

INFORMATION RELATED TO THE FUND 80 – COMMUNITY SERVICE FUND

The Community Program and Services (CPS) Fund 80 is used to account for activities such as adult education, community recreation programs and other programs which are not elementary and secondary educational programs but have the primary function of serving the community.

The School District of Milton utilizes our Community Service Fund to support numerous activities for the greater good of our school community. In 2011-'12 our Milton Recreation Department (MREC) was established to operate summer baseball/softball, swimming, and other programs for all ages. Collected fees and allocated costs for the programs are included in Fund 80. A portion of the operating expenses for Schilberg Park, including wages/fringes, utilities, and materials and supplies are included in Fund 80. Fees collected for the park usage are part of the Fund 80 receipts. We expense a portion of staffing costs to Fund 80 for administration and supervision of MREC and facilities rental.

In addition to the funds received from program fees, the tax levy supports the costs of Fund 80.

Line items in the budget (shown below) include a description column for each program segregated by project code. The use of the project code allows us to track revenue and expense within each program.

| COMMUNITY SERVICE FUND | Audited 2017-18 | Audited 2018-19 | Budget 2019-20 |
|--|--------------------|--------------------|-------------------|
| Beginning Fund Balance | 75,894.97 | 69,064.83 | 74,185.61 |
| Ending Fund Balance | 69,064.83 | 74,185.61 | 74,185.61 |
| REVENUES & OTHER FINANCING SOURCES | 632,164.79 | 308,951.20 | 312,157.00 |
| EXPENDITURES & OTHER FINANCING USES | 638,994.93 | 303,830.42 | 312,157.00 |

FUND 80 REVENUE:

| <u>Fd</u> | <u>T</u> | <u>Loc</u> | <u>Obj</u> | <u>Func</u> | <u>Prj</u> | <u>Obj</u> | <u>Prj</u> | <u>Revised Budget</u> |
|-----------|----------|------------|------------|-------------|------------|------------------------------|-----------------------------|-----------------------|
| 80 | R | 800 | 280 | 500000 | 000 | INTEREST ON INVESTMENTS | GENERAL FUNDS | 2,000.00 |
| 80 | R | 980 | 211 | 300000 | 000 | CURRENT YEAR PROPERTY TAX | GENERAL FUNDS | 237,057.00 |
| 80 | R | --- | --- | ----- | 000 | *GENERAL FUNDS | GENERAL FUNDS | 239,057.00 |
| 80 | R | 880 | 272 | 390000 | 886 | DUES AND FEES | MARLIN SWIM | 12,000.00 |
| 80 | R | --- | --- | ----- | 886 | *MARLIN SWIM | MARLIN SWIM | 12,000.00 |
| 80 | R | 880 | 272 | 390000 | 887 | DUES AND FEES | REC PROGRAM SWIM | 18,000.00 |
| 80 | R | --- | --- | ----- | 887 | *REC PROGRAM SWIM | REC PROGRAM SWIM | 18,000.00 |
| 80 | R | 880 | 259 | 390000 | 888 | OTHER FOOD SERVICE SALES | REC PRGRM BASEBALL SOFTBALL | 8,500.00 |
| 80 | R | 880 | 272 | 390000 | 888 | DUES AND FEES | REC PRGRM BASEBALL SOFTBALL | 31,000.00 |
| 80 | R | 880 | 291 | 390000 | 888 | GIFTS AND SPONSORSHIP | REC PRGRM BASEBALL SOFTBALL | 1,200.00 |
| 80 | R | --- | --- | ----- | 888 | *REC PRGRM BASEBALL SOFTBALL | REC PRGRM BASEBALL SOFTBALL | 40,700.00 |
| 80 | R | 880 | 272 | 390000 | 889 | DUES AND FEES | REC PROGRAM OTHER | 1,000.00 |
| 80 | R | 880 | 291 | 390000 | 889 | GIFTS AND SPONSORSHIP | REC PROGRAM OTHER | 200.00 |
| 80 | R | --- | --- | ----- | 889 | *REC PROGRAM OTHER | REC PROGRAM OTHER | 1,200.00 |
| 80 | R | 880 | 272 | 390000 | 890 | DUES AND FEES | FLAG FOOTBALL | 1,200.00 |
| 80 | R | --- | --- | ----- | 890 | *FLAG FOOTBALL | FLAG FOOTBALL | 1,200.00 |
| 80 | R | --- | --- | ----- | --- | *Revenue | | 312,157.00 |

FUND 80 EXPENSE:

| | | | |
|-------------------------|--------------------------------|-----------------------------|------------|
| 80 E 666 218 254100 000 | EMPLOYEE BENEFIT TRUST - OPEB | GENERAL FUNDS | 1,200.00 |
| 80 E 666 218 390000 000 | EMPLOYEE BENEFIT TRUST - OPEB | GENERAL FUNDS | 900.00 |
| 80 E 666 241 390000 000 | MEDICAL INSURANCE | GENERAL FUNDS | -225.00 |
| 80 E 800 411 390000 000 | GENERAL SUPPLIES | GENERAL FUNDS | 25,000.00 |
| 80 E 880 150 390000 000 | CONTRACT WAGES EXEMPT OTHER | GENERAL FUNDS | 33,640.00 |
| 80 E 880 212 390000 000 | EMPLOYER SHARE PAID RETIREMENT | GENERAL FUNDS | 2,237.00 |
| 80 E 880 220 390000 000 | SOCIAL SECURITY | GENERAL FUNDS | 2,027.00 |
| 80 E 880 229 390000 000 | MEDICARE SOCIAL SECURITY | GENERAL FUNDS | 474.00 |
| 80 E 880 230 390000 000 | LIFE INSURANCE | GENERAL FUNDS | 178.00 |
| 80 E 880 241 390000 000 | MEDICAL INSURANCE | GENERAL FUNDS | 12,855.00 |
| 80 E 880 243 390000 000 | DENTAL INSURANCE | GENERAL FUNDS | 1,215.00 |
| 80 E 880 250 390000 000 | DISABILITY INSURANCE | GENERAL FUNDS | 114.00 |
| 80 E 880 342 390000 000 | EMPLOYEE TRAVEL | GENERAL FUNDS | 1,800.00 |
| 80 E 880 941 390000 000 | DISTRICT DUES AND FEES | GENERAL FUNDS | 1,000.00 |
| 80 E 980 140 254100 000 | CONTRACT WAGES CUSTODIAL/MAINT | GENERAL FUNDS | 46,733.00 |
| 80 E 980 148 253000 000 | REQUISITION WAGES CUST/MAINT | GENERAL FUNDS | 4,882.00 |
| 80 E 980 212 253000 000 | EMPLOYER SHARE PAID RETIREMENT | GENERAL FUNDS | 325.00 |
| 80 E 980 212 254100 000 | EMPLOYER SHARE PAID RETIREMENT | GENERAL FUNDS | 3,068.00 |
| 80 E 980 220 253000 000 | SOCIAL SECURITY | GENERAL FUNDS | 303.00 |
| 80 E 980 220 254100 000 | SOCIAL SECURITY | GENERAL FUNDS | 3,044.00 |
| 80 E 980 229 253000 000 | MEDICARE SOCIAL SECURITY | GENERAL FUNDS | 71.00 |
| 80 E 980 229 254100 000 | MEDICARE SOCIAL SECURITY | GENERAL FUNDS | 712.00 |
| 80 E 980 230 254100 000 | LIFE INSURANCE | GENERAL FUNDS | 245.00 |
| 80 E 980 250 254100 000 | DISABILITY INSURANCE | GENERAL FUNDS | 157.00 |
| 80 E 980 296 254100 000 | OTHER TAXABLE BENEFITS | GENERAL FUNDS | 2,375.00 |
| 80 E 980 324 253000 000 | MAINTENANCE SERVICES | GENERAL FUNDS | 1,700.00 |
| 80 E 980 324 254200 000 | MAINTENANCE SERVICES | GENERAL FUNDS | 16,000.00 |
| 80 E 980 324 254510 000 | MAINTENANCE SERVICES | GENERAL FUNDS | 1,000.00 |
| 80 E 980 325 254200 000 | VEHICLE & EQUIP RENTAL | GENERAL FUNDS | 1,000.00 |
| 80 E 980 331 253000 000 | GAS FOR HEAT | GENERAL FUNDS | 600.00 |
| 80 E 980 335 253000 000 | GAS FOR OTHER THAN HEAT | GENERAL FUNDS | 3,000.00 |
| 80 E 980 336 253000 000 | ELECTRICITY OTHER THAN HEAT | GENERAL FUNDS | 14,557.00 |
| 80 E 980 337 253000 000 | WATER | GENERAL FUNDS | 20,805.00 |
| 80 E 980 419 254100 000 | OTHER SUPPLIES | GENERAL FUNDS | 1,250.00 |
| 80 E 980 419 254200 000 | OTHER SUPPLIES | GENERAL FUNDS | 18,000.00 |
| 80 E 980 440 253000 000 | EQUIP UNDER \$500 | GENERAL FUNDS | 1,000.00 |
| 80 E --- --- ----- 000 | *GENERAL FUNDS | GENERAL FUNDS | 223,242.00 |
| 80 E 880 190 390000 886 | NON SHR WAGES REC PROGRAM | MARLIN SWIM | 4,410.00 |
| 80 E 880 220 390000 886 | SOCIAL SECURITY | MARLIN SWIM | 273.00 |
| 80 E 880 229 390000 886 | MEDICARE SOCIAL SECURITY | MARLIN SWIM | 64.00 |
| 80 E 880 411 390000 886 | GENERAL SUPPLIES | MARLIN SWIM | 1,000.00 |
| 80 E 880 415 390000 886 | FOOD | MARLIN SWIM | 125.00 |
| 80 E 880 943 390000 886 | PUPIL DUES AND FEES | MARLIN SWIM | 250.00 |
| 80 E --- --- ----- 886 | *MARLIN SWIM | MARLIN SWIM | 6,122.00 |
| 80 E 880 190 390000 887 | NON SHR WAGES REC PROGRAM | REC PROGRAM SWIM | 25,033.00 |
| 80 E 880 220 390000 887 | SOCIAL SECURITY | REC PROGRAM SWIM | 1,552.00 |
| 80 E 880 229 390000 887 | MEDICARE SOCIAL SECURITY | REC PROGRAM SWIM | 363.00 |
| 80 E 880 420 390000 887 | APPAREL | REC PROGRAM SWIM | 300.00 |
| 80 E 880 440 390000 887 | EQUIP UNDER \$500 | REC PROGRAM SWIM | 600.00 |
| 80 E --- --- ----- 887 | *REC PROGRAM SWIM | REC PROGRAM SWIM | 27,848.00 |
| 80 E 880 190 390000 888 | NON SHR WAGES REC PROGRAM | REC PRGRM BASEBALL SOFTBALL | 24,170.00 |

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|-------------------------|--------------------------------|-----------------------------|-----------|
| 80 E 880 212 390000 888 | EMPLOYER SHARE PAID RETIREMENT | REC PRGRM BASEBALL SOFTBALL | 200.00 |
| 80 E 880 220 390000 888 | SOCIAL SECURITY | REC PRGRM BASEBALL SOFTBALL | 1,499.00 |
| 80 E 880 229 390000 888 | MEDICARE SOCIAL SECURITY | REC PRGRM BASEBALL SOFTBALL | 351.00 |
| 80 E 880 411 390000 888 | GENERAL SUPPLIES | REC PRGRM BASEBALL SOFTBALL | 15,600.00 |
| 80 E 880 415 390000 888 | FOOD | REC PRGRM BASEBALL SOFTBALL | 4,000.00 |
| 80 E 880 440 390000 888 | EQUIP UNDER \$500 | REC PRGRM BASEBALL SOFTBALL | 5,275.00 |
| 80 E 880 941 390000 888 | DISTRICT DUES AND FEES | REC PRGRM BASEBALL SOFTBALL | 875.00 |
| 80 E --- --- ----- 888 | *REC PRGRM BASEBALL SOFTBALL | REC PRGRM BASEBALL SOFTBALL | 51,970.00 |
| | | | |
| 80 E 880 190 390000 889 | NON SHR WAGES REC PROGRAM | REC PROGRAM OTHER | 700.00 |
| 80 E 880 212 390000 889 | EMPLOYER SHARE PAID RETIREMENT | REC PROGRAM OTHER | 47.00 |
| 80 E 880 220 390000 889 | SOCIAL SECURITY | REC PROGRAM OTHER | 43.00 |
| 80 E 880 229 390000 889 | MEDICARE SOCIAL SECURITY | REC PROGRAM OTHER | 10.00 |
| 80 E 880 353 390000 889 | POSTAGE/SHIPPING | REC PROGRAM OTHER | 175.00 |
| 80 E 880 411 390000 889 | GENERAL SUPPLIES | REC PROGRAM OTHER | 1,400.00 |
| 80 E 880 941 390000 889 | DISTRICT DUES AND FEES | REC PROGRAM OTHER | 600.00 |
| 80 E --- --- ----- 889 | *REC PROGRAM OTHER | REC PROGRAM OTHER | 2,975.00 |

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|------------------------|----------|--|------------|
| 80 E --- --- ----- --- | *Expense | | 312,157.00 |
|------------------------|----------|--|------------|