



Business, Finance and Planning

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TO: Dr. Kathleen Smith, Interim Superintendent

FROM: Liam Hurley, Assistant Superintendent/Chief Financial & Administrative Officer  
Sean Mannion, Director of Finance  
Alyssa Baringer, Senior Budget Analyst

DATE: October 27, 2022

RE: FY22 Final Fiscal and Operational Report

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The final balance of the FY22 Newton Public Schools budget was \$120 as shown in the chart below. Along with this balance is a circuit breaker carryforward to FY23 of \$4,057,288. Please note, \$3.47 million dollars of this carry forward was planned and needed to balance the FY23 budget. The remaining \$587,000 will be used as a budget reserve to cover unexpected expenditures in FY23.

The district’s operating expenses and fee revenue largely returned to pre-pandemic levels in FY22, but the district continued to incur increased expenditures in several areas including contracted services for daily substitute teachers and nursing services; maintenance for district wide HVAC systems updates and CO2 monitoring costs; and subsidies to the high school athletics and preschool program.

<b>Summary of FY22</b>	
FY22 School Committee Approved Budget	\$253,746,519
FY21 Encumbrance Budget Brought Forward to FY22	\$1,057,884
<b>Total Available in FY22 (A)</b>	<b>\$254,804,403</b>
Total FY22 Expenditures	
Salaries and Benefits	\$223,358,964
Expenses	\$31,005,153
FY21 Encumbrances Spent in FY22	\$440,167
<b>Total Expended (B)</b>	<b>\$254,804,284</b>
<b>FY22 Final Remaining Balance Returned to the City (A-B)</b>	<b>\$120</b>
<i>Total Circuit Breaker Carry Forward to FY23</i>	<i>\$4,057,288</i>

In addition to the annual School Committee appropriation, FY22 school expenditures included approximately \$7.9 million in school and city grant funding. The FY22 COVID grant funding was comprised of approximately \$1.6 million in school COVID-19 grants and over \$6.2 million in city COVID-19 grants (see the chart below). The City also provided a one-time supplemental appropriation of \$538,589, which was tied to state funding through the Emergency Sick Pay Leave program, intended to offset costs associated with staff absences due to COVID-19.

<b>FY22 COVID-19 Associated Incoming Grant Funds</b>	
<b>City COVID-19 Grant Funding</b>	
City ARPA: HVAC and Medical Supplies	\$804,694
City ARPA: Employee Recognition COVID Stipends	\$3,293,650
City ARPA: Offset Transportation Costs	\$1,090,000
City ARPA: Student Laptops & Hotspots	\$1,060,754
<b>Total City COVID-19 Grants</b>	<b>\$6,249,098</b>
<b>Total School COVID-19 Grant Funding</b>	
ESSER III	\$1,567,676
COVID-19 Summer Program Reimbursement	\$61,250
<b>Total School COVID-19 Grants</b>	<b>\$1,628,926</b>
<b>Grand Total All COVID-19 Grants</b>	<b>\$7,878,024</b>

The final FY22 narrative contains a brief recap of key variances to budget throughout the fiscal year. The fiscal report is attached as Appendix A. Information on fees and food service is also included in the report below.

**1. Financial**

Refer to Appendix A for the final FY22 detailed budget and spending by account. The following are key points of the fiscal and operational aspects of the district in FY22:

- Final staffing and benefits were slightly overspent (by 0.8%) over the original School Committee Approved budget for the year. Final spending in this area comprised the majority of spending (88%) for the district operating budget.
- Final non-salary expense costs were 1.6% less than the original School Committee Approved budget. Non-salary expenses comprised 12% of spending for the district operating budget. The largest non-salary expense area for the district was out-of-district tuition, with total spending of \$8.3 million (net of the Circuit Breaker reimbursement). The next three largest non-salary areas were transportation (\$6.8 million), utilities (\$5.1 million), and maintenance (\$4.7 million). In addition to these expenditures, over \$6.2 million in additional grant funds were provided by the City to offset COVID expenses. These offsets are captured in the COVID-19 grant funding table above.
- Spending on Supplies and Equipment was originally budgeted at approximately \$4.2 million. Due to IT instructional equipment expenses offset by the city of nearly \$1.1 million, final expenses in these areas for the year totaled nearly \$3.1 million
- Charter maintenance was initially projected to end the year with a final expenditure of approximately \$4.2 million. Approximately \$750,000 of these expenditures was due to the need to purchase air purifiers and CO2 sensors to ensure the buildings are safe for students to remain in the classroom due to COVID-19. As with Supplies and Equipment, these COVID-19 related expenditures were able to be shifted to City COVID-19 grants, resulting in the final expenditure of \$3.4 million on the school operating budget.
- Transportation ended the year with a final expenditure of almost \$6.8 million. This was approximately \$1.7 million less than initially projected in Fall 2021. Approximately \$1.1 million of this surplus is due to City ARPA funding the district received to offset

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transportation costs. Bus fee revenue was higher than anticipated in FY22 partly attributable to the streamlined MySchoolBucks online payment system. Because of this, the district saw a higher number of paid ridership. In Fall 2021, bus fees were projected to be \$630,000. The district ended the year with bus fee revenues reaching \$738,000. The district also experienced lower than initially projected costs in Special Education transportation due to less ridership than initially anticipated and resulting in a lower number of vans being required.

- The final (gross) out-of-district tuition expense of \$13.0 million was approximately \$294,000 less than the previous year, as shown in the chart below. Overall, there was a net decrease of 6 student placements and parent reimbursements from 2020-21 to 2021-22.

<b>Out-of-District Tuition Expenses</b>			<b>Difference</b>
	<b>FY21</b>	<b>FY22</b>	<b>(FY22 vs FY21)</b>
Student Placements	107	105	(2)
Parent Tuition Reimbursements	23	19	(4)
<b>Total Number of Student Placements</b>	<b>130</b>	<b>124</b>	<b>(6)</b>
<b>Final Out-of-District Tuition Budget (A)</b>	<b>\$7,411,505</b>	<b>\$7,865,744</b>	<b>\$454,239</b>
<b><u>Final Out-of-District Tuition Expenses</u></b>			
Final Gross Tuition Payments	\$13,274,101	\$12,980,148	(\$293,953)
Final Circuit Breaker Credit to Tuition	(\$5,671,722)	(\$4,967,170)	\$704,552
<b>Final Net Tuition Expense (B)</b>	<b>\$7,602,379</b>	<b>\$8,012,978</b>	<b>\$410,599</b>
<b>Final Budget Surplus/Deficit (A - B)</b>	<b>(\$190,874)</b>	<b>(\$147,234)</b>	<b>\$43,640</b>

- Newton received \$6,114,167 in state circuit breaker funding in FY22, based on a reimbursement rate of 75%. This was \$963,000 more than the final FY21 reimbursement, not including carry forward amounts from prior years. In addition to the FY22 funds, there was a planned carry forward from FY21 in the amount of \$3,491,854. Please see the chart below.

<b>Circuit Breaker Sources and Uses</b>	
<b><u>Total Circuit Breaker Funds Available in FY22</u></b>	
FY21 Circuit Breaker (Carry Forward to FY22)	\$3,491,854
FY22 Circuit Breaker (\$1,528,542 per quarter)	\$6,114,167
<b>Total Circuit Breaker Funds Available</b>	<b>\$9,606,021</b>
<b><u>Use of Circuit Breaker Funds in FY22</u></b>	
Special Education Out-of-District Tuition	\$4,967,170
Special Education Transportation	\$287,017
Special Education Consultants	\$100,000
Special Education Aides	\$194,545
<b>Total Circuit Breaker Funds Used</b>	<b>\$5,548,732</b>
<b>Remaining FY22 Circuit Breaker (Carry Forward to FY23)</b>	<b>\$4,057,289</b>

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**2. Grants**

Grants, including federal, state and private, provided funding of \$22,191,741 to the district in FY22. This included approximately \$7.9 million in school and city grant funding specifically in response to COVID-19 as mentioned above. Please see the table below for a detailed breakdown of FY22 grant expenditures by grant type.

<b>FY22 Grant Expenditures by Grant Type</b>				
<b>Funding Source</b>	<b>Grant Type</b>	<b>FY21 Total Expenditures</b>	<b>FY22 Total Expenditures</b>	<b>Difference (FY22 vs. FY21)</b>
<b>Federal Grants</b>				
	Title I	\$651,302	\$583,658	-\$67,644
	Title II	\$200,794	\$234,591	\$33,797
	Title III	\$114,842	\$100,129	-\$14,713
	Title IV	\$30,262	\$5,221	-\$25,041
	Perkins	\$89,414	\$92,676	\$3,262
	Math Acceleration	\$0	\$342,313	\$342,313
	Summer Acceleration Academy	\$0	\$234,873	\$234,873
	City & School COVID Grants*	\$12,232,513	\$7,816,774	-\$4,415,739
	SPED IDEA	\$3,202,437	\$3,424,473	\$222,036
	SPED Early Childhood	\$75,103	\$96,262	\$21,159
	SPED Program Improvement	\$79,995	\$0	-\$79,995
	All Other Federal Grants	\$43,631	\$25,550	-\$18,081
	<b>Grand Total Federal Grants</b>	<b>\$16,720,293</b>	<b>\$12,956,520</b>	<b>-\$3,763,773</b>
<b>State &amp; Private Grants</b>				
	METCO	\$3,078,771	\$3,363,991	\$285,220
	Community/ Family Support	\$170,264	\$0	-\$170,264
	Teacher Diversification	\$0	\$26,377	\$26,377
	Circuit Breaker	\$6,045,167	\$5,548,732	-\$496,435
	Other State Grants	\$5,000	\$698	-\$4,302
	School COVID Grants*	\$421,400	\$61,250	-\$360,150
	Private Grants	\$221,470	\$234,173	\$12,703
	<b>Grand Total State &amp; Private Grants</b>	<b>\$9,942,072</b>	<b>\$9,235,221</b>	<b>-\$706,851</b>
	<b>Grand Total All Grant Spending</b>	<b>\$26,662,365</b>	<b>\$22,191,741</b>	<b>-\$4,470,624</b>
* For a full breakdown of COVID Grants, please consult the table "FY22 COVID-19 Associated Incoming Grant Funds" on Page 2				

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**3. Fees**

In a typical year, fees generate significant revenue for the Newton Public Schools and serve to offset program expenses such as transportation, custodial overtime, coaching and club advisor stipends, teacher and specialist salaries for fine arts, music, and drama, instructional aides and classroom interns. Due to the COVID-19 pandemic, fee revenue was reduced in FY21, but fee revenue has been returning to pre-pandemic levels in many areas.

Revenue from fees is summarized in the table below.

**Fee Revenue by Fiscal Year**

Fees	FY18	FY19	FY20	FY21	FY22	Change from PY		Change from FY19 (Pre-COVID)	
	\$	\$	\$	\$	\$	\$	%	\$	%
<b>Fees Subject to the Supercap:</b>									
High School Athletics	\$751,823	\$736,022	\$577,369	\$622,767	\$820,393	\$197,627	32%	\$84,371	11%
Middle School Athletics	\$171,449	\$183,550	\$94,941	\$32,200	\$186,494	\$154,294	479%	\$2,944	2%
Bus Transportation	\$517,034	\$539,850	\$522,260	\$221,496	\$738,337	\$516,841	233%	\$198,487	37%
Grade 4/5 Instrumental Music	\$215,680	\$227,925	\$137,298	\$34,206	\$136,185	\$101,979	298%	-\$91,740	-40%
Middle School Student Activity	\$26,396	\$31,890	\$26,350	\$13,560	\$26,555	\$12,995	96%	-\$5,335	-17%
All City Band Chorus	\$16,533	\$13,425	\$12,000	\$145	\$2,405	\$2,260	1556%	-\$11,020	-82%
High School Drama	\$31,725	\$31,650	\$5,250	\$1,350	\$34,619	\$33,269	2464%	\$2,969	9%
<b>Total Fees Subject to the Supercap</b>	<b>\$1,730,640</b>	<b>\$1,764,312</b>	<b>\$1,375,468</b>	<b>\$925,724</b>	<b>\$1,944,988</b>	<b>\$1,019,264</b>	<b>110%</b>	<b>\$180,676</b>	<b>10%</b>
<b>Fees Not Subject to the Supercap:</b>									
Use of School Buildings	\$908,101	\$1,022,694	\$678,731	\$98,926	\$795,292	\$696,366	704%	-\$227,402	-22%
Early Morning Program	\$262,180	\$321,389	\$270,869	\$5,589	\$128,123	\$122,534	2192%	-\$193,266	-60%
NECP	\$522,658	\$557,792	\$446,557	\$275,693	\$585,834	\$310,141	112%	\$28,042	5%
South PreSchool	\$445,971	\$469,984	\$403,336	\$406,207	\$568,524	\$162,317	40%	\$98,540	21%
Space Camp	\$202,256	\$220,133	\$43,305	\$315,480	\$385,718	\$70,238	22%	\$165,585	75%
Newton South Parking	\$75,764	\$26,075	\$49,805	\$14,540	\$49,710	\$35,170	242%	\$23,635	91%
<b>Total Fees Not Subject to the Supercap</b>	<b>\$2,416,930</b>	<b>\$2,618,067</b>	<b>\$1,892,603</b>	<b>\$1,116,436</b>	<b>\$2,513,201</b>	<b>\$1,396,765</b>	<b>125%</b>	<b>-\$104,866</b>	<b>-4%</b>
<b>Total Fees</b>	<b>\$4,147,570</b>	<b>\$4,382,379</b>	<b>\$3,268,071</b>	<b>\$2,042,160</b>	<b>\$4,458,189</b>	<b>\$2,416,029</b>	<b>118%</b>	<b>\$75,810</b>	<b>2%</b>

**4. Food Service**

FY22 Food Service operations were heavily impacted from supply chain disruptions, delivery issues, and staffing shortages. While operating under the Seamless Summer Option for the second year, which allowed for necessary pandemic flexibility that was not possible through the National School Lunch Program, Whitsons provided both grab-and-go lunches to all students within the Newton Public Schools and also worked diligently to assemble grab-and-go meals for Newton residents through the Community Meals program in coordination with multiple City departments and provided financially through the Mayor’s Office.

As the year progressed, Whitsons was able to begin to offer a broader assortment of menu options, including some hot options at all levels and expanded operations at both high schools allowing for line service, albeit with less offerings than pre-pandemic levels due mostly to limited staffing.

The Community Meals program was scaled back as demand for the program decreased, eventually consolidating programming from just Newton North, which was closed completely following Memorial Day.

The timing of the Community Meals program closure was beneficial knowing that the Seamless Summer Option flexibilities ended on 6/30/22. The bandwidth required to support the

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Community Meals program was shifted to focus on the planning necessary to return to the program requirements of the National School Lunch Program, most significant being the requirement that meals can be served only from the cafeteria and that all meals would need to go through the Point-of-Sale system once the grab-and-go option ceased.

Newton invested in new Point-of-Sale terminals and pin pads to facilitate this returned requirement, which were delivered in late spring to allow time for the IT department to install the necessary software, deliver, and test connectivity in each school well ahead of the 22-23 school year.

### **5. Auditing**

NPS is audited several times a year. Currently the district is preparing for the annual process (similar to an audit) of satisfying the compliance requirements of the Department of Elementary and Secondary Education (DESE) for our End-of-Year Report (EOYR). This process provides for sample testing of the district's annual expenditures and funding sources to provide a level of assurance over NPS accounting records. In addition, NPS is also audited through the City's comprehensive annual audit process. In the past, areas such as Student Activities, Newton Community Education (NCE), and athletics have been audited. No major findings have been found and small findings and recommendations are followed up on and NPS develops a plan for any corrective action needed.

The government passed the Single Audit Act of 1984, as amended in 1996, to ensure that organizations receiving federal grants use the funds in compliance with the federal government's requirements. The Act refers to a "single audit" because it consolidates multiple individual audits of non-federal entities required for each federal award into a single audit. The stated purpose of the law is to promote sound financial management of government funds by non-federal organizations, promote uniform guidelines for audits, and reduce burdens on government and nonprofits by promoting "efficient and effective use of audit resources."

Thank you to the many individuals and departments that contributed to this report throughout FY22. Their conscientious work was represented by the range of information presented and is truly appreciated.

cc: Stephen Curley, Comptroller  
Maureen Lemieux, Chief Financial Officer  
Jonathan Yeo, Chief Operating Officer  
Josh Morse, Commissioner of Public Buildings

**FY22 School Expenses by Account**

**Appendix A**

	<b>SC Approved Budget (May 2021)</b>	<b>*Adjusted Budget</b>	<b>Period 12 Exp. a/o 6/30/22</b>	<b>YTD Encumb. + Exp.</b>	<b>Forecast Rest of Year</b>	<b>FY22 Final</b>	<b>Surplus (Deficit)</b>
<b>Salaries Summary</b>							
SALARIES	\$181,181,412	\$181,731,305	\$35,522,345	\$181,731,305		\$181,731,305	
BENEFITS	\$40,513,390	\$41,555,086	\$8,541,794	\$41,555,086		\$41,555,086	
SUSPENSE (salaries to be charged to grants)		\$72,574	\$3,788	\$72,574		\$72,574	
<b>SUBTOTAL</b>	<b>\$221,694,802</b>	<b>\$223,358,964</b>	<b>\$44,067,927</b>	<b>\$223,358,964</b>		<b>\$223,358,964</b>	
<b>Expenses Summary</b>							
UTILITIES	\$4,732,019	\$5,087,626	\$1,240,761	\$5,087,626		\$5,087,626	
MAINTENANCE	\$4,436,773	\$4,617,413	\$757,537	\$4,718,089		\$4,718,089	(\$100,676)
CONTRACT SERVICES	\$1,703,282	\$1,233,991	(\$335,287)	\$1,490,744		\$1,490,744	(\$256,752)
TUITION	\$6,518,835	\$8,175,109	\$2,873,455	\$8,322,343		\$8,322,343	(\$147,234)
TRANSPORTATION	\$8,750,523	\$7,068,514	(\$324,960)	\$6,772,396		\$6,772,396	\$296,118
SUPPLIES	\$2,523,884	\$1,486,727	(\$71,029)	\$1,593,604		\$1,593,604	(\$106,876)
EQUIPMENT	\$1,662,812	\$1,158,174	\$46,690	\$1,460,352		\$1,460,352	(\$302,178)
ATHLETICS	\$1,150,000	\$1,560,000	\$135,000	\$1,560,000		\$1,560,000	
SCHOOL LUNCH	\$35,000						
<b>SUBTOTAL</b>	<b>\$31,513,128</b>	<b>\$30,387,555</b>	<b>\$4,322,167</b>	<b>\$31,005,153</b>		<b>\$31,005,153</b>	<b>(\$617,598)</b>
<b>TOTAL FY22 Appropriation</b>	<b>\$253,207,930</b>	<b>\$253,746,519</b>	<b>\$48,390,095</b>	<b>\$254,364,117</b>		<b>\$254,364,117</b>	<b>(\$617,598)</b>
FY21 Encumbrances Brought Forward to FY22							\$1,057,884
FY21 Encumbrances Spent in FY22							\$440,167
<b>FY21 Encumbrances Unspent (Available in FY22)</b>							<b>\$617,718</b>
<b>FY22 Final Balance (With Carryover Accounts)</b>							<b>\$120</b>
<b>FY22 Incoming Grant Funds &amp; One-Time Funding</b>							
ESSER III: COVID EXPENSES	\$ -	\$ 1,567,676	\$ -	\$ 1,567,676	\$ -	\$ 1,567,676	\$ -
CITY ARPA GRANT: HVAC AND NURSING	\$ -	\$ 815,448	\$ -	\$ 815,448	\$ -	\$ 815,448	\$ -
CITY ARPA GRANT: STAFF STIPENDS	\$ -	\$ 3,293,650	\$ -	\$ 3,293,650	\$ -	\$ 3,293,650	\$ -
CITY ARPA GRANT: TRANSPORTATION	\$ -	\$ 1,090,000	\$ -	\$ 1,090,000	\$ -	\$ 1,090,000	\$ -
CITY ARPA GRANT: TECHNOLOGY	\$ -	\$ 1,050,000	\$ -	\$ 1,050,000	\$ -	\$ 1,050,000	\$ -
State Funding for COVID Sick Days (\$538,589 included as Supplemental Appropriation Above)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
One-Time City Funds for EDCO	\$ -	\$ 161,502	\$ -	\$ 161,502	\$ -	\$ 161,502	\$ -
<b>SUBTOTAL ADDITIONAL FUNDS</b>	<b>\$ -</b>	<b>\$ 7,978,276</b>	<b>\$ -</b>	<b>\$ 7,978,276</b>	<b>\$ -</b>	<b>\$ 7,978,276</b>	<b>\$ -</b>
<b>Final FY22 Appropriation (Including Additional Funds)</b>	<b>\$253,207,930</b>	<b>\$261,724,795</b>	<b>\$48,390,095</b>	<b>\$262,342,393</b>		<b>\$262,342,393</b>	<b>\$120</b>
<b>FINAL CIRCUIT BREAKER CARRYFORWARD TO FY23</b>							<b>\$4,057,288</b>
<b><u>FY22 Adjusted Budget:</u></b>							
*Note the FY22 report has two columns including the School Committee budget approved in May 2021, and an adjusted budget which includes budget transfers made throughout the year to reflect actual salary and benefits costs.							

**FY22 School Expenses by Account**

**Appendix A**

Account name	Account #	SC Approved Budget (May 2021)	*Adjusted Budget	Period 12 Exp. a/o 6/30/22	YTD Encumb. + Exp.	Forecast Rest of Year	FY22 Final	Surplus (Deficit)
<b>Salaries:</b>								
Teacher Salaries	510101	\$106,309,186	\$107,534,508	\$26,627,200	\$107,534,508		\$107,534,508	
Coordinator Salaries	510103	\$2,568,417	\$2,601,008	\$511,163	\$2,601,008		\$2,601,008	
Music/Drama Salaries	510104	\$116,261	\$145,132	\$23,216	\$145,132		\$145,132	
Psychologist Salaries	510105	\$3,183,911	\$3,283,864	\$823,993	\$3,283,864		\$3,283,864	
Guidance Counselor Salaries	510106	\$3,816,033	\$3,818,136	\$948,273	\$3,818,136		\$3,818,136	
Counselors Non-Guidance	510107	\$1,704,306	\$1,729,483	\$386,050	\$1,729,483		\$1,729,483	
School Legal Salaries	510109	\$151,591	\$152,591	\$12,819	\$152,591		\$152,591	
Principal Salaries	510110	\$3,388,658	\$3,362,199	\$281,830	\$3,362,199		\$3,362,199	
Asst Principal Salaries	510111	\$1,711,557	\$1,734,769	\$179,095	\$1,734,769		\$1,734,769	
Schl Dept Head Salaries	510112	\$1,834,251	\$1,937,492	\$348,579	\$1,937,492		\$1,937,492	
Admin Support Salaries	510114	\$3,042,430	\$3,063,418	\$270,544	\$3,063,418		\$3,063,418	
Central Staff Salaries	510115	\$1,204,022	\$1,240,541	\$147,619	\$1,240,541		\$1,240,541	
Supervisory Salaries	510116	\$722,398	\$696,999	\$75,351	\$696,999		\$696,999	
Specialist Salaries	510117	\$2,620,599	\$2,624,279	\$629,476	\$2,624,279		\$2,624,279	
Housemaster Salaries	510118	\$1,066,628	\$1,076,717	\$268,948	\$1,076,717		\$1,076,717	
Asst. Directors Salaries	510119	\$104,807	\$111,784	\$28,239	\$111,784		\$111,784	
Directors Salaries	510120	\$846,098	\$867,206	\$100,482	\$867,206		\$867,206	
Tech Support Assist.Salaries	510121	\$885,851	\$854,632	\$93,336	\$854,632		\$854,632	
Vice Principals Salaries	510123	\$312,321	\$249,378	\$22,331	\$249,378		\$249,378	
Medical Salaries	510133	\$1,228,716	\$1,160,497	\$283,107	\$1,160,497		\$1,160,497	
Summer Day Salaries	510136	\$70,430	\$69,470	\$25,000	\$69,470		\$69,470	
Librarian Salaries	510138	\$1,804,727	\$1,810,228	\$456,416	\$1,810,228		\$1,810,228	
Social Worker Salaries	510140	\$2,106,997	\$2,032,354	\$511,718	\$2,032,354		\$2,032,354	
Secretarial Salaries	510221	\$4,919,440	\$4,892,993	\$441,159	\$4,892,993		\$4,892,993	
Summer Aide-Timesheets	510311	\$791,150	\$773,685	\$6,275	\$773,685		\$773,685	
Aide-Timesheets	510312	\$236,000	\$356,364	\$108,016	\$356,364		\$356,364	
Aide Salaries-40 Hrs	510316	\$10,730,662	\$10,426,325	\$102,832	\$10,426,325		\$10,426,325	
Aide Specialist-40 Hrs	510318	\$9,605,755	\$10,601,849	\$892,061	\$10,601,849		\$10,601,849	
ISS Salaries	510320	\$1,052,081	\$846,678	\$142,047	\$846,678		\$846,678	
Custodial/Maint Salaries	510331	\$5,226,274	\$5,104,258	\$574,705	\$5,104,258		\$5,104,258	
Non-Aligned Salaries	510340	\$934,112	\$935,303	\$93,078	\$935,303		\$935,303	
Timesheet Salaries	510342	\$45,000	\$118,087	\$22,631	\$118,087		\$118,087	
Lunchroom Attendants - Elem	510345	\$138,435	\$93,302	\$14,634	\$93,302		\$93,302	
Elected Offcl W/Benefits	511103	\$62,000	\$62,001	\$5,167	\$62,001		\$62,001	
Work Study Wages	512003	\$49,140	\$52,532	\$5,348	\$52,532		\$52,532	
Coaches & Officials Wages	512004	\$170,323	\$204,374	(\$181,641)	\$204,374		\$204,374	
Substitute Clerical Wages	512005	\$75,000	\$28,895	\$3,385	\$28,895		\$28,895	
Substitute Teachers	512006	\$1,420,000	\$1,276,859	\$221,719	\$1,276,859		\$1,276,859	
School Tutors	512007	\$40,628	\$37,362	\$7,227	\$37,362		\$37,362	
Interns	512008	\$289,000	\$151,578	(\$41,732)	\$151,578		\$151,578	
Music Accompanists	512009	\$51,963	\$44,122	\$14,633	\$44,122		\$44,122	
School Chaperones	512010	\$11,313	\$4,722		\$4,722		\$4,722	
Regular Overtime	513010	\$283,000	\$653,459	(\$539,305)	\$653,459		\$653,459	
Work By Other Depts.	513040	\$94,613	\$32,505	\$6,140	\$32,505		\$32,505	
Work By Public Buildings	51304B	\$109,483	\$136,120	\$2,633	\$136,120		\$136,120	
Work For Other Depts.	513050	\$362						
Longevity	514001	\$1,003,826	\$176,240	\$8,610	\$176,240		\$176,240	
Education Incentive Pay	514003	\$625,000						
Shift Differential	514004	\$264,383	\$252,300	\$27,701	\$252,300		\$252,300	
Unit C Licensure	514010	\$25,000	\$19,910	\$1,776	\$19,910		\$19,910	
Firing License	514305	\$6,000	\$4,953	\$268	\$4,953		\$4,953	
Other Stipends	514309	\$668,140	\$548,742	\$133,984	\$548,742		\$548,742	
School Extra Assignments	514310	\$488,461	\$466,726	\$338,751	\$466,726		\$466,726	
Summer Other Stipends	514319	\$695,673	\$898,303	\$40,038	\$898,303		\$898,303	
Other Compensation	515000	\$2,500	\$233		\$233		\$233	
Retirement Incentive	515001	\$55,000	\$80,000	\$3,500	\$80,000		\$80,000	
Sick Leave Buy Back	515004	\$90,000	\$119,705	\$11,922	\$119,705		\$119,705	
Vacation Buy Back	515006	\$30,000	\$45,299		\$45,299		\$45,299	
Incentive-Sick Leave	515010	\$42,000	\$58,689		\$58,689		\$58,689	
Clothing Allowance	515101	\$49,500	\$48,950		\$48,950		\$48,950	
Non-Elective 403B Contrib.	515204		\$21,196		\$21,196		\$21,196	
<b>SUBTOTAL SALARIES</b>		<b>\$181,181,412</b>	<b>\$181,731,305</b>	<b>\$35,522,345</b>	<b>\$181,731,305</b>		<b>\$181,731,305</b>	
<b>Suspense - To be transferred:</b>								
Schl Fund 01 Suspense	51000A		\$72,430	\$3,788	\$72,430		\$72,430	
Refund Payroll Deduc Susp.	51000N		\$144		\$144		\$144	
<b>SUBTOTAL SUSPENSE, ETC.</b>			<b>\$72,574</b>	<b>\$3,788</b>	<b>\$72,574</b>		<b>\$72,574</b>	



**FY22 School Expenses by Account**

**Appendix A**

Account name	Account #	SC Approved Budget (May 2021)	*Adjusted Budget	Period 12 Exp. a/o 6/30/22	YTD Encumb. + Exp.	Forecast Rest of Year	FY22 Final	Surplus (Deficit)
<b><u>Benefits:</u></b>								
Unemployment Benefits	570200	\$400,000	\$244,034	\$86,889	\$244,034		\$244,034	
Vehicle Use Reimbursement	571000	\$112,150	\$109,889	\$15,054	\$109,889		\$109,889	
Claims/Settlements	572500	\$75,000	\$3,491	\$420			\$3,491	
Workers Comp Insurance	575007	\$400,000	\$400,000		\$400,000		\$400,000	
Dental Insurance	57DENT	\$574,825	\$560,198	\$110,737	\$560,198		\$560,198	
Disability Insurance	57DISA	\$13,109	\$11,947	\$4,036	\$11,947		\$11,947	
Health Insurance	57HLTH	\$32,481,610	\$33,694,183	\$5,952,640	\$33,694,183		\$33,694,183	
Basic Life Insurance	57LIFE	\$40,000	\$27,680	\$4,532	\$27,680		\$27,680	
Medicare Payroll Tax	57MEDA	\$2,434,579	\$2,559,937	\$540,802	\$2,559,937		\$2,559,937	
Medicare Part B Reimb	57MEDB	\$1,310,635	\$1,286,578	\$1,286,245	\$1,286,578		\$1,286,578	
Other Post Employment Benef	57OPEB	\$2,671,482	\$2,657,149	\$540,440	\$2,657,149		\$2,657,149	
<b>SUBTOTAL BENEFITS</b>		<b>\$40,513,390</b>	<b>\$41,555,086</b>	<b>\$8,541,794</b>	<b>\$41,555,086</b>		<b>\$41,555,086</b>	
<b><u>Utilities:</u></b>								
Electricity	521000	\$2,854,111	\$3,261,950	\$1,026,285	\$3,261,950		\$3,261,950	
Natural Gas	521100	\$1,543,166	\$1,476,798	\$154,069	\$1,476,798		\$1,476,798	
Heating Oil	541200	\$111,492	\$118,590	\$11,229	\$118,590		\$118,590	
Telephone	534010	\$113,000	\$117,505	\$17,563	\$117,505		\$117,505	
Cellular Telephones	534020	\$56,000	\$57,239	\$25,460	\$57,239		\$57,239	
Internet Access Charges	534040	\$45,000	\$42,175	\$4,797	\$42,175		\$42,175	
Gasoline	548000	\$7,250	\$12,732	\$1,359	\$12,732		\$12,732	
Diesel Fuel	548100	\$2,000	\$636		\$636		\$636	
<b>SUBTOTAL UTILITIES</b>		<b>\$4,732,019</b>	<b>\$5,087,626</b>	<b>\$1,240,761</b>	<b>\$5,087,626</b>		<b>\$5,087,626</b>	
<b><u>Maintenance:</u></b>								
Rental - Vehicles	527300	\$4,000	\$1,339		\$1,339		\$1,339	
Rental - Equipment	527400	\$29,710	\$3,866	\$3,103	\$4,630		\$4,630	(\$764)
Motor Vehicle Inspections	530300	\$250	\$14		\$14		\$14	
Building Maint Supplies	543000	\$222,644	\$210,560	\$24,595	\$214,639		\$214,639	(\$4,079)
Cleaning/Custodial Supplies	545000	\$185,033	\$89,160	\$53,461	\$89,801		\$89,801	(\$641)
Auto Repair Parts	548400		\$9,677		\$9,677		\$9,677	
Chemicals	559700	\$64,000	\$20,778	\$6,443	\$20,778		\$20,778	
Office Equipment R&M	524010	\$126,377	\$240,985	\$38,348	\$257,730		\$257,730	(\$16,745)
Motor Vehicle R&M	524030	\$1,500	\$18,757	\$74	\$18,757		\$18,757	
Computer Equipment R&M	524050	\$208,000	\$195,973	\$36,195	\$197,157		\$197,157	(\$1,184)
Communications Equip R&M	524060	\$2,500						
Public Building R&M	524070	\$3,016,759	\$3,388,325	\$574,277	\$3,433,517		\$3,433,517	(\$45,192)
Departmental Equip R&M	524080	\$25,000	\$31,643	\$8,959	\$35,494		\$35,494	(\$3,851)
Software Maintenance	524100	\$475,000	\$369,775	\$6,892	\$385,755		\$385,755	(\$15,980)
Instructional Equipment R & M	524140	\$76,000	\$36,561	\$5,188	\$48,801		\$48,801	(\$12,239)
<b>SUBTOTAL MAINTENANCE</b>		<b>\$4,436,773</b>	<b>\$4,617,413</b>	<b>\$757,537</b>	<b>\$4,718,089</b>		<b>\$4,718,089</b>	<b>(\$100,676)</b>
<b><u>Contract Services + Travel:</u></b>								
Document Shredding	524500	\$3,000	\$2,943	\$1,812	\$2,943		\$2,943	
Consultants	530100	\$1,113,429	\$911,589	\$158,934	\$1,138,915		\$1,138,915	(\$227,326)
Auditing Services	530201	\$12,500	\$5,200	\$5,200	\$5,200		\$5,200	
Tutoring Services	530210	\$20,000	\$33,749	\$8,919	\$36,825		\$36,825	(\$3,076)
Document Preservation	530400	\$9,415	\$9,307		\$9,307		\$9,307	
Photographic Services	530600	\$1,500	\$950		\$950		\$950	
Legal Services	530900	\$40,000	\$40,980	\$15,777	\$40,980		\$40,980	
Temporary Staffing Services	531300	\$298,000	\$42,674	(\$523,368)	\$42,674		\$42,674	
Training Expenses	531900	\$32,171	\$82,819	(\$18,854)	\$108,169		\$108,169	(\$25,350)
Fee Instructors	535000	\$24,492	\$4,662	\$750	\$4,662		\$4,662	
Fee Umpires/Officials	535100	\$17,300	\$15,776	\$5,401	\$15,776		\$15,776	
Medical Services	537100		\$755		\$755		\$755	
In-State Conferences	571100	\$101,875	\$78,702	\$10,142	\$79,702		\$79,702	(\$1,000)
Out-Of-State Travel	572000	\$25,500	\$1,785		\$1,785		\$1,785	
Insurance	575000	\$2,000						
Employee Honesty Bonds	575005	\$2,100	\$2,100		\$2,100		\$2,100	
<b>SUBTOTAL CONTRACT SVCS.</b>		<b>\$1,703,282</b>	<b>\$1,233,991</b>	<b>(\$335,287)</b>	<b>\$1,490,744</b>		<b>\$1,490,744</b>	<b>(\$256,752)</b>
<b><u>Tuition:</u></b>								
Tuition Assistance	532100	\$171,500	\$139,293	\$54,388	\$139,293		\$139,293	
In-District Tuitions	532201	\$106,525	\$169,597		\$169,597		\$169,597	
Out-Of-District Tuitions	532202	\$6,217,310	\$7,865,744	\$2,819,067	\$8,012,978		\$8,012,978	(\$147,234)
Summer Tuitions	532203	\$17,500						
Employee Trans Incentive	538300	\$6,000	\$475		\$475		\$475	
<b>SUBTOTAL TUITION</b>		<b>\$6,518,835</b>	<b>\$8,175,109</b>	<b>\$2,873,455</b>	<b>\$8,322,343</b>		<b>\$8,322,343</b>	<b>(\$147,234)</b>
<b><u>Transportation:</u></b>								
Pupil Transportation	538301	\$2,959,000	\$2,042,128	(\$1,045,220)	\$1,746,010		\$1,746,010	\$296,118
Field Trip Transportation	538302	\$79,981	\$80,930	\$27,549	\$80,930		\$80,930	
Private School Transportation	538303	\$210,000	\$185,600	\$17,120	\$185,600		\$185,600	
Special Ed. Transportation	538304	\$5,501,542	\$4,759,856	\$675,591	\$4,759,856		\$4,759,856	
<b>SUBTOTAL TRANSPORTATION</b>		<b>\$8,750,523</b>	<b>\$7,068,514</b>	<b>(\$324,960)</b>	<b>\$6,772,396</b>		<b>\$6,772,396</b>	<b>\$296,118</b>

**FY22 School Expenses by Account**

**Appendix A**

Account name	Account #	SC Approved Budget (May 2021)	*Adjusted Budget	Period 12 Exp. a/o 6/30/22	YTD Encumb. + Exp.	Forecast Rest of Year	FY22 Final	Surplus (Deficit)
<u>Supplies, etc.</u>								
Postage	534100	\$59,060	\$36,009	\$1,089	\$36,009		\$36,009	
Printing	534200	\$52,428	\$68,053	\$12,722	\$68,363		\$68,363	(\$310)
Advertising/Publications	534300	\$20,903	\$16,664	\$6,356	\$16,664		\$16,664	
Office Supplies	542000	\$105,946	\$40,951	\$4,946	\$46,705		\$46,705	(\$5,754)
Instructional Supplies	542200	\$1,366,456	\$941,456	\$46,927	\$1,001,016		\$1,001,016	(\$59,560)
Communications Supplies	543400	\$4,000						
Medical Supplies	550000	\$35,000	(\$11,491)		\$4,513		\$4,513	(\$16,004)
Printing Supplies	550100	\$54,000	(\$2,636)		\$3,318		\$3,318	(\$5,954)
Paper Goods & Supplies	552300	\$100,000	\$9,950		\$9,958		\$9,958	(\$8)
Public Safety Supplies	558000	\$4,490	\$7,834	\$1,458	\$7,834		\$7,834	
Library Supplies	558300	\$45,990	\$70,147		\$70,147		\$70,147	
Computer Supplies	558500	\$49,170	\$21,261	\$1,319	\$22,412		\$22,412	(\$1,151)
Books/Manuals/Periodicals	559200	\$44,300	\$16,472	\$4,032	\$16,472		\$16,472	
Textbooks	559201	\$270,250	\$96,882	\$14,928	\$107,907		\$107,907	(\$11,025)
Replacement Textbooks	559202	\$14,000	\$415	\$415	\$415		\$415	
Awards & Trophies	559300	\$1,200	\$569	\$549	\$569		\$569	
Refreshments/Meals	571200	\$17,553	(\$4,339)	(\$8,025)	(\$4,339)		(\$4,339)	
Special Event Expenses	571600	\$7,600						
Scholarships/Awards	571800	\$6,600	\$6,020	\$1,378	\$6,020		\$6,020	
Moving Expenses	572700	\$51,000	\$67,125		\$67,125		\$67,125	
Dues & Subscriptions	573000	\$213,938	\$105,386	(\$159,121)	\$112,495		\$112,495	(\$7,109)
<b>SUBTOTAL SUPPLIES</b>		<b>\$2,523,884</b>	<b>\$1,486,727</b>	<b>(\$71,029)</b>	<b>\$1,593,604</b>		<b>\$1,593,604</b>	<b>(\$106,876)</b>
<u>Equipment:</u>								
Pc Hardware-Admin	585111	\$179,844	\$154,582	\$14,960	\$259,816		\$259,816	(\$105,234)
Pc Hardware-Instructional	585112	\$610,455	\$313,496	(\$69,695)	\$446,544		\$446,544	(\$133,049)
Pc Software-Admin	585121	\$135,500	\$99,698	\$2,495	\$102,167		\$102,167	(\$2,469)
Pc Software-Instructional	585122	\$283,613	\$302,006	\$29,173	\$306,608		\$306,608	(\$4,602)
Audio-Visual Equipment	585130	\$3,000	\$1,572	\$1,525	\$1,572		\$1,572	
Office Equipment	585140	\$102,500	\$85,319	\$64,555	\$91,385		\$91,385	(\$6,066)
Minor Office Equipment	585141	\$2,000						
Office Furniture	585150	\$54,100	\$18,271	\$2,770	\$20,783		\$20,783	(\$2,513)
Classroom Furniture	585160	\$71,500	\$124,543	(\$1,344)	\$127,538		\$127,538	(\$2,995)
Housekeeping Equipment	585171	\$75,000	\$26,109		\$57,718		\$57,718	(\$31,609)
Radio Communic Equipment	585190	\$1,000						
Instructional Equipment	585210	\$144,300	\$32,579	\$2,251	\$46,221		\$46,221	(\$13,642)
<b>SUBTOTAL EQUIPMENT</b>		<b>\$1,662,812</b>	<b>\$1,158,174</b>	<b>\$46,690</b>	<b>\$1,460,352</b>		<b>\$1,460,352</b>	<b>(\$302,178)</b>
<u>Athletic Revolving Account:</u>								
Transf-Schl Revl Fund NNHS	594020	\$550,000	\$835,000	\$135,000	\$835,000		\$835,000	
Transf-Schl Revl Fund NSHS	594025	\$600,000	\$725,000		\$725,000		\$725,000	
<b>SUBTOTAL ATHLETIC</b>		<b>\$1,150,000</b>	<b>\$1,560,000</b>	<b>\$135,000</b>	<b>\$1,560,000</b>		<b>\$1,560,000</b>	
<u>School Lunch Fund</u>								
Transf-School Lunch Fund	594600	\$35,000						
<b>SUBTOTAL SCHOOL LUNCH FUND</b>		<b>\$35,000</b>						
Subtotal		\$253,207,930	\$253,746,519	\$48,390,095	\$254,364,117		\$254,364,117	(\$617,598)
<b>Grand Total</b>		<b>\$253,207,930</b>	<b>\$253,746,519</b>	<b>\$48,390,095</b>	<b>\$254,364,117</b>		<b>\$254,364,117</b>	<b>(\$617,598)</b>
<b>FY22 Total Appropriation</b>								<b>(\$617,598)</b>
FY21 Encumbrances Brought Forward to FY22								\$1,057,884
FY21 Encumbrances Spent in FY22								\$440,167
<b>FY21 Encumbrances Unspent (Available in FY22)</b>								<b>\$617,718</b>
<b>FY22 Final Balance (With Carryover Accounts)</b>								<b>\$120</b>

**Student Services Expenses by Account**

**Appendix A**

	SC Approved Budget (May)	FY22 Adjusted Budget	Period 12 Exp. a/o 6/30/22	YTD Encumb. + Exp.	Forecast Rest of Year	FY22 Final	Surplus (Deficit)
Student Services Staff (including Guidance)	\$44,033,914	\$44,765,819	\$10,262,569	\$44,765,819	\$0	\$44,765,819	\$0
Aide Salaries	\$16,928,785	\$18,091,155	\$742,234	\$18,091,155	\$0	\$18,091,155	\$0
<b>SUBTOTAL SALARIES</b>	<b>\$60,962,699</b>	<b>\$62,856,974</b>	<b>\$11,004,803</b>	<b>\$62,856,974</b>	<b>\$0</b>	<b>\$62,856,974</b>	<b>\$0</b>
<b>SUBTOTAL BENEFITS</b>	<b>\$10,854,420</b>	<b>\$11,938,137</b>	<b>\$2,266,529</b>	<b>\$11,938,137</b>	<b>\$0</b>	<b>\$11,938,137</b>	<b>\$0</b>
Contracted Services (including Tutoring)	\$874,787	\$780,345	\$105,234	\$990,227	\$0	\$990,227	-\$209,882
Tuition (Out-of-District and Summer)	\$6,234,810	\$7,865,744	\$2,819,067	\$8,012,978	\$0	\$8,012,978	-\$147,234
Transportation	\$5,501,542	\$4,759,856	\$675,591	\$4,759,856	\$0	\$4,759,856	\$0
All Other Expenses	\$329,253	\$259,719	\$34,748	\$275,071	\$0	\$275,071	-\$15,353
<b>SUBTOTAL EXPENSES</b>	<b>\$12,940,392</b>	<b>\$13,665,663</b>	<b>\$3,634,640</b>	<b>\$14,038,132</b>	<b>\$0</b>	<b>\$14,038,132</b>	<b>-\$372,469</b>
<b>Total All Student Services</b>	<b>\$84,757,511</b>	<b>\$88,460,774</b>	<b>\$16,905,972</b>	<b>\$88,833,242</b>	<b>\$0</b>	<b>\$88,833,243</b>	<b>-\$372,469</b>

## Operations Expenses by Account

## Appendix A

	FY22 Adjusted Budget	Period 12 Exp. a/o 6/30/22	YTD Encumb. + Exp.	Forecast Rest of Year	FY22 Final	Surplus (Deficit)
Operations Salaries without Custodial	\$525,827	\$54,663	\$525,827	\$0	\$525,827	\$0
Custodial Salaries and Overtime	\$6,223,900	\$74,395	\$6,223,900	\$0	\$6,223,900	\$0
Work By Other Departments*	\$165,604	\$5,753	\$165,604	\$0	\$165,604	\$0
Work Study Wages	\$0	\$0	\$0	\$0	\$0	\$0
<b>SUBTOTAL SALARIES</b>	<b>\$6,915,331</b>	<b>\$134,811</b>	<b>\$6,915,331</b>	<b>\$0</b>	<b>\$6,915,331</b>	<b>\$0</b>
<b>SUBTOTAL BENEFITS</b>	<b>\$1,367,195</b>	<b>\$133,064</b>	<b>\$1,367,195</b>	<b>\$0</b>	<b>\$1,367,195</b>	<b>\$0</b>
Utilities (not including Internet Access)	\$5,045,451	\$1,235,964	\$5,045,451	\$0	\$5,045,451	\$0
Maintenance	\$3,638,766	\$607,757	\$3,691,234	\$0	\$3,691,234	-\$52,468
Cleaning/Custodial Supplies	\$72,950	\$43,079	\$73,591	\$0	\$73,591	-\$641
Equipment	\$49,725	\$0	\$81,333	\$0	\$81,333	-\$31,609
All Other Expenses	\$27,536	\$5,304	\$27,544	\$0	\$27,544	-\$8
<b>SUBTOTAL EXPENSES</b>	<b>\$8,834,427</b>	<b>\$1,892,105</b>	<b>\$8,919,154</b>	<b>\$0</b>	<b>\$8,919,154</b>	<b>-\$84,726</b>
<b>Total All Operations (with Utilities)</b>	<b>\$17,116,954</b>	<b>\$2,159,979</b>	<b>\$17,201,680</b>	<b>\$0</b>	<b>\$17,201,680</b>	<b>-\$84,726</b>
Utilities	\$5,045,451	\$1,235,964	\$5,045,451	\$0	\$5,045,451	\$0
<b>Total Operations (without Utilities)</b>	<b>\$12,071,503</b>	<b>\$924,014</b>	<b>\$12,156,229</b>	<b>\$0</b>	<b>\$12,156,229</b>	<b>-\$84,726</b>