

WASHINGTON LOCAL SCHOOLS FINANCE COMMITTEE MEETING AGENDA

DECEMBER 13, 2022

12:30 P.M.

1. Investment Update - *Handout*
2. SM2 Report - *Handout*
3. Enrollment Report - *Handout*
4. Education: Monthly Reconciliation Process - *Handout*
5. Food Service – YTD Update
6. Healthcare – YTD Update
7. Five Year Forecast
 - Update – Revenue / Expenditures
 - Transportation
 - District Comparison - *Handout*
8. Permanent Improvement Fund Budget - *Handout*
9. Maintenance of Equity- Meeting with Ohio Department of Education (ODE)
10. Time Keeping System
11. Abatement Agreement: Senior Lofts II LLC
12. Audit Update
 - Financial
 - Workers' Compensation
13. ESSER Update
 - Year 1 - Completed
 - Year 2 - Mostly obligated; purchased services /encumbered in December
 - Year 3 – Remaining balance
 - Worksheets
 - ✓ Payroll - *Handout*
 - ✓ Month End Unencumbered Balance - *Handout*
14. Wrap Up / Other / Summary

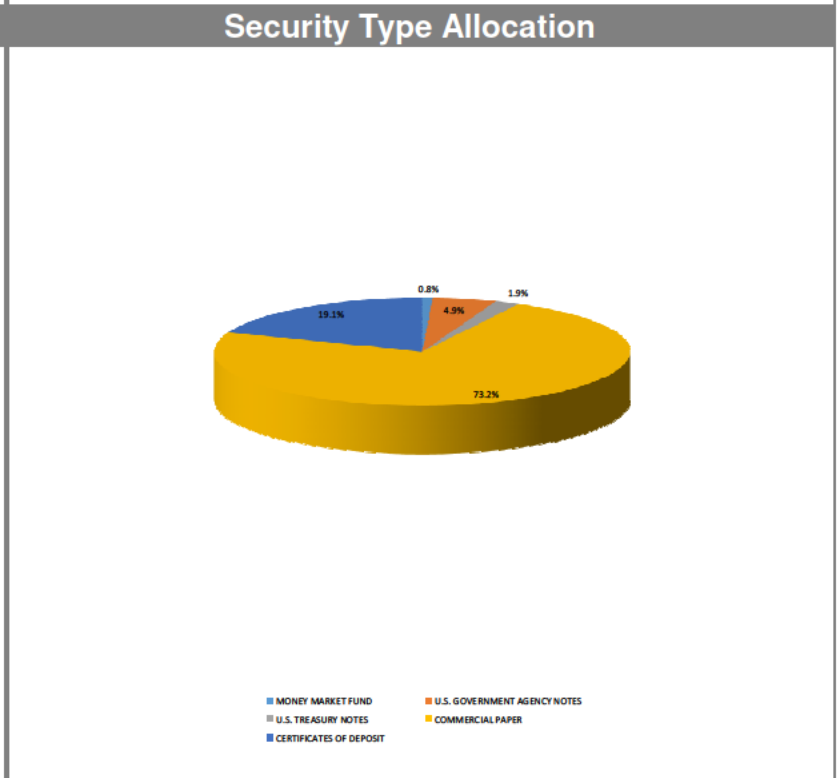
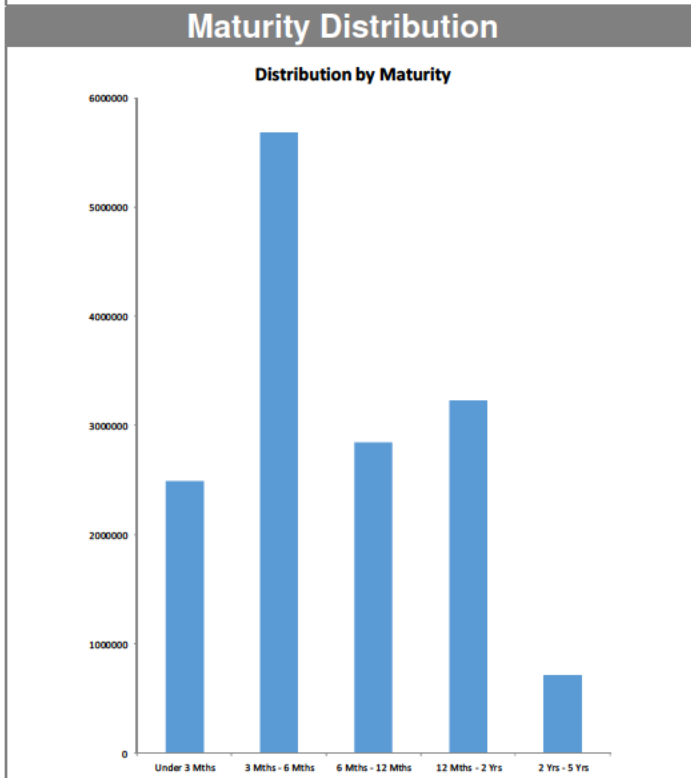


Upcoming Meeting:

Tentatively set for Tuesday, January 27, 2023 @ 12:30 p.m.

Monthly Investment Summary
Washington Local Schools - General Funds
US Bank Custodian Acct Ending [REDACTED]
 November 30, 2022

Monthly Cash Flow Activity		Market Value Summary				
From 10-31-22 through 11-30-22						
Beginning Book Value	15,038,152.52	Security Type	Market Value	Pct. Assets	Avg Yield at Cost	Wght Avg Mat
Contributions	0.00	Money Market Fund				
Withdrawals	0.00	MONEY MARKET FUND	117,212.51	0.8	3.71	0.00
Prior Month Management Fees	-1,168.08	Fixed Income				
Realized Gains/Losses	0.00	U.S. GOVERNMENT AGENCY NOTES	744,571.09	4.9	3.45	1.65
Gross Interest Earnings	21,345.81	U.S. TREASURY NOTES	290,765.70	1.9	2.36	1.29
Ending Book Value	15,058,330.25	Accrued Interest	7,918.48	0.1		
		Commercial Paper				
		COMMERCIAL PAPER	11,015,253.08	73.1	3.64	0.35
		Certificate of Deposit				
		CERTIFICATES OF DEPOSIT	2,876,883.37	19.1	3.58	1.91
		Accrued Interest	21,966.38	0.1		
		TOTAL PORTFOLIO	15,074,570.61	100.0	3.60	0.73



Disclosures:

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Portfolio Holdings Report
Washington Local Schools - General Funds
US Bank Custodian Acct Ending [REDACTED]
 November 30, 2022

Quantity	Cusip	Security Description	Moody's	S&P	Cost Basis	Market Value	Yield at Cost	Wtd Maturity	Purchase Date
U.S. GOVERNMENT AGENCY NOTES									
760,000	[REDACTED]	Federal Farm Credit Bank 3.375% Due 08-26-24	Aaa	AA+	758,843.28	744,571.09	3.45	1.65	08-26-22
		Accrued Interest				6,768.75			
					758,843.28	751,339.84	3.45	1.65	
U.S. TREASURY NOTES									
300,000	[REDACTED]	US Treasury Note 2.250% Due 03-31-24	Aaa	AA+	299,343.75	290,765.70	2.36	1.29	03-31-22
		Accrued Interest				1,149.73			
					299,343.75	291,915.43	2.36	1.29	
CERTIFICATES OF DEPOSIT									
244,000	[REDACTED]	First Foundation Bank, CA 4.750% Due 05-21-24			243,817.00	243,618.38	4.80	1.40	11-21-22
245,000	[REDACTED]	Ally Bank, UT 3.150% Due 07-08-24			244,632.50	238,530.53	3.23	1.52	07-07-22
245,000	[REDACTED]	Beal Bank, NV 3.050% Due 07-10-24			244,816.25	238,107.41	3.09	1.53	07-13-22
245,000	[REDACTED]	American Express Nat'l Bank, UT 3.300% Due 07-29-24			244,755.00	238,859.07	3.35	1.58	07-27-22
245,000	[REDACTED]	Discover Bank, DE 3.300% Due 07-29-24			244,755.00	238,858.34	3.35	1.58	07-29-22
246,000	[REDACTED]	Sallie Mae Bank, UT 3.250% Due 07-29-24			245,754.00	239,639.42	3.30	1.58	07-27-22
245,000	[REDACTED]	Synchrony Bank, UT 3.300% Due 07-29-24			244,755.00	238,838.25	3.35	1.58	07-29-22
249,000	[REDACTED]	UBS Bank USA, UT 3.300% Due 08-05-24			248,813.25	242,650.50	3.36	1.59	08-03-22
249,000	[REDACTED]	ConnectOne Bank, NJ 4.800% Due 11-15-24			248,751.00	248,464.40	4.90	1.82	11-15-22
249,000	[REDACTED]	Apex Bank, TN 3.250% Due 03-03-25			248,875.50	240,155.77	3.29	2.12	09-02-22
249,000	[REDACTED]	EagleBank, MD 3.300% Due 08-18-25			248,626.50	238,850.01	3.38	2.53	08-18-22
245,000	[REDACTED]	Toyota Financial Savings Bank, NV 3.450% Due 08-18-27			244,387.50	230,311.27	3.50	4.24	08-18-22
		Accrued Interest				21,966.38			
					2,952,738.50	2,898,849.75	3.58	1.91	
COMMERCIAL PAPER									
1,500,000	[REDACTED]	Natixis NY 0.000% Due 12-16-22	P-1	A-1	1,479,788.33	1,497,403.50	1.83	0.04	03-23-22
500,000	[REDACTED]	Bank of Montreal 0.000% Due 01-18-23	P-1	A-1	491,575.00	497,160.50	3.43	0.14	07-22-22
500,000	[REDACTED]	Citigroup 0.000% Due 02-01-23	P-1	A-1	490,569.45	496,143.00	3.57	0.17	07-22-22
500,000	[REDACTED]	Natixis NY 0.000% Due 03-10-23	P-1	A-1	489,762.50	493,493.00	2.79	0.27	06-13-22
500,000	[REDACTED]	TD USA 0.000% Due 03-10-23	P-1	A-1+	489,725.00	493,705.50	2.80	0.27	06-13-22
500,000	[REDACTED]	TD USA 0.000% Due 03-22-23	P-1	A-1+	487,940.00	492,850.50	3.32	0.31	06-27-22
600,000	[REDACTED]	Royal Bank of Canada (RBC) 0.000% Due 03-27-23	P-1	A-1+	585,015.00	590,889.60	3.42	0.32	06-30-22
1,000,000	[REDACTED]	Citigroup 0.000% Due 04-03-23	P-1	A-1	974,669.17	983,394.00	3.48	0.34	07-08-22

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Questions? Call 888.596.2293 or email info@redtreeinv.com

Portfolio Holdings Report
Washington Local Schools - General Funds
US Bank Custodian Acct Ending [REDACTED]
 November 30, 2022

Quantity	Cusip	Security Description	Moody's	S&P	Cost Basis	Market Value	Yield at Cost	Wtd Maturity	Purchase Date
1,000,000	[REDACTED]	TD USA 0.000% Due 04-03-23	P-1	A-1+	974,220.83	983,942.00	3.54	0.34	07-08-22
500,000	[REDACTED]	Royal Bank of Canada (RBC) 0.000% Due 04-11-23	P-1	A-1+	486,740.42	491,256.50	3.73	0.36	07-22-22
130,000	[REDACTED]	MUFG Bank 0.000% Due 04-24-23	P-1	A-1	126,580.71	127,483.98	3.62	0.39	07-29-22
500,000	[REDACTED]	JP Morgan 0.000% Due 05-08-23	P-1	A-1	487,475.00	489,143.50	5.14	0.43	11-09-22
550,000	[REDACTED]	MUFG Bank 0.000% Due 05-30-23	P-1	A-1	533,907.00	536,087.75	4.08	0.49	09-06-22
550,000	[REDACTED]	JP Morgan 0.000% Due 06-01-23	P-1	A-1	534,195.44	536,003.60	3.97	0.50	09-06-22
530,000	[REDACTED]	Royal Bank of Canada (RBC) 0.000% Due 06-15-23	P-1	A-1+	513,155.57	515,387.90	4.82	0.53	10-13-22
500,000	[REDACTED]	JP Morgan 0.000% Due 06-30-23	P-1	A-1	483,744.48	485,039.00	4.55	0.57	10-07-22
500,000	[REDACTED]	TD USA 0.000% Due 07-03-23	P-1	A-1+	482,975.00	484,788.50	4.70	0.58	10-06-22
350,000	[REDACTED]	TD USA 0.000% Due 07-10-23	P-1	A-1+	337,694.97	338,955.75	5.42	0.60	11-10-22
500,000	[REDACTED]	Bank of America 0.000% Due 08-02-23		A-1	480,458.34	482,125.00	5.46	0.66	11-07-22
					10,930,192.21	11,015,253.08	3.64	0.35	
MONEY MARKET FUND									
	[REDACTED]	First American Treasury Obligations Fund			117,212.51	117,212.51	3.71		
TOTAL PORTFOLIO					15,058,330.25	15,074,570.61	3.60	0.73	

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WASHINGTON LOCAL SCHOOL DISTRICT

FISCAL YEAR 2023

SM-2 - NOVEMBER

FISCAL YEAR 2023 NOVEMBER	FISCAL YEAR 2022 NOVEMBER	FISCAL YEAR 2021 NOVEMBER		FISCAL YEAR TO DATE 2023	FISCAL YEAR TO DATE 2022	FISCAL YEAR TO DATE 2021
REVENUES						
\$ -	\$ -	\$ -	- General Property (Real Estate)	\$ 21,083,196	\$ 20,947,333	\$ 20,509,577
-	-	-	- Tangible Personal Property Tax	1,341	-	-
-	-	-	- Income Tax	-	-	-
2,648,625	2,037,186	2,442,595	Unrestricted Grants-in-Aid	13,529,598	10,310,377	12,062,208
295,945	183,271	183,271	Restricted Grants-in-Aid	1,501,352	916,353	916,352
-	-	-	- Restricted Grants-in-Aid - SFSF/Education Jobs	-	-	-
730,984	970,765	1,210,545	Property Tax Allocation	2,690,237	2,982,229	3,228,459
146,671	(8,855)	10,229	All Other Operating Revenue	3,081,497	2,615,632	3,124,690
\$ 3,822,226	\$ 3,182,367	\$ 3,846,640	Total Revenue	\$ 41,887,222	\$ 37,771,925	\$ 39,841,286
OTHER FINANCING SOURCES						
\$ -	\$ -	\$ -	- Proceeds from Sale of Notes	\$ -	\$ -	\$ -
-	-	-	- State Emergency Loans & Advancements	-	-	-
-	-	-	- Operating Transfers-In	-	-	-
-	-	-	- Advances-In	400,000	400,000	400,000
29,374	(673)	282,721	All Other Financial Sources	136,468	431,317	300,101
29,374	(673)	282,721	Total Other Financing Sources	536,468	831,317	700,101
\$ 3,851,600	\$ 3,181,693	\$ 4,129,361	Total Revenues and Other Financing Sources	\$ 42,423,690	\$ 38,603,241	\$ 40,541,387
EXPENDITURES						
\$ 4,010,252	\$ 3,812,579	\$ 3,578,564	Personal Services	\$ 21,127,418	\$ 20,259,782	\$ 19,724,587
1,484,769	1,370,290	1,375,602	Employees' Retirement / Insurance Benefits	7,723,963	6,963,474	7,125,767
887,757	618,918	1,062,460	Purchased Services	4,057,267	3,692,779	4,897,684
320,788	203,961	282,655	Supplies and Materials	1,291,696	845,247	868,162
23,449	48,164	11,967	Capital Outlay	(27,139)	384,251	324,480
15,151	4,824	3,683	Other Objects	398,149	377,623	384,377
\$ 6,742,166	\$ 6,058,736	\$ 6,314,931	Total Expenditures	\$ 34,571,355	\$ 32,523,156	\$ 33,325,057
OTHER FINANCING USES						
\$ -	\$ -	\$ -	- Operational Transfers - Out	\$ 16,500	\$ 16,500	\$ 92,601
-	-	-	- Advances - Out	-	400,000	400,000
-	-	-	- All Other Financing Uses	-	-	-
\$ -	\$ -	\$ -	Total Other Financing Uses	\$ 16,500	\$ 416,500	\$ 492,601
\$ 6,742,166	\$ 6,058,736	\$ 6,314,931	Total Expenditures and Other Financing Uses	\$ 34,587,855	\$ 32,939,656	\$ 33,817,658
\$ (2,890,565)	\$ (2,877,043)	\$ (2,185,570)	Excess Rev & Other Sources over (under) Exp.	\$ 7,835,835	\$ 5,663,586	\$ 6,723,729
\$ 48,451,562	\$ 38,672,670	\$ 34,624,955	Beginning Cash Balance	\$ 37,725,161	\$ 30,132,042	\$ 25,715,656
\$ 45,560,997	\$ 35,795,628	\$ 32,439,385	Ending Cash Balance	\$ 45,560,997	\$ 35,795,628	\$ 32,439,385
\$ 4,101,984	\$ 3,536,422	\$ 3,649,273	Outstanding Encumbrances	\$ 4,101,984	\$ 3,536,422	\$ 3,649,273
4,300,000	3,625,000	3,625,000	Budget Reserve	4,300,000	3,625,000	3,625,000
\$ 37,159,012	\$ 28,634,205	\$ 25,165,112	Unreserved/Unencumbered Fund Balance	\$ 37,159,012	\$ 28,634,205	\$ 25,165,112

Washington Local Schools - Enrollment & General Stats Reporting Tool: 12/8/2022

<u>Year</u>	<u>KG</u>	<u>01</u>	<u>02</u>	<u>03</u>	<u>04</u>	<u>05</u>	<u>06</u>	<u>07</u>	<u>08</u>	<u>09</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>TOTAL Enrollment</u>	<u>Non-Employee Open Enrollment</u>	<u>TOTAL</u>
2011/2012	539	511	510	537	502	511	503	521	524	504	542	536	497	6,737		6,737
2012/2013	567	540	498	509	541	495	507	514	528	568	481	532	529	6,809		6,809
2013/2014	517	556	552	507	518	551	510	523	521	543	563	479	522	6,862		6,862
2014/2015	545	541	557	567	513	519	572	519	518	535	547	521	475	6,929		6,929
2015/2016	539	538	556	571	569	514	542	547	522	546	536	531	523	7,034		7,034
2016/2017	545	535	537	573	561	584	518	548	557	544	545	526	521	7,094		7,094
2017/2018	532	551	548	519	572	563	574	513	561	556	519	517	515	7,040		7,040
2018/2019 (pre-pandemic)	551	530	555	556	530	565	561	554	500	557	547	516	513	7,035		7,035
2019/2020	557	530	531	550	554	532	569	554	527	514	539	539	493	6,989		6,989
2020/2021	436	543	506	504	521	543	500	538	530	550	499	511	511	6,692		6,692
2021/2022	528	455	550	512	529	533	529	515	548	587	572	514	511	6,883	130	6,753
2022/2023	485	527	462	543	531	536	537	518	513	577	576	567	508	6,880	155	6,725

Non-Employee Open Enrollment

TOTAL ENROLLMENT, Less Non-Employee Students

1	9	7	4	2	2	4	7	5	42	37	14	21	155
484	518	455	539	529	534	533	511	508	535	539	553	487	6,725

Employee's Children

Employee's Children: Out of State

WASHINGTON LOCAL RESIDENT ENROLLMENT

5	0	6	1	2	3	2	3	4	5	2	4	4	41
0	1	0	0	3	2	1	2	1	1	0	3	2	16
479	517	449	538	524	529	530	506	503	529	537	546	481	6,668

Open Enrollment Breakdown				
	Non-Employee	Employee (In State)	Employee (Out of State)	TOTAL
<u>K-6</u>	29	19	7	55
<u>7-8</u>	12	7	3	22
<u>9-12</u>	114	15	6	135
TOTAL	155	41	16	212

The decrease in enrollment from 2018/2019 (pre-pandemic) to current enrollment is 310 students

CLOSING PROCEDURES: DECEMBER 2022

- ___ Bank Transfer & Receipt prior month interest: ___ *PAYROLL* ___ *ATHLETIC*
- ___ Make sure Stop Loss payment is cut before month end (payment for following month)
- ___ Receipt both Foundation Payments ___ Run Board Share Retirement Distribution and post receipt
- ___ Submit *Project Cash Request* to ODE before the end of the month (**after retirement and foundation are posted**)
- ___ Verify that all payroll deduction checks have been deposited
- ___ Run cash & budget reports in order to complete monthly ESSER Funds Spreadsheet
- ___ Transfer Capital Project Expenses (Budget Acct Activity Report)
- ___ Look for Paramount Quarterly Rebate ___ Look for Sprint/Clearwire monthly payment
- ___ Check Fifth Third Reports for any ACH issues/returns; if not addressed this may cause additional service fees
- ___ Print all Fifth Third, STAR OHIO, and investment statements on 1st ___ Provide payroll statement to Brenda
- ___ Download cleared checks/upload file for USAS mass reconciliation ___ Print reconciliation report /match to bank stmt
- ___ Manually reconcile any check with check # issues
- ___ Receipt Bank Fees: *Credit Card* ___ *Merchant Fees* ___ *Service Fee* ___ *SQUARE Fee* ___
- ___ Receipt ACH payments: *LRM* ___ *Student Fees* ___ *Chromebook Fees* ___ *Athletic Sales* ___ *Square Sales* ___ *We Pay* ___
- ___ Reconcile Electronic Checks: *Credit Card* | *Paramount* | *Delta* | *Debt* | *Water* | *Gas* | *Electric* | *Payroll Related* | *Transfers*
- ___ Reconcile transfer checks, if any
- ___ Run "VOID" check report; attach all voided checks and include reason for all voids
- ___ Run Outstanding check report
- ___ Verify that all transmittals/receipts have been deposited in the bank
- ___ Verify that all deposits have been posted: ___ *Building* deposits ___ *Lunchroom* deposits ___ *Returned* checks
- ___ Verify all Whitmer, CTC, and Athletic credit card payments are posted
- ___ Verify that all STAR OHIO deposits have been posted
- ___ Run **AMENDED CERTIFICATE & APPROPRIATION RESOLUTION** -ensure appropriations do not exceed revenue
- ___ CD Maturity Spreadsheet- UPDATE all account rates
- ___ Receipt interest: ___ *Maxsaver* ___ *Huntington* ___ *STAR Project*
- ___ Interest for STAR OH Capital: ___ #1: Run Cash Summary – total balance for each building and calculate interest ___
STEP 2: Receipt interest
- ___ Interest for STAR OHIO: ___ STEP 1: Interest distribution (*use CASH SUMMARY*) ___ STEP 2: Receipt interest
- ___ Post Lunchroom adjustment (C6/C7)- Transfer from student to ala carte, student breakfast, adult breakfast, etc.
- ___ Check with Bookkeeping if any money was moved to cover expenses (*usually Maintenance Dept.*)
- ___ → DECEMBER ITEM ONLY – SURCHARGE ADJUSTMENT (see BRDRET procedures)

Do not receipt interest from Athletic or Payroll Account before closing. These accounts are handled differently.

- ___ Reconcile High School Athletic Acct ___ Reconcile Jr. High Athletic Acct

**WASHINGTON LOCAL SCHOOLS
BANK RECONCILIATION
SEPTEMBER 2022**

BANK STATEMENTS

Fifth Third Operating	\$ 3,520,528.62
Fifth Third Maxsaver	\$ 355,253.13
Huntington MM	\$ 100,534.98
StarOHIO	\$ 45,195,879.03
StarOHIO- Cap. Projects	\$ 9,317,868.29
Investments	\$ 15,024,977.05
<hr/>	
<i>SUBTOTAL:</i>	\$ 73,515,041.10

LESS/ADJUSTMENTS:

Outstanding Checks	\$ (2,098,562.80)
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<i>ADJ. BALANCE</i>	\$ 71,416,478.30
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BOOKS

Balance	71,416,542.79
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ADJUSTMENTS:

Refund of annuity was not expensed through payroll, but the transfer was made into payroll acct.	\$ (64.49)
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<i>ADJ. BALANCE</i>	\$ 71,416,478.30
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High School Athletics

9/30/2022	\$ 3,947.26
Outstanding Checks	\$ (1,225.00)
Interest moved	\$ (1.26)
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<i>ADJ. BALANCE</i>	\$ 2,721.00

Checkbook Balance	\$ 2,721.00
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<i>ADJ. BALANCE</i>	\$ 2,721.00
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Junior High Athletics

9/30/2022	\$ 2,500.15
Outstanding Checks	-540.00
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<i>ADJ. BALANCE</i>	\$ 1,960.15

Checkbook Balance	\$ 1,930.15
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<i>ADJ. BALANCE</i>	\$ 1,930.15
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Treasurer Signature

**2022 ACTUAL
FIVE YEAR FORECAST
SOURCE: ODE**

	Washington Local	%	Anthony Wayne	%	Maumee	%	Oregon	%	Ottawa Hills	%	Perrysburg	%	Rossford	%	Springfield	%	Sylvania	%	Toledo	%
Salaries	49,114,751	62.3%	27,832,947	61.4%	19,267,136	62.2%	26,044,909	58.1%	11,085,154	59.3%	39,507,918	60.5%	14,343,974	49.6%	24,298,087	59.7%	56,132,143	61.0%	193,519,717	62.4%
Benefits	16,423,499	20.8%	10,293,857	22.7%	7,088,107	22.9%	10,085,476	22.5%	4,253,715	22.8%	14,759,657	22.6%	5,373,657	18.6%	8,826,619	21.7%	21,983,640	23.9%	71,003,875	22.9%
Purchased Services	8,490,726	10.8%	4,935,782	10.9%	3,023,617	9.8%	4,619,297	10.3%	1,688,802	9.0%	6,928,792	10.6%	2,496,927	8.6%	4,412,192	10.8%	6,337,138	6.9%	31,309,653	10.1%
Supplies	2,295,599	2.9%	1,186,257	2.6%	877,453	2.8%	1,551,261	3.5%	862,694	4.6%	2,301,440	3.5%	918,888	3.2%	1,017,946	2.5%	3,711,710	4.0%	7,184,696	2.3%
Capital Outlay	1,079,960	1.4%	0	0.0%	30,009	0.1%	375,193	0.8%	54,051	0.3%	413,689	0.6%	201,034	0.7%	377,645	0.9%	834,563	0.9%	1,218,329	0.4%
Debt Service	0	0.0%	0	0.0%	0	0.0%	217,150	0.5%	0	0.0%	340,100	0.5%	0	0.0%	260,399	0.6%	458,825	0.5%	0	0.0%
Other Objects	935,626	1.2%	723,854	1.6%	391,966	1.3%	443,579	1.0%	267,690	1.4%	703,067	1.1%	395,425	1.4%	540,078	1.3%	1,444,584	1.6%	4,407,624	1.4%
Total Expenditures	78,340,161	99.4%	44,972,697	99.2%	30,678,288	99.1%	43,336,865	96.7%	18,212,106	97.5%	64,954,663	99.5%	23,729,905	82.1%	39,732,966	97.6%	90,902,603	98.9%	308,643,894	99.5%
Other Financing Uses	436,500	0.6%	382,617	0.8%	275,000	0.9%	1,467,681	3.3%	474,846	2.5%	300,000	0.5%	5,181,451	17.9%	991,619	2.4%	1,056,474	1.1%	1,616,894	0.5%
Total Exp & Other Uses	78,776,661	100.0%	45,355,314	100.0%	30,953,288	100.0%	44,804,546	100.0%	18,686,952	100.0%	65,254,663	100.0%	28,911,356	100.0%	40,724,585	100.0%	91,959,077	100.0%	310,260,788	100.0%
Excess of Revenues over (under) Expenditures	7,593,120		(60,626)		2,302,522		4,107,497		(2,189,556)		4,059,867		(850,810)		931,042		5,679,845		10,751,132	
Unreserved Fund Balance	32,601,803		5,168,004		10,213,450		24,171,824		4,017,800		11,134,502		33,183,463		19,479,657		30,764,208		118,100,698	
Budget Reserve	3,625,000		None		None		None		None		None		None		None		None		8,500,000	
2022 Unreserved Balance/Total Expenditures and other uses	41.4%		11.4%		33.0%		53.9%		21.5%		17.1%		114.8%		47.8%		33.5%		38.1%	
2021 Unreserved Balance/Total Expenditures and other uses	30.8%		11.6%		24.6%		45.1%		36.8%		11.5%		145.6%		47.4%		27.7%		30.0%	
2020 Unreserved Balance/Total Expenditures and other uses	24.5%		11.7%		21.0%		42.9%		37.7%		5.2%		126.9%		43.2%		28.7%		23.4%	
2019 Unreserved Balance/Total Expenditures and other uses	24.5%		12.2%		14.9%		40.5%		46.6%		3.3%		116.2%		31.4%		23.2%		22.9%	
2018 Unreserved Balance/Total Expenditures and other uses	27.1%		15.8%		11.2%		35.9%		56.5%		12.2%		94.6%		25.0%		17.4%		25.5%	

Toledo Public personnel percentages are misleading due to their own operation of Charter Schools. (Higher purchased services)

Four school districts have a higher unreserved percentage than WLS.

Only one school districts had a deficit in 2021, which means nine school districts had a surplus.

Two school districts have a Budget Reserve (Rainy Day Fund)

2016-2022 Area Districts Comparison
FIVE-YEAR FORECAST: SELECTED LINE ITEMS - ACTUAL

	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Increase (Decrease) 2016 from 2015	Increase (Decrease) 2017 from 2016	Increase (Decrease) 2018 from 2017	Increase (Decrease) 2019 from 2018	Increase (Decrease) 2020 from 2019	Increase (Decrease) 2021 from 2020	Increase (Decrease) 2022 from 2021	Increase (Decrease) 2022 from 2016
Washington Local															
Total Revenue & Other Sources	\$80,725,296	\$82,147,112	\$83,720,277	\$85,638,941	\$86,550,393	\$86,876,892	\$86,369,781	3.2%	1.8%	1.9%	2.3%	1.1%	0.4%	-0.6%	7.0%
Salaries	\$44,667,032	\$47,193,921	\$47,855,137	\$49,675,118	\$49,655,494	\$47,275,004	\$49,114,751	1.1%	5.7%	1.4%	3.8%	0.0%	-4.8%	3.9%	10.0%
Retirements/Benefits	\$18,004,709	\$18,781,205	\$19,152,318	\$18,894,990	\$18,635,285	\$17,072,738	\$16,423,499	5.0%	4.3%	2.0%	-1.3%	-1.4%	-8.4%	-3.8%	-8.8%
<i>Total</i>	<i>\$62,671,741</i>	<i>\$65,975,126</i>	<i>\$67,007,455</i>	<i>\$68,570,108</i>	<i>\$68,290,779</i>	<i>\$64,347,742</i>	<i>\$65,538,250</i>	2.2%	5.3%	1.6%	2.3%	-0.4%	-5.8%	1.9%	4.6%
Total Expenditures & Other Uses	\$79,567,875	\$83,542,325	\$85,165,876	\$86,574,710	\$87,306,522	\$82,460,507	78,776,661	3.0%	5.0%	1.9%	1.7%	0.8%	-5.6%	-4.5%	-1.0%
Revenue Over (under) Expenditures	\$1,157,421	-\$1,395,213	-\$1,445,599	-\$935,769	-\$756,129	\$4,416,385	7,593,120	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Unreserved Fund Balance	\$25,612,902	\$24,424,902	\$23,093,570	\$22,010,857	\$21,365,602	\$25,379,490	32,601,803	4.6%	-4.6%	-5.5%	-4.7%	-2.9%	18.8%	28.5%	27.3%
Percent of Expenditures	32.2%	29.2%	27.1%	25.4%	24.5%	30.8%	41.4%								
Anthony Wayne															
Total Revenue & Other Sources	\$39,115,842	\$39,399,690	\$41,329,145	\$41,514,556	\$43,451,333	\$45,242,886	45,972,316	1.6%	0.7%	4.9%	0.4%	4.7%	4.1%	1.6%	17.5%
Salaries	\$23,002,467	\$24,095,472	\$24,881,363	\$25,757,287	\$26,454,667	\$26,681,250	27,832,947	4.9%	4.8%	3.3%	3.5%	2.7%	0.9%	4.3%	21.0%
Retirements/Benefits	\$8,791,591	\$8,863,131	\$9,160,417	\$9,725,457	\$9,762,666	\$10,707,472	10,293,857	6.6%	0.8%	3.4%	6.2%	0.4%	9.7%	-3.9%	17.1%
<i>Total</i>	<i>\$31,794,058</i>	<i>\$32,958,603</i>	<i>\$34,041,780</i>	<i>\$35,482,744</i>	<i>\$36,217,333</i>	<i>\$37,388,722</i>	<i>\$38,126,804</i>	5.4%	3.7%	3.3%	4.2%	2.1%	3.2%	2.0%	19.9%
Total Expenditures & Other Uses	\$38,214,096	\$39,550,430	\$41,186,399	\$42,807,063	\$43,575,814	\$45,104,598	45,355,314	3.5%	3.5%	4.1%	3.9%	1.8%	3.5%	0.6%	18.7%
Revenue Over (under) Expenditures	\$901,746	-\$150,740	\$142,756	-\$1,292,507	-\$124,481	\$138,288	-60,626	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Unreserved Fund Balance	\$6,515,321	\$6,364,581	\$6,507,337	\$5,214,820	\$5,090,342	\$5,228,630	5,168,004	16.1%	-2.3%	2.2%	-19.9%	-2.4%	2.7%	-1.2%	-20.7%
Percent of Expenditures	17.0%	16.1%	15.8%	12.2%	11.7%	11.6%	11.4%								
Maumee															
Total Revenue & Other Sources	\$30,538,421	\$29,943,724	\$30,798,585	\$31,842,967	\$32,449,430	\$33,524,094	33,255,810	3.1%	-1.9%	2.9%	3.4%	1.9%	3.3%	-0.8%	8.9%
Salaries	\$17,363,507	\$18,880,404	\$18,575,111	\$18,621,902	\$19,066,191	\$19,302,923	19,267,136	-0.6%	8.7%	-1.6%	0.3%	2.4%	1.2%	-0.2%	11.0%
Retirements/Benefits	\$6,413,136	\$6,522,084	\$6,992,846	\$6,736,571	\$6,598,450	\$7,125,201	7,088,107	-2.4%	1.7%	7.2%	-3.7%	-2.1%	8.0%	-0.5%	10.5%
<i>Total</i>	<i>\$23,776,643</i>	<i>\$25,402,488</i>	<i>\$25,567,957</i>	<i>\$25,358,473</i>	<i>\$25,664,641</i>	<i>\$26,428,124</i>	<i>\$26,355,243</i>	-1.1%	6.8%	0.7%	-0.8%	1.2%	3.0%	-0.3%	10.8%
Total Expenditures & Other Uses	\$29,235,218	\$30,760,156	\$30,894,985	\$30,723,930	\$31,118,906	\$32,147,120	30,953,288	-0.5%	5.2%	0.4%	-0.6%	1.3%	3.3%	-3.7%	5.9%
Revenue Over (under) Expenditures	\$1,303,203	-\$816,432	-\$96,400	\$1,119,037	\$1,330,524	\$1,376,974	2,302,522	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Unreserved Fund Balance	\$4,376,850	\$3,560,418	\$3,464,018	\$4,583,055	\$5,714,412	\$7,910,928	10,213,450	42.4%	-18.7%	-2.7%	32.3%	24.7%	38.4%	29.1%	133.4%
Percent of Expenditures	15.0%	11.6%	11.2%	14.9%	18.4%	24.6%	33.0%								
Oregon															
Total Revenue & Other Sources	\$41,624,281	\$44,626,009	\$45,938,755	\$46,026,125	\$45,823,820	\$46,877,819	48,912,043	4.2%	7.2%	2.9%	0.2%	-0.4%	2.3%	4.3%	17.5%
Salaries	\$22,685,920	\$23,639,654	\$24,020,942	\$24,689,776	\$25,785,212	\$26,076,331	26,044,909	-0.1%	4.2%	1.6%	2.8%	4.4%	1.1%	-0.1%	14.8%
Retirements/Benefits	\$9,033,355	\$9,021,005	\$9,516,665	\$10,192,994	\$9,920,209	\$10,403,694	10,085,476	0.9%	-0.1%	5.5%	7.1%	-2.7%	4.9%	-3.1%	11.6%
<i>Total</i>	<i>\$31,719,275</i>	<i>\$32,660,659</i>	<i>\$33,537,607</i>	<i>\$34,882,770</i>	<i>\$35,705,421</i>	<i>\$36,480,025</i>	<i>\$36,130,385</i>	0.2%	3.0%	2.7%	4.0%	2.4%	2.2%	-1.0%	13.9%
Total Expenditures & Other Uses	\$40,146,100	\$42,049,773	\$41,826,182	\$43,551,356	\$44,342,115	\$45,318,947	44,804,546	0.1%	4.7%	-0.5%	4.1%	1.8%	2.2%	-1.1%	11.6%
Revenue Over (under) Expenditures	\$1,478,181	\$2,576,236	\$4,112,573	\$2,474,769	\$1,481,705	\$1,558,872	4,107,497	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Unreserved Fund Balance	\$9,031,333	\$11,399,784	\$15,015,365	\$17,636,182	\$19,024,297	\$20,431,621	24,171,824	22.6%	26.2%	31.7%	17.5%	7.9%	7.4%	18.3%	167.6%
Percent of Expenditures	22.5%	27.1%	35.9%	40.5%	42.9%	45.1%	53.9%								

2016-2022 Area Districts Comparison
FIVE-YEAR FORECAST: SELECTED LINE ITEMS - ACTUAL

	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Increase (Decrease) 2016 from 2015	Increase (Decrease) 2017 from 2016	Increase (Decrease) 2018 from 2017	Increase (Decrease) 2019 from 2018	Increase (Decrease) 2020 from 2019		Increase (Decrease) 2020 from 2014	
Ottawa Hills															
Total Revenue & Other Sources	\$14,882,452	\$15,185,606	\$16,215,773	\$15,145,410	\$16,370,737	\$16,509,803	16,497,396	3.2%	2.0%	6.8%	-6.6%	8.1%	0.8%	-0.1%	10.9%
Salaries	\$7,685,481	\$7,973,334	\$8,234,808	\$8,695,733	\$9,262,763	\$9,811,064	11,085,154	4.2%	3.7%	3.3%	5.6%	6.5%	5.9%	13.0%	44.2%
Retirements/Benefits	\$2,795,637	\$2,995,786	\$3,231,550	\$3,302,758	\$3,436,567	\$3,658,831	4,253,715	6.0%	7.2%	7.9%	2.2%	4.1%	6.5%	16.3%	52.2%
<i>Total</i>	<i>\$10,481,118</i>	<i>\$10,969,120</i>	<i>\$11,466,358</i>	<i>\$11,998,491</i>	<i>\$12,699,330</i>	<i>\$13,469,895</i>	<i>\$15,338,869</i>	4.7%	4.7%	4.5%	4.6%	5.8%	6.1%	13.9%	46.3%
Total Expenditures & Other Uses	\$13,331,148	\$17,030,585	\$14,732,573	\$16,127,144	\$17,418,499	\$16,876,151	18,686,952	2.9%	27.8%	-13.5%	9.5%	8.0%	-3.1%	10.7%	40.2%
Revenue Over (under) Expenditures	\$1,551,304	-\$1,844,979	\$1,483,200	-\$981,734	-\$1,047,762	-\$366,348	-2,189,556	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Unreserved Fund Balance	\$8,750,695	\$6,947,209	\$8,320,941	\$7,516,848	\$6,573,706	\$6,207,356	4,017,800	19.8%	-20.6%	19.8%	-9.7%	-12.5%	-5.6%	-35.3%	-54.1%
Percent of Expenditures	65.6%	40.8%	56.5%	46.6%	37.7%	36.8%	21.5%								
Perrysburg															
Total Revenue & Other Sources	\$49,364,961	\$52,009,111	\$55,464,962	\$53,635,496	\$59,320,482	\$65,284,772	69,314,530	3.6%	5.4%	6.6%	-3.3%	10.6%	10.1%	6.2%	40.4%
Salaries	\$27,983,417	\$29,784,801	\$33,272,315	\$34,954,742	\$36,105,470	\$37,119,677	39,507,918	2.4%	6.4%	11.7%	5.1%	3.3%	2.8%	6.4%	41.2%
Retirements/Benefits	\$9,982,195	\$10,689,494	\$11,766,220	\$13,225,148	\$13,464,788	\$13,893,796	14,759,657	9.5%	7.1%	10.1%	12.4%	1.8%	3.2%	6.2%	47.9%
<i>Total</i>	<i>\$37,965,612</i>	<i>\$40,474,295</i>	<i>\$45,038,535</i>	<i>\$48,179,890</i>	<i>\$49,570,258</i>	<i>\$51,013,473</i>	<i>\$54,267,575</i>	4.1%	6.6%	11.3%	7.0%	2.9%	2.9%	6.4%	42.9%
Total Expenditures & Other Uses	\$47,227,632	\$50,965,436	\$56,590,436	\$58,495,575	\$58,691,716	\$61,279,899	65,254,663	2.3%	7.9%	11.0%	3.4%	0.3%	4.4%	6.5%	38.2%
Revenue Over (under) Expenditures	\$2,137,328	\$1,043,675	-\$1,125,474	-\$4,860,079	\$628,766	\$4,004,873	4,059,867	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Unreserved Fund Balance	\$7,382,872	\$8,426,549	\$6,920,940	\$1,913,219	\$3,069,762	\$7,074,635	11,134,502	46.0%	14.1%	-17.9%	-72.4%	60.5%	130.5%	57.4%	50.8%
Percent of Expenditures	15.6%	16.5%	12.2%	3.3%	5.2%	11.5%	17.1%								
Rossford															
Total Revenue & Other Sources	\$23,489,160	\$25,024,087	\$26,291,461	\$27,237,001	\$26,871,831	\$28,306,885	28,060,546	5.1%	6.5%	5.1%	3.6%	-1.3%	5.3%	-0.9%	19.5%
Salaries	\$12,523,156	\$12,468,445	\$12,549,087	\$12,792,754	\$13,158,340	\$13,793,539	14,343,974	-6.5%	-0.4%	0.6%	1.9%	2.9%	4.8%	4.0%	14.5%
Retirements/Benefits	\$4,994,038	\$4,845,987	\$5,050,678	\$5,115,262	\$5,303,585	\$5,238,049	5,373,657	-1.9%	-3.0%	4.2%	1.3%	3.7%	-1.2%	2.6%	7.6%
<i>Total</i>	<i>\$17,517,194</i>	<i>\$17,314,432</i>	<i>\$17,599,765</i>	<i>\$17,908,016</i>	<i>\$18,461,925</i>	<i>\$19,031,588</i>	<i>\$19,717,631</i>	-5.3%	-1.2%	1.6%	1.8%	3.1%	3.1%	3.6%	12.6%
Total Expenditures & Other Uses	\$20,844,231	\$20,757,966	\$21,067,463	\$21,861,519	\$22,933,329	\$23,369,093	28,911,356	-4.9%	-0.4%	1.5%	3.8%	4.9%	1.9%	23.7%	38.7%
Revenue Over (under) Expenditures	\$2,644,928	\$4,266,121	\$5,223,998	\$5,375,483	\$3,938,502	\$4,937,792	-850,810	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Unreserved Fund Balance	\$10,127,378	\$14,548,501	\$19,922,499	\$25,397,982	\$29,096,481	\$34,034,273	33,183,463	36.2%	43.7%	36.9%	27.5%	14.6%	17.0%	-2.5%	227.7%
Percent of Expenditures	48.6%	70.1%	94.6%	116.2%	126.9%	145.6%	114.8%								
Springfield															
Total Revenue & Other Sources	\$41,485,274	\$40,916,268	\$42,714,012	\$42,373,126	\$42,566,820	\$42,914,310	41,655,627	13.9%	-1.4%	4.4%	-0.8%	0.5%	0.8%	-2.9%	0.4%
Salaries	\$18,793,433	\$20,108,089	\$20,583,120	\$21,673,007	\$22,672,572	\$22,893,267	24,298,087	-5.8%	7.0%	2.4%	5.3%	4.6%	1.0%	6.1%	29.3%
Retirements/Benefits	\$7,543,940	\$6,873,283	\$7,099,597	\$7,358,850	\$7,657,213	\$8,639,054	8,826,619	1.6%	-8.9%	3.3%	3.7%	4.1%	12.8%	2.2%	17.0%
<i>Total</i>	<i>\$26,337,373</i>	<i>\$26,981,372</i>	<i>\$27,682,717</i>	<i>\$29,031,857</i>	<i>\$30,329,785</i>	<i>\$31,532,321</i>	<i>\$33,124,706</i>	-3.8%	2.4%	2.6%	4.9%	4.5%	4.0%	5.1%	25.8%
Total Expenditures & Other Uses	\$35,298,013	\$40,296,971	\$37,932,671	\$39,200,720	\$40,504,723	\$41,229,277	40,724,585	-3.7%	14.2%	-5.9%	3.3%	3.3%	1.8%	-1.2%	15.4%
Revenue Over (under) Expenditures	\$6,187,261	\$619,297	\$4,781,341	\$3,172,406	\$2,062,097	\$1,685,033	931,042	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Unreserved Fund Balance	\$2,066,793	\$1,622,279	\$9,479,178	\$12,326,175	\$17,505,388	\$19,555,838	19,479,657	142.6%	-21.5%	484.3%	30.0%	42.0%	11.7%	-0.4%	842.5%
Percent of Expenditures	5.9%	4.0%	25.0%	31.4%	43.2%	47.4%	47.8%								

**2016-2022 Area Districts Comparison
FIVE-YEAR FORECAST: SELECTED LINE ITEMS - ACTUAL**

	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Increase (Decrease) 2016 from 2015	Increase (Decrease) 2017 from 2016	Increase (Decrease) 2018 from 2017	Increase (Decrease) 2019 from 2018	Increase (Decrease) 2020 from 2019		Increase (Decrease) 2020 from 2014	
Sylvania															
Total Revenue & Other Sources	\$80,822,299	\$87,458,178	\$95,232,407	\$95,113,704	\$94,552,098	94,356,369	97,638,922	-0.6%	8.2%	8.9%	-0.1%	-0.6%	-0.2%	3.48%	20.8%
Salaries	\$46,779,276	\$48,205,891	\$49,409,426	\$50,956,537	\$53,356,972	53,320,720	56,132,143	1.5%	3.0%	2.5%	3.1%	4.7%	-0.1%	5.27%	20.0%
Retirements/Benefits	\$20,901,945	\$21,300,368	\$22,038,824	\$21,736,822	\$21,645,855	21,609,869	21,983,640	0.6%	1.9%	3.5%	-1.4%	-0.4%	-0.2%	1.73%	5.2%
<i>Total</i>	<i>\$67,681,221</i>	<i>\$69,506,259</i>	<i>\$71,448,250</i>	<i>\$72,693,359</i>	<i>\$75,002,827</i>	<i>\$74,930,589</i>	<i>\$78,115,783</i>	1.2%	2.7%	2.8%	1.7%	3.2%	-0.1%	4.25%	15.4%
Total Expenditures & Other Uses	\$81,422,452	\$84,623,175	\$86,357,231	\$89,275,653	\$89,784,546	94,071,001	91,959,077	-0.2%	3.9%	2.0%	3.4%	0.6%	4.8%	-2.25%	12.9%
Revenue Over (under) Expenditures	-\$600,153	\$2,835,003	\$8,875,176	\$5,838,051	\$4,767,552	285,368	5,679,845	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Unreserved Fund Balance	\$2,682,819	\$6,064,240	\$15,028,534	\$20,668,835	\$25,487,817	25,840,856	30,764,208	-24.3%	126.0%	147.8%	37.5%	23.3%	1.4%	19.05%	1046.7%
Percent of Expenditures	3.3%	7.2%	17.4%	23.2%	28.4%	27.5%	33.5%								
Toledo															
Total Revenue & Other Sources	\$367,787,931	\$388,569,476	\$391,314,321	\$394,343,216	\$388,590,045	401,337,604	321,011,920	5.9%	5.7%	0.7%	0.8%	-1.5%	3.3%	-20.01%	-12.7%
Salaries	\$150,356,612	\$164,153,927	\$171,731,717	\$179,028,103	\$186,180,710	182,988,317	193,519,717	8.8%	9.2%	4.6%	4.2%	4.0%	-1.7%	5.76%	28.7%
Retirements/Benefits	\$73,792,479	\$74,503,189	\$70,437,926	\$75,430,546	\$72,867,404	73,125,644	71,003,875	19.3%	1.0%	-5.5%	7.1%	-3.4%	0.4%	-2.90%	-3.8%
<i>Total</i>	<i>\$224,149,091</i>	<i>\$238,657,116</i>	<i>\$242,169,643</i>	<i>\$254,458,649</i>	<i>\$259,048,114</i>	<i>\$256,113,961</i>	<i>\$264,523,592</i>	12.0%	6.5%	1.5%	5.1%	1.8%	-1.1%	3.28%	18.0%
Total Expenditures & Other Uses	\$363,225,824	\$367,110,070	\$373,454,781	\$388,904,298	\$387,853,427	379,088,625	310,260,788	9.3%	1.1%	1.7%	4.1%	-0.3%	-2.3%	-18.16%	-14.6%
Revenue Over (under) Expenditures	\$4,562,153	\$21,459,406	\$17,859,540	\$5,438,918	\$736,618	22,248,979	10,751,132	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Unreserved Fund Balance	\$45,262,595	\$69,603,595	\$76,112,325	\$89,014,570	\$90,807,666	113,569,120	118,100,698	3.0%	53.8%	9.4%	17.0%	2.0%	25.1%	3.99%	160.9%
Percent of Expenditures	12.5%	19.0%	20.4%	22.9%	23.4%	30.0%	38.1%								

**WASHINGTON LOCAL SCHOOL DISTRICT
PERMANENT IMPROVEMENT FUND
DECEMBER 2022**

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	JUNE 30, 2022 ENCUMBRANCES	TOTAL	FORECASTED BUDGET 2024	FORECASTED BUDGET 2025	FORECASTED BUDGET 2026
Revenue									
Real Estate Taxes	2,193,128.91	2,207,505.31	2,237,708.03	2,230,000.00		2,230,000	\$ 2,230,000	\$ 2,250,000	\$ 2,250,000
Personal Property Taxes/Abatement	-	225.21				-			
Interest	59,810.81	5,814.31	8,101.94	100,000.00		100,000	100,000	100,000	100,000
Tax Increment Financing Payment	247,100.31	167,645.89	149,761.62	92,197.00		92,197	50,000	100,000	100,000
Rollback	135,650.16	135,895.41	136,297.24	135,000.00		135,000	135,000	135,000	135,000
Homestead Exemption	85,758.25	84,365.48	77,803.06	75,000.00		75,000	75,000	75,000	75,000
Personal Property Tax Loss	-					-			
Donations - Scoreboard Advertising	15,000.00	30,000.00	15,000.00	20,000.00		20,000	20,000	20,000	20,000
Sale Of Property		100,234.89	13,052.00	20,000.00		20,000	15,000	15,000	15,000
Coca-Cola Rebates/Abatements/Misc			272.68			-			
Debt Service Refinancing	8,245,899.04								
Total	10,982,347.48	2,731,686.50	2,637,996.57	2,672,197.00	\$ -	2,672,197	2,625,000.00	2,695,000.00	2,695,000.00
Expenditures									
Building Improvements	129,235.59	1,222,247.21	718,529.69	866,605	\$ 768,354	1,634,959	840,000	465,156	1,216,281
Site Improvements/Land Purchase	-	175,361.72	578,743.48	-		-			
Building Repairs-Major (Greater than \$10,000) Emergencies	39,567.05	65,228.00	52,803.00	200,000.00		200,000	100,000	100,000	100,000
Equipment/Furniture	256,018.81	256,335.31	57,082.62	290,000.00	\$ 5,020	295,020	200,000	200,000	200,000
Equipment-Technology	16,550.65	-	-	-		-			
Motor Vehicles/Buses	355,869.39	635,654.82	257,322.00	310,000.00		310,000	645,000	630,000	630,000
Auditor/Treasurer Fees	42,058.95	39,299.43	38,538.50	40,000.00		40,000	40,000	40,000	40,000
Debt Service	531,050.00	325,638.95	329,593.76	514,969.00		514,969	510,219	509,844	508,719
Debt Service Refinancing/Transfers Building Fund	8,245,899.04	1,668,269.00							
Total	9,616,249.48	4,388,034.44	2,032,613.05	2,221,574	\$ 773,374	2,994,948	2,335,219	1,945,000	2,695,000
Revenue Over (Under) Expenditures	1,366,098.00	(1,656,347.94)	605,383.52	450,623		(322,751)	289,781	750,000	-
Beginning Cash Balance, July 1	2,967,836.40	4,333,934.40	2,677,586.46	3,282,970		3,282,970	2,960,219	3,250,000	4,000,000
Ending Cash Balance, June 30	4,333,934.40	2,677,586.46	3,282,969.98	3,733,593		2,960,219	3,250,000	4,000,000	4,000,000
Encumbrances - June 30	745,768.09	1,383,957.70	773,374.15						
Future Ohio Facilities Construction Commission Projects		500,000.00	1,250,000.00	2,000,000		2,000,000	2,750,000	3,500,000	3,500,000
Budget Reserve		500,000.00	500,000.00	500,000		500,000	500,000	500,000	500,000
Unencumbered Fund Balance - June 30	\$ 3,588,166.31	\$ 293,629	\$ 759,596	1,233,593		460,219	\$ (0)	\$ (0)	\$ (0)

We will maintain at least \$500,000 as a reserve in FY 2021 and all future years. **We will not budget or expend below this threshold.** This will allow funds to be available for emergency repairs such as roofs, boilers, or other emergency repairs and allow funds to be available for future construction needs.

We will maintain a reserve for future planned OFCC building construction. This will be funded by additional \$500,000 for Fiscal Year 2020/2021 and an additional \$750,000 each year beginning in Fiscal Year 2022/2023 and end in FY 2025/2026.

We will maintain a minimum of \$750,000 for the following year Building improvements.

Motor Vehicles - Vans, Trucks, Vehicle, Computer Services

The number of buses may be adjusted based upon financial resources and current needs. FY 2023 bus purchase (3) will be paid by ESSER Fund (\$161,279) and State Bus Grant (\$109,957) totaling \$271,236.

Total			Vehicles	\$ 210,000	\$ 145,000	\$ 130,000
			Buses	100,000	500,000	500,000
				<u>\$ 310,000</u>	<u>\$ 645,000</u>	<u>\$ 630,000</u>

We will likely have part of the \$1.7 million transfer made to the Building Fund return to the General Fund.

In 2022/2023 a purchase of a wrestling trailer is included equipmnet budget (\$89,000).

FISCAL YEAR 2021/2022 BUDGET										
STAFF ADDITIONS AND DELETIONS										
Positions eliminated on 6/30/2023										
Name	Position	Func	Building	SCC	Salary/Waivers	SALARY	WAIVERS	TOT BEN.	ESTIMATE	
						111.00				
ESSER -Additions - Administration										
Adams, Amy	Associate Principal	2424	Jackman/Wernert	9222	0.00	0.00	0.00	0.00	0.00	0.00
Flemmings, Sean	Admin (5/12th)	2421	Whitmer	9222	0.00	0.00	0.00	0.00	0.00	0.00
Paszko, Brittani	Dir of Equity and Inclusion	2190	Central Office	9222	114,784.00	114,784.00	0.00	53,227.67	168,011.67	
Simmons, Jordan	Associate Principal	2424	Jefferson	9222	0.00	0.00	0.00	0.00	0.00	0.00
Studnicha-Kusic, Cassandra	Sal to date/Est 3days/wk	2421		9222	33,300.00	33,300.00	0.00	5,477.85	38,777.85	
					148,084.00	148,084.00	0.00	58,705.52	206,789.52	
ESSER - Additions - Certified										
Aeschliman, Kristy	ESL - 50% (part time to Full time)	1190		9222	24,685.92	24,685.92	0.00	7,488.77	32,174.69	
Diebert, Layla	Intervention Specialist	1237	Meadowvale	9222	81,673.00	81,673.00	0.00	32,105.33	113,778.33	
Hawkins, Anna Belle	Intervention Specialist	1237	Silver Creek	9222	54,988.00	54,988.00	0.00	15,282.69	70,270.69	
Hoffman, Sara	Tech Integration (possible move to another grant)	2212	Central Office	9222	91,962.00	91,962.00	0.00	33,179.15	125,141.15	
Hovest, Tracey	PVA	1130	Whitmer	9222	93,802.00	93,802.00	0.00	34,100.55	127,902.55	
Hunt, Courtney	Intervention Specialist	1237	Greenwood	9222	50,136.00	50,136.00	0.00	26,917.49	77,053.49	
Krzeminski, Jessy	School Psychologist	2140	Greenwood	9222	77,199.00	75,891.00	1,308.00	18,721.23	95,920.23	
McKenty, Kathryn	PVA	1247	Whitmer	9222	69,368.00	69,368.00	0.00	17,648.20	87,016.20	
Rayburn, Annie	Intervention Specialist	1235	Shoreland	9222	91,376.00	91,376.00	0.00	33,701.47	125,077.47	
Selley, Allison	Orchestra	4430	Whitmer	9222	0.00	0.00	0.00	0.00	0.00	
Tucker, Cora	Intervention Specialist	1247	Whitmer	9222	45,284.00	45,284.00	0.00	13,686.38	58,970.38	
Velez-Austin, Alysia	Intervention Specialist	1237	Hiawatha	9222	65,904.00	65,904.00	0.00	29,511.33	95,415.33	
					746,377.92	745,069.92	1,308.00	262,342.58	1,008,720.50	
2nd Semest LT Subs										
Ames, Danuta **	Permanent Sub	1120	Washington	9222	40,362.00	40,362.00	0.00	6,639.55	47,001.55	
Brugger, Rebecca	Permanent Sub	1110	Shoreland	9222	40,362.00	40,362.00	0.00	6,639.55	47,001.55	
Guin, Heather *	Permanent Sub	1110	Hiawatha	9222	40,362.00	40,362.00	0.00	6,639.55	47,001.55	
Hamen, Dave	Permanent Sub	1130	Whitmer	9222	40,362.00	40,362.00	0.00	6,639.55	47,001.55	
O'Brien, Sarah *	Permanent Sub	1110	Meadowvale	9222	40,362.00	40,362.00	0.00	6,639.55	47,001.55	
Reis, Alexandra	Permanent Sub	1110	Silver Creek	9222	40,362.00	40,362.00	0.00	6,639.55	47,001.55	
Rospert, Veronica *	Permanent Sub	1110	McGregor	9222	40,362.00	40,362.00	0.00	6,639.55	47,001.55	
Bowser, David	Permanent Sub	1120	Jefferson	9222	40,362.00	40,362.00	0.00	6,639.55	47,001.55	
Skiver, Betsy *	Permanent Sub	1110	Monac	9222	40,362.00	40,362.00	0.00	6,639.55	47,001.55	
Wilkinson, Makayla	Permanent Sub	1110	Greenwood	9222	40,362.00	40,362.00	0.00	6,639.55	47,001.55	
Williams, Michael *	Permanent Sub	1130	Whitmer	9222	40,362.00	40,362.00	0.00	6,639.55	47,001.55	
* estimated salary										
					443,982.00	443,982.00	0.00	73,035.04	517,017.04	
					1,338,443.92	1,337,135.92	1,308.00	394,083.14	1,732,527.06	
ESSER - Additions - Classified										
Begin, Melissa	Technology & Testing Monitor	1990	Whitmer	9222	31,579.80	31,579.80	0.00	24,115.80	55,695.60	
Sifuentes, Courtney	Technology & Testing Monitor	1990	Washington	9222	26,172.30	26,172.30	0.00	23,226.26	49,398.56	
Traczyk, Sandy	Technology & Testing Monitor	1990	Jefferson	9222	31,579.80	31,579.80	0.00	11,553.88	43,133.68	
Clegg, Amber	Health Aides	2140	Washington	9222	36,602.08	36,602.08	0.00	24,941.96	61,544.04	
Cooper, James	Health Aides	2130	Greenwood	9222	37,909.05	36,601.05	1,308.00	12,379.87	50,288.92	
VACANT	Health Aides	2130	Whitmer	9222	0.00	0.00		0.00	0.00	
	Health Aides	2130	Whitmer	9222						

Name	Position	Func	Building	SCC	Salary/Waivers	SALARY	WAIVERS	TOT BEN.	TOT SAL/BEN
						111.00			
					163,843.03	162,535.03	1,308.00	96,217.77	260,060.80
ESSER - Additions - Classified									
Behrman, Ashley	Kindergarten Inst. Support	1110	Hiawatha	9222	14,229.60	14,229.60	0.00	2,340.77	16,570.37
Brown, Madeline	Kindergarten Inst. Support	1110	Silver Creek	9222	13,053.60	13,053.60	0.00	2,147.32	15,200.92
Crawford, Janet	Kindergarten Inst. Support	1110	Shoreland	9222	14,229.60	14,229.60	0.00	5,531.45	19,761.05
Kelly, Angel	Kindergarten Inst. Support	1110	McGregor	9222	12,834.08	12,834.08	0.00	2,111.21	14,945.29
Dunn, Susan	Kindergarten Inst. Support	1110	McGregor	9222	12,834.08	12,834.08	0.00	2,111.21	14,945.29
Frey, Pamela	Kindergarten Inst. Support	1110	Hiawatha	9222	14,229.60	14,229.60	0.00	2,340.77	16,570.37
Harpel, Amanda	Kindergarten Inst. Support	1110	Meadowvale	9222	14,229.60	14,229.60	0.00	2,340.77	16,570.37
Heisman, Kara	Kindergarten Inst. Support	1110	Monac	9222	7,661.16	7,661.16	0.00	1,260.26	8,921.42
Hester, Destiny	Kindergarten Inst. Support	1110	Greenwood	9222	14,229.60	14,229.60	0.00	2,340.77	16,570.37
King, Erin	Kindergarten Inst. Support	1110	McGregor	9222	13,053.60	13,053.60	0.00	2,147.32	15,200.92
Kowalski, Kayla (resigned)	Kindergarten Inst. Support	1110	Monac	9222	13,053.60	2,331.00	0.00	383.45	13,437.05
Ladd, Mallory	Kindergarten Inst. Support	1110	Silver Creek	9222	14,229.60	14,229.60	0.00	2,340.77	16,570.37
Langton, Mary	Kindergarten Inst. Support	1110	Shoreland	9222	14,229.60	14,229.60	0.00	2,340.77	16,570.37
McGrew, Michelle	Kindergarten Inst. Support	1110	Meadowvale	9222	14,229.60	14,229.60	0.00	9,854.99	24,084.59
Mikolajczyk, Christina	Kindergarten Inst. Support	1110	Silver Creek	9222	13,053.60	13,053.60	0.00	2,147.32	15,200.92
Moore, Stacey	Kindergarten Inst. Support	1110	Shoreland	9222	13,053.60	13,053.60	0.00	2,147.32	15,200.92
Turner, Jodie	Kindergarten Inst. Support	1110	Shoreland	9222	9,232.68	9,232.68	0.00	1,518.78	10,751.46
Reardon, Carrie	Kindergarten Inst. Support	1110	Meadowvale	9222	14,229.60	14,229.60	0.00	2,340.77	16,570.37
Sommers, Sarah	Kindergarten Inst. Support	1110	Greenwood	9222	14,229.60	14,229.60	0.00	2,340.77	16,570.37
Bronikowski, Tessa	Kindergarten Inst. Support	1110	Sliver Creek	9222	11,131.60	11,131.60	0.00	1,831.15	12,962.75
Sturdevant, Nicole	Kindergarten Inst. Support	1110	Greenwood	9222	14,229.60	14,229.60	0.00	2,340.77	16,570.37
Trace, Ashley	Kindergarten Inst. Support	1110	Monac	9222	12,834.08	12,834.08	0.00	2,111.21	14,945.29
Warner, Karen	Kindergarten Inst. Support	1110	Monac	9222	14,229.60	14,229.60	0.00	11,132.45	25,362.05
Per R Shively - only 22 Kindergarten Sections 8-18-22									
					302,550.88	291,828.28	0.00	67,502.33	370,053.21
ESSER - Additions - Certified									
Caris, Lauren	Counselor	2120	Whitmer	9222	0.00	0.00	0.00	0.00	0.00
Wildner, Norma Jean	Counselor	2120	Whitmer	9222	0.00	0.00	0.00	0.00	0.00
					0.00	0.00	0.00	0.00	0.00

Name	Position	Func	Building	SCC	Salary/Waivers	SALARY	WAIVERS	TOT BEN.	TOT SAL/BEN	
						111.00				
ESSER - Additions - Classified										
Arvey, Christine	Classroom Aide 7hr - Whitmer	1240	Whitmer	9222	29,010.49	27,006.49	2,004.00	5,526.05	34,536.54	
Brilhart, Britanie	Bus Mechanic	2840	Transportation	0464	0.00	0.00	0.00	0.00	0.00	
Byrum, Cassie	Classroom Aide 7 hr - Washington	1240	Washington	9222	25,275.28	25,275.28	0.00	23,078.70	48,353.98	
Clevenger, Melanie	Classroom Aide 4 hr - Whitmer	1240	Whitmer	9222	17,436.28	15,432.28	2,004.00	3,622.09	21,058.37	
Henke, Rachel	Classroom Aide 7 hr - Shore.	1230	Shoreland	9222	23,802.15	22,494.15	1,308.00	10,059.29	33,861.44	
Hubans, Karen	Classroom Aide 8 hr - McGregor	1230	McGregor	9222	22,494.15	22,494.15	0.00	22,621.21	45,115.36	
Jacob, Jolien	Classroom Aide 7 hr - Monac.	1230	Monac	9222	22,494.15	22,494.15	0.00	10,023.29	32,517.44	
Vacant	Classroom Aide 7hr - McGregor	1230	McGregor	9222	22,494.15	22,494.15	0.00	22,621.21	45,115.36	
Kinner, Caitlin	Classroom Aide 7 hr - Silver Creek	1230	Silver Creek	9222	22,494.15	22,494.15	0.00	22,621.21	45,115.36	
Vacant	Classroom Aide 7 hr - Grwd.	1230	Greenwood	9222	22,115.87	22,115.87	0.00	22,558.98	44,674.85	
Lantz, Misty (resigned)	Classroom Aide 7 hr - McGregor	1230	McGregor	9222	8,536.29	7,534.29	1,002.00	1,355.58	9,891.87	
Vacant	Classroom Aide 7hr - Silver Creek	1230	Silver Creek	9222	11,459.00	11,459.00	0.00	16,060.28	27,519.28	
Vacant	Classroom Aide 7hr - Silver Creek	1230	Silver Creek	9222	24,498.15	22,494.15	2,004.00	3,754.29	28,252.44	
Loomis, Jennifer	IT Secretary	2960	DIS Secretary	9222	42,859.20	42,859.20	0.00	25,971.26	68,830.46	
Vacant	Classroom Aide 7 hr - Shoreland	1230	Shoreland	9222	22,494.15	22,494.15	0.00	22,621.21	45,115.36	
Rowland, Sarah	Classroom Aide 7 hr - Whitmer	1240	Whitmer	9222	25,004.54	23,696.54	1,308.00	10,257.08	35,261.62	
Ruiz, Dustin	Classroom Aide 7 hr - Wash	1240	Washington	9222	22,494.15	22,494.15	0.00	10,059.29	32,553.44	
Skiba, Christin	Classroom Aide 7 hr - Grwd.	1230	Greenwood	9222	24,498.15	22,494.15	2,004.00	3,754.29	28,252.44	
Smith, Samantha	Classroom Aide 7 hr - Hiawatha	1230	Hiawatha	9222	22,494.15	22,494.15	0.00	22,621.21	45,115.36	
Strayer, Jessica	Classroom Aide 7h - Meadowvale	1230	Meadowvale	9222	24,119.87	22,115.87	2,004.00	22,558.98	46,678.85	
Vacant	Classroom Aide 7 hr - Greenwood	1230	Greenwood	9222	22,115.87	22,115.87	0.00	22,558.98	44,674.85	
Vacant	Classroom Aide 7 hr - Silver Creek	1240	Silver Creek	9222	22,115.87	22,115.87	0.00	22,558.98	44,674.85	
Werner, Kelsey	Classroom Aide 7 hr - Jefferson	1240	Jefferson	9222	22,494.15	22,494.15	0.00	21,843.55	44,337.70	
						502,800.21	489,162.21	13,638.00	348,706.98	851,507.19
ESSER - Additions - Certified STEM										
Christoffers, Jeff	STEM Teacher	1110	Monac	9222	95,015.00	95,015.00	0.00	34,146.85	129,161.85	
Flemmings, Wendy	STEM Teacher	1110	Greenwood	9222	93,802.00	93,802.00	0.00	34,100.55	127,902.55	
Frey, Carrie	STEM Teacher	1110	Hiawatha	9222	86,524.00	86,524.00	0.00	20,470.36	106,994.36	
Jacob, Brooke	STEM Teacher	1110	Shoreland	9222	45,284.00	45,284.00	0.00	13,686.38	58,970.38	
Jordan, James	STEM Teacher	1110	Silver Creek	9222	81,673.00	81,673.00	0.00	32,105.33	113,778.33	
Petras, Bethany	STEM Teacher	1110	McGregor	9222	88,950.00	88,950.00	0.00	14,686.28	103,636.28	
Toney, Trevor	STEM Teacher	1110	Meadowvale	9222	91,376.00	91,376.00	0.00	15,085.35	106,461.35	
Grand Total - STEM						582,624.00	582,624.00	0.00	164,281.09	746,905.09
Grand Total - Certified - ESSER						1,338,443.92	1,337,135.92	1,308.00	394,083.14	1,732,527.06
Grand Total - Classified - ESSER						969,194.12	943,525.52	14,946.00	512,427.09	1,481,621.21
Grand Total - All Positions - ESSER						2,890,262.04	2,863,285.44	16,254.00	1,070,791.31	3,961,053.35

Name	Position	Func	Building	SCC	Salary/Waivers	SALARY	WAIVERS	TOT BEN.	TOT SAL/BEN	
						111.00				
Positions Eliminated on 6/30/2023										
Kindergarten Instruction Support						302,550.88	291,828.28	0.00	67,502.33	370,053.21
Permanent Subs						443,982.00	443,982.00	0.00	73,035.04	517,017.04
GRAND TOTAL POSITIONS ELIMINATED						746,532.88	735,810.28	0.00	140,537.37	887,070.25
GRAND TOTAL ESSER MOVING TO GENERAL FUND IN FY 2024/2025						2,143,729.16	2,127,475.16	16,254.00	930,253.94	3,073,983.10
UNDETERMINED										
Certified - New Employees										
Grand Total - Certified Undetermined						0.00	0.00	0.00	0.00	0.00
UNDETERMINED										
Classified - New Employee										
						0.00		0.00		0.00
NEW POSITIONS ADDED 2022/2023										
Certified										
Bacon, Paige	Kindergarten	1110	Shoreland	9222	45,284.00	45,284.00		26,216.66	71,500.66	
Caris, Trey	Marketing	1310	CTC	9222	59,839.00	59,839.00		9,897.52	69,736.52	
Fernandez, Kerry	SPED Teacher	1237	Silver Creek	9222	65,999.00	64,691.00	1,308.00	29,409.11	95,408.11	
Fisher, Lauren	SPED Teacher	1237		9222	45,284.00	45,284.00		13,725.26	59,009.26	
Franklin, Avion	SPED Teacher	1247		9222	45,284.00	45,284.00		26,216.66	71,500.66	
Gilbert, Carla	Curriculum Consultant (partially funded, wtg for info)	2212	C.O.	9222	67,117.00	67,117.00		29,808.19	96,925.19	
Hanenkrath, Rachel	SPED Teacher	1247		9222	50,136.00	50,136.00		14,523.41	64,659.41	
Lopez, Sofia	SPED Teacher	1247		9222	47,288.00	45,284.00	2,004.00	7,503.22	54,791.22	
Myers, Nicole	SPED Teacher	1239	Shoreland	9222	59,839.00	59,839.00		28,610.96	45,284.00	
Vacant	Elem Dean replacing General funded Elem Assoc Principal				0.00	0.00		0.00	0.00	
Peters, Blake	SPED Teacher	1247	Whitmer	9222	62,265.00	62,265.00		29,010.03	45,284.00	
Sandy, Katelyn	SPED Teacher	1237	Meadowvale	9222	63,573.00	62,265.00	1,308.00	16,518.63	80,091.63	
Stalbaum, Kaitlyn	JH SS	1120	Washington	9222	57,413.00	57,413.00		28,211.88	85,624.88	
Stoup, Derrick	Dean	2170	Whitmer	9222	0.00	0.00		0.00	0.00	
Will, Alexandra	SPED Teacher	1237	Shoreland	9222	59,839.00	59,839.00		28,610.96	88,449.96	
						729,160.00	724,540.00	4,620.00	288,262.47	928,265.48
IRP Substitutes - Starts After School										
Unknown Estimated	IRP		Whitmer		29,388.00	29,388.00		23,601.77	52,989.77	
TOTAL IRP						29,388.00	29,388.00	0.00	23,601.77	52,989.77

Name	Position	Func	Building	SCC	Salary/Waivers	SALARY	WAIVERS	TOT BEN.	TOT SAL/BEN
Classified						111.00			
Peters, Kate	Director of Communications (4%Waivers = Annuity)	2930		9222	101,574.72	97,668.00	3,906.72	34,987.31	136,562.03
Speegle, Lorraine	Human Resources Coord. 50% to grant **	2910	CO	9222	28,892.50	28,892.50		14,213.28	43,105.78
Kott, Ashleigh	Health Aide	2130	Monac	9161	37,075.78	35,767.78	1,308.00	15,371.26	52,447.04
Boyd, Angelica (resigned)	Health Aide	2130	HIA/McGreg	9161	27,888.13	26,218.13	1,670.00	4,366.88	32,255.01
VACANT	Kindergarten Inst. Support				0.00	0.00		0.00	0.00
VACANT	Kindergarten Inst. Support				0.00	0.00		0.00	0.00
VACANT	Kindergarten Inst. Support				0.00	0.00		0.00	0.00
VACANT	Summer Help (35) Estimated		Maintenance		52,019.50	52,019.50		8,557.21	60,576.71
Zahs, Sonya	Zahs, Sonya	2720	Shoreland	9222	33,532.80	33,532.80		24,437.07	57,969.87
VACANT	Classroom Aides - New Positions to Title VIB				0.00	0.00		0.00	0.00
** Replacing Kathi Hogan					280,983.43	274,098.71	6,884.72	101,933.00	382,916.43
Total ALL ESSER Positions (includes KIA's and Long Term Subs)					3,929,793.47	3,891,312.15	27,758.72	1,484,588.55	5,325,225.03
TOTAL ESSER 2021-2022	Moving To General Fund 2024/2025				2,143,729.16	2,127,475.16	16,254.00	930,253.94	3,073,983.10
TOTAL ESSER 2022-2023	Moving To General Fund 2024/2025				1,039,531.43	1,028,026.71	11,504.72	413,797.23	1,364,171.68
GRAND TOTALS - ESSER	Current Annual Estimate of Employees being charged to ESSER and moving to General Fund				3,183,260.59	3,155,501.87	27,758.72	1,344,051.18	4,438,154.78
ALL NEW EMPLOYEES WILL BE PLACED IN THE ESSER FUND UNLESS THE EMPLOYEE IS REPLACING A CONTRACTED EMPLOYEE									
CE FT Healthcare Family									
CE FT Healthcare Single									
CL FT Healthcare Family									
CL FT Healthcare Single									
ADM FT Healthcare Family									
ADM FT Healthcare Single									
PLEASE NOTE:									
Due to resignations, salary schedule changes, mid-year employments, etc., this worksheet will only be an estimate of the total employee cost. This is as of a certain date (listed in the upper right hand corner). Due to salary, step, healthcare increase, each year the estimate will increase. Actually, as employees are hired each month, the estimate will change upon each vacant position being filled. Salary and fringes are calculated and due to rounding, may not be exactly total.									
Title VIB									
Classroom Aide	Filling Vacant Position				22,115.87	22,115.87		22,558.98	44,674.85
Classroom Aide	New for 2022/2023				22,115.87	22,115.87		22,558.98	44,674.85
Classroom Aide	New for 2022/2023				22,115.87	22,115.87		22,558.98	44,674.85
Classroom Aide	New for 2022/2023				22,115.87	22,115.87		22,558.98	44,674.85
Classroom Aide	New for 2022/2023				22,115.87	22,115.87		22,558.98	44,674.85
TOTAL TITLE VIB					110,579.35	110,579.35	0.00	112,794.90	223,374.25

Elementary Secondary School Emergency Relief (ESSER) Funding Update
FYTD as of 11/30/2022

<u>Grant</u>	<u>Fund</u>	<u>Original Allocation</u>	<u>Adjusted Allocation</u>	<u>Total Spent</u>	<u>Remaining Balance to be Spent</u>	<u>Current Encumbrances</u>	<u>Unencumbered Balance</u>	<u>Spending Began</u>	<u>Obligation Date</u>
<u>ESSER I (FY 21)</u>	507-9121	\$ 1,598,602.72	\$ 1,228,866.17	\$ 1,228,866.17	\$ -		\$ 369,736.55	Sept. 2020	9/30/2021
ESSER I (FY 22)	507-9121	carryover...	\$ 369,736.55	\$ 366,052.19	\$ 3,684.36	\$ 3,610.77	\$ 73.59 *	Oct. 2021	9/30/22
<u>ESSER II</u>	507-9161	\$ 6,297,967.79	\$ 6,289,342.09	\$ 5,977,320.41	\$ 312,021.28	\$ 286,478.64	\$ 25,542.64	June 2021	9/30/23
<u>*ESSER III (ARP)</u>	507-9222	\$ 9,358,838.99	\$ 14,135,001.58	\$ 6,058,936.89	\$ 8,076,064.69	\$ 253,839.48	\$ 7,822,225.21	Aug. 2021	9/30/24
<u>ARP Homeless II</u>	507-9262	\$ 40,935.16	\$ 40,935.16	\$ -	\$ 40,935.16	\$ 4,816.38	\$ 36,118.78	N/A	9/30/24
<u>ARP IDEA-B (SPED)</u>	516-9262	\$ 403,738.93	\$ 411,659.73	\$ 221,047.84	\$ 190,611.89	\$ -	\$ 190,611.89	Dec. 2021	12/30/23
<u>**ARP IDEA-B (ECE)</u>	587-9222	\$ 29,914.03	\$ 30,484.41	\$ -	\$ 30,484.41	\$ -	\$ 30,484.41	N/A	12/30/23
TOTALS		\$ 17,729,997.62	\$ 22,506,025.69	\$ 13,852,223.50	\$ 8,653,801.79	\$ 548,745.27	\$ 8,105,056.52		

* It appears the amount of \$73.59 will be returned due to allocated dollars that were not spent (Blessed Sacrement and OLPH schools).