurance Benefits SFSF	42,796	0	0	0.00%	0	0	0	0	0
21.030 Purchased Services SFSF	0	0	0	0.00%	0	0	0	0	0
21.040 Supplies and Materials SFSF	13,178	5,845	0	-77.82%	0	0	0	0	0
21.050 Capital Outlay SFSF	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
21.060 Total Expenditures - SFSF	<u>\$361,658</u>	<u>\$5,845</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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 fund related to general fund debt.

South Euclid-Lyndhurst City School District
Cuyahoga County
Five-Year Forecast Assumptions
Fiscal Year 2015-2019

The following assumptions are an integral part of the 5-Year forecast and designed to assist the reader in understanding how the figures in the 5-Year forecast were determined. For the most part, the 5-Year forecast reflects conservative estimates of revenue and expenditure expectations for the five-year period beginning July 1, 2014 and ending June 30, 2019. The five-year forecast is designed to assist management in making well informed decisions regarding programming while recognizing the financial impact of such decisions. Unfortunately, given the financial climate and the number of unforeseen variables that exist when projecting school district finances, the 5-Year forecast tends to be a “moving target”. With that said, the reader should recognize that the 5-Year forecast is only as accurate as the information that was available at the time it was prepared. Thus, the reader should not place a high level of reliance on the accuracy of the forecasted figures past the first couple years.

REVENUE ASSUMPTIONS

Line 1.01 – General Property Tax - Real Estate (73%)

Fiscal Year 2015

This line represents the expected tax collections from real estate taxes, commercial real estate taxes and public utility tangible taxes as collected by the Cuyahoga County Auditor for properties in South Euclid City, Lyndhurst City and a small portion of Richmond Heights City. Because taxes are the largest revenue item in the General Fund (about 73% of the General Fund’s yearly estimated revenue), a significant amount of time is dedicated to analyzing data provided by the County Auditor’s Office as well as analyzing historical trends and current economic conditions that exist within our region with respect to property values and tax collection rates.

The original estimate for fiscal year 2015 for all property taxes is \$41,008,000. This amount is approximately \$300,000 less than what was actually received in fiscal year 2014. This difference is primarily due to the fluctuation from year to year of delinquent tax collections.

Fiscal Years 2016-19

For these fiscal years, the 5-Year forecast reflects no increase or decrease from what is expected to be received in fiscal year 2015.

Line 1.035 – Unrestricted Grants-in-Aid (12%)

Fiscal Year 2014

This line represents the expected revenue from the State Foundation Program and revenue from the Casino Tax (imposed in fiscal year 2013). According to initial reports from the Ohio Department of Education, the school district is expected to receive approximately \$7.6 million from the State Foundation Program. This amount is about \$700,000 more than the district received last fiscal year. However, based on the districts continued decline in enrollment over the past few years, I remain cautious and skeptical about how much the district will ultimately receive this fiscal year. With that said, I have set the estimate for fiscal year 2015 at \$6.6 million.

Based on receiving just over \$195,000 from the Casino Tax last fiscal year, the estimate for this fiscal year is \$190,000. Therefore, the estimate for unrestricted grants-in-aid for fiscal year 2015 is \$6,790,000.

Fiscal Years 2016-19

For these fiscal years, the 5-Year forecast reflects no increase or decrease from what is expected to be received in fiscal year 2015.

Line 1.04 – Restricted Grants-in-Aid (< 1%)

Fiscal Year 2015

This line represents the expected revenue from the Ohio Department of Education for Catastrophic Special Education Reimbursement and for Career/Technical Education. The estimate for Catastrophic Special Education Reimbursement is \$90,000 and the estimate for Career/Technical Education is \$75,000 for fiscal year 2015.

Typically, the Catastrophic Special Education reimbursement is under \$50,000 and is received every June. However, this reimbursement was not received in June 2014 but was received in July 2014. The estimate for fiscal year 2015 is representative of the portion to be received in July 2014 and June 2015.

Fiscal Years 2016-19

For these fiscal years, a decrease of \$45,000 in Catastrophic Special Education reimbursement is reflected beginning in fiscal year 2016 from that of fiscal year 2015.

Line 1.05 – Property Tax Allocation (<11%)

Fiscal Year 2015

This line represents the expected revenue from the State of Ohio for Homestead and Rollback reimbursements. The State of Ohio contributes 10% of the real estate taxes for homeowners in the State of Ohio. The State of Ohio also contributes 2.5% of the real estate taxes for owner occupied homes in the State of Ohio. Finally, the State of Ohio contributes a portion of real estate taxes for qualified senior or disabled citizens, regardless of income, on the dwelling that is the individual’s principal place of residence. This portion of taxes paid by the State of Ohio directly to school districts is known as the Homestead Exemption.

The estimate for fiscal year 2015 is \$6,092,000, which is approximately \$100,000 less than we received in fiscal year 2014.

Fiscal Years 2016-19

For these fiscal years, no increase or decrease from fiscal year 2015 is anticipated at this time.

Line 1.06 – All Other Revenue (5%)

Fiscal Year 2015

This line represents the other local revenue that is received by the school district and is estimated as follows:

Tuitions from all sources	\$1,873,000
Interest Earnings	\$ 70,000
Pay to Participate Fees	\$ 82,000
Class Fees	\$ 80,000
Miscellaneous Revenue	\$ 681,000
Revenue in Lieu	\$ 0
Medicaid Reimbursement	<u>\$ 100,000</u>
Total	<u>\$2,886,000</u>

Below is what was received last fiscal year:

Tuitions from all sources	\$1,862,241
Interest Earnings	\$ 68,707
Pay to Participate Fees	\$ 89,779
Class Fees	\$ 129,129
Miscellaneous Revenue	\$ 638,626
Revenue in Lieu	\$ 169,727
Medicaid Reimbursement	<u>\$ 186,857</u>
Total	<u>\$3,145,066</u>

Fiscal Years 2016-19

A decrease of \$141,000 from fiscal year 2015 is being reflected beginning in fiscal year 2016 with no increase or decrease from fiscal year 2016 to fiscal years 2017-2019. This decrease is a result of an anticipated decrease in most of the revenue sources with the exception of miscellaneous revenue.

Line 2.05 – Advances-In (0%)

Fiscal Year 2015

This line represents the return of funds advanced to other funds (fund accounts) at the end of the last fiscal year. In fiscal year 2015, the return of advances is \$18,000.

Fiscal Years 2016-19

For these fiscal years, an estimate of \$50,000 is being reflected.

Line 2.06 – All Other Financing Sources (0%)

Fiscal Year 2015

This line represents the sale of assets, insurance claims received and refunds of prior year's expenditures. This line varies from year to year and is typically not a large source of revenue. However, the past 2 years saw significant revenue but there is little expectation this fiscal year and beyond. The estimate for fiscal year 2015 is \$41,000.

Fiscal Years 2016-19

For these fiscal years, an estimate of \$40,000 is being reflected.

EXPENDITURE ASSUMPTIONS

Line 3.01 – Personal Services (<55%)

Fiscal Year 2015

This line represents the salary expectations for all employees of the School District that are paid out of the General Fund based on current contractual obligations. These salaries include administrative staff, teachers, classified personnel, substitutes, supplemental contracts, overtime, etc.

Because school districts are a service industry, costs associated with personnel are the largest expenditure. In most school districts, personnel (salaries and benefits) accounts for between 80-

85% of the total budget of a school district (we are closer to 80%). Prudence requires extensive monitoring and extensive data analysis regarding personnel similar to that of the extensive monitoring and data analysis done with respect to real estate taxes.

The District has three (3) unions, one inclusive of all teaching staff and two (2) support staff unions representing all classified personnel such as secretaries, custodians, bus drivers, cafeteria workers, etc. School district administrator's both certified and classified are not represented by a union nor are the four (4) administrative secretarial assistants. All three (3) union contracts expire at the end of the 2014-2015 school year.

The estimate for fiscal year 2015 is \$32,550,000 and includes all current staff (except cafeteria staff, which are paid out of a different fund and a handful of teachers paid out of Federal Grant Funds). Historical trends and a thorough analysis were used to determine an estimate for substitute costs, supplemental contracts and overtime.

On major change this year is that substitute teachers will no longer be hired by the school district. The district recently entered into a contract with a company that will provide substitute teachers when necessary. This cost will no longer be reflected as a personnel cost but will be included in purchased services costs. Last fiscal year, substitute teacher costs paid out of this expenditure category were approximately \$550,000.

Fiscal Years 2016-19

For these fiscal years, an increase to overall salaries of 2.50% has been utilized for illustration purposes. It is important to understand that this increase does not assume that all staff will receive a 2.50% increase each year, but that overall salary expenditures will increase by 2.50%.

Line 3.02 – Employees' Retirement/Insurance Benefits (<24%)

Fiscal Year 2015

This line represents the cost of benefits for all employees of the School District that are paid out of the General Fund based on current contractual obligations. These benefits include payment into the retirement systems (STRS and SERS), healthcare benefits (hospitalization, dental, vision and life insurance), medicare, workers compensation premiums and unemployment compensation. The estimate for fiscal year 2015 is \$14,080,000.

Fiscal Years 2016-19

For these fiscal years, an increase to benefits of 9% has been utilized for illustration purposes. This increase does not assume that all benefits items will increase by 9% each year, but that overall benefit expenditures will increase by 9%.

Line 3.03 – Purchased Services (<16%)

Fiscal Year 2015

This line represents the cost of purchased services for the district. This expenditure category consists of a variety of subcategories which include but are not limited to: legal services, property insurance, travel/meeting expenses, utilities, postage, maintenance services, tuition, excess costs, community school deduction, post secondary options deduction and open enrollment deductions.

The estimate for fiscal year 2015 is \$9,412,593. The actual expenditures last fiscal year were just under 8.4 million. One reason for the significant increase over last year as explained in the personal services area is a result of how teacher substitute costs are being accounted. By utilizing an outside agency to employ teacher substitutes requires the addition of about \$650,000 in estimated costs to purchased services. The other major increase this year over last year is in tuition costs such as community/charter schools and open enrollment tuition.

Fiscal Years 2016-19

For these fiscal years, the estimate does reflect a decrease of about \$400,000 from that of fiscal year 2015. It is anticipated that this area will experience a decline in yearly expenditures through cost saving and cost containing measures implemented recently.

Line 3.04 – Supplies and Materials (>3%)

Fiscal Year 2015

This line represents the cost of supplies and materials for the district. This expenditure category consists of a variety of subcategories which include but are not limited to: instructional supplies, software, textbooks, workbooks, library books, custodial/maintenance supplies, bus supplies and bus fuel. The estimate for fiscal year 2015 is \$1,673,615, which is approximately \$100,000 higher than actual expenditures last fiscal year.

Fiscal Years 2016-19

For these fiscal years, the estimate of \$1,600,000 is being reflected.

Line 3.05 – Capital Outlay (0%)

Fiscal Year 2015

This line represents the cost of new and replacement equipment. The estimate for fiscal year 2015 is \$405,120. This estimate reflects approximately \$150,000 of outstanding encumbrances expected to be paid in July for the recently purchased phone network.

Fiscal Years 2016-19

For these fiscal years, an estimate of \$150,000 is being reflected.

Line 4.3 – Other Objects (>2%)

Fiscal Year 2015

This line represents the cost of other objects also known as dues and fees. This expenditure category consists of a variety of subcategories which include but are not limited to: State audit charges, Cuyahoga County ESC deductions, County Auditor/Treasurer fees, bank service charges, liability insurance and tax assessments on district owned properties not used for educational purposes. The estimate for fiscal year 2015 is \$1,158,672.

Fiscal Years 2016-19

For these fiscal years, an estimate of \$1,160,000 is being reflected.

Line 5.01 – Operational Transfers Out (>1%)

Fiscal Year 2015

This line represents transfers from the General Fund to other funds in the district that require a transfer to cover any deficit. The largest transfer is typically made to the Nutrition Services Fund (cafeteria). In addition to this, transfers have been made in the past to reserve accounts that were established for a specific purpose. In years when the projected ending cash balance warrants it, the Board of Education has authorized transfers to reserve accounts as a means of financial prudence for the future of the school district.

The estimate for fiscal year 2015 is \$350,000 and is reflected below:

Building Fund	\$ 75,000
Nutrition Service Fund	105,000
Korb Field Repl. Reserv.	40,000
Athletics	90,000
Contingency	<u>40,000</u>
Total	\$350,000

Fiscal Years 2016-19

For these fiscal years, the estimate of \$300,000 is being utilized.

Line 5.02 – Advances-Out (0%)

Fiscal Year 2015

This line represents advances from the General Fund to other funds in the district that require an advance to end the fiscal year with a positive cash balance. An advance is different from a transfer in that an advance must be repaid to the General Fund in the next fiscal year. A transfer of funds is not repaid. Typically, advances are made to Federal Funds due to the fact that most Federal Funds require funds to be spent before Federal Funds are released to the school district. Most of the time, the advance is only necessary to cover the amount of purchase orders that are on the system at the end of the fiscal year. The estimate of advances for fiscal year 2015 is \$50,000.

Fiscal Years 2016-19

For these fiscal years, the estimate of \$50,000 is being utilized.

Line 7.02 – Cash Balance June 30

Fiscal Year 2015

This line represents the actual ending cash balance of the General Fund. A negative ending cash balance indicates deficit spending and corrective action must be taken to ensure the ending cash balance is no longer negative. The original estimated ending cash balance for June 30, 2015 is \$10,772,333.

Fiscal Years 2016-19

The ending cash balance is expected to decline in fiscal year 2016 and in each subsequent fiscal year.

Line 10.01 – Fund Balance June 30

Fiscal Year 2015

This line represents the actual ending fund balance of the General Fund. The fund balance is calculated by subtracting outstanding encumbrances from the actual ending cash balance at the end of the year. A negative ending fund balance is not permitted under Ohio Law. The estimated ending fund balance for June 30, 2015 is \$10,122,333.

Fiscal Years 2016-19

Based on the information included in the 5-year forecast, it would appear that the need for additional revenue would not be necessary until fiscal year 2017.

**SOUTH EUCLID-LYNTHURST CITY SCHOOL DISTRICT
CUYAHOGA COUNTY**

APPROPRIATION MEASURE CERTIFICATE

SECTION 5705.412 OF THE OHIO REVISED CODE

It is hereby certified that the amount of the appropriation measure attached hereto, together with all other appropriation measures in effect for the current fiscal year **(July 1, 2014 to June 30, 2015)** is **\$74,455,744.31** and that such aggregate amount does not exceed the amount authorized by the most recent Official Certificate of Estimated Resources or Amended Certificate issued by the County Budget Commission pursuant to O.R.C. Section 5705.36 and at the South Euclid-Lyndhurst City School District has in effect for the remainder of the current fiscal year (July 1 to June 30) the authorization to levy taxes, including renewal of levies only which have, in fact, been renewed by the voters, which, when combined with the estimated revenue from all other sources available to the district at the time of certification, are sufficient to provide the operating revenues necessary to enable the district to operate an adequate educational program on all days set forth in its adopted school calendar for the current fiscal year (July 1 to June 30).

Date

Board President

Superintendent

Treasurer