



June 13

2022

REPORT OF THE BUDGET, FINANCE AND GROWTH COMMITTEE

The Budget, Finance and Growth Committee met on Friday, May 20, 2022, at 10:45 AM at the Mary A. Ronan Education Center in Launched Room 110.

The public viewed the meeting via Video Conference.

ATTENDEES

Finance Committee Members

Chairperson Eve Bolton, Brandon Craig, Mike Moroski, *absent*

Board Member

Ben Lindy, President

Administrators

Jennifer Wagner, Treasurer/CFO; Kevin Ashley, Director, Financial Reporting; Bryan Kennedy, Fixed Asset Supervisor; Kimberly Hughes, Assistant Treasurer; Tya Grengbondai, Manager, State and Federal Grants; Dan Hoying, General Counsel; Lauren Roberts, Chief Audit Executive

Community Members

Marcia Futel; Cynthia Walters – Green Umbrella

Financial Reports

Kevin Ashley, Director of Financial Reporting and Transparency, updated the Committee on his summary of information related to the following Monthly Financial Graphs for Fiscal Year 2022 through April 2022.

Summary – Finances are on track and no significant, unexpected issues.

- **General Fund Cash Balances** as of April 30, 2022 are up over this point last year.
- **General Fund Revenues** through April 2022 are down; however, this is directly related to the impact of the new state funding adopted for this fiscal year that eliminates pass-through funding for Community Schools and other scholarship programs. Therefore, the District is on-track, given that Total Revenues are down but the related Expenditures are down at a higher rate.
- **General Fund Expenditures** through April 2022, as mentioned above, are down related to the elimination of the pass-through funding. Alternatively, salaries and benefits expenditures are higher based on collective bargaining agreements.
- **School Wide Pool Expenditures** through April 2022, primarily salaries and benefits are higher based on collective bargaining agreements.
- **Preschool students funded through Tuition Assistance** for April 2022 were 892 students vs. 608 at April 2021 vs. 833 at April 2020. United Way distributions have been paid out for the Fiscal Year.

General Fund (001)

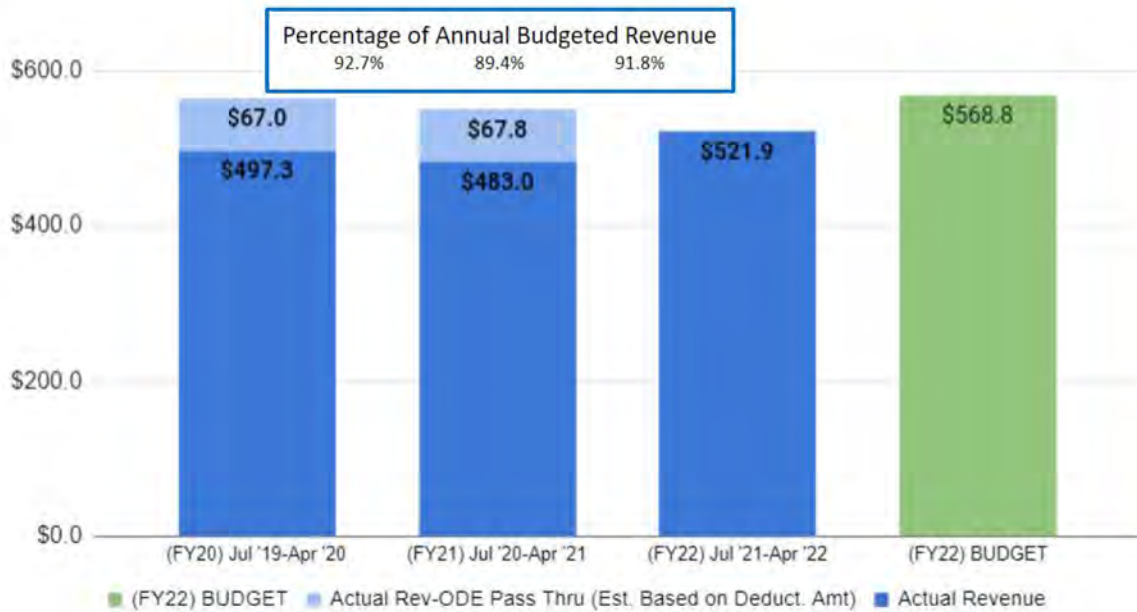
Cash Balance and Encumbrances (in millions)
April 30, 2022



Revenue

General Fund (001)

3 Year Revenue Comparison (in millions)
April 30, 2022

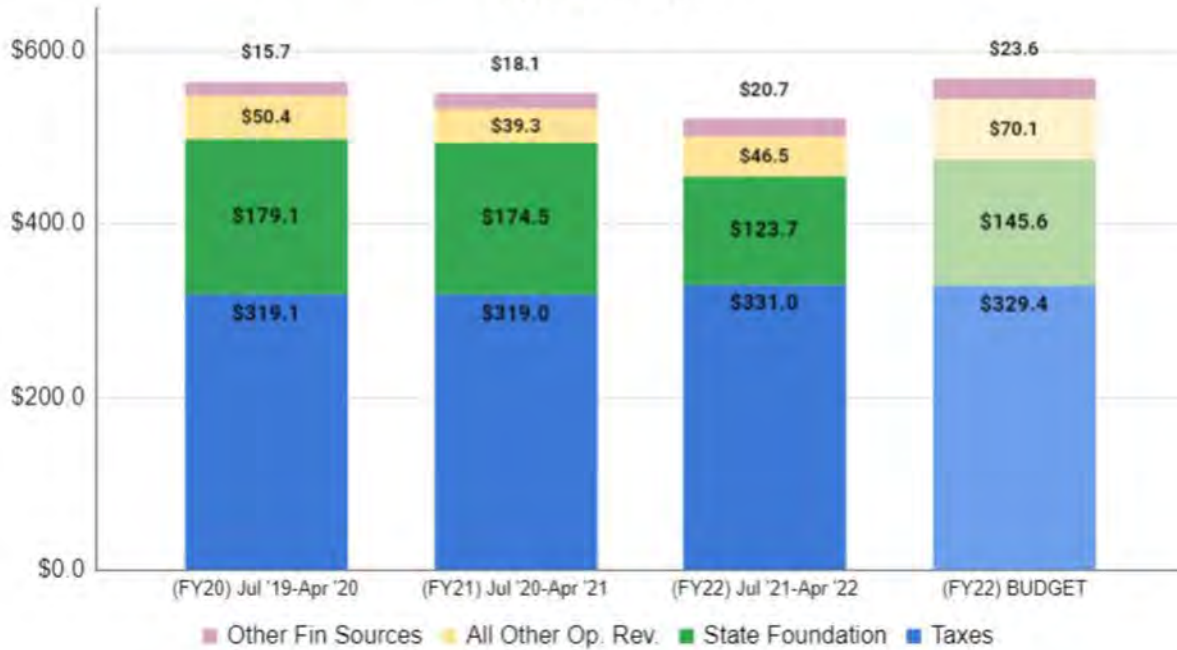


Revenue

General Fund (001)

3 Year Revenue by Source Comparison (in millions)

April 30, 2022



Expenses

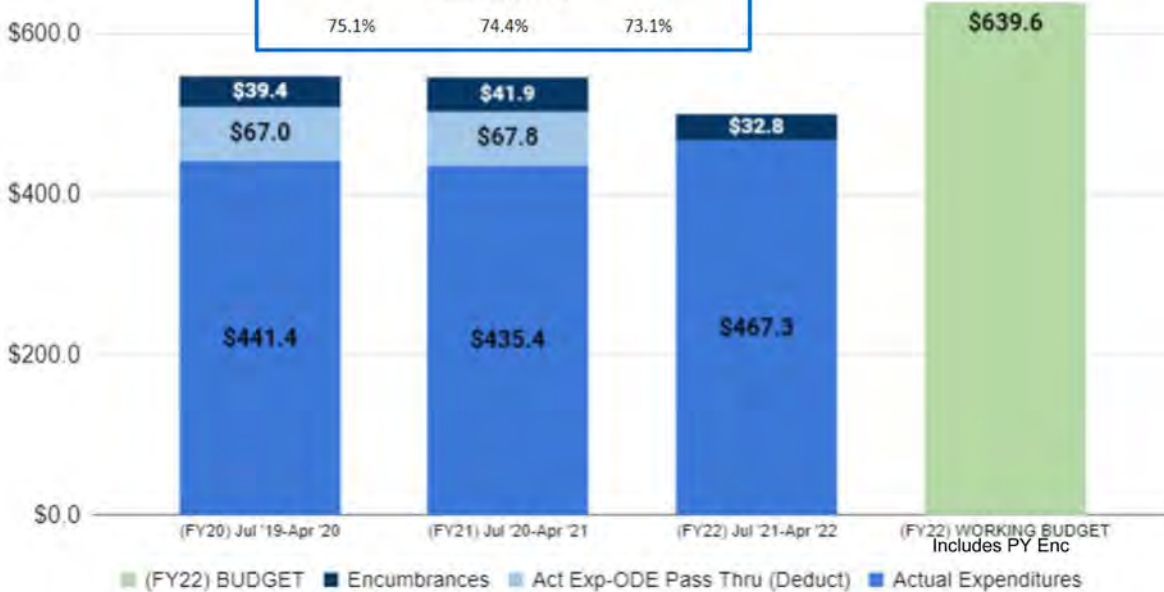
General Fund (001)

3 Year Expenditure Comparison (in millions)

April 30, 2022

Percentage of Annual Budgeted Expenditures
(Actual Exp. Only)

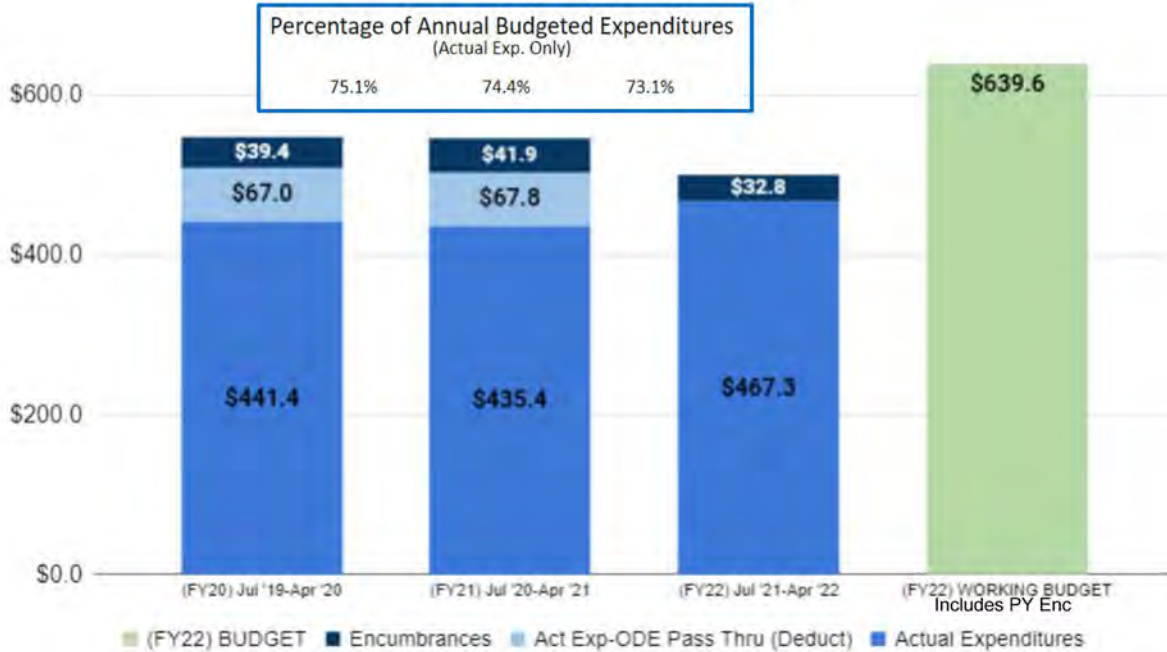
75.1% 74.4% 73.1%



Expenses

General Fund (001)
3 Year Expenditure Comparison (in millions)

April 30, 2022



Expenses

General Fund (001)

Unallocated Expenditure Budget Assessment (in millions)

April 30, 2022

* UNALLOCATED BUDGET *

5.1%

Committed (Transfers)

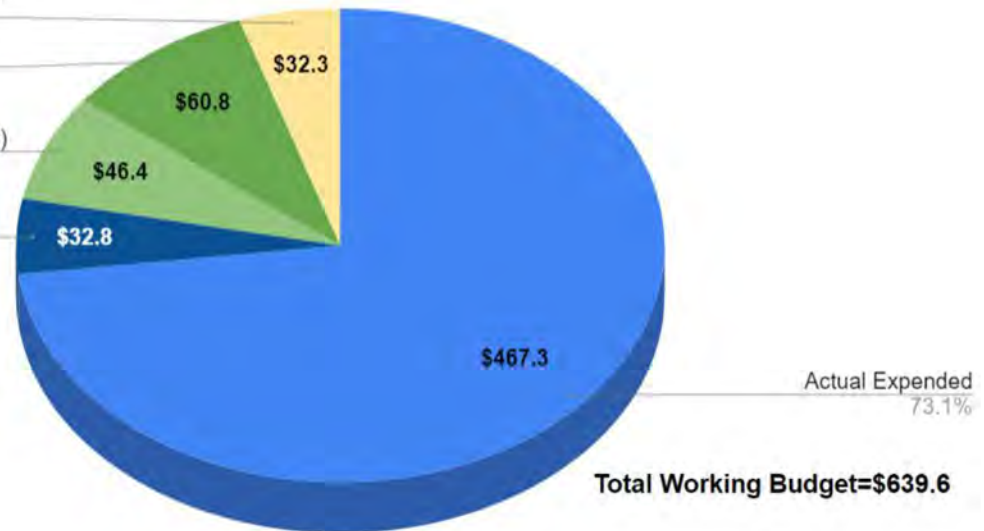
9.5%

Committed (Salary & Benefits)

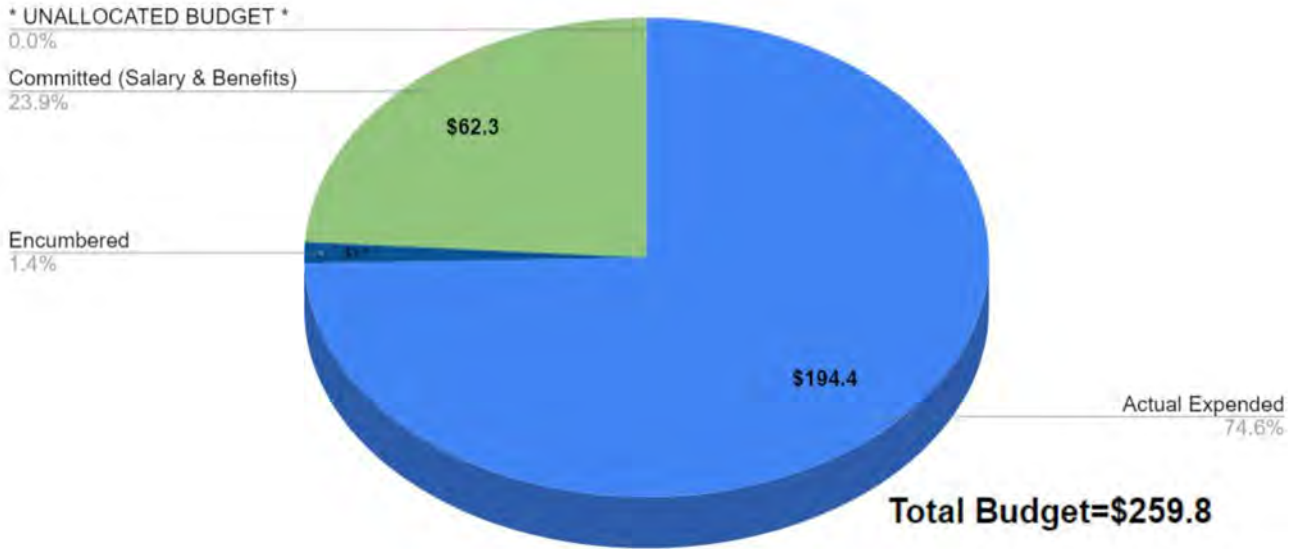
7.3%

Encumbered

5.1%

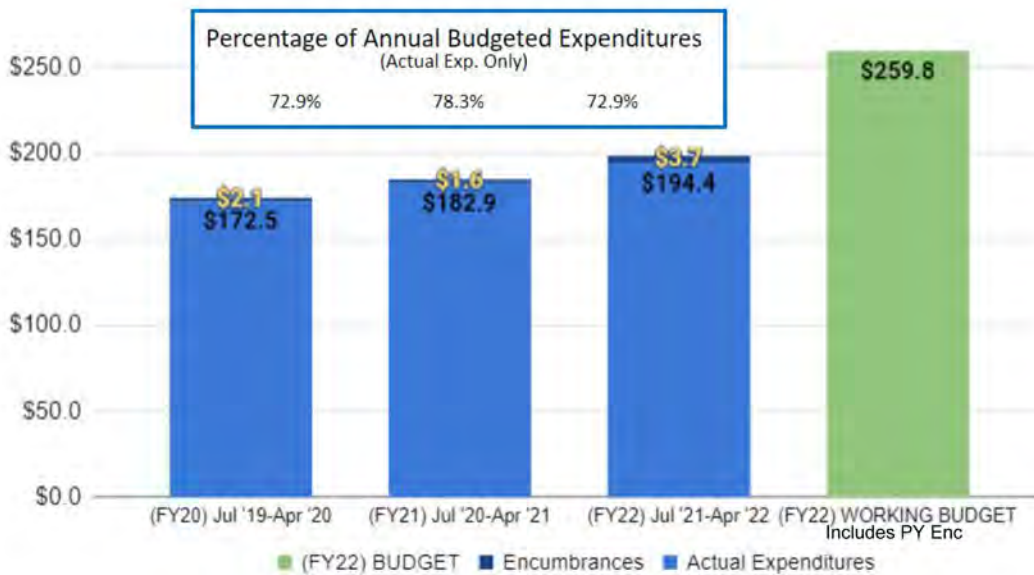


School Wide Pool (SWP) Fund (598)
 Unallocated Expenditure Budget Assessment (in millions)
 April 30, 2022



Expenses

School Wide Pool (SWP) Fund (598)
 3 Year Expenditure Comparison (in millions)
 April 30, 2022



CPS Tuition Assistance Summary

FY22	Income	FT	HT	Total	Days	Tuition Assist \$
APR	<200 %	751	47	798	15,370	\$649,730
	200-250	81	13	94	1,850	\$66,704
	Sub-Total	832	60	892	15,580	\$716,434

Tuition Assistance - Historical Comparisons

FY22	FYTD:	(Apr 2022 # of students=892)	102,545	\$4,952,344
FY21	FYTD:	(Apr 2021 # of students=608)	79,844	\$3,388,351
FY20	FYTD:	(Apr 2020 # of students=833)	123,214	\$5,278,828

Note: The data in the chart above represents only the CPS preschool students who receive Preschool Tuition Assistance. As of the end of the month shown above, CPS has 1,939 preschool students enrolled.

CPS Preschool Expansion

MARCH 2022 (FY22)	* Budget FY22	FY22 Actual Jul '21-Apr '22	Prior FY21 Actual Jul '20-Apr '21
Revenues: (net of Co. Auditor Fees)	\$15,946,966	\$15,767,762	\$15,589,010
Expenses:			
CPS Tuition Assistance	5,300,000	4,952,344	3,388,351
Payments to United Way @	7,138,775	7,128,775	8,212,378
Workforce Development	139,306	63,139	78,094
Special Education Support	807,273	632,509	555,244
Administrative Support	183,246	124,358	145,647
Other Professional Services	106,722	101,478	12,480
Supplies and Materials	234,329	92,057	109,539
Bldgs/Equip-Capital Outlay	19,330	19,325	383,892
Total	\$13,928,981	\$13,113,985	\$12,885,625
Net Income	\$2,017,985	\$2,653,777	\$2,703,385

* - Subject to revision.

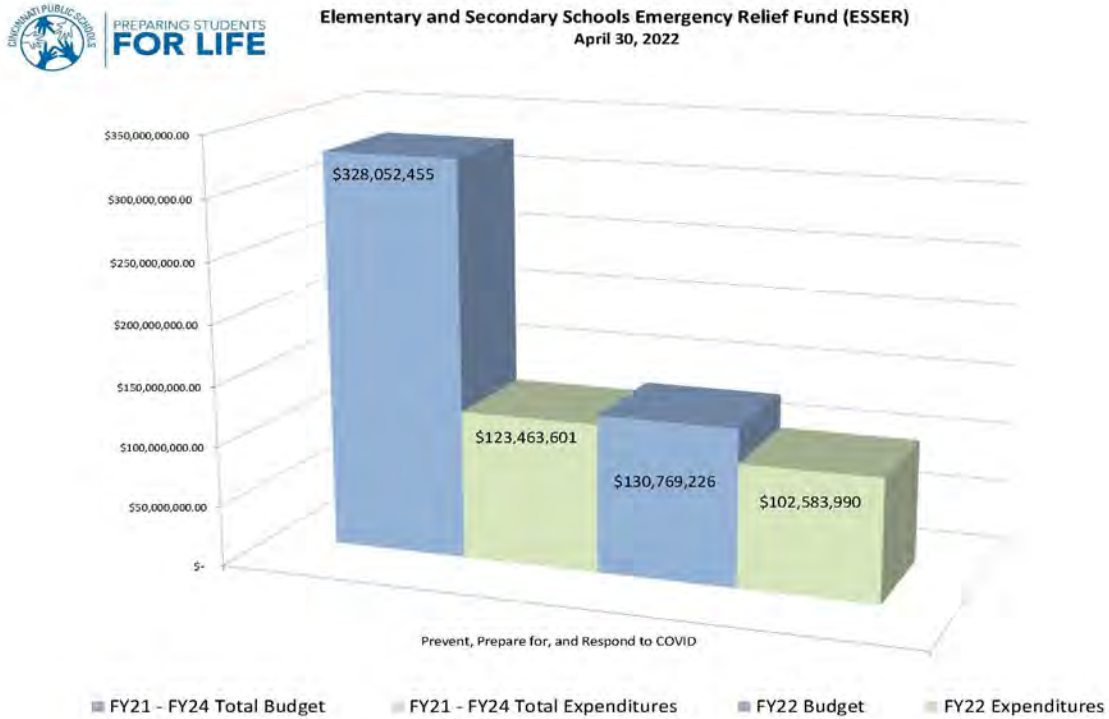
@ - Due to Prior Year CPP underspend, payment schedule differs from Year to Year.

FY2021-2022 State and Federal Grants

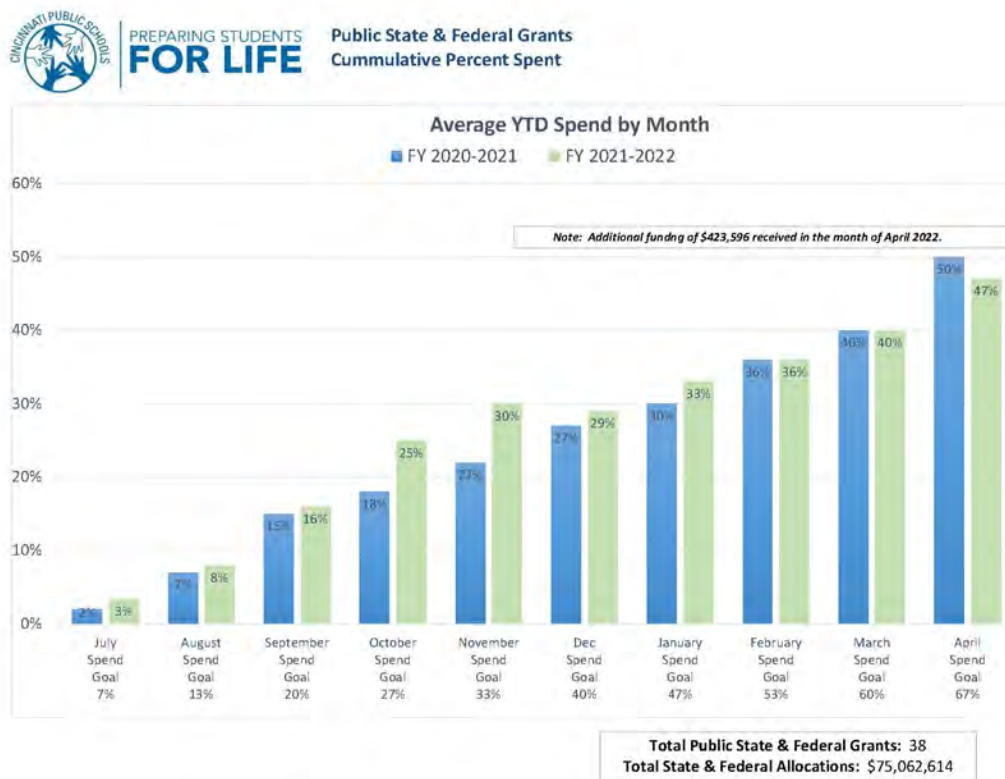
Tya Grengbondai, Manager of State and Federal Grants, updated the Committee on the status of the District's year-to-date State and Federal Grants.

She informed the Committee that the District is 67 percent through the Grant period. She reported that there are 38 public Grants that total \$75 million. A copy of the FY2021-2022 State and Federal Grants is attached to the end of this report.

Ms. Grengbondai updated the Committee on the following *Elementary and Secondary Schools Emergency Relief Fund (ESSER)*. She reported that there are nine ESSER Grants that total \$325 million. She reported to date that, 37 percent of the grant dollars have been spent.



Ms. Grengbondai updated the Committee on the following Public State and Federal Grants *Cumulative Percent Spend Average Year-to-Date Spend by Month* bar chart. She reported that the District received in April an additional amount of \$423,000 in funding.



Community Reinvestment Agreements (CRA)

Kimberly Hughes, Assistant Treasurer, updated the Committee on the Community Reinvestment Act – Payment in Lieu of Tax Agreements. The agreements are attached to the end of this report.

Ms. Hughes reported that the CRAs will be presented to the Board for approval at the Regular Business meeting on May 23, 2022.

She also reported that she continues to follow up with Michael Banish from the City’s Community and Economic Department to schedule a presentation from the City about the CRAs. She reported that Mr. Banish did commit to providing a presenter and that a meeting date is still pending due to changes that are being made to the CRA process. This topic and meeting could be added to Board members Craig and Moffett’s list of issues if mutual interest to CPS and City.

Fixed Asset Policy Change: Policy 7450 – Property Inventory; Policy 7455 – Accounting System for Fixed Assets

Bryan Kennedy, Fixed Asset Supervisor, reported that Fixed Assets participated in an audit and it was recommended that the following policies needed to be updated.

- Policy 7450 – Property Inventory – Made language more concise.
- Policy 7455 – Accounting System for Fixed Assets – Updated to be aligned with the Annual Comprehensive Financial report.

ACTION: The Committee referred the policies to the Policy and Equity Committee for their review at their June 24, 2022 meeting and then recommendation to the full Board for approval.

Revised Treasure’s Goals

Treasurer Wagner updated the Committee on revisions to her following FY23 goals.

FY23 Treasurer’s Goals *(May 2022 – February 23)*

- **Implement Phase II of Equity Budget Process:**
 - Student-centered, equitable distribution of financial resources
- **Standardize the use of Financial Impact Tool:**
 - Budget Decision making
 - Vendor contract renewals (Treasurer’s report)
 - System to track KPI measures
- **Improve Financial Information Engagement:**
 - Topic Related Town Halls
 - User Friendly Publications
 - Public Dashboard measures
- **Quality Improvement Processes:**
 - Reduce the # of days to pay an invoice
 - Reduce the # of errors on paychecks
- **Expand employee development for Treasurer Pipeline:**
 - Executive Coaching
 - ImpactU
 - Individualized Career Development Plans (skip level)
 - Professional Networking Assignments
- **Successful Passage of \$51.5M Renewal Levy, November 2022**
 - Public Engagement events
 - Resolution processing
 - Election Results

ACTION: The Committee will refer Treasurer Wagner’s goals to the Board for approval at the Regular Business meeting on June 13, 2022. Per the suggestion of Ex Officio Member Lindy, the discussion of the Treasurer’s goals should include targets and outcomes.

Levy Resolution Update and Discussion

Treasurer Wagner updated the Committee on the following information regarding the November 2022 Levy Renewal information.

- First Resolution passed on May 9, 2022

- Received County Auditor Certified Millage and Values
- Second Resolution will be submitted for passage at the Board’s Regular Business meeting on June 13, 2022. (Board ACTION ITEM)

Treasurer Wagner reported that once the second resolution is passed by the Board, she and General Counsel Hoying will take the document to the Board of Elections for inclusion into the ballot.

Broad Outlines of FY23 Budget Challenges and Options and Committee Suggestions

Treasurer Wagner reported that the targeted budget for FY23 is \$609 million.

She updated the Committee on the following information contained in her presentation.

FY23 Challenges to Building the Budget

- Mid-COVID operations, difficult to predict spending patterns, needs
- Supply chain delays, difficult to predict timing of expenses
- HB110 – Huge impacts on School District Funding formulas
 - Elimination of “Pass-thru” funding
 - Merged Student Wellness Grant into General Fund, subject to state share % -43
 - 6 year phase-in
- FY22 – 3rd Year of Strategic Plan
- Equitable Budget Redesign
- Discontinuing the use of the Schoolwide Pool Fund
- CLIFF Impact
- Transition –new Superintendent
- Renewal Levy (\$51.5M) on the ballot – November 2022

FY23 Planned Return from the CLIFF - \$6,238,000

- Crisis Communication
- Casualty Insurance Premiums
- General Counsel
- Restore The Promise Center (formerly A2S/A2E) – *leave in ESSER 1 more year*
- Athletics/Extracurricular
- Restore District wide mentors
- *Updated return from Cliff = \$4M*

Treasurer Wagner reported, “Without a new source of revenue, in order to make room for new budget needs, a removal of prior costs must be reduced or eliminated!”

FY23 Budget Status (work in progress)

Treasurer Wagner reported that as of Monday, May 23, there was \$634.7 million proposed for the General Fund Budget, which leaves a gap of \$25.7 million.

- Possible duplication dollars in the Department of Student Services
- Possible sick leave pool revision
- Possible freeze of vacant positions
- Funding shift from General Fund to other source
- Possible repurpose/reorganization positions. She noted that Superintendent Wright is working on a reorganization plan.

Treasurer Wagner reported that corrections were made in reductions and funding source changes.

Ex Officio Member Lindy asked about the financial impact of cuts per pupil. Treasurer Wagner reported that cuts have not been made and she will provide more specifics on things recommended to fund or not recommended to fund at the Board's Regular Business meeting on June 13, 2022.

Committee Chair Bolton reported that while the budget is being built, this is an opportunity to start envisioning a Strategic Plan

ACTION: Ms. Bolton requested the Administration to provide a summary on what was completed and not completed in the Strategic Plan.

Treasurer Wagner reported that she would follow-up with Superintendent Wright.

Ms. Bolton expressed concern about what has been done in the reviewing of school-based and district-wide contracts.

Treasurer Wagner reported that discussion has taken place and a new process is being put in place.

Committee Chair Bolton continued to express concern about the current contract evaluation process.

Current Costs: Runs, Buses in the Current Dedicated Fleet (Board Assignment)

Committee Chair Bolton reported that this topic is on the agenda due to an assignment made three weeks ago for a dedicated fleet of buses being used for activities. Treasurer Wagner will forward the information to Board staff; this is yet to be received.

Status of CPS and City Agreement on Crossing Guards and Nurses

Committee Chair Bolton updated the Committee on language contained in the agreement about Crossing Guards.

General Counsel Hoying reported that the Crossing Guard agreement is separate from the abatement agreement. He reported that the 2020 Crossing Guard Agreement with the City expires the summer of 2022. The contract for nurses is a separate agreement, with \$8 million funded for the nurses. Therefore, the Crossing Guard agreement is in need of development for School Year 2022-23 or Fiscal Year 2023.

Committee Chair Bolton reported that there are 44 vacancies for crossing guards.

Mr. Hoying reported that Superintendent Wright sent a memo to the City Manager informing that the Board approved a \$15 wage for the Crossing Guards. He also reported that the City runs the program and the District provides the funding. Again, Committee Chair Bolton reiterated concern that assuming responsibility for the Crossing Guards is a matter for District consideration.

Draft of Proposed Five-Year Forecast

Assistant Treasurer Hughes and Kevin Ashley, Director of Financial Reporting and Transparency, provided an overview of the proposed Five-Year Forecast in the following areas:

- Purpose of the Forecast / Factors Influencing the Forecast
- The Forecast and Cash Balances
- Ohio's Fair School Funding Plan (FSFP) (as enacted)
- Forecasted Revenues
- Forecasted Expenditures
- Forecast Summary

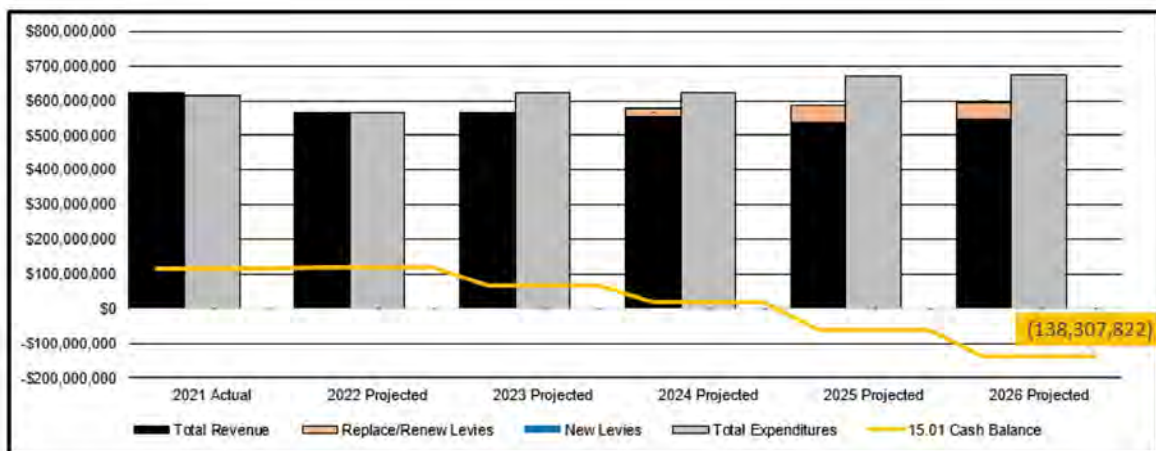
The purposes of the Forecast are as follows:

- Monitor and report school district solvency
- Focus on the General Operating Fund
- Supports Financial Transparency
- Tool to plan for future financial decision making
- Format is standardized and required by Ohio Department of Education
 - Three years of actual data, Current year (Budget) and Four years of forecasted data.
- Filed twice each fiscal year (November and May)

Factors Influencing the Forecast are as follows:

- Ohio’s Fair School Funding Plan (FSFP) as enacted
- Inflationary rates
- Pandemic Spending / Federal Related Budgets – Future return to the General Fund (i.e., “CLIFF” Plan)
- Student Enrollment Projections versus Actual Enrollment
- Collective Bargaining Agreements

Forecast Summary – May 2022



Note: Cash balance (Line 7.020) plus any existing levy modeled as renewed or new during the forecast.

Note: above excludes effects of Line 8.010 Estimated Encumbrances

- **Revenues** – Overall revised down from the November 2021 Forecast primarily as a result of changes in projected enrollment growth for FY22-FY26. This will also impact overall state funding received. Property Tax Revenue is expected to increase as a result of the triennial property tax reappraisal cycles.
- **Expenditures** – For FY22, expenditure totals were revised downward based on current expenditure trends through June 30, 2022. FY23 expenditure levels were updated to reflect an alignment with the budget target which is in process. FY24-FY26 expenditures reflect those increases as well as return of items related to the “CLIFF” Plan.
- **Cash Balances** – The Cash Balance through the end of third year of the Forecast (June 30, 2024) is projected to remain positive (which is required by ODE). The District will continue to be heavily reliant on the renewal of property tax levies during the forecast period.

ACTION: The Committee will recommend the Five-Year Forecast to the Board for approval at the Regular Business meeting on May 23, 2022. The Forecast will be approved in the Treasurer’s Report.

A copy of the presentation is available upon request and in the Board office.

Transportation Community & Student Meeting Follow Up & Metro / SORTA & CPS Contract

General Counsel Hoying reported that conversations are taking place with Metro about providing bus service beginning school year 2022-2023. He also reported that he has been in touch with SORTA regarding the contract. They are inquiring about what times the bus and extra-curricular bus passes can be used, the number of passes needed, one-trip passes that are used on an interim basis, the length of the contract, pricing issues needing to be worked out and routing discretions.

Committee Chair Bolton expressed concern about not receiving all of the information from the public records request and information about “unique” riders. She also reiterated that the Administration needs to have full Board input and a review of this school year’s transportation implementation and next year’s transportation plan.

Preschool Promise and CPS Master Agreement Discussion

Mr. Hoying reported he received a draft of a new agreement from the Cincinnati Preschool Promise representative.

Treasurer Wagner expressed concern about financial considerations and Committee Chair Bolton continued to express that original promises made to the community be reflected in the new agreement as well.

Other Business

Green Umbrella

Cynthia Walters who is a member of the District’s Wellness Committee, reported that CPS is a part of an alliance of organizations working together to ensure that all CPS students have equitable access to nature and green spaces for outdoor experiential learning at each campus.

Ms. Walters reported that she has been working directly with CPS facilities to install 20 new outdoor learning classrooms for next school year using ESSER Funds.

She reported that she is working on developing a partnership with the Municipal Sewer District who has dedicated \$200,000 for a storm water infrastructure at Leap Academy.

She asked if ESSER funds can be used for 14 learning gardens and 2 playscapes that are currently in the planning stages and need funding. Ms. Walters reported that she submitted her proposal to the District’s Director of Facilities. She reported that \$180,000 is available for the project for 16 outdoor classrooms. She also submitted a multi-year plan to the Director from the previous FY 2022 budget.

ACTION: The Budget, Finance and Growth Committee will discuss the Metro Contract and Preschool Promise at the June 17, 2022 Committee meeting.

The meeting adjourned at 12:41 PM.

Finance Committee

Eve Bolton, Chair
Brandon Craig
Mike Moroski

Staff Liaisons

Jennifer Wagner, CFO/Treasurer
Iranetta Wright, Superintendent



PREPARING STUDENTS
FOR LIFE

Finance Committee

Submitted for Review: Friday, April 20, 2022

CRA – Payment in Lieu of Tax Agreements

Agreement	Years of Agreement	Estimated Annual Revenue	Estimated Total Agreement Revenue
1) Farmers Hotel, LLC	12 years	\$5,749.17	\$68,990.09
<i>Description:</i> the remodeling of existing structures into approximately 3,840 sq. ft. of residential space, consisting of 6 residential units (2 studio, 2 one bedroom, 2 two bedroom) and approximately 2,500 square feet of commercial space (retail/restaurant); Ordinance 465-2021, Contract #25x2022-223.			
2) Oakley Yards Land, LLC (Senior CTR)	15 years	\$311,970.70	\$4,679,560.57
<i>Description:</i> the construction of 150-200 Senior Living and Retirement living units (42 Assisted Living, 18 Memory Care, 90 Independent Living and indoor pool, gaming dining and common areas). Ordinance 192-2021, Contract # 25x2022-064.			
3) Oakley Yards Land, LLC (Multi Family)	15 years	\$481,326.23	\$7,219,893.45
<i>Description:</i> the construction of several buildings consisting of: 107 family units in a 4 story building, 160 family units in a 3-story building and 84 family townhomes with pool, clubhouse, green space and common areas. Ordinance 191-2021, Contract #25x2022-063.			
4) Queen City 205, LLC	15 years	\$493,332.65	\$7,399,989.68
<i>Description:</i> remodeling and rehabilitation of the historic Textile Building to create approximately 7,000 sq. ft. of commercial retail space and 215,595 sq. ft. of residential space consisting of 282 residential units and tenant amenities. Ordinance 275-2021, Contract #25x2022-172.			
5) 300 Main Street, LLC	15 years	\$62,394.14	\$935,912.11
<i>Description:</i> the renovation and remodeling of the existing building into approximately 40,000 sq. ft. of commercial office space to house the new Pure Romance headquarters. Ordinance 274-2021, Contract # 25x2022-044.			



Grants Administration
FY 2021-2022 State & Federal Grants

As of 4/30/2022
% of Grant Year / Spend Goal 67%

Grant	Fund	SCC	Total Allocation	Personnel Budget	Non Personnel Budget	Total Expenditures	Personnel Expenditures	NonPersonnel Expenditures	Encumbrances	Total Available	Dollars Committed to Personnel	Available NonPersonnel	YTD % Spent	YTD w/ Encu % Spent	Spend Goal Met
1 Early Childhood Education	439	22EC0	2,116,000.00	2,047,236.91	68,763.09	884,166.46	883,243.67	922.79	-	1,231,833.54	1,163,993.24	67,840.30	41.78%	41.78%	Not Met
2 Agriculture Education 5th Quarter	461	22AE0	9,137.04	9,137.04	-	-	-	-	-	9,137.04	9,137.04	-	0.00%	0.00%	Not Met
3 High Schools That Work - Sites	461	22HT0	35,000.00	-	35,000.00	11,033.27	-	11,033.27	23,906.73	60.00	-	60.00	31.52%	99.83%	Met
4 Student Wellness & Success	467	22WS0	4,647,766.88	-	4,647,766.88	3,134,872.81	-	3,134,872.81	1,512,894.07	-	-	-	67.45%	100.00%	Met
5 22+ Adult Learner	489	22AL0	34,939.08	-	34,939.08	1,034.58	-	1,034.58	2,480.00	31,424.52	-	31,424.52	2.96%	10.06%	Not Met
6 Innovative Strategies	489	22IS0	13,731.00	1,882.00	11,849.00	1,615.21	-	1,615.21	4,000.00	8,115.79	1,882.00	6,233.79	11.76%	40.89%	Not Met
7 K-12 Prevention Education Initiative	499	22PE0	7,000.00	-	7,000.00	6,926.90	-	6,926.90	-	73.10	-	73.10	98.96%	98.96%	Met
8 School Psych Intern	499	22PY0	93,881.76	93,881.76	-	70,028.39	70,028.39	-	-	23,853.37	23,853.37	-	74.59%	74.59%	Met
9 Ohio School Safety Training Grant	499	22SS0	193,962.50	23,476.99	170,485.51	12,192.50	-	12,192.50	157,958.98	23,811.02	23,476.99	334.03	6.29%	87.72%	Met
10 Teach Arts Ohio	499	22TA0	22,200.00	-	22,200.00	17,752.75	-	17,752.75	4,447.25	-	-	-	79.97%	100.00%	Met
11 Skills Trainer Project	499	22TP0	5,961.00	2,961.00	3,000.00	-	-	-	-	5,961.00	2,961.00	3,000.00	0.00%	0.00%	Not Met
12 Pre Employment Transition Services	499	22TS0	8,500.00	8,000.00	500.00	-	-	-	500.00	8,000.00	8,000.00	-	0.00%	5.88%	Not Met
13 Aspire	501	22AS0	1,237,913.00	945,586.33	292,326.67	953,125.22	733,508.94	219,616.28	11,470.23	273,317.55	212,077.39	61,240.16	76.99%	77.92%	Met
14 21st Century	509	22CL0	162,295.15	-	162,295.15	57,505.89	-	57,505.89	39,984.11	64,795.15	-	64,795.15	35.43%	60.08%	Not Met
15 Impact Aid	512	22IA0	451,821.95	100,000.00	351,821.95	-	-	-	-	451,821.95	100,000.00	351,821.95	0.00%	0.00%	Not Met
16 Special Education, Part B-IDEA	516	22IB0	11,970,508.27	7,532,150.11	4,438,358.16	6,792,909.29	5,370,857.48	1,422,051.81	1,243,343.05	3,934,255.93	2,161,292.63	1,772,963.30	56.75%	67.13%	Met
17 Parent Mentor Project (Federal)	516	22PM0	50,000.00	49,000.00	1,000.00	17,911.67	17,397.23	514.44	-	32,088.33	31,802.77	485.56	35.82%	35.82%	Not Met
18 Carl D. Perkins, Secondary	524	22CT0	1,358,766.14	436,989.22	921,776.92	434,731.36	264,556.94	170,174.42	310,587.87	613,446.91	172,412.28	441,034.63	31.99%	54.85%	Not Met
19 Equity for Each Grant	524	22EQ0	67,600.00	10,000.00	57,600.00	30,475.12	1,144.41	29,330.71	20,970.78	16,154.10	8,855.59	7,298.51	45.08%	76.10%	Met
20 Equity for Each Grant II	524	22ET0	188,300.00	-	188,300.00	-	-	-	35,709.96	152,590.04	-	152,590.04	0.00%	18.96%	Not Met
21 Head Start FER Due 8/15	525	22HS0	4,074,832.00	3,587,144.70	487,687.30	2,968,162.33	2,830,921.48	137,240.85	253,314.81	853,354.86	756,223.22	97,131.64	72.84%	79.06%	Met
22 Title I Non-Competitive Supplemental School Improvem	536	22SP0	612,226.17	126,914.66	485,311.51	32,808.75	-	32,808.75	144,575.96	434,841.46	126,914.66	307,926.80	5.36%	28.97%	Not Met
23 Title I SIG 1003(g) Waiver	537	22SG0	150,338.46	-	150,338.46	-	-	-	-	150,338.46	-	150,338.46	0.00%	0.00%	Not Met
24 Title III Language Instruction for English Learners	551	22EL0	469,342.25	163,060.48	306,281.77	185,210.73	56,032.64	129,178.09	76,701.69	207,429.83	107,027.84	100,401.99	39.46%	55.80%	Not Met
25 Title III Immigrant	551	22IM0	133,406.35	27,799.20	105,607.15	13,281.34	2,794.89	10,486.45	89,494.45	30,630.56	25,004.31	5,626.25	9.96%	77.04%	Met
26 PELEA (Preparing English Learner Educational Allies)	551	22PD0	2,800.00	2,800.00	-	-	-	-	-	2,800.00	2,800.00	-	0.00%	0.00%	Not Met
27 Delinquent, Title I-D	572	22DQ0	957,772.43	791,822.84	165,949.59	139,522.82	128,644.50	10,878.32	4,481.45	813,768.16	663,178.34	150,589.82	14.57%	15.04%	Not Met
28 Expanding Opportunities for Each Child	572	22EE0	1,244,498.42	382,331.91	862,166.51	413,510.57	202,786.65	210,723.92	241,919.81	589,068.04	179,545.26	409,522.78	33.23%	52.67%	Not Met
29 McKinney-Vento Homeless	572	22MK0	400,000.00	293,500.03	106,499.97	218,178.49	200,428.03	17,750.46	85,813.70	116,007.81	93,072.00	22,935.81	54.54%	71.00%	Met
30 Neglected, Title I	572	22NG0	686,733.24	327,093.37	359,639.87	83,704.07	55,161.62	28,542.45	52,578.36	530,450.81	271,931.75	258,519.06	12.55%	20.44%	Not Met
31 School Quality Improvement	572	22SQ0	1,416,268.32	62,177.73	1,354,090.59	518,693.04	-	518,693.04	692,893.59	204,681.69	62,177.73	142,503.96	36.62%	85.55%	Met
32 Title I Improving Basic Programs	572	22T1*	11,231,180.04	9,943,810.31	1,287,369.73	4,267,896.84	4,121,589.55	146,307.29	395,269.36	6,568,013.84	5,822,220.76	745,793.08	38.00%	41.52%	Not Met
33 Title I to Schoolwide Pool	572	22TI0	21,281,284.02	20,262,489.10	1,018,794.92	14,528,165.12	13,832,861.00	895,504.12	306,275.58	6,446,843.32	6,429,828.10	17,015.22	68.27%	69.71%	Met
34 Title IV Student Support & Enrichment	584	22F10	3,830,732.70	851,129.15	2,979,603.55	622,243.79	414,846.75	207,395.04	323,051.89	2,885,437.02	436,280.40	2,449,156.62	16.24%	24.68%	Not Met
35 Early Childhood Spec Education, IDEA	587	22EB0	240,544.40	83,482.14	157,062.26	74,401.23	39,962.64	34,438.59	71,659.03	94,484.14	43,519.50	50,964.64	30.93%	60.72%	Not Met
36 Title I/A Supporting Effective Instruction	590	22TQ0	5,649,486.25	2,507,842.87	3,141,643.38	837,379.55	676,915.58	160,463.97	338,419.78	4,473,686.92	1,830,927.29	2,642,759.63	14.82%	20.81%	Not Met
37 SPDG Parent, Community, & Educator	599	22DG0	2,384.99	-	2,384.99	-	-	-	-	2,384.99	-	2,384.99	0.00%	0.00%	Not Met
38 SEED MILA Project	599	22SE0	23,500.00	23,500.00	-	8,042.91	8,042.91	-	-	15,457.09	15,457.09	-	34.23%	34.23%	Not Met
Sub-Totals			75,062,613.81	50,697,179.85	24,365,433.96	37,337,482.98	29,911,527.30	7,425,955.68	6,424,712.49	31,300,418.34	20,785,652.55	10,514,765.79	31%	47%	



Grants Administration
FY 2021-2022 State & Federal Grants

As of 4/30/2022
% of Grant Year / Spend Goal 67%

Funding Available to Respond to COVID
**As we based on total allocation to date and not year to date*

			Total Allocation	Personnel Budget	Non Personnel Budget	Total Expenditures	Personnel Expenditures	NonPersonnel Expenditures	Encumbrances	Total Available	Dollars Committed to Personnel	Available NonPersonnel	% Spent	% Spent w/ Encumb.		
39	ESSER I	507	22CA*	20,007,913.90	3,643,685.76	16,364,228.14	18,706,477.74	2,728,559.62	15,977,918.12	-	1,301,436.16	915,126.14	386,310.02	93%	93%	
40	ESSER II	507	22C**	92,897,686.51	32,593,052.23	60,304,634.28	63,957,246.77	27,124,696.14	36,832,550.63	23,246,132.70	5,694,307.04	5,468,356.09	225,950.95	69%	94%	
41	ESSER III	507	22U**	208,783,196.59	41,847,410.02	166,935,786.57	4,299,470.17	-	4,299,470.17	10,828,407.52	193,655,318.90	41,847,410.02	151,807,908.88	2%	7%	
42	ARP IDEA-B	516	22ID0	2,239,561.78	1,608,674.58	630,887.20	-	-	-	69,302.49	2,170,259.29	1,608,674.58	561,584.71	0%	3%	
43	ARP ECSE	587	22ES0	189,342.88	46,332.00	143,010.88	-	-	-	2,550.00	186,792.88	46,332.00	140,460.88	0%	1%	
44	ARP Amplifying Ohio's Pathways to Graduation	507	22AP0	100,000.00	40,000.00	60,000.00	-	-	-	-	100,000.00	40,000.00	60,000.00	0%	0%	
45	ARP Homeless Round I	507	22HY0	183,575.14	168,075.14	15,500.00	50,078.69	44,473.89	5,605.00	5,205.00	128,291.45	123,601.45	4,690.00	27%	30%	
46	ARP Homeless Round II	507	22HP0	1,373,910.30	758,555.30	615,355.00	4,012.77	2,779.77	1,233.00	17,450.00	1,352,447.53	755,775.53	596,672.00	0%	2%	
47	Coronavirus Relief Fund, Urban School District	510	22CF0	2,277,267.47	919,828.01	1,357,439.46	2,277,267.47	919,828.01	1,357,439.46	-	0.00	-	0.00	100%	100%	
ESSER Totals				328,052,454.57	81,625,613.04	246,426,841.53	89,294,553.61	30,820,337.23	58,474,216.38	34,169,047.71	204,588,853.25	50,805,275.81	153,783,577.44	32%	37%	
Grants to NonPublic Schools																
		Fund	SCC	Total Allocation	Personnel Budget	Non Personnel Budget	Total Expenditures	Personnel Expenditures	NonPersonnel Expenditures	Encumbrances	Total Available	Available Personnel	Available NonPersonnel	YTD % Spent	YTD w/ Encu % Spent	Spend Goal Met
48	Auxiliary NonPublic	401	22AX0	9,125,616.00	5,100,000.00	4,025,616.00	5,990,791.45	3,906,387.98	2,084,403.47	1,170,516.13	1,964,308.42	1,193,612.02	770,696.40	65.65%	78.47%	Met
49	ESSER - Allocation to Date NonPublic	507	22CA0	3,577,810.42	304,434.79	3,273,375.63	2,525,482.56	243,079.42	2,282,403.14	771,698.18	280,629.68	61,355.37	219,274.31	70.59%	92.16%	Met
50	Special Education, Part B-IDEA NonPublic	516	22IB0	1,492,915.68	1,300,314.91	192,600.77	895,104.69	881,751.47	13,353.22	17,401.21	580,409.78	418,563.44	161,846.34	59.96%	61.12%	Not Met
51	ARP IDEA-B NonPublic	516	22ID0	316,042.76	259,200.00	56,842.76	-	-	-	17,152.00	298,890.76	259,200.00	39,690.76	0.00%	5.43%	Not Met
52	Title III LIEP NonPublic	551	22EL0	119,022.47	4,979.06	114,043.41	83,904.70	645.91	83,258.79	9,684.54	25,433.23	4,333.15	21,100.08	70.49%	78.63%	Met
53	Title III Immigrant	551	22IM0	4,804.91	240.24	4,564.67	231.46	-	231.46	1,321.33	3,252.12	240.24	3,011.88	4.82%	32.32%	Not Met
54	Title I NonPublic	572	22TI0	4,934,315.03	3,232,108.16	1,702,206.87	2,508,871.51	2,252,200.69	256,670.82	590,252.33	1,835,191.19	979,907.47	855,283.72	50.85%	62.81%	Not Met
55	Title IV Student Support & Enrichment NonPublic	584	22F*0	760,386.88	11,045.45	749,341.43	123,800.86	11,045.45	112,755.41	259,797.32	376,788.70	-	376,788.70	16.28%	50.45%	Not Met
56	Title II A, Improving Teacher Quality NonPublic	580	22TC0	920,002.81	25,466.34	894,536.47	151,282.92	21,575.88	129,707.04	371,923.02	396,796.87	3,890.46	392,906.41	16.44%	56.87%	Not Met
NonPublic Totals				21,250,916.96	10,237,788.95	11,013,128.01	12,279,470.15	7,316,686.80	4,962,783.35	3,209,746.06	5,761,700.75	2,921,102.15	2,840,598.60	46.61%	64.73%	
Totals				424,365,985.34	142,580,581.84	281,805,403.50	138,911,506.74	68,049,551.33	70,862,965.41	43,803,506.26	241,850,972.34	74,512,030.51	167,138,941.83	37%	50%	