

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 1st Amendment.

BE IT RESOLVED, that this resolution shall be the Appropriation Act of Oakland Schools for the fiscal year 2021-22 1st Amendment; 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 1st Amendment is as follows:

	2021-22 ADOPTED BUDGET	ADJUSTMENT	2021-22 AMENDMENT 1 TOTALS
General Education Fund:			
Fund 100			
Fund balance July 1, 2021:			
Non-Spendable (prepaids, inventory and deposits)	74,800	(60,500)	14,300
Assigned	900,000	800,000	1,700,000
Unassigned	3,786,400	1,463,600	5,250,000
Total	<u>4,761,200</u>	<u>2,203,100</u>	<u>6,964,300</u>
<i>Operating Revenue</i>			
Revenue from Local Sources	14,785,800	101,800	14,887,600
Revenue from State Sources	5,790,900	156,000	5,946,900
Incoming Transfers and Other Transactions	709,800	61,100	770,900
Total	<u>21,286,500</u>	<u>318,900</u>	<u>21,605,400</u>
Amount Available to appropriate:	26,047,700	2,522,000	28,569,700
Amount To Be Appropriated:			
<i>Fund Operation Expenditures</i>			
Support Services - Pupil 210	259,900	(63,600)	196,300
Support Services - Instructional Staff 220	8,922,400	(248,100)	8,674,300
Support Services - General Administration 230	1,734,100	20,400	1,754,500
Support Services - Business 250	986,300	29,500	1,015,800
Operations and Maintenance 260	872,400	4,600	877,000
Pupil Transportation 270	346,300	(21,600)	324,700
Support Services - Central 280	8,445,000	129,700	8,574,700
Support Services - Other 290	964,600	83,600	1,048,200
Fund Modifications (operating transfers out) 6XX	975,900	(137,500)	838,400
Contingency Expenditures	2,466,000	2,785,500	5,251,500
Total Appropriated:	<u>25,972,900</u>	<u>2,582,500</u>	<u>28,555,400</u>
Anticipated Ending Fund balance June 30, 2022:			
Non-Spendable (prepaids, inventory and deposits)	74,800	(60,500)	14,300
Unassigned	2,466,000	2,785,500	5,251,500
Total Fund Balance:	<u>2,540,800</u>	<u>2,725,000</u>	<u>5,265,800</u>

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2021-22 ADOPTED BUDGET	ADJUSTMENT	2021-22 AMENDMENT 1 TOTALS
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**General Education Grants & Funded Projects:
Fund 105**

Fund balance July 1, 2021:

Unassigned	-	(393,200)	(393,200)
Non-Spendable for prepaids, inventory and deposits	-	2,200	2,200
Total	-	(391,000)	(391,000)

Operating Revenue

Revenue from Non-Educational Entity	961,400	181,500	1,142,900
Revenue from State Sources	29,236,900	10,596,000	39,832,900
Revenue from Federal Sources	4,156,300	1,938,700	6,095,000
Total Available to Appropriate:	34,354,600	12,716,200	47,070,800

Amount To Be Appropriated:

Fund Operation Expenditures

Continuing Ed 110	748,900	547,100	1,296,000
Added Needs 120	423,300	(180,300)	243,000
Support Services-Pupil 210	1,275,600	199,600	1,475,200
Support Services - Instructional Staff 220	7,996,200	1,777,600	9,773,800
Support Services - General Administration 230	155,600	19,600	175,200
Support Services - School Administration 240	6,400	6,500	12,900
Support Services - Business 250	46,200	6,000	52,200
Operation and Maintenance 260	105,200	-	105,200
Pupil Transportation Services 270	1,752,800	4,300	1,757,100
Support Services - Central 280	987,700	(497,700)	490,000
Support Services - Other 290		69,700	69,700
Community Services-Community Services Direction 310	491,400	22,600	514,000
Community Activities 330	483,300	18,500	501,800
Custody and Care of Children 350	8,300	3,700	12,000
Community Services - Other Community Services 390	687,100	31,000	718,100
Payments to Other Public Schools 410	14,732,100	8,847,900	23,580,000
Payments to Not for Profit Entities 440	4,065,400	1,840,100	5,905,500
Fund Modifications (operating transfers out) 6XX	389,100	-	389,100
Total Appropriated:	34,354,600	12,716,200	47,070,800

Anticipated Ending Fund balance June 30, 2022:

Unassigned	-	(393,200)	(393,200)
Non-Spendable for prepaids, inventory and deposits	-	2,200	2,200
Total Fund Balance:	-	(391,000)	(391,000)

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	2021-22 ADOPTED BUDGET	ADJUSTMENT	2021-22 AMENDMENT 1 TOTALS
Special Education Fund:			
Fund 200			
Fund balance July 1, 2021:			
Non-Spendable (prepaids, inventory and deposits)	13,800	13,200	27,000
Restricted Special Education	988,300	5,302,600	6,290,900
Restricted (SE center program facility renovation)	10,419,600	-	10,419,600
Total	11,421,700	5,315,800	16,737,500
<i>Operating Revenue</i>			
Revenue from Local Sources	157,088,700	489,700	157,578,400
Revenue from State Sources	6,948,900	202,200	7,151,100
Incoming Transfers and Other Transactions	230,000	33,000	263,000
Total	164,267,600	724,900	164,992,500
Amount Available to Appropriate:	175,689,300	6,040,700	181,730,000
Amount To Be Appropriated:			
<i>Fund Operation Expenditures</i>			
Added Needs 120	2,410,000	(910,000)	1,500,000
Support Services - Pupil 210	10,744,500	(186,900)	10,557,600
Support Services - Instructional Staff 220	2,986,300	131,800	3,118,100
Support Services - General Administration 230	898,600	10,800	909,400
Support Services - Business 250	1,280,700	27,100	1,307,800
Operations and Maintenance 260	549,400	2,300	551,700
Pupil Transportation 270	115,100	(8,100)	107,000
Support Services - Central 280	4,310,300	92,200	4,402,500
Support Services - Other 290	366,100	2,500	368,600
Payments to Other Public Schools 410	140,386,800	6,846,200	147,233,000
Fund Modifications (operating transfers out) 6XX	211,100	-	211,100
Contingency Expenditures	997,000	19,600	1,016,600
Total Appropriated:	165,255,900	6,027,500	171,283,400
Anticipated Ending Fund balance June 30, 2022:			
Non-Spendable (prepaids, inventory and deposits)	13,800	13,200	27,000
Restricted Special Education	997,000	19,600	1,016,600
Restricted (SE center program facility renovation)	10,419,600	-	10,419,600
Total Fund Balance:	11,430,400	32,800	11,463,200

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**Special Education Grants & Funded Projects
 Fund 205**

Fund balance July 1, 2021:

Unassigned	-	(36,800)	(36,800)
Total	-	(36,800)	(36,800)

Operating Revenue

Revenue from State Sources	698,000	746,700	1,444,700
Revenue from Federal Sources	55,051,000	9,646,800	64,697,800
Total Available to Appropriate:	55,749,000	10,393,500	66,142,500

Amount To Be Appropriated:

Fund Operation Expenditures

Support Services - Pupil 210	1,520,700	1,874,500	3,395,200
Support Services - Instructional Staff 220	1,034,300	(51,000)	983,300
Operation and Maintenance	2,500	(200)	2,300
Support Services - Central 280	995,100	243,300	1,238,400
Community Services-Community Activities 330	1,000	-	1,000
Community Services - Non-Public Schools Pupil 370	69,100	(69,100)	-
Payments to Other Public Schools 410	51,818,700	8,377,400	60,196,100
Fund Modifications (operating transfers out) 6XX	307,600	18,600	326,200
Total Appropriated:	55,749,000	10,393,500	66,142,500

Anticipated Ending Fund balance June 30, 2022:

Unassigned	-	(36,800)	(36,800)
Total Fund Balance:	-	(36,800)	(36,800)

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	2021-22 ADOPTED BUDGET	ADJUSTMENT	2021-22 AMENDMENT 1 TOTALS
Career Focused Education Fund			
Fund 600			
Fund balance July 1, 2021:			
Non-Spendable for prepaids, inventory and deposits	25,200	(14,600)	10,600
Restricted Career Focused Education	5,417,500	2,726,100	8,143,600
Total	5,442,700	2,711,500	8,154,200
<i>Operating Revenue</i>			
Revenue from Local Sources	38,754,100	115,800	38,869,900
Revenue from State Sources	4,874,500	(300)	4,874,200
Incoming Transfers and Other Transactions	126,900	-	126,900
Total	43,755,500	115,500	43,871,000
Amount Available to Appropriate:	49,198,200	2,827,000	52,025,200
Amount To Be Appropriated:			
<i>Fund Operation Expenditures</i>			
Added Needs 120	17,707,000	145,300	17,852,300
Support Services - Pupil 210	1,966,700	23,600	1,990,300
Support Services - Instructional Staff 220	3,131,900	(384,300)	2,747,600
Support Services - General Administration 230	939,400	131,100	1,070,500
Support Services School Administration 240	2,482,200	64,900	2,547,100
Support Services - Business 250	1,530,200	50,600	1,580,800
Operations and Maintenance 260	3,943,300	42,000	3,985,300
Pupil Transportation 270	126,500	(200)	126,300
Support Services - Central 280	5,750,500	126,200	5,876,700
Support Services - Other 290	207,600	2,500	210,100
Payments to Other Public Schools 410	3,088,000	706,400	3,794,400
Fund Modifications (operating transfers out) 6XX	4,327,100	-	4,327,100
Contingency Expenditures	3,972,600	1,933,500	5,906,100
Total Appropriated:	49,173,000	2,841,600	52,014,600
Anticipated Ending Fund balance June 30, 2022:			
Non-Spendable for prepaids, inventory and deposits	25,200	(14,600)	10,600
Restricted Career Focused Education	3,972,600	1,933,500	5,906,100
Total Fund Balance:	3,997,800	1,918,900	5,916,700

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**Career Focused Education Grants & Funded Projects
 Fund 605**

Fund balance July 1, 2021:

Unassigned	-	(600)	(600)
Total	-	(600)	(600)

Operating Revenue

Revenue from Non-Educational Entity	-	119,300	119,300
Revenue from State Sources	253,000	(210,300)	42,700
Revenue from Federal Sources	1,694,800	456,200	2,151,000
Total Available to Appropriate:	1,947,800	365,200	2,313,000

Amount To Be Appropriated:

Fund Operation Expenditures

Added Needs 120	616,700	(69,600)	547,100
Support Services-Pupil 210	623,300	241,700	865,000
Support Services - Instructional Staff 220	625,900	193,100	819,000
Pupil Transportation 270	8,600	-	8,600
Support Services-Central 280	73,300	-	73,300
Total Appropriated:	1,947,800	365,200	2,313,000

Anticipated Ending Fund balance June 30, 2022:

Unassigned	-	(600)	(600)
Total	-	(600)	(600)

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

Fund balance July 1, 2021:

Non-Spendable for prepaids, inventory and deposits	400	(200)	200
Committed	3,114,500	1,490,900	4,605,400
Total	3,114,900	1,490,700	4,605,600

Operating Revenue

Revenue from Local Sources	14,473,300	3,684,800	18,158,100
Revenue from State Sources	1,042,400	60,300	1,102,700
Incoming Transfers and Other Transactions	650,500	(133,600)	516,900
Total:	16,166,200	3,611,500	19,777,700

Amount Available For Appropriation:	19,281,100	5,102,200	24,383,300
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Amount To Be Appropriated :

Fund Operation Expenditures

Instruction - Elementary 111	5,800	63,400	69,200
Instruction - Middle School 112	1,420,100	1,450,800	2,870,900
Instruction - High School 113	2,125,500	133,300	2,258,800
Support Services - Pupil 210	46,900	800	47,700
Support Services - General Administration 230	449,900	5,200	455,100
Support Services School Administration 240	533,400	57,300	590,700
Support Services - Business 250	1,266,700	14,700	1,281,400
Support Services Security 260	19,000	-	19,000
Support Services - Central 280	9,940,200	523,700	10,463,900
Fund Modifications (operating transfers out) 6XX	316,200	50,100	366,300
Contingency Expenditures	3,157,000	2,803,100	5,960,100
Total Appropriated:	19,280,700	5,039,000	24,313,900

Anticipated Ending Fund balance June 30, 2022:

Non-Spendable for prepaids, inventory and deposits	400	(200)	200
Committed	3,157,000	2,803,100	5,960,100
Total	3,157,400	2,802,900	5,960,300

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	2021-22 ADOPTED BUDGET	ADJUSTMENT	2021-22 AMENDMENT 1 TOTALS
ONE Cooperative Service Fund			
Fund 271			
Fund balance July 1, 2021:			
Non-Spendable for prepaids, inventory and deposits	-	249,300	249,300
Committed	7,000,800	1,501,300	8,502,100
Total	7,000,800	1,750,600	8,751,400
<i>Operating Revenue</i>			
Revenue from Local Sources	621,700	-	621,700
Incoming Transfers and Other Transactions	675,300	-	675,300
Total:	1,297,000	-	1,297,000
 Amount Available For Appropriation:	 8,297,800	 1,750,600	 10,048,400
 Amount To Be Appropriated :			
<i>Fund Operation Expenditures</i>			
 Support Services - Instructional Staff 220	 267,000	 646,300	 913,300
Support Services - General Administration 230	5,000	-	5,000
Support Services - Central 280	300,000	69,500	369,500
Contingency Expenditures	7,725,800	785,500	8,511,300
Total Appropriated:	8,297,800	1,501,300	9,799,100
 Anticipated Ending Fund balance June 30, 2022:			
Non-Spendable for prepaids, inventory and deposits	-	249,300	249,300
Committed	7,725,800	785,500	8,511,300
Total Fund Balance:	7,725,800	1,034,800	8,760,600

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	2021-22 ADOPTED BUDGET	ADJUSTMENT	2021-22 AMENDMENT 1 TOTALS
Medicaid Fund			
Fund 273			
Fund balance July 1, 2021:			
Non-Spendable for prepaids, inventory and deposits	-	3,100	3,100
<i>Operating Revenue</i>			
Revenue from Local Sources	10,542,500	-	10,542,500
Revenue from State Sources	49,300	-	49,300
Revenue from Federal Sources	541,500	-	541,500
Total:	<u>11,133,300</u>	<u>-</u>	<u>11,133,300</u>
Amount Available For Appropriation:	11,133,300	3,100	11,136,400
Amount To Be Appropriated :			
<i>Fund Operation Expenditures</i>			
Operations and Maintenance 260	35,400	-	35,400
Support Services - Central 280	643,000	7,600	650,600
Payments to Other Public Schools 410	10,454,900	(7,600)	10,447,300
Total Appropriated:	<u>11,133,300</u>	<u>-</u>	<u>11,133,300</u>
Anticipated Ending Fund balance June 30, 2022:			
Non-Spendable for prepaids, inventory and deposits	-	3,100	3,100
Total Fund Balance:	<u>-</u>	<u>3,100</u>	<u>3,100</u>

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	2021-22 ADOPTED BUDGET	ADJUSTMENT	2021-22 AMENDMENT 1 TOTALS
HR/Finance Consortium			
Fund 277			
Fund balance July 1, 2021:			
Committed	479,300	38,800	518,100
Total	<u>479,300</u>	<u>38,800</u>	<u>518,100</u>
<i>Operating Revenue</i>			
Revenue from Local Sources	1,097,900	(8,600)	1,089,300
Revenue from State Sources	76,400	-	76,400
Incoming Transfers and Other Transactions	50,000	-	50,000
Total:	<u>1,224,300</u>	<u>(8,600)</u>	<u>1,215,700</u>
Amount Available For Appropriation:	1,703,600	30,200	1,733,800
Amount To Be Appropriated :			
<i>Fund Operation Expenditures</i>			
Support Services - Central 280	1,042,600	60,000	1,102,600
Fund Modification - Other Operating Transfers Out 6XX	353,400	-	353,400
Contingency Expenditures	307,600	(29,800)	277,800
Total Appropriated:	<u>1,703,600</u>	<u>30,200</u>	<u>1,733,800</u>
Anticipated Ending Fund balance June 30, 2022:			
Committed	307,600	(29,800)	277,800
Total	<u>307,600</u>	<u>(29,800)</u>	<u>277,800</u>
School Activities Fund			
Fund 290			
Fund balance July 1, 2021:			
Committed	298,200	5,200	303,400
Total	<u>298,200</u>	<u>5,200</u>	<u>303,400</u>
<i>Operating Revenue</i>			
Revenue from Local Sources	180,000	-	180,000
Total:	<u>180,000</u>	<u>-</u>	<u>180,000</u>
Amount Available For Appropriation:	478,200	5,200	483,400
Amount To Be Appropriated :			
<i>Fund Operation Expenditures</i>			
Other School Activity Expenditures 296	180,000	-	180,000
Contingency Expenditures	298,200	5,200	303,400
Total Appropriated:	<u>478,200</u>	<u>5,200</u>	<u>483,400</u>
Anticipated Ending Fund balance June 30, 2022:			
Committed	298,200	5,200	303,400
Non-Spendable for prepaids, inventory and deposits	-	-	-
Total	<u>298,200</u>	<u>5,200</u>	<u>303,400</u>

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Debt Service Fund – 2016 Refunding Bonds Fund 311			
Fund balance July 1, 2021:			
Restricted	4,397,200	1,373,500	5,770,700
<i>Operating Revenue</i>			
Revenue from Local Sources	47,000	-	47,000
Incoming Transfers and Other Transactions	1,800,000	-	1,800,000
Total:	<u>1,847,000</u>	<u>-</u>	<u>1,847,000</u>
Amount Available For Appropriation:	6,244,200	1,373,500	7,617,700
Amount To Be Appropriated:			
<i>Fund Operation Expenditures</i>			
Debt Service - Long Term 511	2,096,900	-	2,096,900
Contingency Expenditures	4,147,300	1,373,500	5,520,800
Total Appropriated:	<u>6,244,200</u>	<u>1,373,500</u>	<u>7,617,700</u>
Anticipated Ending Fund balance June 30, 2022:			
Restricted	4,147,300	1,373,500	5,520,800
Total Fund Balance:	<u>4,147,300</u>	<u>1,373,500</u>	<u>5,520,800</u>
Debt Service Fund – QSCB Defeasement Fund Fund 313			
Fund balance July 1, 2021:			
Restricted	2,845,300	(1,700)	2,843,600
<i>Operating Revenue</i>			
Revenue from Local Sources	5,500	-	5,500
Total:	<u>5,500</u>	<u>-</u>	<u>5,500</u>
Amount Available For Appropriation:	2,850,800	(1,700)	2,849,100
Amount To Be Appropriated:			
<i>Fund Operation Expenditures</i>			
Debt Service - Long Term 511	2,500	-	2,500
Fund Modifications (operating transfers out) 6XX	810,000	-	810,000
Contingency Expenditures	2,038,300	(1,700)	2,036,600
Total Appropriated:	<u>2,850,800</u>	<u>(1,700)</u>	<u>2,849,100</u>
Anticipated Ending Fund balance June 30, 2022:			
Restricted	2,038,300	(1,700)	2,036,600
Total Fund Balance:	<u>2,038,300</u>	<u>(1,700)</u>	<u>2,036,600</u>

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Debt Service Fund – QSCB Construction Reserve Fund Fund 314			
Fund balance July 1, 2021:			
Restricted	10,417,300	(81,700)	10,335,600
<i>Operating Revenue</i>			
Revenue from Local Sources	2,000	-	2,000
Revenue from Federal Sources	760,200	-	760,200
Incoming Transfers and Other Transactions	810,000	-	810,000
Total:	1,572,200	-	1,572,200
Amount Available For Appropriation:	11,989,500	(81,700)	11,907,800
Amount To Be Appropriated:			
<i>Fund Operation Expenditures</i>			
Debt Service - Long Term 511	927,500	-	927,500
Contingency Expenditures	11,062,000	(81,700)	10,980,300
Total Appropriated:	11,989,500	(81,700)	11,907,800
Anticipated Ending Fund balance June 30, 2022:			
Restricted	11,062,000	(81,700)	10,980,300
Total Fund Balance:	11,062,000	(81,700)	10,980,300

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**Career Focused Ed Campus Renovations Capital Projects Fund
 Fund 404**

Fund balance July 1, 2021:

Non-Spendable for prepaids, inventory and deposits	9,400	90,700	100,100
Committed	5,665,400	2,963,600	8,629,000
Total	5,674,800	3,054,300	8,729,100

Operating Revenue

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

Amount Available For Appropriation:

7,982,800 3,054,300 11,037,100

Amount To Be Appropriated:

Fund Operation Expenditures

Support Services - Central 280	10,000	-	10,000
Facilities Acquisition 450	2,522,700	460,600	2,983,300
Contingency Expenditures	5,450,100	-	5,450,100
Total Appropriated:	7,982,800	460,600	8,443,400

Anticipated Ending Fund balance June 30, 2022:

Non-Spendable for prepaids, inventory and deposits	9,400	90,700	100,100
Committed	5,440,700	2,503,000	7,943,700
Total Fund Balance:	5,450,100	2,593,700	8,043,800

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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	159,600	175,100
Committed	8,120,400	1,753,900	9,874,300
Total	8,135,900	1,913,500	10,049,400

Operating Revenue

Revenue from Local Sources	11,000	-	11,000
Incoming Transfers and Other Transactions	800,000	-	800,000
Total:	811,000	-	811,000

Amount Available For Appropriation:

	8,946,900	1,913,500	10,860,400
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Amount To Be Appropriated:

Fund Operation Expenditures

Support Services - Central 280	949,600	200,000	1,149,600
Facilities Improvements 45x	689,400	44,000	733,400
Contingency Expenditures	7,307,900	1,669,500	8,977,400
Total Appropriated:	8,946,900	1,913,500	10,860,400

Anticipated Ending Fund balance June 30, 2022:

Non-Spendable for prepaids, inventory and deposits	15,500	159,600	175,100
Committed	7,292,400	1,509,900	8,802,300
Total Fund Balance:	7,307,900	1,669,500	8,977,400

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

Fund balance July 1, 2021:

Restricted	530,600	5,000	535,600
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Operating Revenue

Revenue from Local Sources	200	-	200
Total:	200	-	200

Amount Available For Appropriation:

	530,800	5,000	535,800
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Amount To Be Appropriated:

Fund Operation Expenditures

Facilities Improvements 45x	30,000	-	30,000
Contingency Expenditures	500,800	-	500,800
Total Appropriated:	530,800	-	530,800

Anticipated Ending Fund balance June 30, 2022:

Restricted	500,800	5,000	505,800
Total Fund Balance:	500,800	5,000	505,800

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

	2021-22 ADOPTED BUDGET	ADJUSTMENT	2021-22 AMENDMENT 1 TOTALS
Production Print Enterprise Fund			
Fund 710			
Net Position July 1, 2021:			
Net investments in capital assets	197,800	(40,500)	157,300
Unrestricted net position	986,200	(1,529,100)	(542,900)
Net Position	<u>1,184,000</u>	<u>(1,569,600)</u>	<u>(385,600)</u>
-			
<i>Operating Revenue</i>			
Revenue from Local Sources	1,680,700	-	1,680,700
Revenue from State Sources	59,500	-	59,500
Total:	<u>1,740,200</u>	<u>-</u>	<u>1,740,200</u>
Amount Available For Appropriation:	<u>2,924,200</u>	<u>(1,569,600)</u>	<u>1,354,600</u>
Amount To Be Appropriated:			
<i>Fund Operation Expenditures</i>			
Support Services - Business 250	1,530,800	13,400	1,544,200
Operations and Maintenance 260	222,000	-	222,000
Support Services - Central 280	2,000	3,000	5,000
Depreciation 711	70,000	-	70,000
Contingency Expenditures	901,600	(1,545,500)	(643,900)
Total Appropriated:	<u>2,726,400</u>	<u>(1,529,100)</u>	<u>1,197,300</u>
Net Position June 30, 2022:			
Net investments in capital assets	197,800	(40,500)	157,300
Unrestricted net position	901,600	(1,545,500)	(643,900)
Net Position	<u>1,099,400</u>	<u>(1,586,000)</u>	<u>(486,600)</u>

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

	2021-22 ADOPTED BUDGET	ADJUSTMENT	2021-22 AMENDMENT 1 TOTALS
Risk Related Activity Fund			
Fund 810			
Net Position July 1, 2021:	1,824,300	104,600	1,928,900
<i>Operating Revenue</i>			
Incoming Transfers and Other Transactions	9,802,400	(64,500)	9,737,900
Total:	<u>9,802,400</u>	<u>(64,500)</u>	<u>9,737,900</u>
Amount Available For Appropriation:	11,626,700	40,100	11,666,800
Amount To Be Appropriated:			
Fund Operation Expenditures	9,785,300	(64,500)	9,720,800
Contingency Expenditures			-
Total Appropriated:	<u>9,785,300</u>	<u>(64,500)</u>	<u>9,720,800</u>
Ending Net Position June 30, 2022:			
Claim Fluctuation Reserve:			
CFR – Health Care Insurance	100,000	-	100,000
CFR – Dental Insurance	220,500	56,300	276,800
CFR – Vision Insurance	38,300	(7,300)	31,000
CFR – Life Insurance	1,800	100	1,900
CFR – STD/LTD Insurance	13,800	(1,300)	12,500
CFR – Workers Compensation Insurance	34,200	(9,700)	24,500
CFR – Unemployment Insurance	50,000	-	50,000
CFR – General Liability	700	-	700
CFR – Errors & Omissions	400	-	400
CFR – Professional Liability	640,000	-	640,000
CFR – Cyber Liability	500,000	-	500,000
CFR – Bldg/Vehicles/Prop-Casualty	4,800	200	5,000
Contingency Reserve - W/C Settlements	100,000	-	100,000
Contingency Reserve - P/C Settlements	72,900	-	72,900
Contingency Reserve - Wellbeing	25,000	-	25,000
Retained Earnings	39,000	66,300	105,300
Net Position, End of Year Total	<u>1,841,400</u>	<u>104,600</u>	<u>1,946,000</u>

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 1st Amendment.