

Woodbridge Board of Education WBOE Finance Committee Meeting Monday, June 14, 2021 6:30 PM

WBOE Finance Committee Meeting 6:30 PM Via WebEx
<https://woodbridgeps.webex.com/woodbridgeps/j.php?MTID=m399fdbeb8d8ea26f009e563d8062fa67> Meeting Number (access code): 146 457 1003 Meeting Passwo

Agenda

- I. **Call to Order / WebEx Log-In Info**
<https://woodbridgeps.webex.com/woodbridgeps/j.php?MTID=m399fdbeb8d8ea26f009e563d8062fa67> Meeting number (access code): 146 457 1003 Meeting password: DRxF7SDG95A
- II. **Public Comment - The Board welcomes public participation. We ask that speakers please limit their comments to three minutes. Please be aware that the Board will not respond to any comments made during the public comment period, except to clarify issues, but we will take into consideration your comments, and when appropriate, district administration will follow-up with you at a later point in time. During the COVID 19 pandemic, please feel free to submit Public Comments via email to mdegennaro@woodbridgeps.org**
- III. **Items for Discussion**
 - A. Director of Business / Operations Monthly Overview Report (Anticipated Time 6:30-7:00 PM)
 - B. Monthly Summary Financial Report through May 31, 2021
 - C. Monthly Detail Financial Report through May 31, 2021
 - D. Combining Financial Statements through May 31, 2021
 - E. FY 2022 Budget Update (Anticipated Time 7:00 - 7:30 PM)
- IV. **Adjourn**



Woodbridge School District

11 Meetinghouse Lane
Woodbridge, CT 06525

Jonathan S. Budd, Ph.D. - Superintendent
Cheryl Kiesel – Director of Special Services
Alfred Pullo, Jr. – Director of Business Services & Operations

TO: Jonathan S. Budd, Ph.D., Superintendent of Schools
FROM: Al Pullo, Jr., Director of Business Services & Operations
DATE: June 8, 2021
SUBJECT: FY 20-21 Financial Report for Month Ended May 31, 2021

General Budget:

FY2021:

We are currently projecting a surplus of \$28,845 through the month ended May 31st. This is largely unchanged from the prior month projection. As we prepare for the year end processes, we continue our review of encumbrances for potential liquidations or increase adjustments.

COVID Related Expenditures:

This month's report includes the addition of the anticipated award for the American Rescue Plan (aka: ESSER III) award of \$461,629.

Special Funds:

School Lunch Program: The School Lunch program year to date net income of \$3,149 has allowed us to release the remaining encumbrance for potential program loss funding by the board of education. With only the month of June remaining, we feel confident that the program will end with a favorable net income.

Extended Day: The Extended Day program is running an operating loss of \$93,750 year to date through the month ended May 31st. Expenses for the month were primarily unemployment related, and total \$41,057 year to date. Year to date unemployment expenses is based on 31 total claimants, of which 7 remain currently open and active claims. Projected additional expenses given the current 7 claimants totals \$6,696. This data reflects claims paid through the month of March. The program fund balance is currently \$17,353. Assuming continued federal subsidy, and no additional claimants, the current \$17,353 program fund balance is expected to sufficiently support the \$6,696 remaining runoff of unemployment expenses.

Field Trips: No new activity to report.

Summer Enrichment Program: No new activity to report.

Expendable Trust: No new activity to report.

Student Activity: No new activity to report.

**WOODBIDGE BOARD OF EDUCATION
MONTH SUMMARY REPORT
FOR THE MONTH ENDED 5 - 31 - 2021**

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>ADOPTED BUDGET</u>	<u>TOTAL AVAILABLE</u>	<u>ESTIMATED ADDITIONAL</u>	<u>(OVER) UNDER YEAR END</u>
100	TOTAL SALARIES	9,224,276	139,559	29,300	110,259
200	TOTAL BENEFITS	3,016,309	17,395	0	17,395
300	TOTAL PROFESS. SERVICES	529,345	(147,505)	0	(147,505)
400	TOTAL PROPERTY SERVICES	533,902	(40,647)	0	(40,647)
500	OTHER SERVICES	1,479,828	47,036	9,404	37,633
600	SUPPLIES & MATERIALS	322,961	74,057	14,000	60,057
700	TOTAL PROPERTY SERVICES	28,074	(14,166)	0	(14,166)
800	TOTAL DUES, FEES, MISC.	67,259	8,670	2,850	5,820
TOTAL ADOPTED BUDGET		15,201,954	84,399	55,554	28,845

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>ADOPTED BUDGET</u>	<u>TOTAL AVAILABLE</u>	<u>ESTIMATED ADDITIONAL</u>	<u>(OVER) UNDER YEAR END</u>
390	OT/PT SERVICES/CONSULTING	120,363	120,363	0	120,363
510	TRANSPORTATION	215,710	17,112	0	17,112
560	TUITION SPECIAL ED	305,161	(27,696)	0	(27,696)
SPECIAL EDUCATION CARVEOUT		641,234	109,779	0	109,779

SUMMARY	
Special Ed Surplus / (Deficit)	109,779
Under / (Over) Spending in OTHER programs	(80,934)
Total Surplus / (Deficit) Projected	28,845

COVID RELATED EXPENDITURES

Descriptions	Amount	CRF Coronavirus Relief Funds	CARES / ESSER I Funds	CARES / ESSER II Funds	CARES / ESSER III / A.R.P. Funds	Other Grants	BOE Operating Budget	Total
Grant Award		64,206	41,306	205,549	461,629	15,000		787,690
(4) Long Term Substitutes	192,909	0	0			0	192,909	192,909
Sub-Total Certified Salaries	192,909	0	0	0	0	0	192,909	192,909
Teaching Assistants on Buses	3,000	3,000	0					3,000
Additional P/T Custodian - Bathrooms	22,546	3,190	19,356					22,546
Additional Nursing Salaries (ie Overtime)	12,160		12,160					12,160
								0
Sub-Total Non-Certified Salaries	37,706	6,190	31,516	0	0	0	0	37,706
								0
TOTAL SALARIES	230,615	6,190	31,516	0	0	0	192,909	230,615
Long Term Substitutes (4)	17,082						17,082	17,082
								0
TOTAL BENEFITS	17,082	0	0	0	0	0	17,082	17,082
Professional Consultant - Remote Learning	15,000					15,000		15,000
								0
TOTAL PROFESSIONAL SERVICES	15,000	0	0	0	0	15,000	0	15,000
PPE Student & Office Desk Shield / Dividers	40,190	40,190						40,190
Other PPE (Gowns, Masks, Sanitizer, Equipment)	17,826	17,826						17,826
WEBEX licenses	630						630	630
								0
								0
TOTAL PROPERTY SERVICES	58,646	58,016	0	0	0	0	630	58,646
								0
TOTAL OTHER PURCH SERVICES	0	0	0	0	0	0	0	0
Dehumidifiers	5,519		5,519					5,519
Laptop Computers - Remote & Addtl staff	12,720						12,720	12,720
iPad Keyboards, Headphones, Other	4,456		4,271				185	4,456
								0
TOTAL SUPPLIES & MATERIALS	22,695	0	9,790	0	0	0	12,905	22,695
								0
TOTAL PROPERTY	0	0	0	0	0	0	0	0
								0
								0
TOTAL DUES AND FEES	0	0	0	0	0	0	0	0
								0
TOTAL COVID RELATED EXPENDITURES	344,038	64,206	41,306	0	0	15,000	223,526	344,038
CURRENT PROJECT SURPLUS / (DEFICIT)							28,845	

Coronavirus Aid, Relief, and Economic Security (C.A.R.E.S. / ESSER) Federal funds made available on 7/8/2020. Woodbridge received \$45,593, inclusive of \$4,287 non-public funding component. Net to district \$41,306. Funds under this grant must be fully expended on or before 9/30/2022.

Coronavirus Aid, Relief, and Economic Security (C.A.R.E.S. / ESSER II) Federal funds made available on 1/29/2021. Woodbridge is scheduled to receive \$205,549, pending CSDE approval. Funds under this grant must be fully expended on or before 9/30/2023.

Coronavirus Relief Funds (C.R.F.) State funds made available on 8/24/2020. Woodbridge received \$64,206, with no non-public funding component. This grant requires expenditures be locally funded prior to receiving any reimbursement. Funds under this grant must be fully expended on or before 12/31/2020.

**WOODBRIIDGE BOARD OF EDUCATION
MONTHLY DETAIL BY OBJECT
FOR THE MONTH ENDED 5-31-2021**

Object Code	Descriptions	Adopted Budget	Expended to Date	Encumbered to Date	Available Balance	Estimated Additional	Projected Year-End Balance
110	Administrators	765,122	798,846		(33,724)	0	(33,724)
120	Teachers - Regular	5,405,566	5,197,534	41,645	166,386	19,500	146,886
120	Teachers - Special Education	1,039,146	1,004,552	13,894	20,700	0	20,700
1201	Psychologist	200,610	232,162	0	(31,552)	0	(31,552)
1203	Counselor	49,806	49,806	0	0	0	0
Sub-Total Certified Salaries		7,460,250	7,282,900	55,539	121,811	19,500	102,311
1303	Custodians	430,678	379,790	16,313	34,575	9,800	24,775
140	Nurses	157,822	157,753	1,061	(992)	0	(992)
150	Administrative Assistants	377,381	382,954	2,067	(7,640)	0	(7,640)
160	Paraprofessionals	305,089	239,554	0	65,535	0	65,535
1601	Special Education Paraprofess.	437,944	493,519	0	(55,575)	0	(55,575)
170/10	Salaries OT / PT	0	49,703	0	(49,703)	0	(49,703)
190	Salaries, Miscellaneous	55,112	22,239	1,326	31,547	0	31,547
Sub-Total Non-Certified Salaries		1,764,026	1,725,511	20,767	17,748	9,800	7,948
TOTAL SALARIES		9,224,276	9,008,411	76,306	139,559	29,300	110,259
220	FICA	252,995	229,710	400	22,885	0	22,885
230	CMERS	302,341	305,549	31,500	(34,708)	0	(34,708)
270	Medical Insurance	2,404,511	2,178,204	215,495	10,812	0	10,812
280	Life Insurance	42,162	29,698	2,758	9,706	0	9,706
2902	Other Employee Benefits	14,300	5,600	0	8,700	0	8,700
TOTAL BENEFITS		3,016,309	2,748,762	250,152	17,395	0	17,395
320	Professional Development	37,975	4,495	20,434	13,046	0	13,046
330	Legal Fees	31,600	37,438	0	(5,838)	0	(5,838)
340	Software Support	26,338	15,754	7,725	2,859	0	2,859
350	Substitutes	24,647	308,722	6,250	(290,325)	0	(290,325)
390/01	OT/PT/Consultant Services	120,363	0	0	120,363	0	120,363
3902	Financial Audit	24,271	23,255	0	1,016	0	1,016
390	Other Prof/Tech. Services	264,151	213,116	39,661	11,375	0	11,375
TOTAL PROFESSIONAL SERVICES		529,345	602,780	74,070	(147,505)	0	(147,505)
410/01	Utilities - Electric and Water	192,278	148,118	44,400	(240)	0	(240)
420	Heating	68,386	71,014	7,273	(9,901)	0	(9,901)
430	Repairs and Maintenance	51,631	69,761	6,622	(24,752)	0	(24,752)
450	Leases and Rentals	53,595	48,356	9,147	(3,907)	0	(3,907)
4501	Building Improvements	10,300	10,300	0	0	0	0
490	Other Purchased Services	24,520	18,117	255	6,148	0	6,148
4901	Service Contracts	133,192	118,996	22,190	(7,994)	0	(7,994)
TOTAL PROPERTY SERVICES		533,902	484,662	89,887	(40,647)	0	(40,647)

**WOODBRIE BOARD OF EDUCATION
MONTHLY DETAIL BY OBJECT
FOR THE MONTH ENDED 5-31-2021**

Object Code	Descriptions	Adopted Budget	Expended to Date	Encumbered to Date	Available Balance	Estimated Additional	Projected Year-End Balance
510	Pupil Transportation-Regular	418,380	396,261	0	22,119	7,650	14,469
510	Pupil Transportation-Spec. Educ.	215,710	155,082	43,516	17,112	0	17,112
520	Insurance-General Liability	100,893	99,760	0	1,133	0	1,133
5201	Worker's Compensation	205,862	178,947	17,224	9,690	0	9,690
530	Telephone Services	16,928	12,259	2,916	1,754	1,754	0
535	Internet	24,640	25,270	0	(630)	0	(630)
537	Postage	4,650	5,033	252	(634)	0	(634)
540	Advertising	2,500	11,762	0	(9,262)	0	(9,262)
550	Interns	171,204	103,044	43,000	25,160	0	25,160
560	Tuition - Wintergreen	0	0	0	0	0	0
560	Tuition - Out of District	305,161	278,221	54,637	(27,696)	0	(27,696)
590	Other Purchased Services	13,900	5,072	538	8,291	0	8,291
TOTAL OTHER PURCH SERVICES		1,479,828	1,270,710	162,082	47,036	9,404	37,633
610	Instructional Supplies	123,970	62,156	36,336	25,479	14,000	11,479
620	Computer Software	67,108	58,442	5,017	3,649	0	3,649
625	Supplies Nurses	4,060	(5,933)	7,603	2,390	0	2,390
630	Supplies Custodial	56,706	37,380	3,021	16,305	0	16,305
635	Supplies Office	15,050	8,100	2,949	4,001	0	4,001
640	Books and Audio Visual	17,000	0	0	17,000	0	17,000
645	Subscriptions	21,778	16,176	9,343	(3,741)	0	(3,741)
650	Testing	13,225	5,135	714	7,375	0	7,375
690	Misc. Supplies - DW Security	4,064	2,464	0	1,600	0	1,600
TOTAL SUPPLIES & MATERIALS		322,961	183,921	64,984	74,057	14,000	60,057
730	Equipment - Office	0	0	0	0	0	0
732	Computer Hardware	20,222	32,800	819	(13,397)	0	(13,397)
735	Equipment - Teaching	4,000	7,310	0	(3,310)	0	(3,310)
740	Equipment - Building	3,492	1,311	0	2,181	0	2,181
745	Furniture	360	0	0	360	0	360
TOTAL PROPERTY		28,074	41,421	819	(14,166)	0	(14,166)
810	Dues and Fees	26,350	12,337	10,791	3,223	0	3,223
825	Unemployment	1,500	7,455	0	(5,955)	2,850	(8,805)
900	Other Fees	39,409	28,007	0	11,402	0	11,402
TOTAL DUES AND FEES		67,259	47,798	10,791	8,670	2,850	5,820
TOTAL ADOPTED BUDGET		15,201,954	14,388,465	729,090	84,399	55,554	28,845

Expenditures by Object - Financial Analysis
For the Month Ended May 31, 2021

OBJECTS 110-120 – CERTIFIED SALARIES

The net projected surplus results from costs related to superintendent retirement, interim costs, as well as other staff replacements, netted against savings in other staff retirements, savings in ESY program costs, leaves of absence, and those related replacements.

OBJECT 1303 CUSTODIANS

The net projected surplus results from reduced anticipated needs for weather related and staff coverage overtime events.

OBJECT 140 – NURSES

The net projected deficit results from additional labor hours due to contact tracing.

OBJECTS 150 – ADMINISTRATIVE ASSISTANTS

The net projected deficit results from discontinued credits due to the temporary closure of the extended day program netted against savings due to a current vacancy.

OBJECTS 160 & 1601 – PARAPROFESSIONALS

The net projected surplus results from staffing turnover and unpaid leaves.

OBJECTS 170/10 - Salaries OT/PT

The net projected deficit from hiring employees for services previously provided by an external vendor / subcontractor. The offset to the deficit shown in objects 170/10 can be found in objects 390/01

OBJECT 190 – SALARIES MISCELLANEOUS

The net projected savings includes savings related to contractual course reimbursements; actuals lower than budget.

OBJECTS 220 & 230 - FICA / CMERS

The net projected deficit results from hiring employees for services previously provided by an external vendor / subcontractor. In addition, the deficit includes an unanticipated CMERS funding obligation. A partial offset to the deficit shown in objects 220 & 230 can be found in objects 390/01

270 – MEDICAL INSURANCE

The net projected surplus results from mid-year favorable census changes.

280/2902 – LIFE INSURANCE & OTHER EMPLOYEE BENEFITS

The net projected surplus results from lower than anticipated usage in these areas.

OBJECT 320 – PROFESSIONAL DEVELOPMENT

The net projected savings results from a partial budgetary spending freeze in place in addition to a shift to virtual delivery of workshops due to the pandemic.

OBJECT 330 – LEGAL SERVICES

The net projected deficit results from higher than anticipated needs for these services earlier in the year during the reopening. Also included are legal fees in connection to a federal level class action.

OBJECT 350 - SUBSTITUTES

The net projected deficit results from coverage needed for leaves of absences as well as supplemental personnel, including (4) long term substitutes in response to hybrid learning models.

OBJECT 390/01 – OT/PT CONSULTANT SERVICES

The net projected surplus results from hiring employees for services previously provided by an external vendor. The cost of the services is now contained in object 170/10.

OBJECT 3902 FINANCIAL AUDIT

The net projected surplus reflects savings in final billing lower than anticipated.

OBJECT 390 – OTHER PROFESSIONAL TECHNICAL SERVICES

The net projected surplus results from the SRO credit for summer services not needed due to programs cancelled, netted against discontinued credits from the temporary closure of extended day program.

OBJECT 420 – HEATING

The net projected deficit results from higher than anticipated actuals v estimates.

OBJECT 430 – REPAIRS & MAINTENANCE

The net projected deficit results from actuals exceeding budget in the area of HVAC and Dectron related repairs.

OBJECT 450 – LEASES & RENTALS

The net projected deficit results from surcharges for supplies (staples, color copies) exceeding contractual allowance.

OBJECT 490/01 – PURCHASED SERVICES / SERVICE CONTRACTS

The net projected deficit results from surcharges for supplies (i.e. MERV13 filters).

OBJECT 510 – TRANSPORTATION

The net projected surplus results from favorable allocation for non-public transportation as well as savings in ESY transportation costs.

OBJECT 520/5201 INSURANCE LIABILITY & WORKER COMPENSATION

The net projected surplus results from favorable policies premium renewals.

OBJECT 540 – ADVERTISING

The net projected deficit results from an unanticipated search for the position of Superintendent.

OBJECT 550 – INTERNS

The projected savings results from intern / building substitute vacancies throughout the school year.

OBJECT 560 – TUITION OUT OF DISTRICT

The net projected deficit results from an unanticipated special education outplacement related cost.

OBJECT 610 - INSTRUCTIONAL SUPPLIES

The net projected surplus results from a partial budgetary spending freeze.

OBJECT 630 – SUPPLIES CUSTODIAL

The net projected surplus results from lower than anticipated usage.

OBJECT 635 – SUPPLIES OFFICE

The net projected surplus results from lower than anticipated usage.

OBJECT 640 – BOOKS & AUDIO VISUAL

The net projected surplus results from a partial budgetary spending freeze.

OBJECT 650 – TESTING

The net projected surplus results from lower than anticipated service fees.

OBJECT 690 – MISC SUPPLIES DW SECURITY

The net projected surplus results from a partial budgetary spending freeze on supplies in general.

OBJECT 732 – COMPUTER HARDWARE

The net projected deficit results from additional laptops and mobile devices due to this year's instructional model.

OBJECT 735 – EQUIPMENT TEACHING

The net projected deficit results from unanticipated special education equipment needs.

OBJECT 740 – EQUIPMENT BUILDING

The net projected surplus results from a partial budgetary spending freeze on supplies in general.

OBJECT 810 – DUES & FEES

The net projected surplus results from various association reductions due to COVID.

OBJECT 825 – UNEMPLOYMENT

The net projected deficit results from an increase in claims, unrelated to extended day program.

OBJECT 900 – OTHER FEES

The net projected surplus results from favorable allocation for non-public nursing services.

**WOODBIDGE BOARD OF EDUCATION
SPECIAL REVENUE PROGRAMS
FINANCIAL REPORT FOR THE MONTH ENDED 5-31-2021**

	Café	Extended Day	Field Trips	Summer Programs	Expendable Trust	Activity Fund
Revenues:						
Charges for services	\$15,860	\$53,081	\$0	\$13,076	\$11,544	
Intergovernmental	\$163,626	\$0		\$0	\$0	
Donations	\$0	\$0		\$0	\$0	\$2,971
Other income	\$0	\$0		\$0	\$0	
Additions	\$0	\$0		\$0	\$0	
Total Revenues:	\$179,486	\$53,081	\$0	\$13,076	\$11,544	\$2,971
Expenditures:						
Wages, FICA, MERF	\$110,960	\$77,998		\$7,188	\$2,106	\$0
Medical Insurance	\$0	\$0		\$0	\$0	
Cost of food sold	\$61,890	\$0		\$0	\$0	
Equipment	\$0	\$0		\$0	\$0	
Repairs	\$0	\$0		\$0	\$0	
Other Expenses	\$3,487	\$68,833	\$0	\$13,076	\$5,804	\$737
Total Expenditures:	\$176,337	\$146,831	\$0	\$20,264	\$7,909	\$737
Year to Date Net Income / (Loss):	\$3,149	(\$93,750)	\$0	(\$7,188)	\$3,635	\$2,234
BOE Year to Date Cost of Health Insurance	\$11,400					
	Café	Extended Day	Field Trips	Summer Programs	Expendable Trust	Activity Fund
Assets:						
Cash	\$56,484	\$27,316	\$4,294	\$18,826	\$18,323	\$9,136
Prepaid Expenses	\$0			\$0	\$0	\$0
Accounts Receivable	\$475			\$329	\$0	\$0
Intergovernment Receivable	\$69,910			\$0	\$0	\$0
Inventory	\$6,527			\$0	\$0	\$0
Total Assets:	\$133,396	\$27,316	\$4,294	\$19,156	\$18,323	\$9,136
Liabilities:						
Amounts Held As Agent	\$0	\$9,963		\$0	\$0	\$0
Accounts Payable	\$10,465			\$0	\$0	\$0
Deferred Revenue	\$24,321			\$0	\$0	\$0
Wages Payable	\$14,355			\$0	\$0	\$0
Total Liabilities:	\$49,141	\$9,963	\$0	\$0	\$0	\$0
Fund Balance:						
Prior Year Ending Fund Balance	\$81,107	\$111,103	\$4,294	\$26,343	\$14,688	\$6,902
Year to Date Income / (Loss)	\$3,149	(\$93,750)	\$0	(\$7,188)	\$3,635	\$2,234
Current Fund Balance	\$84,255	\$17,353	\$4,294	\$19,156	\$18,323	\$9,136
	-	0	-	-	-	(0)
	Café	Extended Day	Field Trips	Summer Programs	Expendable Trust	Activity Fund
# of Days Expenses in Fund Balance	116	14	N/A	15	N/A	N/A
Fund Balance Excess	\$18,891	(\$95,841)	N/A	(\$55,394)	N/A	N/A
Potential Use(s) of Fund Balance Excess:	Café	Extended Day	Field Trips	Summer Programs	Expendable Trust	Activity Fund
Total Potential Uses of Fund Balance Excess	\$ -	\$ -	N/A	\$ -	N/A	N/A

FY2022 BUDGET RECONCILIATION SUMMARY OF ADJUSTMENTS

B.O.E. ADJUSTMENTS:

<u>Org</u>	<u>Obj</u>	<u>Description</u>	<u>Amount</u>	<u>Reason for Adjustment</u>
1126	61200	Teacher Salaries-Grade 1	(\$17,000)	Resignation / Replacement
1107	61200	Teacher Salaries- Kinder	(\$25,000)	Resignation / Replacement
1201	61500	Administrative Assistants - School	(\$11,000)	Savings from Restructuring
1432	62300	MERF Amortization-DW	(\$3,000)	Contractual & Resignation Savings
1432	62700	Medical Insurance-DW	(\$40,202)	Favorable Renewal
1402	64500	Building Improvements	(\$10,500)	To ESSER II
1404	66250	Nursing Supplies	(\$4,170)	To ESSER II
1402	66300	Supplies Custodial-DW School	(\$4,400)	To ESSER II
1402	66301	Supplies Maintenance-DW School	(\$600)	To ESSER II
1401	66350	Supplies Office-DW Admin	(\$1,155)	Savings Business Office to BRS
1403	66450	Subscriptions-DW Loc Wide	(\$13,800)	Duplicated in Acct# 1410-66450
			(\$130,827)	

CONTINGENCY

<u>Org</u>	<u>Obj</u>	<u>Description</u>	<u>Amount</u>	<u>Reason for Adjustment</u>
1401	61102	Business Manager Salary	(\$3,869)	Retirement / Replacement
1401	61104	Assistant Principal Salary (Pre K - 6)	(\$4,183)	Contractual Savings
1403	61204	Stipends	\$7,900	New Programs
1404	61400	Nursing Salaries	(\$6,017)	Resignation / Replacement
1401	61500	Administrative Support - DW	(\$13,000)	Resignation / Replacement
1201	61500	Administrative Assistants - School	(\$10,000)	Additional Savings from Restructuring
1401	68250	Unemployment	\$7,000	Anticipated Increase
		Contingency	(\$22,169)	

FY2022 BUDGET RECONCILIATION

Account	OBJ	DESCRIPTION	BUDGET FY 2021	B.O.E. APPROVED	B.O.E. ADJMTS	CONTINGENCY	B.O.E. FINAL	DIFF FY22 v FY21	% CHGE
1301	61100	Special Ed. Director Salary	141,277	145,965			145,965	4,688	3.3%
1401	61101	Superintendent Salary	196,423	203,000			203,000	6,577	3.3%
1401	61102	Business Manager Salary	128,959	132,828		(3,869)	128,959	(0)	0.0%
1401	61103	Principal Salary (Pre K - 6)	163,105	167,999			167,999	4,894	3.0%
1401	61104	Assistant Principal Salary (Pre K - 6)	135,358	139,419		(4,183)	135,237	(121)	-0.1%
	110	TOTAL SALARIES ADMIN	765,122	789,211	0	(8,052)	781,159	16,037	2.1%
1105	61200	Teacher Salaries-North Art	39,869	43,469			43,469	3,600	9.0%
1107	61200	Teacher Salaries- Kinder	535,609	510,661	(25,000)		485,661	(49,948)	-9.3%
1111	61200	Teacher Salaries-North Music	98,209	79,796			79,796	(18,414)	-18.7%
1112	61200	Teacher Salaries-North Phys Ed	147,743	147,743			147,743	(1)	0.0%
1117	61200	Teacher Sal-World Lang. North	94,316	95,330			95,330	1,014	1.1%
1120	61200	Teacher Sal- Multi-Age	351,009	358,838			358,838	7,829	2.2%
1126	61200	Teacher Salaries-Grade 1	407,941	416,101	(17,000)		399,101	(8,840)	-2.2%
1127	61200	Teacher Salaries-Grade 2	433,865	405,568			405,568	(28,297)	-6.5%
1205	61200	Teacher Salaries South Art	97,330	97,330			97,330	0	0.0%
1211	61200	Teacher Salaries South Music	121,500	121,663			121,663	163	0.1%
1212	61200	Teacher Salaries- South Phys Ed	142,365	144,393			144,393	2,028	1.4%
1217	61200	Teacher Sal-World Lang. South	94,316	95,330			95,330	1,014	1.1%
1228	61200	Teacher Salaries-Grade 3	543,269	451,153			451,153	(92,116)	-17.0%
1229	61200	Teacher Salaries-Grade 4	362,612	400,101			400,101	37,489	10.3%
1230	61200	Teacher Salaries-Grade 5	537,507	545,242			545,242	7,735	1.4%
1231	61200	Teacher Salaries-Grade 6	452,571	518,359			518,359	65,788	14.5%
1303	61200	Teacher Salaries-Sped	941,906	1,009,375			1,009,375	67,469	7.2%
1313	61200	Teacher Sal-Sped Pre-School	74,680	67,680			67,680	(7,000)	-9.4%
1333	61200	Teacher Salaries-Sped Summer	22,560	28,800			28,800	6,240	27.7%
1408	61200	Teacher Sal-DW Language Arts	359,391	367,488			367,488	8,097	2.3%
1409	61200	Teacher Salaries-DW Math	150,265	76,116			76,116	(74,150)	-49.3%
1410	61200	Teacher Salaries-DW Media Cntr	167,004	132,420			132,420	(34,584)	-20.7%
1418	61200	Teacher Salaries-DW Technology	162,790	166,239			166,239	3,449	2.1%
1434	61200	Teacher Salaries-DW Science	61,965	69,128			69,128	7,163	11.6%
1303	61201	Psychologist Sal-Sped Loc Wide	200,610	235,608			235,608	34,998	17.4%
1403	61201	Tutor/Homebound Salary-DW	2,620	2,620			2,620	0	0.0%
1419	61201	Curriculum Writing Salary	19,500	36,400			36,400	16,900	86.7%
1303	61203	Counselor Salary-Sped	49,806	50,963			50,963	1,157	2.3%
1403	61204	Stipends	22,000	22,100		7,900	30,000	8,000	36.4%
	120	TOTAL TEACHER SALARIES	6,695,128	6,696,011	(42,000)	7,900	6,661,911	(33,217)	-0.5%
1402	61303	Custodian Salaries-DW School	386,550	399,108			399,108	12,558	3.2%
1402	61305	Custodian OT Salary-DW School	44,128	48,106			48,106	3,978	9.0%
	130	TOTAL CUSTODIAN SALARIES	430,678	447,214	0	0	447,214	16,536	3.8%
1404	61400	TOTAL NURSE SALARIES	157,822	157,263	0	(6,017)	151,246	(6,576)	-4.2%
1201	61500	Administrative Assistants - School	159,529	163,547	(11,000)	(10,000)	142,547	(16,982)	-10.6%
1301	61500	Administrative Assistant - Spec Svcs	59,246	60,719			60,719	1,473	2.5%
1401	61500	Administrative Support - DW	159,306	178,131		(13,000)	165,131	5,825	3.7%
	150	TOTAL SECRETARY SALARIES	378,081	402,397	(11,000)	(23,000)	368,397	(9,684)	-2.6%
1103	61600	Non-Certified Sal-Primary Loc Wd	190,460	182,174			182,174	(8,286)	-4.4%
1203	61600	Non-Certified Sal-Intermediate Loc Wd	42,324	15,219			15,219	(27,105)	-64.0%
1303	61600	Non-Certified Sal-Sped Loc Wd	115,892	242,415			242,415	126,523	109.2%
1333	61600	Non-Certified Sal-Sped Summer	11,610	11,900			11,900	290	2.5%
1410	61600	Non-Certified Sal-DW Media Cntr	28,582	0			0	(28,582)	-100.0%
1418	61600	Non-Certified Sal-DW Technolog	28,093	14,318			14,318	(13,775)	-49.0%
1421	61600	Non-Certified Sal-DW Copy Cntr	14,930	15,219			15,219	289	1.9%
1303	61601	One to One Sal-Sped Loc Wide	310,442	275,889			275,889	(34,553)	-11.1%
	160	TOTAL T.A. SALARIES	742,333	757,134	0	0	757,134	14,801	2.0%
1303	61700	Occupational Therapist	0	32,000			32,000	32,000	#DIV/0!
1303	61710	Physical Therapist	0	19,168			19,168	19,168	#DIV/0!
1403	61900	Cafe Aides-DW Loc Wide	36,965	36,988			36,988	23	0.1%
1423	61900	Clerk of the Board-DW Board ED	6,479	6,641			6,641	162	2.5%
1103	61903	Lifeguard Salary-Primary Loc Wid	1,548	2,912			2,912	1,364	88.1%
1203	61903	Lifeguard Salary-Intermediate Loc Wd	2,970	3,510			3,510	540	18.2%
1403	61904	Degree Changes-DW	7,150	5,750			5,750	(1,400)	-19.6%
1403	61906	Sick pay out-DW	0	0			0	0	#DIV/0!
	190	TOTAL MISC SALARIES	55,112	106,968	0	0	106,968	51,856	94.1%
1432	62200	TOTAL FICA	252,995	258,365			258,365	5,370	2.1%
							0	0	#DIV/0!
1432	62300	MERF Amortization-DW	13,850	14,610	(3,000)		11,610	(2,240)	-16.2%
1432	62301	MERF-DW	288,491	330,474			330,474	41,983	14.6%
	230	TOTAL MERF	302,341	345,084	(3,000)	0	342,084	39,743	13.1%

FY2022 BUDGET RECONCILIATION

Account	OBJ	DESCRIPTION	BUDGET FY 2021	B.O.E. APPROVED	B.O.E. ADJMTS	CONTINGENCY	B.O.E. FINAL	DIFF FY22 v FY21	% CHGE
1425	62700	Non-Employess Medical Ins-DW	109,086	118,275			118,275	9,189	8.4%
1432	62700	Medical Insurance-DW	2,295,425	2,529,048	(40,202)		2,488,846	193,421	8.4%
	270	TOTAL MEDICAL INSURANCE	2,404,511	2,647,323	(40,202)	0	2,607,121	202,610	8.4%
1432	62800	280 TOTAL LIFE INSURANCE	42,162	33,774			33,774	(8,388)	-19.9%
1403	62902	Course Reimbursement-DW	14,300	8,000			8,000	(6,300)	-44.1%
	290	TOTAL OTHER BENEFITS	14,300	8,000	0	0	8,000	(6,300)	-44.1%
1103	63200	Prof Development-Primary Loc Wd	3,500	0			0	(3,500)	-100.0%
1201	63200	Prof Development- Administration	3,500	3,500			3,500	0	0.0%
1203	63200	Prof Development-Intermediate Loc Wd	3,500	0			0	(3,500)	-100.0%
1303	63200	Prof Development-Sped Loc Wd	5,475	3,425			3,425	(2,050)	-37.4%
1401	63200	Prof Development-DW Admin	3,500	3,500			3,500	0	0.0%
1404	63200	Prof Development-DW Nurse	500	500			500	0	0.0%
1408	63200	Prof Development-DW Lang Arts	1,200	0			0	(1,200)	-100.0%
1409	63200	Prof Development-DW Math	6,000	0			0	(6,000)	-100.0%
1410	63200	Prof Development-DW Media Cntr	600	0			0	(600)	-100.0%
1418	63200	Prof Development-DW Technology	1,500	0			0	(1,500)	-100.0%
1419	63200	Prof Development-DW Curriculum	5,500	35,000			35,000	29,500	536.4%
1423	63200	Prof Development-DW Board Ed	2,000	2,000			2,000	0	0.0%
1434	63200	Prof Development-DW Science	1,200	0			0	(1,200)	-100.0%
	320	TOTAL PROF DEVELOPEMENT	37,975	47,925	0	0	47,925	9,950	26.2%
1301	63300	Legal-Sped Admin	12,000	12,000			12,000	0	0.0%
1401	63300	Legal-DW Admin	19,600	20,000			20,000	400	2.0%
	330	TOTAL LEGAL	31,600	32,000	0	0	32,000	400	1.3%
1401	63400	Software Support-DW Admin	0	0					
1403	63400	Software Support-DW Loc Wide	22,000	22,000			22,000	0	0.0%
1404	63400	Software Support-DW Nurse	2,238	2,238			2,238	0	0.0%
1410	63400	Software Support-DW Media Cntr	2,100	2,150			2,150	50	2.4%
	340	TOTAL SOFTWARE	26,338	26,388	0	0	26,388	50	0.2%
1403	63500	350 TOTAL SUBSTITUTES	24,647	25,000			25,000	353	1.4%
1303	63900	OT/PT Services-Sped Loc Wide	81,688	0			0	(81,688)	-100.0%
1333	63900	OT/PT Services-Sped Summer	3,675	0			0	(3,675)	-100.0%
1401	63900	Other Prof Services-DW Admin	262,501	270,936			270,936	8,435	3.2%
1404	63900	DW-Nurse-Oth Prof serv	1,650	1,683			1,683	33	2.0%
1303	63901	Consultants-Sped Loc Wide	35,000	35,000			35,000	0	0.0%
1401	63902	Financial Audit-DW Admin	24,271	25,392			25,392	1,121	4.6%
	390	TOTAL OTHER PROF SERVICES	408,785	333,011	0	0	333,011	(75,774)	-18.5%
1402	64100	Electricity-DW School Oper	174,823	179,197			179,197	4,374	2.5%
1402	64101	Water & Sewer-DW School Oper	17,455	18,122			18,122	667	3.8%
	410	TOTAL UTILITIES	192,278	197,319	0	0	197,319	5,041	2.6%
1402	64200	420 TOTAL HEATING ENERGY COSTS	68,386	72,061			72,061	3,675	5.4%
							0	0	#DIV/0!
1401	64300	Repairs & Maint-DW Admin	975	975			975	0	0.0%
1402	64300	Repairs & Maint-DW School Oper	36,456	44,819			44,819	8,363	22.9%
1403	64300	Repairs & Maint-DW Loc Wide	14,000	13,000			13,000	(1,000)	-7.1%
1410	64300	Repairs & Maint-DW Media Cntr	200	0			0	(200)	-100.0%
1418	64300	Repairs & Maint-DW Technology	0	0			0	0	#DIV/0!
1435	64300	Repairs & Maint-DW Security	0	0			0	0	#DIV/0!
	430	TOTAL REPAIRS & MAINT	51,631	58,794	0	0	58,794	7,163	13.9%
1101	64450	Leases & Rentals-Primary Admin	3,642	3,756			3,756	114	3.1%
1201	64450	Leases & Rentals-Intermediate Admin	2,743	2,855			2,855	112	4.1%
1301	64450	Leases & Rentals-Sped Admin	3,194	3,331			3,331	137	4.3%
1401	64450	Leases & Rentals-DW Admin	10,264	10,438			10,438	174	1.7%
1410	64450	Leases & Rentals-DW Media Cntr	1,514	385			385	(1,129)	-74.6%
1421	64450	Leases & Rentals-DW Copy Cntr	32,238	33,166			33,166	928	2.9%
	445	TOTAL LEASES & RENTALS	53,595	53,930	0	0	53,930	335	0.6%
1402	64500	450 TOTAL BUILDING IMPROVEMENTS	10,300	10,500	(10,500)		0	(10,300)	-100.0%
							0	0	#DIV/0!
							0	0	#DIV/0!
							0	0	#DIV/0!
1402	64900	Purchased Services-DW Schools	24,520	25,092			25,092	572	2.3%

FY2022 BUDGET RECONCILIATION

Account	OBJ	DESCRIPTION	BUDGET FY 2021	B.O.E. APPROVED	B.O.E. ADJMTS	CONTINGENCY	B.O.E. FINAL	DIFF FY22 v FY21	% CHGE
1303	64901	Service Contracts-Sped	24,750	36,370			36,370	11,620	46.9%
1401	64901	Service Contracts-DW Admin	1,776	1,776			1,776	0	0.0%
1402	64901	Service Contracts-DW Schools	83,802	92,991			92,991	9,189	11.0%
1421	64901	Service Contracts-DW Copy Cntr	680	680			680	0	0.0%
1435	64901	Service Contracts-DW Security	22,184	23,109			23,109	925	4.2%
	490	TOTAL OTHER PURCH SERVICES	157,712	180,017	0	0	180,017	22,305	14.1%
1212	65100	Transportation-Intermediate Phys Ed	1,776	1,776			1,776	0	0.0%
1303	65100	Transportation-Sped	191,620	195,533			195,533	3,913	2.0%
1333	65100	Transportation-Sped Summer	24,090	35,848			35,848	11,758	48.8%
1403	65100	Transportation-DW Loc Wide	333,759	345,246			345,246	11,487	3.4%
1403	65101	Transportation Non-Public	45,195	45,863			45,863	668	1.5%
1403	65102	Fuel for Buses-DW	37,650	28,793			28,793	(8,857)	-23.5%
	510	TOTAL TRANSPORTATION	634,090	653,059	0	0	653,059	18,969	3.0%
1401	65200	Liability Insurance-DW Admin	100,893	94,872			94,872	(6,021)	-6.0%
1401	65201	Workman's Compensation-DW Admn	205,862	193,102			193,102	(12,760)	-6.2%
	520	TOTAL INSURANCE	306,755	287,974	0	0	287,974	(18,781)	-6.1%
1101	65300	Telephones-Primary Admin	4,806	4,917			4,917	111	2.3%
1201	65300	Telephones-Intermediate Admin	4,806	4,917			4,917	111	2.3%
1301	65300	Telephones-Sped Admin	1,678	1,717			1,717	39	2.3%
1401	65300	Telephones-DW Admin	4,850	4,962			4,962	111	2.3%
1402	65300	Telephones-DW School Oper	788	806			806	18	2.3%
	530	TOTAL TELEPHONE	16,928	17,317	0	0	17,317	389	2.3%
1401	65350	TOTAL INTERNET	24,640	25,000			25,000	360	1.5%
1101	65370	Postage-Primary Admin	500	1,500			1,500	1,000	200.0%
1201	65370	Postage-Intermediate Admin	1,000	1,000			1,000	0	0.0%
1301	65370	Postage-Sped Admin	1,250	1,250			1,250	0	0.0%
1401	65370	Postage-DW Admin	1,900	1,900			1,900	0	0.0%
	537	TOTAL POSTAGE	4,650	5,650	0	0	5,650	1,000	21.5%
1401	65400	TOTAL ADVERTISING	2,500	2,500			2,500	0	0.0%
1401	65500	TOTAL INTERNS	171,204	176,010			176,010	4,806	2.8%
1303	65600	Tuition-Sped Loc Wide	272,758	273,400			273,400	642	0.2%
1333	65600	Tuition-Sped Summer Program	32,403	39,280			39,280	6,877	21.2%
1403	65600	Tuition-DW Loc Wide	0	0			0	0	#DIV/0!
	560	TOTAL TUITION	305,161	312,680	0	0	312,680	7,519	2.5%
1101	65900	Misc Purch Services-Primary Admn	500	500			500	0	0.0%
1201	65900	Misc Purch Services-Intermediate Admn	500	500			500	0	0.0%
1401	65900	Misc Purch Services-DW Admin	10,900	10,900			10,900	0	0.0%
1404	65900	Misc Purch Servs-Nurse	1,300	1,300			1,300	0	0.0%
1423	65900	Misc Purch Servs-DW Board Ed	700	700			700	0	0.0%
	590	TOTAL MISC PURCH SRVS	13,900	13,900	0	0	13,900	0	0.0%
1103	66100	Supplies-Primary Loc Wide	2,397	2,397			2,397	0	0.0%
1105	66100	Supplies-NorthArt	1,752	1,752			1,752	0	0.0%
1107	66100	Supplies-Primary Kindergarten	4,939	4,000			4,000	(939)	-19.0%
1111	66100	Supplies-North Music	683	700			700	17	2.5%
1112	66100	Supplies-North Phys Ed	1,806	1,629			1,629	(177)	-9.8%
1120	66100	Supplies-Multi Age	4,724	5,000			5,000	276	5.8%
1126	66100	Supplies-Primary Grade One	4,562	5,000			5,000	438	9.6%
1127	66100	Supplies-Primary Grade Two	3,905	3,900			3,900	(5)	-0.1%
1203	66100	Supplies-Intermediate Loc Wide	1,508	1,508			1,508	0	0.0%
1205	66100	Supplies-South Art	2,100	2,100			2,100	0	0.0%
1211	66100	Supplies-South Music	2,800	2,800			2,800	0	0.0%
1212	66100	Supplies-South Phys. Ed	1,528	1,600			1,600	72	4.7%
1228	66100	Supplies-Intermediate Grade Three	3,892	3,892			3,892	0	0.0%
1229	66100	Supplies-Intermediate Grade Four	2,850	2,750			2,750	(100)	-3.5%
1230	66100	Supplies-Intermediate Grade Five	4,410	4,600			4,600	190	4.3%
1231	66100	Supplies-Intermediate Grade Six	4,600	4,600			4,600	0	0.0%
1303	66100	Supplies-Sped Loc Wide	5,966	5,966			5,966	0	0.0%
1313	66100	Supplies-Sped Pre-School	813	813			813	0	0.0%
1407	66100	Supplies-DW World Language	800	600			600	(200)	-25.0%
1408	66100	Supplies-DW Language Arts	6,150	5,650			5,650	(500)	-8.1%
1409	66100	Supplies-DW Math	4,810	4,800			4,800	(10)	-0.2%
1410	66100	Supplies-DW Media Center	5,033	5,100			5,100	67	1.3%
1418	66100	Supplies-DW Technology	13,000	12,000			12,000	(1,000)	-7.7%

FY2022 BUDGET RECONCILIATION

Account	OBJ	DESCRIPTION	BUDGET FY 2021	B.O.E. APPROVED	B.O.E. ADJMTS	CONTINGENCY	B.O.E. FINAL	DIFF FY22 v FY21	% CHGE
1419	66100	Supplies-Curriculum	0	0			0	0	#DIV/0!
1420	66100	Supplies-Social Studies	3,693	5,164			5,164	1,471	39.8%
1421	66100	Supplies-DW Copy Center	18,700	16,000			16,000	(2,700)	-14.4%
1424	66100	Supplies-DW Tag	5,035	5,000			5,000	(35)	-0.7%
1434	66100	Supplies-DW Science	11,514	12,000			12,000	486	4.2%
	610	TOTAL SUPPLIES TEACHING	123,970	121,321	0	0	121,321	(2,649)	-2.1%
1301	66200	Computer Software-SPED	12,425	11,540			11,540	(885)	-7.1%
1401	66200	Computer Software-DW Admin	41,183	42,414			42,414	1,231	3.0%
1403	66200	Computer Software-DW Loc Wide	13,500	14,500			14,500	1,000	7.4%
1410	66200	Computer Software-DW Media Cntr	0	0			0	0	#DIV/0!
	620	TOTAL SOFTWARE	67,108	68,454	0	0	68,454	1,346	2.0%
1404	66250	TOTAL SUPPLIES-NURSE	4,060	4,170	(4,170)		0	(4,060)	-100.0%
				0			0	0	#DIV/0!
1402	66300	Supplies Custodial-DW School	49,740	44,740	(4,400)		40,340	(9,400)	-18.9%
1402	66301	Supplies Maintenance-DW School	6,966	6,966	(600)		6,366	(600)	-8.6%
	630	TOTAL SUPPLIES CUSTODIAL	56,706	51,706	(5,000)	0	46,706	(10,000)	-17.6%
1101	66350	Supplies Office-Primary Admin	2,450	2,450			2,450	0	0.0%
1201	66350	Supplies Office- SB Administration	1,700	1,700			1,700	0	0.0%
1301	66350	Supplies Office-Sped Admin	1,350	1,350			1,350	0	0.0%
1401	66350	Supplies Office-DW Admin	9,550	9,550	(1,155)		8,395	(1,155)	-12.1%
	635	TOTAL SUPPLIES OFFICE	15,050	15,050	(1,155)	0	13,895	(1,155)	-7.7%
1410	66400	Books and A/V-DW Media Center	17,000	10,000			10,000	(7,000)	-41.2%
	640	TOTAL LIBRARY BOOKS AV	17,000	10,000	0	0	10,000	(7,000)	-41.2%
1401	66450	Subscriptions-DW Admin	578	233			233	(345)	-59.7%
1403	66450	Subscriptions-DW Loc Wide	13,800	13,800	(13,800)		0	(13,800)	-100.0%
1404	66450	Subscriptions-DW Nurse Srvs	255	255			255	0	0.0%
1408	66450	Subscriptions-DW Language Arts	70	70			70	0	0.0%
1410	66450	Subscriptions-DW Media Center	875	15,150			15,150	14,275	1631.4%
1418	66450	Subscriptions-DW Technology	6,200	6,500			6,500	300	4.8%
	645	TOTAL SUBSCRIPTIONS	21,778	36,008	(13,800)	0	22,208	430	2.0%
1303	66500	Testing-Sped Loc Wide	4,000	3,750			3,750	(250)	-6.3%
1419	66500	Testing-DW Curriculum	9,225	10,450			10,450	1,225	13.3%
	650	TOTAL TESTING	13,225	14,200	0	0	14,200	975	7.4%
1435	66900	TOTAL MISC SUPPLIES	4,064	2,064			2,064	(2,000)	-49.2%
1101	67300	Equipment Office-Primary Admin	0	0			0	0	#DIV/0!
1201	67300	Equipment Office-Intermediate Admin	0	0			0	0	#DIV/0!
1301	67300	Equipment Office-Sped Admin	0	0			0	0	#DIV/0!
1401	67300	Equipment Office-DW Admin	0	0			0	0	#DIV/0!
	730	EQUIPMENT OFFICE	0	0	0	0	0	0	#DIV/0!
1101	67320	Equip Computers-Primary Admin	0	0			0	0	#DIV/0!
1201	67320	Equip Computers-Intermediate Admin	0	0			0	0	#DIV/0!
1301	67320	Equip Computers-Sped Admin	0	0			0	0	#DIV/0!
1401	67320	Equip Computers-DW Admin	0	0			0	0	#DIV/0!
1403	67320	Equip Computers-DW Loc Wide	11,000	11,000			11,000	0	0.0%
1404	67320	Equip Computers-DW Nurse Srvs	0	0			0	0	#DIV/0!
1418	67320	Equip Computers-Technology	9,222	100,200			100,200	90,978	986.5%
1434	67320	Equip Computers-DW Science	0	0			0	0	#DIV/0!
	732	TOTAL COMPUTER EQUIPMENT	20,222	111,200	0	0	111,200	90,978	449.9%
1103	67350	Equip Teaching-Primary Loc Wide	0	0			0	0	#DIV/0!
1105	67350	Equip Teaching-Primary Art	0	0			0	0	#DIV/0!
1107	67350	Equip Teaching-Primary Kindergarten	0	0			0	0	#DIV/0!
1112	67350	Equip Teaching-Primary Phys Ed	0	0			0	0	#DIV/0!
1126	67350	Equip Teaching-Primary Grade One	0	0			0	0	#DIV/0!
1127	67350	Equip Teaching-Primary Grade Two	0	0			0	0	#DIV/0!
1211	67350	Equip Teaching-Intermediate Music	0	0			0	0	#DIV/0!
1212	67350	Equip Teaching-Intermediate Phys Ed	0	0			0	0	#DIV/0!
1228	67350	Equip Teaching-Intermediate Grade 3	0	0			0	0	#DIV/0!
1229	67350	Equip Teaching-Intermediate Grade 4	0	0			0	0	#DIV/0!
1230	67350	Equip Teaching-Intermediate Grade 5	0	0			0	0	#DIV/0!
1231	67350	Equip Teaching-Intermediate Grade 6	0	0			0	0	#DIV/0!
1303	67350	Equip Teaching-Sped Loc Wide	3,000	6,000			6,000	3,000	100.0%
1404	67350	Equip Teaching-Nurse	0	0			0	0	#DIV/0!
1409	67350	Equip Teaching-DW Math	0	0			0	0	#DIV/0!
1410	67350	Equip Teaching-DW Media Center	1,000	0			0	(1,000)	-100.0%
1434	67350	Equip Teaching-DW Science	0	0			0	0	#DIV/0!

FY2022 BUDGET RECONCILIATION

Account	OBJ	DESCRIPTION	BUDGET	B.O.E.	B.O.E.	CONTINGENCY	B.O.E.	DIFF	%
			FY 2021	APPROVED	ADJMTS		FINAL	FY22 v FY21	CHGE
	735	TOTAL EQUIPMENT TEACHING	4,000	6,000	0	0	6,000	2,000	50.0%
1303	67400	Equip Building-Sped Loc Wide	0	0			0	0	#DIV/0!
1402	67400	Equip Building-DW School Oper	3,492	3,452			3,452	(40)	-1.1%
	740	TOTAL EQUIPMENT BUILDING	3,492	3,452	0	0	3,452	(40)	-1.1%
				0			0	0	#DIV/0!
1101	67450	Furniture-Primary Admin`	0	0			0	0	#DIV/0!
1103	67450	Furniture-Primary Loc Wide	0	0			0	0	#DIV/0!
1105	67450	Furniture-Primary Art	0	0			0	0	#DIV/0!
1107	67450	Furniture-Primary Kindergarten	0	0			0	0	#DIV/0!
1111	67450	Furniture-Primary Music	0	0			0	0	#DIV/0!
1112	67450	Furniture-Primary Phys Ed	0	0			0	0	#DIV/0!
1126	67450	Furniture-Primary Grade One	0	0			0	0	#DIV/0!
1127	67450	Furniture-Primary Grade Two	0	0			0	0	#DIV/0!
1201	67450	Furniture-Intermediate Admin	0	0			0	0	#DIV/0!
1203	67450	Furniture-Intermediate Loc Wide	360	360			360	0	0.0%
1228	67450	Furniture-Intermediate Grade Three	0	0			0	0	#DIV/0!
1229	67450	Furniture-Intermediate Grade Four	0	0			0	0	#DIV/0!
1230	67450	Furniture-Intermediate Grade Five	0	0			0	0	#DIV/0!
1231	67450	Furniture-Intermediate Grade Six	0	0			0	0	#DIV/0!
1303	67450	Furniture-Sped Loc Wide	0	0			0	0	#DIV/0!
1401	67450	Furniture-Sped Pre-School	0	0			0	0	#DIV/0!
1408	67450	Furniture-DW Language Arts	0	0			0	0	#DIV/0!
1409	67450	Furniture-DW Math	0	0			0	0	#DIV/0!
1410	67450	Furniture-DW Media Center	0	0			0	0	#DIV/0!
1434	67450	Furniture-DW Science	0	0			0	0	#DIV/0!
	745	TOTAL FURNITURE	360	360	0	0	360	0	0.0%
1101	68100	Dues, Fees & Member-Primary Admin	625	625			625	0	0.0%
1201	68100	Dues, Fees & Member-Intermediate Admn	700	700			700	0	0.0%
1203	68100	Dues, Fees & Member-Interm.Loc Wd	240	240			240	0	0.0%
1205	68100	Dues, Fees & Member-Art	895	895			895	0	0.0%
1211	68100	Dues, Fees & Member-Music	1,290	1,290			1,290	0	0.0%
1212	68100	Dues, Fees & Member-Phys Ed	0	0			0	0	#DIV/0!
1303	68100	Dues, Fees & Member-Sped	250	250			250	0	0.0%
1401	68100	Dues, Fees & Member-DW Admin	15,935	16,282			16,282	347	2.2%
1404	68100	Dues, Fees & Member-DW Nurse	180	180			180	0	0.0%
1408	68100	Dues, Fees & Member-Lang Arts	300	300			300	0	0.0%
1409	68100	Dues, Fees & Member-DW Math	400	400			400	0	0.0%
1410	68100	Dues, Fees & Member-Media Cntr	915	915			915	0	0.0%
1418	68100	Dues, Fees & Member-Technology	1,500	1,500			1,500	0	0.0%
1419	68100	Dues, Fees & Member-Curriculum	0	0			0	0	#DIV/0!
1423	68100	Dues, Fees & Member-Board Ed	3,000	3,000			3,000	0	0.0%
1434	68100	Dues, Fees & Member-Science	120	120			120	0	0.0%
	810	TOTAL DUES & FEES	26,350	26,697	0	0	26,697	347	1.3%
1401	68250	825 TOTAL UNEMPLOYMENT	1,500	3,000		7,000	10,000	8,500	566.7%
1101	69000	Misc Expenses-Primary Admin	0	0			0	0	#DIV/0!
1201	69000	Misc Expenses-Intermediate Admin	0	0			0	0	#DIV/0!
1401	69000	Misc Expenses-DW Admin	0	0			0	0	#DIV/0!
1403	69000	Cafeteria Subsidy	0	0			0	0	#DIV/0!
1423	69000	Food	3,200	2,500			2,500	(700)	-21.9%
1401	69001	Ezra Nurse	36,209	36,487			36,487	278	0.8%
	900	TOTAL MISC EXPENDITURES	39,409	38,987	0	0	38,987	(422)	-1.1%
		CONTINGENCY	0	0	0	22,169	22,169	22,169	#DIV/0!
		GRAND TOTALS	15,201,954	15,692,447	(130,827)	0	15,561,620	359,666	2.37%
				3.23%					

**LINE ITEM TRANSFER SUMMARY
3-YEAR LOOK BACK**

FY	ACCOUNT DESCRIPTION	BOE		DEBIT / TO (DEFICIT)	CREDIT / FROM (SURPLUS)	SUPPLEMENTAL APPROPRIATION	COMMENTS
		OPERATING BUDGET	% OF BUDGET				
2018	TOTALS	14,343,503	2.3%	336,786	(433,786)	97,000	Special Education
2019	TOTALS	14,672,285	3.7%	541,087	(798,817)	257,730	HVAC Upgrades - Temperature & Humidity Issues
2020	TOTALS	15,201,954	4.8%	725,523	(725,523)	0	