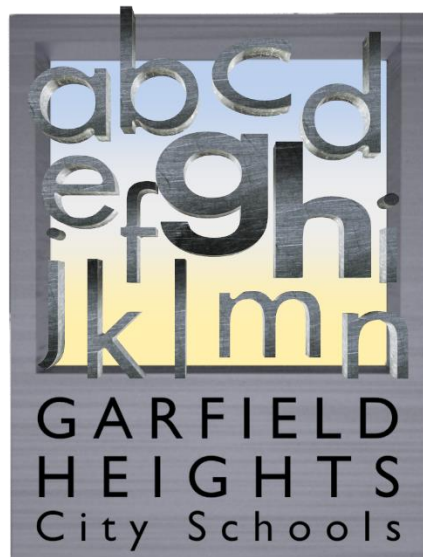


GARFIELD HEIGHTS

CITY SCHOOLS



ESTIMATED REVENUES
PERMANENT APPROPRIATION/BUDGET

Fiscal Year 2023

Garfield Heights City Schools

ESTIMATED REVENUE/ PERMANENT APPROPRIATION (BUDGET) FY 2023

The Fiscal Year 2023 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. Additional ESSER funding and its impact on the General Operating Fund.
2. 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 FY22, the General Fund had a carryover **unencumbered/unreserved balance** of **\$3,387,576**. This is not to be confused with the ending cash balance. The unencumbered balance is used for budgetary purposes. Revenue for Fiscal Year 2023 is estimated to be **\$44,901,100**. Combined with the unencumbered balance, total estimated resources available to appropriate for the General Fund is **\$48,288,676**.

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: 43.0% comes from local sources with the majority being property taxes and 55.5% comes from the State of Ohio. The remaining 1.5% 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 - \$25,880,000 (58.4%) 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 - \$9,580,200 (21.7%) 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 - \$6,043,500 (13.8%) The purchased service areas are costs incurred by the district for services provided by outside agencies, vendors, sources, etc. Special need student costs and Out of District tuition are estimated to increase slightly along with utilities.

Supplies and Materials/500 - \$1,159,700 (2.6%) 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 - \$150,000 (0.3%) 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.

Other Objects/800 - \$647,000 (1.5%) 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 - \$750,000 (1.7%) includes transfers, advances, and refunds of prior year receipts. Transfers are expected to increase 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 \$44,210,400.

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. Also included here is an annual lease-purchase payment for the transportation facility project.

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 any anticipated architectural services not covered by federal funding.

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 lunch and breakfast reimbursement.

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 2022.

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 are collected and disbursed to offset costs for such purposes as graduation caps/gowns and 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, UPK Preschool Program and the TSL grant.

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 OHSA 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.

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).

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. The only miscellaneous grant fund we currently have is for the school bus purchase program.

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.

21ST CENTURY COLLEGE NOW

21st 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.

TITLE IV-A

Title IV-A Student Support and Academic Enrichment Fund (584): 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.

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-Supporting Effective Instruction 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.

GENERAL FUND (001)

GENERAL FUND 001		EST REV/ BUDGET FY23
BEGINNING BALANCE		\$ 3,387,576
REVENUES		
TOTAL LOCAL REVENUES		19,308,000
TOTAL STATE REVENUES		24,920,400
TOTAL OTHER FINANCING SOURCES		672,700
TOTAL REVENUES		44,901,100
TOTAL AVAILABLE RESOURCES		48,288,676
EXPENDITURES		
1100 REGULAR INSTRUCTION		18,709,000
1200 SPECIAL INSTRUCTION		3,323,000
1900 OTHER INSTRUCTION		4,153,000
2100 SUPPORT SERVICES - PUPILS		3,831,500
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF		1,369,500
2300 SUPPORT SERVICES - BOARD OF EDUCATION		91,300
2400 SUPPORT SERVICES - ADMINISTRATION		4,144,000
2500 SUPPORT SERVICES - FISCAL		1,060,000
2600 SUPPORT SERVICES - BUSINESS		488,200
2700 SUPPORT SERVICES - OPERATION/MAINTENANCE PLANT		3,932,000
2800 SUPPORT SERVICES - PUPIL TRANSPORTATION		1,134,000
2900 SUPPORT SERVICES - CENTRAL		618,000
4000 EXTRACURRICULAR ACTIVITIES		476,900
5000 FACILITIES ACQUISITION/CONSTRUCTION		0
6100 DEBT SERVICE		130,000
7200 TRANSFERS OUT		400,000
7400 ADVANCES OUT		350,000
TOTAL EXPENDITURES BY FUNCTION		44,210,400
Personal Services		25,880,000
Employee Retirement and Insurance		9,580,200
Purchased Services		6,043,500
Supplies and Materials		1,159,700
Capital Outlay		150,000
Other Objects		647,000
Other Financing Uses		750,000
TOTAL EXPENDITURES BY OBJECT		44,210,400
ENDING BALANCE		\$ 4,078,276

BOND RETIREMENT
(002)

BOND RETIREMENT FUND 002

BEGINNING BALANCE

TOTAL REVENUES:

AVAILABLE RESOURCES

TOTAL EXPENDITURES

ENDING BALANCE

**EST REV/
BUDGET
FY23**

\$ 3,246,549

3,463,884

6,710,433

4,700,500

\$ 2,009,933

**PERMANENT IMPROVEMENT
(003)**

	EST REV/ BUDGET FY23
PERMANENT IMPROVEMENT FUND 003	
BEGINNING BALANCE	\$ 115,586
AVAILABLE RESOURCES	315,586
TOTAL EXPENDITURES	311,200
ENDING BALANCE	\$ 4,386

BUILDING FUND
(004)

	EST REV/ BUDGET FY23
BUILDING FUND 004	
BEGINNING BALANCE	\$ 1,184
TOTAL REVENUES	50,500
AVAILABLE RESOURCES	51,684
TOTAL EXPENDITURES	50,000
ENDING BALANCE	\$ 1,684

FOOD SERVICE
(006)

FOOD SERVICE 006	EST REV/ BUDGET FY23
BEGINNING BALANCE	\$ 1,073,559
TOTAL REVENUES	2,250,000
AVAILABLE RESOURCES	3,323,559
TOTAL EXPENDITURES	1,800,000
ENDING BALANCE	\$ 1,523,559

EXPENDABLE TRUST FUND
(007)

	EST REV/ BUDGET FY23
EXPENDABLE TRUST FUND 007	
BEGINNING BALANCE	\$ (7,026)
TOTAL REVENUES:	13,500
AVAILABLE RESOURCES	6,474
TOTAL EXPENDITURES	6,000
ENDING BALANCE	\$ 474

NON EXPENDABLE TRUST
(008)

NON EXPENDABLE TRUST 008	EST REV/ BUDGET FY23
BEGINNING BALANCE	\$ 101,500
TOTAL REVENUES	1,000
AVAILABLE RESOURCES	102,500
TOTAL EXPENDITURES	2,000
ENDING BALANCE	\$ 100,500

UNIFORM SCHOOL SUPPLIES **(009)**

	EST REV/ BUDGET FY23
UNIFORM SCHOOL SUPPLIES FUND 009	
BEGINNING BALANCE	\$ 13
TOTAL REVENUES	40,000
AVAILABLE RESOURCES	40,013
TOTAL EXPENDITURES	40,000
ENDING BALANCE	\$ 13

ROTARY
(014)

ROTARY 014	EST REV/ BUDGET FY23
BEGINNING BALANCE	\$ 43,783
TOTAL REVENUES	10,000
AVAILABLE RESOURCES	53,783
TOTAL EXPENDITURES	50,000
ENDING BALANCE	\$ 3,783

**PUBLIC SCHOOL SUPPORT
(018)**

	EST REV/ BUDGET FY23
PUBLIC SCHOOL SUPPORT 018	
BEGINNING BALANCE	21,253
TOTAL REVENUES	14,550
AVAILABLE RESOURCES	35,803
TOTAL EXPENDITURES	17,500
ENDING BALANCE	<u><u>\$ 18,303</u></u>

OTHER GRANTS
(019)

OTHER GRANT FUNDS 019	EST REV/ BUDGET FY23
BEGINNING BALANCE	\$ 20,236
TOTAL REVENUES	397,000
AVAILABLE RESOURCES	417,236
TOTAL EXPENDITURES	413,178
ENDING BALANCE	<u><u>\$ 4,058</u></u>

**DISTRICT AGENCY
(022)**

DISTRICT AGENCY FUND 022	EST REV/ BUDGET FY23
BEGINNING BALANCE	\$ 35,957
TOTAL REVENUES	10,000
AVAILABLE RESOURCES	45,957
4000-STUDENT ACTIVITIES	45,000
TOTAL EXPENDITURES	45,000
ENDING BALANCE	\$ 957

BENEFIT SELF INSURANCE
(024)

	EST REV/ BUDGET FY23
BENEFIT SELF INSURANCE FUND 024	
BEGINNING BALANCE	\$ 146,299
TOTAL REVENUES	350,000
AVAILABLE RESOURCES	496,299
TOTAL EXPENDITURES	350,000
ENDING BALANCE	\$ 146,299

CLASSROOM FACILITIES MAINTENANCE
(034)

CLASSROOM FACILITIES MAINTENANCE FUND 034	EST REV/ BUDGET FY23
BEGINNING BALANCE	\$ 159,748
TOTAL REVENUES	299,500
AVAILABLE RESOURCES	459,248
TOTAL EXPENDITURES	425,000
ENDING BALANCE	\$ 34,248

STUDENT MANAGED ACTIVITY

(200)

STUDENT MANAGED ACTIVITY 200	EST REV/ BUDGET FY23
BEGINNING BALANCE	\$ 3,214
TOTAL REVENUES	25,000
AVAILABLE RESOURCES	28,214
TOTAL EXPENDITURES	26,000
ENDING BALANCE	\$ 2,214

DISTRICT MANAGED ACTIVITY
(300)

DISTRICT MANAGED ACTIVITY 300	EST REV/ BUDGET FY23
BEGINNING BALANCE	\$ 64,282
TOTAL REVENUES	246,000
AVAILABLE RESOURCES	310,282
TOTAL EXPENDITURES	277,300
ENDING BALANCE	\$ 32,982

AUXILIARY SERVICES
(401)

AUXILIARY SERVICES FUND 401	EST REV/ BUDGET FY23
BEGINNING BALANCE	\$ 20,294.00
TOTAL REVENUES	452,153
AVAILABLE RESOURCES	472,447
TOTAL EXPENDITURES	472,447
ENDING BALANCE	\$ -

EARLY CHILDHOOD EDUCATION CHALLENGE
(439)

EARLY CHILDHOOD EDUCATION 439	EST REV/ BUDGET FY23
BEGINNING BALANCE	\$ -
TOTAL REVENUES	100,000
AVAILABLE RESOURCES	100,000
TOTAL EXPENDITURES	100,000
ENDING BALANCE	\$ -

ONENET CONNECTIVITY
(451)

ONENET CONNECTIVITY 451	EST REV/ BUDGET FY23
BEGINNING BALANCE	\$ 4,220
TOTAL REVENUES	9,000
AVAILABLE RESOURCES	13,220
TOTAL EXPENDITURES	13,220
ENDING BALANCE	\$ -

MISCELLANEOUS STATE GRANTS
(499)

MISCELLANEOUS STATE GRANT FUNDS 499	EST REV/ BUDGET FY23
BEGINNING BALANCE	\$ 3,461
TOTAL REVENUES	68,569
AVAILABLE RESOURCES	72,030
TOTAL EXPENDITURES	68,569
ENDING BALANCE	\$ 6,922

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

	EST REV/ BUDGET FY23
ESSER 507	
BEGINNING BALANCE	\$ 740,343
TOTAL REVENUES	7,000,000
AVAILABLE RESOURCES	7,740,343
TOTAL EXPENDITURES	7,740,343
ENDING BALANCE	\$ -

21ST CENTURY COLLEGE NOW
(509)

	EST REV/ BUDGET FY23
21ST CENTURY COLLEGE NOW 509	
BEGINNING BALANCE	\$ (43,941)
TOTAL REVENUES	264,000
AVAILABLE RESOURCES	220,059
TOTAL EXPENDITURES	220,000
ENDING BALANCE	\$ 59

IDEA TITLE VI-B
(516)

	EST REV/ BUDGET FY23
TITLE VI-B FUND 516	
BEGINNING BALANCE	\$ (474,971)
TOTAL REVENUES	1,510,928
AVAILABLE RESOURCES	1,035,957
TOTAL EXPENDITURES	1,035,957
ENDING BALANCE	\$ -
LESS ENCUMBRANCES	
UNENCUMBERED BALANCE	

TITLE I SUPPLEMENTAL STUDENT IMPROVEMENT (536)

	EST REV/ BUDGET FY23
TITLE I SUPPLEMENTAL STUDENT IMPROVEMENT	
BEGINNING BALANCE	\$ 198
TOTAL REVENUES	283,145
AVAILABLE RESOURCES	283,343
TOTAL EXPENDITURES	143,661
ENDING BALANCE	\$ 139,682

TITLE I
(572)

TITLE I FUND 572	EST REV/ BUDGET FY23
BEGINNING BALANCE	\$ (228,971)
TOTAL REVENUES	3,173,645
AVAILABLE RESOURCES	2,944,674
TOTAL EXPENDITURES	2,944,674
ENDING BALANCE	\$ -

Title IV-B
Student Support and Academic Enrichment
(584)

TITLE IV STUDENT SUPPORT 584	EST REV/ BUDGET FY23
BEGINNING BALANCE	\$ (8,825)
TOTAL REVENUES	434,971
AVAILABLE RESOURCES	426,146
TOTAL EXPENDITURES	426,146
ENDING BALANCE	\$ -

EARLY CHILDHOOD SPECIAL EDUCATION **(587)**

EARLY CHILDHOOD EARLY CHILDHOOD FUND 587	EST REV/ BUDGET FY23
BEGINNING BALANCE	\$ 38
TOTAL REVENUES	19,800
AVAILABLE RESOURCES	19,838
TOTAL EXPENDITURES	19,838
ENDING BALANCE	\$ -
LESS ENCUMBRANCES	
UNENCUMBERED BALANCE	

TITLE II-A

Supporting Effective Instruction

(590)

	EST REV/ BUDGET FY23
TITLE II-A FUND 590	
BEGINNING BALANCE	\$ (616)
TOTAL REVENUES	626,864
AVAILABLE RESOURCES : TOTAL REVENUES	626,248
TOTAL EXPENDITURES	626,248
ENDING BALANCE	\$ -