

Hollis Brookline Cooperative School District

FY22

As of 10/6/2021

Expenses					
Function	Description	Budget	YTD Expense	Encumbered	Balance
1100	Regular Education	\$ 6,280,921	\$ 784,863	\$ 5,480,731	\$ 15,327
1200	Special Education	\$ 3,788,080	\$ 622,816	\$ 3,079,352	\$ 85,912
1300	Vocational Program	\$ 28,000	\$ -	\$ 28,000	\$ -
1400	Co-curricular Program	\$ 899,273	\$ 111,506	\$ 733,320	\$ 54,448
2100	Student Support Services	\$ 1,672,839	\$ 168,347	\$ 1,496,759	\$ 7,733
2200	Instructional Staff Support	\$ 730,212	\$ 280,303	\$ 450,069	\$ (160)
2300	School Board/SAU Assessment	\$ 1,083,149	\$ 360,097	\$ 726,214	\$ (3,162)
2400	School Administration	\$ 1,111,498	\$ 335,245	\$ 750,010	\$ 26,244
2600	Facilities	\$ 1,481,326	\$ 322,454	\$ 1,149,183	\$ 9,689
2700	Transportation	\$ 1,290,161	\$ 172,067	\$ 1,118,079	\$ 15
2900	Benefits	\$ 5,680,897	\$ 710,296	\$ 4,832,075	\$ 138,525
5100	Debt Service	\$ 797,300	\$ 755,050	\$ 42,250	\$ -
5200	Transfers	\$ 825,000	\$ -	\$ 825,000	\$ -
TOTAL FY22		\$ 25,668,657	\$ 4,623,044	\$ 20,711,042	\$ 334,571
Plus FY21 Expense Carryover		\$ 626,393	\$ 429,913	\$ 196,480	\$ -
TOTAL FY21 + FY22 Expense		\$ 26,295,050	\$ 5,052,957	\$ 20,907,521	\$ 334,571

Revenue

	Description	Budget	YTD Revenue	Expected	In Excess of Budget
1111	Local Property Tax	\$ 16,839,881	\$ 5,200,000	\$ 11,639,881	\$ -
3111	Adequacy Aid Grant/Tax	\$ 5,353,535	\$ 657,508	\$ 4,696,027	\$ -
1119	Impact Fees	\$ 35,000	\$ -	\$ 35,000	\$ -
State					
3230	Special Education Aid	\$ 390,000	\$ -	\$ 390,000	\$ -
3210	Building Aid	\$ 209,362	\$ -	\$ 209,362	\$ -
21.3260.	Food Service	\$ 3,000	\$ -	\$ 3,000	\$ -
3240	Vocational Aid	\$ 5,000	\$ -	\$ 5,000	\$ -
Federal					
fund 22	Grants	\$ 260,000	\$ -	\$ 260,000	\$ -
21.4560.	Food Service	\$ 38,000	\$ -	\$ 38,000	\$ -
4580	Medicaid	\$ 31,500	\$ 5,779	\$ 25,721	\$ -
Local					
1311	Tuition	\$ 25,000	\$ 17,411	\$ 7,589	\$ -
1610/15	Food Service Sales	\$ 359,000	\$ -	\$ 359,000	\$ -
	Other	\$ 44,500	\$ 2,319	\$ 42,181	\$ -
	Plus FY20 Expense Carryover	626,393	\$ 429,913	\$ 196,480	\$ -
	Contingency & Trusts	\$ 165,000	\$ -	\$ 165,000	\$ -
	Fund Balance/Audit Adjustments	\$ 2,090,639	\$ -	\$ 2,090,639	\$ -
	Less Retained Fund Balance	\$ (180,760)	\$ -	\$ (180,760)	\$ -
	TOTAL REVENUE	\$ 26,295,050	\$ 6,312,930	\$ 19,982,120	\$ -

Total Expense Balance	\$ 334,571
Total Revenue Balance	\$ -
Unreserved Fund Balance	\$334,571

Anticipated Reductions to Unreserved Fund Balance

Estimated Needs for FY23-Not yet determined

Maint. Trust	\$ 115,000
Spec Ed Trust	\$ -
Retained Fund Balance	\$ 180,760
Total Reductions	\$ 295,760

Funded in this order:

Projected Fund Balance

\$38,811

Explanation of budget balances on current expense report

Function	Description	Current Balance	Notes
1100	Regular Education	\$ 15,327	New hire salaries
1200	Special Education	\$ 85,912	Savings in contracted and out-of-district services
1300	Vocational Program	\$ -	
1400	Co-curricular Program	\$ 54,448	Savings in athletic and extra-curricular activities that are not running this year
2100	Student Support Services	\$ 7,733	Savings in contracted services
2200	Instructional Staff Support	\$ (160)	
2300	School Board/SAU Assessment	\$ (3,162)	Extra advertising and school board expenses
2400	School Administration	\$ 26,244	Savings in new hire salaries
2600	Facilities	\$ 9,689	Primarily savings in liability insurance
2700	Transportation	\$ 15	
2900	Benefits	\$ 138,525	Primarily savings in health insurance due to Actual vs GMR rates
5100	Debt Service	\$ -	
5200	Transfers	\$ -	

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.