

RECOMMENDED RESOLUTION
 Fiscal Year 2021-22
 Adopted Budget Resolution
 (General Appropriation Act)

It is recommended that the Board of Education pass the following resolution:

It was moved by _____, supported by _____, that the Board of Education approve the General Appropriation Act for the 2021-22 fiscal year.

BE IT RESOLVED, that this resolution shall be the Appropriation Act of Oakland Schools for the fiscal year 2021-22; AN ACT to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by Oakland Schools.

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the funds of Oakland Schools for fiscal year 2021-22 is as follows:

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| 2021-22 ADOPTED BUDGET |
|---------------------------------------|

General Education Fund:

Fund 100

Fund balance July 1, 2021:

| | |
|--|------------------|
| Non-Spendable (prepaids, inventory and deposits) | 74,800 |
| Assigned | 900,000 |
| Unassigned | 3,786,400 |
| Total | 4,761,200 |

Operating Revenue

| | |
|---|-------------------|
| Revenue from Local Sources | 14,785,800 |
| Revenue from State Sources | 5,790,900 |
| Incoming Transfers and Other Transactions | 709,800 |
| Total | 21,286,500 |

| | |
|----------------------------------|------------|
| Amount Available to Appropriate: | 26,047,700 |
|----------------------------------|------------|

Amount To Be Appropriated:

Fund Operation Expenditures

| | |
|--|-------------------|
| Support Services - Pupil 210 | 259,900 |
| Support Services - Instructional Staff 220 | 8,922,400 |
| Support Services - General Administration 230 | 1,734,100 |
| Support Services - Business 250 | 986,300 |
| Operations and Maintenance 260 | 872,400 |
| Pupil Transportation 270 | 346,300 |
| Support Services - Central 280 | 8,445,000 |
| Support Services - Other 290 | 964,600 |
| Fund Modifications (operating transfers out) 6XX | 975,900 |
| Contingency Expenditures | 2,466,000 |
| Total Appropriated: | 25,972,900 |

Anticipated Ending Fund balance June 30, 2022:

| | |
|--|------------------|
| Non-Spendable (prepaids, inventory and deposits) | 74,800 |
| Unassigned | 2,466,000 |
| Total Fund Balance: | 2,540,800 |

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|---------------------------------------|
| 2021-22 ADOPTED BUDGET |
|---------------------------------------|

**General Education Grants & Funded Projects:
Fund 105**

Fund balance July 1, 2021:

| | |
|--|---|
| Unassigned | - |
| Non-Spendable for prepaids, inventory and deposits | - |
| Total | - |

Operating Revenue

| | |
|--|-------------------|
| Revenue from Non-Educational Entity | 961,400 |
| Revenue from State Sources | 29,236,900 |
| Revenue from Federal Sources | 4,156,300 |
| Total Available to Appropriate: | 34,354,600 |

Amount To Be Appropriated:

Fund Operation Expenditures

| | |
|---|-------------------|
| Continuing Ed 110 | 748,900 |
| Added Needs 120 | 423,300 |
| Support Services-Pupil 210 | 1,275,600 |
| Support Services - Instructional Staff 220 | 7,996,200 |
| Support Services - General Administration 230 | 155,600 |
| Support Services - School Administration 240 | 6,400 |
| Support Services - Business 250 | 46,200 |
| Operation and Maintenance 260 | 105,200 |
| Pupil Transportation Services 270 | 1,752,800 |
| Support Services - Central 280 | 987,700 |
| Community Services-Community Services Direction 310 | 491,400 |
| Community Activities 330 | 483,300 |
| Custody and Care of Children 350 | 8,300 |
| Community Services - Other Community Services 390 | 687,100 |
| Payments to Other Public Schools 410 | 14,732,100 |
| Payments to Not for Profit Entities 440 | 4,065,400 |
| Fund Modifications (operating transfers out) 6XX | 389,100 |
| Total Appropriated: | 34,354,600 |

Anticipated Ending Fund balance June 30, 2022:

| | |
|--|---|
| Unassigned | - |
| Non-Spendable for prepaids, inventory and deposits | - |
| Total Fund Balance: | - |

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| 2021-22 ADOPTED BUDGET |
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**Special Education Fund:
Fund 200**

| | |
|--|-------------------|
| Fund balance July 1, 2021: | |
| Non-Spendable (prepaids, inventory and deposits) | 13,800 |
| Restricted Special Education | 988,300 |
| Restricted (SE center program facility renovation) | 10,419,600 |
| Total | 11,421,700 |

Operating Revenue

| | |
|---|--------------------|
| Revenue from Local Sources | 157,088,700 |
| Revenue from State Sources | 6,948,900 |
| Incoming Transfers and Other Transactions | 230,000 |
| Total | 164,267,600 |

Amount Available to Appropriate: 175,689,300

Amount To Be Appropriated:

Fund Operation Expenditures

| | |
|--|--------------------|
| Added Needs 120 | 2,410,000 |
| Support Services - Pupil 210 | 10,744,500 |
| Support Services - Instructional Staff 220 | 2,986,300 |
| Support Services - General Administration 230 | 898,600 |
| Support Services - Business 250 | 1,280,700 |
| Operations and Maintenance 260 | 549,400 |
| Pupil Transportation 270 | 115,100 |
| Support Services - Central 280 | 4,310,300 |
| Support Services - Other 290 | 366,100 |
| Payments to Other Public Schools 410 | 140,386,800 |
| Fund Modifications (operating transfers out) 6XX | 211,100 |
| Contingency Expenditures | 997,000 |
| Total Appropriated: | 165,255,900 |

Anticipated Ending Fund balance June 30, 2022:

| | |
|--|-------------------|
| Non-Spendable (prepaids, inventory and deposits) | 13,800 |
| Restricted Special Education | 997,000 |
| Restricted (SE center program facility renovation) | 10,419,600 |
| Total Fund Balance: | 11,430,400 |

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| 2021-22 ADOPTED BUDGET |
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**Special Education Grants & Funded Projects
 Fund 205**

Fund balance July 1, 2021:

| | |
|--|----------|
| Unassigned | - |
| Non-Spendable for prepaids, inventory and deposits | - |
| Total | - |

Operating Revenue

| | |
|--|-------------------|
| Revenue from State Sources | 698,000 |
| Revenue from Federal Sources | 55,051,000 |
| Total Available to Appropriate: | 55,749,000 |

Amount To Be Appropriated:

Fund Operation Expenditures

| | |
|---|-------------------|
| Support Services - Pupil 210 | 1,520,700 |
| Support Services - Instructional Staff 220 | 1,034,300 |
| Operation and Maintenance | 2,500 |
| Support Services - Central 280 | 995,100 |
| Community Services-Community Activities 330 | 1,000 |
| Community Services - Non-Public Schools Pupil 370 | 69,100 |
| Payments to Other Public Schools 410 | 51,818,700 |
| Fund Modifications (operating transfers out) 6XX | 307,600 |
| Total Appropriated: | 55,749,000 |

Anticipated Ending Fund balance June 30, 2022:

| | |
|--|----------|
| Unassigned | - |
| Non-Spendable for prepaids, inventory and deposits | - |
| Total Fund Balance: | - |

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**Career Focused Education Fund
Fund 600**

Fund balance July 1, 2021:

| | |
|--|------------------|
| Non-Spendable for prepaids, inventory and deposits | 25,200 |
| Restricted Career Focused Education | 5,417,500 |
| Total | 5,442,700 |

Operating Revenue

| | |
|---|-------------------|
| Revenue from Local Sources | 38,754,100 |
| Revenue from State Sources | 4,874,500 |
| Incoming Transfers and Other Transactions | 126,900 |
| Total | 43,755,500 |

Amount Available to Appropriate: 49,198,200

Amount To Be Appropriated:

Fund Operation Expenditures

| | |
|--|-------------------|
| Added Needs 120 | 17,707,000 |
| Support Services - Pupil 210 | 1,966,700 |
| Support Services - Instructional Staff 220 | 3,131,900 |
| Support Services - General Administration 230 | 939,400 |
| Support Services School Administration 240 | 2,482,200 |
| Support Services - Business 250 | 1,530,200 |
| Operations and Maintenance 260 | 3,943,300 |
| Pupil Transportation 270 | 126,500 |
| Support Services - Central 280 | 5,750,500 |
| Support Services - Other 290 | 207,600 |
| Payments to Other Public Schools 410 | 3,088,000 |
| Fund Modifications (operating transfers out) 6XX | 4,327,100 |
| Contingency Expenditures | 3,972,600 |
| Total Appropriated: | 49,173,000 |

Anticipated Ending Fund balance June 30, 2022:

| | |
|--|------------------|
| Non-Spendable for prepaids, inventory and deposits | 25,200 |
| Restricted Career Focused Education | 3,972,600 |
| Total Fund Balance: | 3,997,800 |

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| 2021-22 ADOPTED BUDGET |
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**Career Focused Education Grants & Funded Projects
 Fund 605**

Fund balance July 1, 2021:

| | |
|--|----------|
| Unassigned | - |
| Non-Spendable for prepaids, inventory and deposits | - |
| Total | - |

Operating Revenue

| | |
|--|------------------|
| Revenue from State Sources | 253,000 |
| Revenue from Federal Sources | 1,694,800 |
| Total Available to Appropriate: | 1,947,800 |

Amount To Be Appropriated:

Fund Operation Expenditures

| | |
|--|------------------|
| Added Needs 120 | 616,700 |
| Support Services-Pupil 210 | 623,300 |
| Support Services - Instructional Staff 220 | 625,900 |
| Pupil Transportation 270 | 8,600 |
| Support Services-Central 280 | 73,300 |
| Total Appropriated: | 1,947,800 |

Anticipated Ending Fund balance June 30, 2022:

| | |
|--|----------|
| Unassigned | - |
| Non-Spendable for prepaids, inventory and deposits | - |
| Total | - |

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**Shared Services & Tuition Program Fund
 Fund 270**

Fund balance July 1, 2021:

| | |
|--|------------------|
| Non-Spendable for prepaids, inventory and deposits | 400 |
| Committed | 3,114,500 |
| Total | 3,114,900 |

Operating Revenue

| | |
|---|-------------------|
| Revenue from Local Sources | 14,473,300 |
| Revenue from State Sources | 1,042,400 |
| Incoming Transfers and Other Transactions | 650,500 |
| Total: | 16,166,200 |

Amount Available For Appropriation: 19,281,100

Amount To Be Appropriated :

Fund Operation Expenditures

| | |
|--|-------------------|
| Instruction - Elementary 111 | 5,800 |
| Instruction - Middle School 112 | 1,420,100 |
| Instruction - High School 113 | 2,125,500 |
| Support Services - Pupil 210 | 46,900 |
| Support Services - General Administration 230 | 449,900 |
| Support Services School Administration 240 | 533,400 |
| Support Services - Business 250 | 1,266,700 |
| Support Services Security 260 | 19,000 |
| Support Services - Central 280 | 9,940,200 |
| Fund Modifications (operating transfers out) 6XX | 316,200 |
| Contingency Expenditures | 3,157,000 |
| Total Appropriated: | 19,280,700 |

Anticipated Ending Fund balance June 30, 2022:

| | |
|--|------------------|
| Non-Spendable for prepaids, inventory and deposits | 400 |
| Committed | 3,157,000 |
| Total | 3,157,400 |

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**ONE Cooperative Service Fund
 Fund 271**

Fund balance July 1, 2021:

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|-----------|-----------|
| Committed | 7,000,800 |
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Operating Revenue

| | |
|----------------------------|---------|
| Revenue from Local Sources | 621,700 |
|----------------------------|---------|

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|---|---------|
| Incoming Transfers and Other Transactions | 675,300 |
|---|---------|

| | |
|--------|-----------|
| Total: | 1,297,000 |
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| Amount Available For Appropriation: | 8,297,800 |
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Amount To Be Appropriated :

Fund Operation Expenditures

| | |
|--|---------|
| Support Services - Instructional Staff 220 | 267,000 |
|--|---------|

| | |
|---|-------|
| Support Services - General Administration 230 | 5,000 |
|---|-------|

| | |
|--------------------------------|---------|
| Support Services - Central 280 | 300,000 |
|--------------------------------|---------|

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|--------------------------|-----------|
| Contingency Expenditures | 7,725,800 |
|--------------------------|-----------|

| | |
|---------------------|-----------|
| Total Appropriated: | 8,297,800 |
|---------------------|-----------|

Anticipated Ending Fund balance June 30, 2022:

| | |
|-----------|-----------|
| Committed | 7,725,800 |
|-----------|-----------|

| | |
|---------------------|-----------|
| Total Fund Balance: | 7,725,800 |
|---------------------|-----------|

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**Medicaid Fund
 Fund 273**

Fund balance July 1, 2021:
 Committed

-

Operating Revenue

| | |
|------------------------------|-------------------|
| Revenue from Local Sources | 10,542,500 |
| Revenue from State Sources | 49,300 |
| Revenue from Federal Sources | 541,500 |
| Total: | 11,133,300 |

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|-------------------------------------|------------|
| Amount Available For Appropriation: | 11,133,300 |
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Amount To Be Appropriated :

Fund Operation Expenditures

| | |
|--------------------------------------|-------------------|
| Operations and Maintenance 260 | 35,400 |
| Support Services - Central 280 | 643,000 |
| Payments to Other Public Schools 410 | 10,454,900 |
| Total Appropriated: | 11,133,300 |

Anticipated Ending Fund balance June 30, 2022:

| | |
|----------------------------|----------|
| Committed | - |
| Total Fund Balance: | - |

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**HR/Finance Consortium
 Fund 277**

Fund balance July 1, 2021:

| | |
|-----------|----------------|
| Committed | 479,300 |
| Total | <u>479,300</u> |

Operating Revenue

| | |
|---|------------------|
| Revenue from Local Sources | 1,097,900 |
| Revenue from State Sources | 76,400 |
| Incoming Transfers and Other Transactions | 50,000 |
| Total: | <u>1,224,300</u> |

Amount Available For Appropriation: 1,703,600

Amount To Be Appropriated :

Fund Operation Expenditures

| | |
|---|------------------|
| Support Services - Central 280 | 1,042,600 |
| Fund Modification - Other Operating Transfers Out 6XX | 353,400 |
| Contingency Expenditures | 307,600 |
| Total Appropriated: | <u>1,703,600</u> |

Anticipated Ending Fund balance June 30, 2022:

| | |
|-----------|----------------|
| Committed | 307,600 |
| Total | <u>307,600</u> |

**School Activities Fund
 Fund 290**

Fund balance July 1, 2021:

| | |
|-----------|----------------|
| Committed | 298,200 |
| Total | <u>298,200</u> |

Operating Revenue

| | |
|----------------------------|----------------|
| Revenue from Local Sources | 180,000 |
| Total: | <u>180,000</u> |

Amount Available For Appropriation: 478,200

Amount To Be Appropriated :

Fund Operation Expenditures

| | |
|--|----------------|
| Other School Activity Expenditures 296 | 180,000 |
| Contingency Expenditures | 298,200 |
| Total Appropriated: | <u>478,200</u> |

Anticipated Ending Fund balance June 30, 2022:

| | |
|-----------|----------------|
| Committed | 298,200 |
| Total | <u>298,200</u> |

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**Debt Service Fund – 2016 Refunding Bonds
 Fund 311**

| | |
|--|-----------|
| Fund balance July 1, 2021: | |
| Restricted | 4,397,200 |
| <i>Operating Revenue</i> | |
| Revenue from Local Sources | 47,000 |
| Incoming Transfers and Other Transactions | 1,800,000 |
| Total: | 1,847,000 |
| Amount Available For Appropriation: | 6,244,200 |
| Amount To Be Appropriated: | |
| <i>Fund Operation Expenditures</i> | |
| Debt Service - Long Term 511 | 2,096,900 |
| Contingency Expenditures | 4,147,300 |
| Total Appropriated: | 6,244,200 |
| Anticipated Ending Fund balance June 30, 2022: | |
| Restricted | 4,147,300 |
| Total Fund Balance: | 4,147,300 |

**Debt Service Fund – QSCB Defeasement Fund
 Fund 313**

| | |
|--|-----------|
| Fund balance July 1, 2021: | |
| Restricted | 2,845,300 |
| <i>Operating Revenue</i> | |
| Revenue from Local Sources | 5,500 |
| Total: | 5,500 |
| Amount Available For Appropriation: | 2,850,800 |
| Amount To Be Appropriated: | |
| <i>Fund Operation Expenditures</i> | |
| Debt Service - Long Term 511 | 2,500 |
| Fund Modifications (operating transfers out) 6XX | 810,000 |
| Contingency Expenditures | 2,038,300 |
| Total Appropriated: | 2,850,800 |
| Anticipated Ending Fund balance June 30, 2022: | |
| Restricted | 2,038,300 |
| Total Fund Balance: | 2,038,300 |

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|---------------------------------------|
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**Debt Service Fund – QSCB Construction Reserve Fund
 Fund 314**

Fund balance July 1, 2021:

| | |
|------------|------------|
| Restricted | 10,417,300 |
|------------|------------|

Operating Revenue

| | |
|----------------------------|-------|
| Revenue from Local Sources | 2,000 |
|----------------------------|-------|

| | |
|------------------------------|---------|
| Revenue from Federal Sources | 760,200 |
|------------------------------|---------|

| | |
|---|---------|
| Incoming Transfers and Other Transactions | 810,000 |
|---|---------|

| | |
|--------|-----------|
| Total: | 1,572,200 |
|--------|-----------|

| | |
|-------------------------------------|------------|
| Amount Available For Appropriation: | 11,989,500 |
|-------------------------------------|------------|

Amount To Be Appropriated:

Fund Operation Expenditures

| | |
|------------------------------|---------|
| Debt Service - Long Term 511 | 927,500 |
|------------------------------|---------|

| | |
|--------------------------|------------|
| Contingency Expenditures | 11,062,000 |
|--------------------------|------------|

| | |
|---------------------|------------|
| Total Appropriated: | 11,989,500 |
|---------------------|------------|

Anticipated Ending Fund balance June 30, 2022:

| | |
|------------|------------|
| Restricted | 11,062,000 |
|------------|------------|

| | |
|---------------------|------------|
| Total Fund Balance: | 11,062,000 |
|---------------------|------------|

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| 2021-22 ADOPTED BUDGET |
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**Career Focused Education Campus Renovations Capital Projects Fund
 Fund 404**

Fund balance July 1, 2021:

| | |
|--|------------------|
| Non-Spendable for prepaids, inventory and deposits | 9,400 |
| Committed | 5,665,400 |
| Total | 5,674,800 |

Operating Revenue

| | |
|---|------------------|
| Revenue from Local Sources | 8,000 |
| Incoming Transfers and Other Transactions | 2,300,000 |
| Total: | 2,308,000 |

Amount Available For Appropriation: 7,982,800

Amount To Be Appropriated:

Fund Operation Expenditures

| | |
|--------------------------------|------------------|
| Support Services - Central 280 | 10,000 |
| Facilities Acquisition 450 | 2,522,700 |
| Contingency Expenditures | 5,450,100 |
| Total Appropriated: | 7,982,800 |

Anticipated Ending Fund balance June 30, 2022:

| | |
|--|------------------|
| Non-Spendable for prepaids, inventory and deposits | 9,400 |
| Committed | 5,440,700 |
| Total Fund Balance: | 5,450,100 |

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**Administration Building Renovations Capital Projects Fund
 Fund 406**

| | |
|--|------------------|
| Fund balance July 1, 2021: | |
| Non-Spendable for prepaids, inventory and deposits | 15,500 |
| Committed | 8,120,400 |
| Total | 8,135,900 |

| | |
|---|----------------|
| <i>Operating Revenue</i> | |
| Revenue from Local Sources | 11,000 |
| Incoming Transfers and Other Transactions | 800,000 |
| Total: | 811,000 |

Amount Available For Appropriation: 8,946,900

| | |
|------------------------------------|------------------|
| Amount To Be Appropriated: | |
| <i>Fund Operation Expenditures</i> | |
| Support Services - Central 280 | 949,600 |
| Facilities Improvements 45x | 689,400 |
| Contingency Expenditures | 7,307,900 |
| Total Appropriated: | 8,946,900 |

| | |
|--|------------------|
| Anticipated Ending Fund balance June 30, 2022: | |
| Non-Spendable for prepaids, inventory and deposits | 15,500 |
| Committed | 7,292,400 |
| Total Fund Balance: | 7,307,900 |

**Career Connections Facility Capital Projects Fund
 Fund 409**

| | |
|----------------------------|---------|
| Fund balance July 1, 2021: | |
| Restricted | 530,600 |

| | |
|----------------------------|------------|
| <i>Operating Revenue</i> | |
| Revenue from Local Sources | 200 |
| Total: | 200 |

Amount Available For Appropriation: 530,800

| | |
|------------------------------------|----------------|
| Amount To Be Appropriated: | |
| <i>Fund Operation Expenditures</i> | |
| Facilities Improvements 45x | 30,000 |
| Contingency Expenditures | 500,800 |
| Total Appropriated: | 530,800 |

| | |
|--|----------------|
| Anticipated Ending Fund balance June 30, 2022: | |
| Restricted | 500,800 |
| Total Fund Balance: | 500,800 |

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| 2021-22 ADOPTED BUDGET |
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**Production Print Enterprise Fund
 Fund 710**

Net Position July 1, 2021:

| | |
|-----------------------------------|-----------|
| Net investments in capital assets | 197,800 |
| Unrestricted net position | 986,200 |
| Net Position | 1,184,000 |

Operating Revenue

| | |
|-------------------------------------|-----------|
| Revenue from Local Sources | 1,680,700 |
| Revenue from State Sources | 59,500 |
| Total: | 1,740,200 |
| Amount Available For Appropriation: | 2,924,200 |

Amount To Be Appropriated:

Fund Operation Expenditures

| | |
|---------------------------------|-----------|
| Support Services - Business 250 | 1,530,800 |
| Operations and Maintenance 260 | 222,000 |
| Support Services - Central 280 | 2,000 |
| Depreciation 711 | 70,000 |
| Contingency Expenditures | 901,600 |
| Total Appropriated: | 2,726,400 |

Net Position June 30, 2022:

| | |
|-----------------------------------|-----------|
| Net investments in capital assets | 197,800 |
| Unrestricted net position | 901,600 |
| Net Position | 1,099,400 |

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**Risk Related Activity Fund
 Fund 810**

| | |
|---|------------|
| Net Position July 1, 2021: | 1,824,300 |
| <i>Operating Revenue</i> | |
| Incoming Transfers and Other Transactions | 9,802,400 |
| Total: | 9,802,400 |
| Amount Available For Appropriation: | 11,626,700 |
| Amount To Be Appropriated: | |
| Fund Operation Expenditures | 9,785,300 |
| Contingency Expenditures | |
| Total Appropriated: | 9,785,300 |
| Ending Net Position June 30, 2022: | |
| Claim Fluctuation Reserve: | |
| CFR – Health Care Insurance | 100,000 |
| CFR – Dental Insurance | 220,500 |
| CFR – Vision Insurance | 38,300 |
| CFR – Life Insurance | 1,800 |
| CFR – STD/LTD Insurance | 13,800 |
| CFR – Workers Compensation Insurance | 34,200 |
| CFR – Unemployment Insurance | 50,000 |
| CFR – General Liability | 700 |
| CFR – Errors & Omissions | 400 |
| CFR – Professional Liability | 640,000 |
| CFR – Cyber Liability | 500,000 |
| CFR – Bldg/Vehicles/Prop-Casualty | 4,800 |
| Contingency Reserve - W/C Settlements | 100,000 |
| Contingency Reserve - P/C Settlements | 72,900 |
| Contingency Reserve - Wellbeing | 25,000 |
| Retained Earnings | 39,000 |
| Net Position, End of Year Total | 1,841,400 |

BE IT FURTHER RESOLVED, that no Board of Education member or employee of the School District shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement adopted by the Board. Changes in the amount appropriated by the Board of Education shall require approval by the Board of Education.

BE IT FURTHER RESOLVED, that the Superintendent is hereby charged with general supervision of the execution of the Budget adopted by the Board of Education and shall hold the Assistant Superintendents and Directors responsible for performance of their responsibilities within the amounts appropriated by the Board of Education and in keeping with the budgetary policy statement adopted by the Board of Education. The Superintendent is further authorized to approve adjustments and/or transfers between line items within a fund of the Board adopted operating budget. This act is to take effect in fiscal year 2021-22.