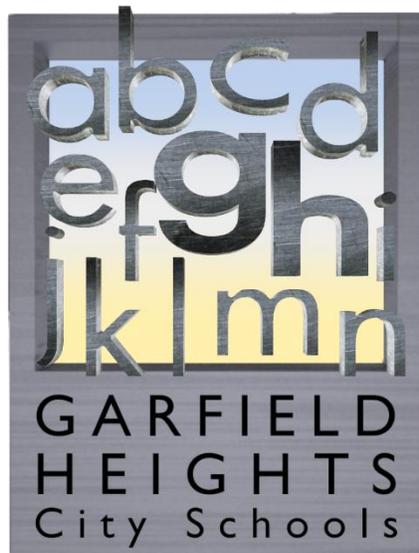


# **GARFIELD HEIGHTS**

## **CITY SCHOOLS**



### **ESTIMATED REVENUES**

### **PERMANENT APPROPRIATION/BUDGET**

## **Fiscal Year 2022**

# Garfield Heights City Schools

## **ESTIMATED REVENUE/ PERMANENT APPROPRIATION (BUDGET) FY 2022**

The Fiscal Year 2021 Estimated Revenue/Permanent Appropriation Measure contains **Estimated Revenue/Resources** and requested/proposed **Permanent Appropriations /Budget Expenditures** for all funds of Garfield Heights City Schools.

Per the Ohio Revised Code, a permanent appropriation measure must be Board approved by September 30 of each fiscal year. Ohio law also prohibits an appropriation amount to be in excess of total available resources (beginning unencumbered balance + estimated revenues).

The following factors come in to play in developing the current fiscal year individual fund budgets:

1. COVID adjustments from prior fiscal year remote learning.
2. Additional ESSER funding and its impact on the General Operating Fund.
3. House Bill 110 House Bill 110, Ohio's 2022-2023 biennial budget legislation, which includes several significant Ohio school funding changes including the passage of the Fair School Funding Plan.

The permanent appropriation amounts requested for the General Fund are shown at the function level that is the second level of reporting in the Uniform School Accounting System (USAS). This category includes the following:

Instruction (1000) – Regular, Special, Other

Support Services (2000) – Pupils, Staff, Board, Administration, Fiscal, Business,  
Operation and Maintenance of Plant, Transportation, Central

Community Services (3000)

Extracurricular Activities (4000)

Facilities Acquisition (5000)

Debt Service (6000)

Transfers, Advances, Refunds of Prior Year Receipts (7000)

Also shown are the General Fund budget totals for the third level of reporting which is at the object level:

Personal Services (100)

Employee Retirement and Insurance (200)

Purchased Services (400)

Materials/Supplies (500)

Capital Outlay (600/700)

Debt Service (800)

Other Expenditures (800)

Other Financing Sources (900)

All other fund requested appropriations/budgets are at the fund level, which is the first level of reporting as stipulated under Ohio law.

**GENERAL FUND**

**General Fund (001):** This is the general operating fund of the district.

**Estimated Revenues/Resources**

At the end of FY20, the General Fund had a carryover **unencumbered/unreserved balance** of **\$1,913,457**. This is not to be confused with the ending cash balance. The unencumbered balance is used for budgetary purposes. Revenue for Fiscal Year 2022 is currently estimated to be **\$43,415,192**. Combined with the unencumbered balance, total estimated resources available to appropriate for the General Fund is **\$45,328,649**.

**Total Local Revenues includes the following:**

**Property Taxes (General and Public Utility Tangible Property):** These amounts are based on latest financial forecast projections.

**Other Tax** is the amount of property taxes the district receives from City View TIF and Shared Income Tax. The TIF amount is based on the amount received in the prior fiscal year.

**Other Local Revenues (Tuition, Interest income, Rental, and Miscellaneous):** These amounts are based on the current forecast and history

**Total State Revenues are:**

**State Basic Aid** amount is based on current state funding SFPR amounts and includes projected future cuts from the Governor to make up state's shortfall. Pupil transportation and special education state reimbursements are also included in this Foundation revenue amount.

**Homestead/Rollback** is based on a percentage of the real property taxes for qualified residential homeowners only.

**Tangible Personal Property Reimbursement** is based on a what the district is expected to receive based on the state's phase out amount of the district's loss of its Tangible Personal Property Tax.

**Total Other Financing Sources** is the return of advances made in the prior year.

**In breaking down our revenue sources: 43.9% comes from local sources with the majority being property taxes and 55.3% comes from the State of Ohio. The remaining .8% is from Other Financing Sources.**

## **Permanent Appropriations/Budget**

The proposed appropriations for the General Fund are built on a combination of requested amounts, expected costs in the various areas and anticipated budget needs for the various service areas, departments and buildings. The amount represented in the parenthesis is the percentage of total expenditures. While the General Fund Permanent Appropriation/Budget is shown by two categories, Function and Object, I am commenting on the object areas below as this category matches up with the monthly financial reports and the five-year forecast.

**Salaries and Wages/100 - \$25,923,500 (59.7%)** The salary and wage amount shown reflects projected wages. This amount is based on the estimated salaries that will be earned by all employees who currently have contracts for the school year. In addition, the salary/wage amount includes projected estimates for incentives, substitutes, overtime, and any supplemental contracts. Lastly, all termination benefit (severance) payments are reflected here.

**Employee Retirement and Insurance/200 - \$9,555,500 (22.0%)** Included here are the Board's incurred costs for retirement (14% of wages earned) and for Medicare on new employees hired after 1986 (1.45% of wages earned). Health insurance costs are also considered a fringe benefit. Health insurance premiums for medical, prescription, vision and life insurance are estimated to increase 4% in the aggregate for family coverage and single coverage. This also takes into account the change in health care coverage premium amounts. Workers' Compensation, which is based on a percentage of the payroll, and unemployment is included here as a fringe benefit.

**Purchased Services/400 - \$5,082,000 (11.8%)** The purchased service areas are costs incurred by the district for services provided by outside agencies, vendors, sources, etc. An area where there will be a significant decrease is in the Other Education (1900) as Community Schools and Ed-Choice Scholarships will be funded directly from the State under HB110 22-23 Biennial Budget. Special need student costs and Out of District tuition are estimated to increase slightly.

**Supplies and Materials/500 - \$1,323,500 (3.1%)** The administrative team has determined the material and supply needs for their buildings/departments. It is anticipated that the district will need to purchase additional instructional supplies this fiscal year for each of the buildings since all students are back.

**Capital Outlay/600 - \$200,000 (0.5%)** This is mainly for technology equipment that needs to be replaced due to outdated computers and servers. We also are using alternative funding for technology needs during this time of remote learning.

**Other Objects/800 - \$597,000 (1.4%)** This amount represents dues and fees for professional organizations, state audit fees, county auditor/treasurer fees, contingencies, liability insurance and election expense.

**Other Financing Uses/900 - \$670,000 (1.5%)** includes transfers, advances, and refunds of prior year receipts. Transfers are expected to increase slightly based on projected needs in the District Managed Funds and various Grant funds to supplement their programming, Any advance-out amount will be offset in the following fiscal year with an advance-in.

**The total requested appropriation amount for the General Fund is \$43,351,500.**

**Note: The appropriated/budget amount does not mean that the whole amount will be needed. Events do take place during the school year that will not be anticipated. Therefore, revisions/amendments to the appropriated amounts may be necessary. The Board will be fully apprised when that situation occurs.**

**Ohio law mandates that a district cannot appropriate more than total available resources. Total available resources are calculated by adding the beginning unencumbered balance and total estimated revenues.**

### **BOND RETIREMENT FUND**

**Bond Retirement (002):** A fund provided for the retirement of serial bonds and short term loans. All revenue derived from general or special levies, either within or exceeding the ten-mill limitation, which is levied for debt charges on bonds or loans, shall be paid into this fund.

The estimated revenue is the approved bond levy being assessed on the same valuations used for the General Fund. The principal and interest payment amounts appropriated are the amount of debt obligation being incurred by the district this fiscal year. An amortization schedule of annual debt service requirements has been established. The district has three debt issues that are paid from this fund: 2012 Refunded Issue, 2015 Refunded Issue, and the 2016 Refunded Issue.

### **PERMANENT IMPROVEMENT FUND**

**Permanent Improvement Fund (003):** The Permanent Improvement fund accounts for those monies generated through a separate property tax levy. Proceeds of the fund may be used to acquire, construct, or improve any property or asset with a useful life of five years or more (Chapter 5705.01(E), R.C.).

The appropriation amounts for the Permanent Improvement (PI) funds are limited by the revenue generated from the PI levy. This amount is also estimated using the same property valuations for the General Fund. The PI fund shows requested appropriated amounts for building maintenance and improvement projects and technology equipment to be purchased for this school year. Also included here is an annual lease-purchase payment for the transportation project and Chromebooks.

### **BUILDING FUND**

**Building Fund (004):** Used to record financial transactions related to the construction and/or renovation projects.

The appropriation amount being requested is for Middle School architectural services.

## **FOOD SERVICE FUND**

**Food Services Fund (006):** Used to record financial transactions related to the food service operation.

The Food Service Fund's requested appropriation is based on estimated wages, retirement and health benefit costs for cafeteria personnel in addition to the estimated food costs for the coming fiscal year. The food costs are based on prior history and projected needs. Estimated revenues are based on prior year food sales and projected federal funding from the CEP and breakfast programs.

## **EXPENDABLE TRUST**

**Expendable Trust (007):** A fund used to account for assets held by a school system in a trustee capacity or as an agent for individuals, private organizations, and other governmental and/or other funds.

The requested appropriation for these funds are based on each fund's scholarship amounts granted as detailed in the trust agreements. The appropriation amount being requested is based on the awarding of the same number of scholarships as in fiscal year 2021.

## **NONEXPENDABLE TRUST FUNDS**

**Blaugrund Scholarship Nonexpendable Trust Fund (008):** Used for annual scholarship awarded by the district. Nonexpendable infers that only interest can be used and not the principal.

The requested appropriation for this fund is limited to the interest revenue projected to be generated.

## **UNIFORM SCHOOL SUPPLIES FUND**

**Uniform School Supplies Fund (009):** Accounts for the purchase and resale of school supplies.

Appropriations for these funds are limited to the total estimated/available resources from collection of schools fees for various instructional supply items such as workbooks, art, technology, and any other applicable instructional supply item. The requested appropriation amount is building based. The only building that collects fees is the High School. Due to the high volume of waived fees, this fund will not break even and will need a transfer from the General Fund to avoid a year-end deficit.

## **ROTARY FUND**

**Internal Services Rotary (014):** A fund provided to account for operations that provide goods or services to other governmental units on a cost-reimbursement basis. The use of the fund may be applied to situations where the district acts as fiscal agent for a multi-district program.

The requested appropriation is based on estimated amounts that may be collected and disbursed to offset costs for such purposes as field trips not part of the curriculum.

## **PUBLIC SCHOOL SUPPORT**

**Public School Support Fund (018):** Accounts for specific revenue sources (profit from vending machines, picture sales, etc) that are restricted to expenditures for specific purposes that could be curricular and extra-curricular related as approved by the Board.

The requested appropriation amounts for these funds are limited to their projected total estimated revenue/available resources.

## **OTHER LOCAL GRANTS**

**Other Grant Fund (019):** Accounts for specific revenue sources except for state and federal grants that are legally restricted to expenditures for specific purposes.

The requested appropriation amounts are based on estimated intermediate grant amounts projected to be received this fiscal year. The two main grants are the Closing the Achievement Gap and UPK Preschool Program. Both of these grants come from Cuyahoga County.

## **DISTRICT ROTARY**

**District Rotary Fund (022):** Used to account for those assets held by a school district as an agent for individuals, private organization, other governmental units, and/or other funds. This fund is used to keep track of State Athletic Tournaments held in the district and turned over to the Ohio High School Athletic Association.

The district currently hosts the OHSAA Division IV Sectional Wrestling tournament. The requested appropriation amounts are based on estimated tournament fees to be generated and corresponding costs to be incurred.

## **EMPLOYEE BENEFITS SELF INSURANCE FUND**

**Employee Benefits Self-Insurance Fund (024):** A fund provided to account for monies received from other funds as payment for providing medical, hospitalization, life, dental, vision, and workers compensation. The Employee Benefits Self-Insurance Fund may make payments for services provided to employees, for reimbursements to employees who have paid providers, to third party administrators for claim payment or administration, for stop-loss coverage or for any other reinsurance or other similar purposes.

The requested appropriation amount is based on the projected/estimated cost of health insurance to be incurred and paid from this fund. This fund will also need a transfer-in from the General Fund to cover the cost for spousal reimbursements.

## **CLASSROOM FACILITIES MAINTENANCE FUND**

**Classroom Facilities Maintenance Fund (034):** A fund used to account for the proceeds of a levy for the maintenance of facilities.

As a requirement from the Ohio School Facility Commission, the district is required to set-a-side a half mill for classroom facilities maintenance. This half mill comes from the Permanent Improvement continuing levy. The appropriation amount is based on the projected/estimated revenue generated from this half mill and projected maintenance needs and an annual lease-purchase payment for the LED lighting project.

## **STUDENT MANAGED ACTIVITY**

**Student Managed Activity Funds (200):** Accounts for student activity programs that have student participation in the activity and have students involved in management of the program.

The requested appropriation amounts are limited to their total estimated/available resources from donations and fund raisers as outlined in each club's policy and purpose statements/estimated financial activity. The appropriation amounts are based on past history and projected needs as determined by the advisor. Student Managed activity funds includes: Honor Society-HS/MS, Art Club, Spanish Club, Community Service and the individual Senior Classes.

## **DISTRICT MANAGED ACTIVITY FUNDS**

**District Managed Fund (300):** Accounts for those student activity programs which have student participation in the activity but do not have students involved in management of the program.

The requested appropriation amounts are limited to their projected total estimated/available resources from their extracurricular activity area. The appropriation amounts are based on past history and projected needs as determined by the coordinator of each of these student activity areas. District Managed activity funds included here are: Youth Drama, Garfield Mirror, Music Express, Vocal Music-HS/MS, Band-HS/MS, Drama-HS/MS, Library, Band-Maple Leaf, Yearbook, Athletics-HS/MS, Track-HS/MS, Dance Line, Cheerleaders-HS/MS, and Academic Team.

## ***State Grant Funds (400)***

### **AUXILIARY SERVICES**

**Auxiliary Services Fund (401):** Funds used to account for monies which provide services and materials to pupils attending non-public schools within the school district.

The requested appropriations for these funds are limited to the amount of state grant money each non-public school (Trinity and St. Benedict) are estimated to receive this fiscal year. This allocation is based on the number of students enrolled in each of these schools.

### **EARLY CHILDHOOD EDUCATION**

**Early Childhood Education Fund (439):** A fund to assist school districts in paying the cost of preschool programs for three and four year old students.

The budget/appropriation for this fund is based on the salary/benefit amount of the teacher funded by this grant. Since the teacher's salary/benefit is higher than the actual grant amount, the General Fund will need to offset the difference through a transfer.

### **ONENET CONNECTIVITY**

**Data Communications Fund (451):** Provided to account for money used for the installation and ongoing support of the data communication links connecting the school buildings to the Ohio Educational Computer Network and to the Internet.

The budget/appropriation for this fund is limited to the amount of state grant money estimated to be allocated to the district this fiscal year along with any unused funds carried over from the previous fiscal year(s).

### **STUDENT WELLNESS AND SUCCESS**

This Governor's program funding is now a part of HB110 Biennial Budget bill school funding for FY22.

Amount appropriated is the remaining carryover balance.

### **MISCELLANEOUS**

**Miscellaneous State Fund (499):** Provided to account for money used for various miscellaneous state grants. As of now, we have no Miscellaneous Grants to appropriate.

## ***Federal Grant Funds (500)***

### **ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER)**

**Elementary and Secondary School Emergency Relief Fund (ESSER) (507):** We have allocated our funds in the following areas: purchase of supplies to sanitize and clean facilities; purchase of educational technology; and other activities necessary to maintain the operation and continuity of services and "continuing to employ existing staff."

The appropriation for this fund is limited to the amount of federal grant money we have been allocated through the state's CCIP for ESSER II.

### **21<sup>ST</sup> CENTURY COLLEGE NOW**

**21<sup>st</sup> Century College Now (509):** This is a five-year grant obtained by College Now to offer school districts a test prep program for ACT and SAT to their High School students. While College Now obtained the grant, being that this is federal program, the requirement is that it must be accounted for through the public school district utilizing College Now's program.

The appropriation for this fund is limited to the amount of federal grant money that College Now was awarded.

### **IDEA TITLE VI-B**

**IDEA, Part B, Special Education, Education of Handicapped Children Fund (516):** Grants to assist states in providing an appropriate public education to all children with disabilities.

The appropriation for this fund is limited to the amount of federal grant money we been allocated through the state's CCIP along with any carry over from the previous fiscal year. The appropriated amount also includes Early Literacy and Restoration finding through Title VI-B.

### **TITLE I-SUPPLEMENTAL SCHOOL IMPROVEMENT**

**Title I, Supplemental Student Improvement (536):** These funds are intended to support high quality, sustainable school improvement activities that increase student achievement and address the needs of identified schools.

The appropriation for this fund is limited to the amount of federal grant money we have been allocated through the state's CCIP along with any carry over from the previous fiscal year.

## **TITLE I**

**Title I, Disadvantaged Children/Targeted Assistance Fund (572):** To provide financial assistance to State and Local educational agencies to meet the special needs of educationally deprived children. Included are the Even Start and Comprehensive School Reform programs.

The appropriation for this fund is limited to the amount of federal grant money we have been allocated through the state's CCIP along with any carry over from the previous fiscal year.

## **EARLY CHILDHOOD SPECIAL EDUCATION**

**IDEA Preschool Grant for the Handicapped Fund (587):** To address the improvement and expansion of services for handicapped children ages three (3) through five (5) years.

The appropriation for this fund is limited to the amount of federal grant money we have been allocated through the state's CCIP.

## **TITLE II-A**

**Title II-A Improving Teacher Quality Fund (590):** A grant used for professional development of staff.

The appropriation for this fund is limited to the amount of federal grant money we have been allocated through the state's CCIP along with any carry over from the previous fiscal year.

## **TITLE IV-A**

**Title IV-A Student Support and Academic Enrichment Fund (599):** A grant used to account for monies to help pay for a summer learning program for students who will be entering kindergarten in the fall.

The appropriation for this fund is limited to the amount of federal grant money we been allocated through the state's CCIP along with any carry over from the previous fiscal year.

**GENERAL FUND  
(001)**

<b>GENERAL FUND 001</b>	<b>EST REV/ BUDGET FY22</b>	Percent of Total
<b>BEGINNING BALANCE</b>	\$ 1,913,457	
<b>REVENUES</b>		
TOTAL LOCAL REVENUES	19,059,633	43.9%
TOTAL STATE REVENUES	24,023,500	55.3%
TOTAL OTHER FINANCING SOURCES	332,059	0.8%
<b>TOTAL REVENUES</b>	<b>43,415,192</b>	<b>100.0%</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>45,328,649</b>	
<b>EXPENDITURES</b>		
1100 REGULAR INSTRUCTION	19,100,000	44.1%
1200 SPECIAL INSTRUCTION	3,025,000	7.0%
1900 OTHER INSTRUCTION	4,815,000	11.1%
2100 SUPPORT SERVICES - PUPILS	2,710,500	6.3%
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF	1,387,500	3.2%
2300 SUPPORT SERVICES - BOARD OF EDUCATION	101,000	0.2%
2400 SUPPORT SERVICES - ADMINISTRATION	4,141,000	9.6%
2500 SUPPORT SERVICES - FISCAL	981,000	2.3%
2600 SUPPORT SERVICES - BUSINESS	481,500	1.1%
2700 SUPPORT SERVICES - OPERATION/MAINTENANCE PLANT	3,668,000	8.5%
2800 SUPPORT SERVICES - PUPIL TRANSPORTATION	1,135,000	2.6%
2900 SUPPORT SERVICES - CENTRAL	705,000	1.6%
4000 EXTRACURRICULAR ACTIVITIES	431,000	1.0%
7200 TRANSFERS OUT	370,000	0.9%
7400 ADVANCES OUT	300,000	0.6%
<b>TOTAL EXPENDITURES BY FUNCTION</b>	<b>43,351,500</b>	<b>100.0%</b>
Personal Services	<b>25,923,500</b>	59.7%
Employee Retirement and Insurance	<b>9,555,500</b>	22.0%
Purchased Services	<b>5,082,000</b>	11.8%
Supplies and Materials	<b>1,323,500</b>	3.1%
Capital Outlay	<b>200,000</b>	0.5%
Facilities Acqu/Debt Service/Lease Purchase	<b>0</b>	0.0%
Other Objects	<b>597,000</b>	1.4%
Other Financing Uses	<b>670,000</b>	1.5%
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>43,351,500</b>	<b>100.0%</b>
<b>ENDING BALANCE</b>	<b>\$ 1,977,149</b>	

**BOND RETIREMENT  
(002)**

<b>BOND RETIREMENT FUND 002</b>	<b>EST REV/ BUDGET FY22</b>
BEGINNING BALANCE	\$ 3,647,726
TOTAL REVENUES:	3,250,000
AVAILABLE RESOURCES	<b>6,897,726</b>
TOTAL EXPENDITURES	<b>4,111,230</b>
ENDING BALANCE	\$ 2,786,496
LESS ENCUMBRANCES	
UNENCUMBERED BALANCE	

**PERMANENT IMPROVEMENT  
(003)**

<b>PERMANENT IMPROVEMENT FUND 003</b>	<b>EST REV/ BUDGET FY22</b>
BEGINNING BALANCE	\$ 16,638
TOTAL REVENUES	200,000
AVAILABLE RESOURCES	<b>216,638</b>
TOTAL EXPENDITURES	<b>216,200</b>
ENDING BALANCE	\$ 438

**BUILDING FUND  
(004)**

<b>BUILDING FUND 004</b>	<b>EST REV/ BUDGET FY22</b>
BEGINNING BALANCE	\$ 6,214
TOTAL REVENUES	52,500
AVAILABLE RESOURCES	<b>58,714</b>
TOTAL EXPENDITURES	<b>50,000</b>
ENDING BALANCE	\$ 8,714

**FOOD SERVICE  
(006)**

<b>FOOD SERVICE 006</b>	<b>EST REV/ BUDGET FY22</b>
BEGINNING BALANCE	\$ 325,264
TOTAL REVENUES	1,659,000
AVAILABLE RESOURCES	<b>1,984,264</b>
TOTAL EXPENDITURES	<b>1,575,000</b>
ENDING BALANCE	\$ 409,264

**EXPENDABLE TRUST FUND  
(007)**

<b>EXPENDABLE TRUST FUND 007</b>	<b>EST REV/ BUDGET FY22</b>
BEGINNING BALANCE	\$ (1,711)
TOTAL REVENUES:	5,000
AVAILABLE RESOURCES	<b>3,289</b>
TOTAL EXPENDITURES	<b>2,500</b>
ENDING BALANCE	<b>\$ 789</b>

**NON EXPENDABLE TRUST  
(008)**

NON EXPENDABLE TRUST 008	EST REV/ BUDGET FY22
BEGINNING BALANCE	\$ 101,377
TOTAL REVENUES	500
AVAILABLE RESOURCES	<b>101,877</b>
TOTAL EXPENDITURES	<b>1,000</b>
ENDING BALANCE	\$ 100,877

**UNIFORM SCHOOL SUPPLIES  
(009)**

<b>UNIFORM SCHOOL SUPPLIES FUND 009</b>	<b>EST REV/ BUDGET FY22</b>
BEGINNING BALANCE	\$ 3,808
TOTAL REVENUES	40,000
AVAILABLE RESOURCES	<b>43,808</b>
TOTAL EXPENDITURES	<b>40,000</b>
ENDING BALANCE	\$ 3,808

**ROTARY  
(014)**

<b>ROTARY 014</b>	<b>EST REV/ BUDGET FY22</b>
BEGINNING BALANCE	\$ 42,644
TOTAL REVENUES	0
AVAILABLE RESOURCES	<b>42,644</b>
TOTAL EXPENDITURES	<b>40,000</b>
ENDING BALANCE	\$ 2,644

**PUBLIC SCHOOL SUPPORT  
(018)**

<b>PUBLIC SCHOOL SUPPORT 018</b>	<b>EST REV/ BUDGET FY22</b>
BEGINNING BALANCE	\$ 22,119
TOTAL REVENUES	6,000
AVAILABLE RESOURCES	<b>23,784</b>
TOTAL EXPENDITURES	<b>19,000</b>
ENDING BALANCE	\$ 9,119

**OTHER GRANTS  
(019)**

<b>OTHER GRANT FUNDS 019</b>	<b>EST REV/ BUDGET FY22</b>
BEGINNING BALANCE	\$ (16,865)
TOTAL REVENUES	304,115
AVAILABLE RESOURCES	<b>287,250</b>
TOTAL EXPENDITURES	<b>241,501</b>
ENDING BALANCE	\$ 45,749

**DISTRICT AGENCY  
(022)**

<b>DISTRICT AGENCY FUND 022</b>	<b>EST REV/ BUDGET FY22</b>
BEGINNING BALANCE	\$ 30,470
TOTAL REVENUES	10,000
AVAILABLE RESOURCES	<b>40,470</b>
TOTAL EXPENDITURES	<b>10,000</b>
ENDING BALANCE	\$ 30,470

**BENEFIT SELF INSURANCE  
(024)**

<b>BENEFIT SELF INSURANCE FUND 024</b>	<b>EST REV/ BUDGET FY22</b>
BEGINNING BALANCE	\$ 249,095
TOTAL REVENUES	350,000
AVAILABLE RESOURCES	<b>599,095</b>
TOTAL EXPENDITURES	<b>350,000</b>
ENDING BALANCE	\$ 249,095

**CLASSROOM FACILITIES MAINTENANCE  
(034)**

<b>CLASSROOM FACILITIES MAINTENANCE FUND 034</b>	<b>EST REV/ BUDGET FY22</b>
BEGINNING BALANCE	\$ 297,497
TOTAL REVENUES	299,500
AVAILABLE RESOURCES	<b>596,997</b>
TOTAL EXPENDITURES	<b>495,000</b>
ENDING BALANCE	\$ 101,997

**STUDENT MANAGED ACTIVITY  
(200)**

<b>STUDENT MANAGED ACTIVITY 200</b>	<b>EST REV/ BUDGET FY22</b>
BEGINNING BALANCE	\$ 609
TOTAL REVENUES	30,000
AVAILABLE RESOURCES	<b>30,609</b>
TOTAL EXPENDITURES	<b>19,000</b>
ENDING BALANCE	<b>\$ 11,609</b>

**DISTRICT MANAGED ACTIVITY  
(300)**

<b>DISTRICT MANAGED ACTIVITY 300</b>	<b>EST REV/ BUDGET FY22</b>
BEGINNING BALANCE	\$ 107,562
TOTAL REVENUES	182,000
AVAILABLE RESOURCES	<b>289,562</b>
TOTAL EXPENDITURES	<b>237,500</b>
ENDING BALANCE	\$ 52,062

**AUXILIARY SERVICES  
(401)**

<b>AUXILIARY SERVICES FUND 401</b>	<b>EST REV/ BUDGET FY22</b>
BEGINNING BALANCE	\$ 1,945.00
TOTAL REVENUES	470,140
AVAILABLE RESOURCES	472,085
TOTAL EXPENDITURES	471,865
ENDING BALANCE	\$ 220

**EARLY CHILDHOOD EDUCATION CHALLENGE  
(439)**

<b>EARLY CHILDHOOD EDUCATION 439</b>	<b>EST REV/ BUDGET FY22</b>
BEGINNING BALANCE	\$ 6,668
TOTAL REVENUES	104,000
AVAILABLE RESOURCES	<b>110,668</b>
TOTAL EXPENDITURES	<b>110,668</b>
ENDING BALANCE	\$ -

**ONENET CONNECTIVITY  
(451)**

<b>ONENET CONNECTIVITY 451</b>	<b>EST REV/ BUDGET FY22</b>
BEGINNING BALANCE	\$ 787
TOTAL REVENUES	9,000
AVAILABLE RESOURCES	<b>9,787</b>
TOTAL EXPENDITURES	<b>9,000</b>
ENDING BALANCE	\$ 787

**STUDENT WELLNESS AND SUCCESS  
(467)**

	<b>FY22</b>
BEGINNING BALANCE	\$ 138,024
TOTAL REVENUES	0
AVAILABLE RESOURCES : TOTAL REVENUES	<b>138,024</b>
TOTAL EXPENDITURES	<b>138,024</b>
ENDING BALANCE	\$ -

**ELEMENTARY AND SCONDARY  
SCHOOL EMERGENCY RELIEF  
(507)**

<b>ESSER 507</b>	<b>EST REV/ BUDGET FY22</b>
BEGINNING BALANCE	\$ (63,326)
TOTAL REVENUES	7,423,308
AVAILABLE RESOURCES	<b>7,359,982</b>
TOTAL EXPENDITURES	<b>7,359,982</b>
ENDING BALANCE	\$ -

**21ST CENTURY COLLEGE NOW  
(509)**

<b>21ST CENTURY COLLEGE NOW 509</b>	<b>EST REV/ BUDGET FY22</b>
BEGINNING BALANCE	\$ (13,897)
TOTAL REVENUES	147,077
AVAILABLE RESOURCES	<b>133,180</b>
TOTAL EXPENDITURES	<b>133,180</b>
ENDING BALANCE	\$ -

**IDEA TITLE VI-B  
(516)**

<b>TITLE VI-B FUND 516</b>	<b>EST REV/ BUDGET FY22</b>
BEGINNING BALANCE	\$ (179,967)
TOTAL REVENUES	1,244,620
AVAILABLE RESOURCES	<b>1,064,653</b>
TOTAL EXPENDITURES	<b>1,064,653</b>
ENDING BALANCE	\$ -
LESS ENCUMBRANCES	
UNENCUMBERED BALANCE	

**TITLE I  
SUPPLEMENTAL STUDENT IMPROVEMENT  
(536)**

<b>TITLE I SUPPLEMENTAL STUDENT IMPROVEMENT</b>	<b>EST REV/ BUDGET FY22</b>
BEGINNING BALANCE	\$ -
TOTAL REVENUES	60,075
AVAILABLE RESOURCES	<b>60,075</b>
TOTAL EXPENDITURES	<b>60,075</b>
ENDING BALANCE	\$ -

**TITLE I**  
**(572)**

	<b>EST REV/ BUDGET FY22</b>
<b>TITLE I FUND 572</b>	
BEGINNING BALANCE	\$ (237,468)
TOTAL REVENUES	2,310,205
AVAILABLE RESOURCES	<b>2,072,737</b>
TOTAL EXPENDITURES	<b>2,072,705</b>
ENDING BALANCE	\$ 32

**EARLY CHILDHOOD SPECIAL EDUCATION  
(587)**

<b>EARLY CHILDHOOD EARLY CHILDHOOD FUND 587</b>	<b>EST REV/ BUDGET FY22</b>
BEGINNING BALANCE	\$ 115
TOTAL REVENUES	18,553
AVAILABLE RESOURCES	<b>18,668</b>
TOTAL EXPENDITURES	<b>18,668</b>
ENDING BALANCE	\$ -
LESS ENCUMBRANCES	
UNENCUMBERED BALANCE	

**TITLE II-A  
(590)**

<b>TITLE II-A FUND 590</b>	<b>EST REV/ BUDGET FY22</b>
BEGINNING BALANCE	\$ 53,312
TOTAL REVENUES	227,087
AVAILABLE RESOURCES : TOTAL REVENUES	<b>280,399</b>
TOTAL EXPENDITURES	<b>280,397</b>
ENDING BALANCE	\$ 2

**Title IV-B**  
**Student Support and Academic Enrichment**  
**(599)**

TITLE IV STUDENT SUPPORT 599	EST REV/ BUDGET FY22
BEGINNING BALANCE	\$ (660)
TOTAL REVENUES	160,052
AVAILABLE RESOURCES	<b>159,392</b>
TOTAL EXPENDITURES	<b>159,392</b>
ENDING BALANCE	\$ -