

Hollis Brookline Cooperative School District

FY21

YEAR END 6/30/2021

Expenses					
Function	Description	Budget	YTD Expense	Encumbered	Balance
1100	Regular Education	\$ 6,277,212	\$ 5,972,526		\$ 304,685
1200	Special Education	\$ 3,701,352	\$ 3,177,979		\$ 523,372
1300	Vocational Program	\$ 30,000	\$ 24,112		\$ 5,888
1400	Co-curricular Program	\$ 866,805	\$ 654,442		\$ 212,362
2100	Student Support Services	\$ 1,458,617	\$ 1,319,684		\$ 138,932
2200	Instructional Staff Support	\$ 791,481	\$ 590,465		\$ 201,016
* 2300	*School Board/SAU Assessment	\$ 1,076,555	\$ 994,623		\$ 81,932
2400	School Administration	\$ 1,096,586	\$ 1,014,146		\$ 82,441
2500	Food Service Bad Debt	\$ -	\$ 125		\$ (125)
2600	Facilities	\$ 1,551,511	\$ 1,437,754		\$ 113,758
2700	Transportation	\$ 1,117,327	\$ 797,723		\$ 319,604
2900	Benefits	\$ 5,152,792	\$ 5,004,040		\$ 148,752
5100	Debt Service	\$ 810,228	\$ 796,568		\$ 13,660
5200	Transfers	\$ 952,000	\$ 984,589		\$ (32,589)
TOTAL FY21		\$ 24,882,466	\$ 22,768,778	\$ -	\$ 2,113,688
Plus FY20 Expense Carryover		\$ 226,253	\$ 52,445		\$ 173,808
TOTAL FY20 + FY21 Expense		\$ 25,108,719	\$ 22,821,223	\$ -	\$ 2,287,496

Revenue

Description		Budget	YTD Revenue	Expected	In Excess of Budget
1111	Local Property Tax	\$ 16,027,029	\$ 16,027,029		\$ -
3111	Adequacy Aid Grant/Tax	\$ 5,988,348	\$ 5,990,574		\$ 2,226
1119	Impact Fees	\$ 20,000	\$ 47,927		\$ 27,927
State					
3230	Special Education Aid	\$ 371,639	\$ 476,185		\$ 104,546
3210	Building Aid	\$ 199,362	\$ 199,362		\$ -
21.3260.	Food Service	\$ 3,000	\$ 4,281		\$ 1,281
3240	Vocational Aid	\$ 5,000	\$ 2,818		\$ (2,182)
Federal					
fund 22	Grants	\$ 260,000	\$ 387,154		\$ 127,154
21.4560.	Food Service	\$ 38,000	\$ 291,874		\$ 253,874
4580	Medicaid	\$ -	\$ 107,059		\$ 107,059
Local					
1311	Tuition	\$ 24,000	\$ 40,391		\$ 16,391
1610/15	Food Service Sales	\$ 359,000	\$ 35,890		\$ (323,110)
	Other	\$ 70,000	\$ 156,205		\$ 86,205
	Plus FY20 Expense Carryover	226,253	\$ 52,445		\$ (173,808)
	Contingency & Trusts	\$ 392,000	\$ 365,390		\$ (26,610)
	Fund Balance/Audit Adjustments	\$ 1,314,088	\$ 1,144,992		\$ (169,096)
	Less Retained Fund Balance	\$ (189,000)	\$ (189,000)		\$ -
TOTAL REVENUE		\$ 25,108,719	\$ 25,140,575	\$ -	\$ 31,856

	Actual	Original (MS27)
Unreserved Fund Balance	\$ 2,255,639	\$ 645,760
Athletic Trust	\$ 50,000	\$ 50,000
Maint. Trust	\$ 115,000	\$ 115,000
Spec Ed Trust	\$ -	
Contingency	\$ -	\$ 100,000
Retained Fund Balance	\$ 180,760	\$ 180,760
	\$ 1,909,879	\$ 200,000

Explanation of budget balances on current expense report

Function	Description	Current Balance	Notes
1100	Regular Education	\$ 304,685	Hiring savings and Covid-19 caused salary adjustments
1200	Special Education	\$ 523,372	Savings in tuition and out-of-district services
1300	Vocational Program	\$ 5,888	
1400	Co-curricular Program	\$ 212,362	Covid-19 caused savings in athletics and extra-curricular activities
2100	Student Support Services	\$ 138,932	Savings in contracted services (speech and OT)
2200	Instructional Staff Support	\$ 201,016	Savings in teacher duties, salaries and professional development
* 2300	*School Board/SAU Assessment	\$ 81,932	\$100,000 contingency fund; legal fees higher than expected
2400	School Administration	\$ 82,441	Savings in consulting services, telephone expense and hosted software
2500	Bad Debt	\$ (125)	
2600	Facilities	\$ 113,758	Savings in unfilled positions, OT, utilities and snow removal
2700	Transportation	\$ 319,604	Special Ed transportation savings
2900	Benefits	\$ 148,752	Savings in insurance, taxes, and retirement due to hiring savings
5100	Debt Service	\$ 13,660	Re-financing Turf bond
5200	Transfers	\$ (32,589)	Transferred fewer athletic fee dollars than anticipated; food service transfers lower

General explanation of what is included in each account category

Function	Description	Includes
1100	Regular Education	Teacher salaries and teaching materials
1200	Special Education	Teacher salaries, teaching materials, ESY, out-of-district tuition
1300	Vocational Program	Vocational ed. Tuition
1400	Co-curricular Program	Athletic program and other co-curricular activities
2100	Student Support Services	Guidance, nurse, psychologist, OT, teaching/testing supplies, contracted services
2200	Instructional Staff Support	Professional development, librarian, library supplies, computer equipment
2300	School Board/Assessment	Assessment, school board expense, annual meeting expense, legal expense
2400	School Administration	Administrator & secretarial salaries, copiers, telephone, hardware/software support contracts, site licensing, consulting, network services, office supplies
2600	Facilities	Custodial/maintenance salaries, snow plowing, mowing, building repairs, heating oil, electric, janitorial supplies, property/liability insurance
2700	Transportation	Bus and transportation, fuel
2900	Benefits	Health and dental insurance, taxes, NHRS, Life/LTD, workers comp & unemployment
4000	Site Improvement	Site improvements including architectural fees
5100	Bonds	Principal and interest payments on bonds
5200	Transfers	Accounting line to make total expenses match total revenue, and match the budget.

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