Scotia-Glenville School District Scotia, New York

To:

Susan Swartz, Superintendent

From

Drew Giaquinto, Business Manager

Subject:

Fourth Fiscal Projection 2021-2022

Date:

August 15, 2022

I have completed the 4th Fiscal Projection for the year-ending June 30, 2022 with the supporting Revenue and Budget Status reports as well as the Summary Variance Analysis and Fund Balance Projection report. This fiscal projection reflects twelve months of projected expenditures and encumbrances and will closely reflect the financial reporting presented for the external audit later this month.

I have reviewed the most recent (August 3rd) **State Aid Output** reports from SED (please see attached analysis), and I have incorporated the State numbers from this report in this fiscal projection. Please note the actual output report reflects a \$150,000 reduction from Foundation Aid related to the 20/21 school year not meeting the required hours of instruction in the 180-day requirement. The District's waiver on the 180 days was approved by SED but apparently did not pertain to the hours of instruction.

The District will recognize an operating surplus of \$4,056,000 (\$4.94 million 20/21) as savings in Special Education private and public tuition (\$585,000) increased year-end surplus from the previous projection. The District will appropriate \$4,519,000 of fund balance in lieu of raising taxes with \$500,000 derived from the Debt Service Reserve and \$150,000 from the Tax Cert Reserve. The District's unrestricted fund balance reflects 3.99 % of the 22/23 budget in comparison to the statutory limit of 4%. The District's unrestricted fund balance was at 3.77% for 21/22.

The Operating Surplus of \$4,056,000 was generated primarily from favorable expenditure activity of \$3,909,000 (6.46%) as revenues were only slightly favorable at \$146,000 (.24%)

Expenditure savings were generated in salaries and wages (\$1,800,000, 6.5%) as Federal Grant subsidies of \$1,243,000 and related savings from turnover and inability to fill vacancies contributed to the majority of the remaining favorable variance. Employee Benefits contributed \$828,000 of favorable activity as medical benefits (\$600k reflected rates being better than budgeted (favorable claim experience) and employees opting out of the plan remaining consistent with prior budget years). Unemployment budgetary savings of \$60k (no claims) and Social Security/FICA \$142k (grant subsidies) also contributed to the savings in Employee Benefits. Debt Service savings of \$131,000 related to interest savings on our BAN payment related to the \$14 million project).

Revenue favorable variance of \$147,000 (.24%) is consistent with the third projection of a favorable .26% variance. State Aid is unfavorable by \$335,000 with \$169,000 related to prior period adjustments (\$19k excess cost and \$150k school year 180-day non-compliance). Transportation aid was unfavorable by \$84k related to lower than projected expenditures in 20/21. Favorable activity in Charges for Services, \$126k (health insurance services billed back to districts) and Miscellaneous Income, \$360k (BOCES) refund prior year, NYSMEC refunds and insurance recoveries) helped offset the unfavorable State Aid.

Overall, the District remains in stable and solid financial position as Unrestricted fund balance and Restricted fund balance (Reserves) are adequately funded and there were no unplanned utilizations in either area in 2021/22. The \$12.8 project is underway and partially financed with an \$8.1 million BAN at the budgeted target for 22/23. The District recently received a solid bond rating in early August which should assist in the 23/24 budget for Debt Service. Three CBA agreements were settled in 2021-22 and all groups are now settled through 22/23 with two to open negotiations in midyear 22/23.

I have attached reports as follows for Board of Education Review:

- Variance Analysis and Change in Fund balance (A-1)
 - o Report displays summary of revenues vs. amended budget
 - Report displays summary of Categorical expenditures vs. amended budget
 - o Report displays Fund Balance analysis

-			

- Departmental/Categorical line item budget vs. projected expenditures and encumbrances (A-2), displaying variances from adopted and amended budget
 Revenue detail analysis which shows categorical Revenue (A-3) projections vs. projected year-end Revenue

I will have the above reports and narrative ready for the board meeting on 08/22/2022. Please let me know if you have any questions or require additional information.

\$ 11,759 11,76% \$ 359,745 246,40% \$ 1,077 1727% \$ 1727% \$ 1,077 1727% \$ 1,077 1727% \$ 1,077 1727% \$ 1,077 1727% \$ 1,077 1727% \$ 1,00% \$ 1,00% \$ 1,00% \$ 1,46,584 0.24% \$ 1,16,584 0.24% \$ 1,17,311 -5,17% \$ 13,900 \$ (359,449) -8,75% \$ 13,900 \$ (359,449) -5,66% \$ 13,868 \$ (827,642) -5,66% \$ 1,00% \$ 1,686 \$ (17,810) -2,636% \$ 1,686 \$ (17,810) -2,636% \$ 1,686 \$ (7,94) -1,46% \$ 1,686 \$ (7,94) -1,46% \$ 1,686 \$ (7,94) -1,46% \$ 1,686 \$ (7,94) -1,46% \$ 1,686 \$ (132,190) -5,61% \$ 1,686 \$ (132,190) -7,46% \$ 1,00,302 \$ (3,909,206) -5,40% \$ 1,010,302 \$ (3,909,206) -6,46% \$ 1,010,302 \$ (3,909,206) -6,46% \$ 2021-22 2021-22	9,271,464 \$ 7,943,840 1,120,607 \$ 1,114,928 5,049 \$ 7538 6,00,695 \$ 578,623 1,098,894 \$ 1,085,102 772,393 \$ 769,279 443,768 \$ 437,296 454,119 \$ 448,718 5,33,013 \$ 523,309 450,039 \$ 426,076 \$ 32,312,560 \$ 29,691,519 amended	Instructional Admin. and Improv. Instructional Regular School Instructional Handicapped Program Instructional Occupational Ed Instructional Computer Assisted Instructional Computer Assisted Instructional Guidance Instructional Health Services Instructional Health Services Instructional Fsyschol. Services Instructional Social Work Instructional Ferrican Instructiona
\$ 11,759 11.76% \$ 359,745 246.40% \$ 31,077 17.27% \$ 31,077 27.27% \$ 31,077 27.27% \$ 0,00% 5 0,00% \$ 0,00% 5 0,00% \$ 0,00% 5 0,00% \$ 0,00% 5 0,00% \$ 146,584 0.24% \$ 12021.22 3.844 \$ (5,472) 1.146% \$ 16,806 \$ (7,704) 1.146% \$ 16,806 \$ (7,704) 1.146% \$ 16,806 \$ (7,957) 1.145% \$ 16,806 \$ (7,957) 1.145% \$ 16,806 \$ (1,232,840) -6,91% \$ 85,231 \$ (1,89,497) -7,46% \$ \$ 85,231 \$ (1,89,497) -7,46% \$ \$ 85,231 \$ (1,89,497) -7,46% \$ \$ 13,16% \$ (2,232,840) -5,91% \$ 13,16% \$ (2,232,840) -5,91% \$ 13,16% \$ (2,232,840) -5,91% \$ 13,16% \$ (2,232,840) -5,91% \$ 13,16% \$ (2,232,840) -5,91% \$ 13,16% \$ (2,232,840) -5,91% \$ 13,16% \$ (2,232,840) -1,316% \$ 13,16% \$ (2,232,840) -1,316% \$ 14,658	7,94 \$ 7,99 5 1,107 5 1,007 5 1,007 6 5 1,007 7 5 1,007 8 5 4,7 9 5 4,7 10 5 20,21-22 Project 10 5 2,26 11 3.30 12 4,69 13 3.30 14 4,69 15 5,58	nd Improv. school school sped Program onal Ed school shouls r Assisted Instr. spervices Services Sork Slastic Sports sports sports
\$ 11,759 11,76% \$ 359,745 246,40% \$ 31,077 1727% \$ 31,077 1727% \$ 31,077 1727% \$ 31,077 1727% \$ 0,00% \$ 0,00% \$ 0,00% \$ 146,584 0.24% \$ 146,584 0.24% \$ 2021-22 2021-22 \$ 2021-22 2021-22 2021-22 \$ 513,900 \$ (359,449) -5.17% \$ 513,900 \$ (359,449) -5.636% \$ 536,870 \$ (476,760) 7.48% \$ 536,870 \$ (1,106,653) -11,94% \$ \$ 16,806 \$ (5,573) -1,194% \$ \$ 16,806 \$ (7,94) -0.91% \$ \$ 388,201 \$ (5,401) -1,46% \$ \$ 388,201 \$ (2,232,840) -6.91% \$ \$ 388,201 \$ (1,89,497) -7,46% \$ \$ 16,806 \$ (1,31,19) -7,46% \$ \$ 388,231 \$ (189,497) -7,46% \$ \$ (32,190) -2,74% \$ \$ (32,190) -2,74% \$ \$ (32,190) -2,74% \$ \$ (32,190) -2,74% \$ \$ (32,190) -2,74% \$ \$ (27,247) -1,316% \$ \$ (27,247) -1,246% \$ \$ (27,247) -1,246% \$ \$ (27,247) -1,246% \$ \$ (27,247) -1,246% \$ \$ (27,247) -1,246% \$ \$ (27,247) -1,246% \$ \$ (27,247) -1,246% \$ \$ (27,247) -1,246% \$ \$ (27,247) -1	1,100 1,100 1,100 1,100 1,100 1,100 1,100 1,100 1,100 1,100 1,100 1,100 1,100 1,000 1,	nd Improv. school ped Program suchools schools
\$ 11,759 11,76% \$ 359,745 246,40% \$ 31,077 1727% \$ 31,077 1727% \$ 31,077 1727% \$ 0,00% \$ 0,00% \$ 0,00% \$ 146,584 0.24% \$ 146,584 0.24% \$ 2021-22 2021-22 2021-22 \$ 513,900 \$ (359,449) -5,17% \$ 513,900 \$ (359,449) -7,48% Encumbr. [favorable]	7,94 \$ 7,99 8 \$ 1,11 9 \$ \$ 1,08 9 \$ 41 9 \$ 42 1 \$ 57 1 \$ 57 2 \$ 29,69 Expend 2021-22 Proje 2,26	nd Improv. school ped Program onal Ed chools r Assisted Instr. sprivices Services
\$ 11,759 11,76% \$ 246,40% \$ 31,077 1727% \$ 31,077 1727% \$ 31,077 1727% \$ 31,077 1727% \$ 0,00% \$ 0,00% \$ 0,00% \$ 0,00% \$ 0,00% \$ 146,584 0.24% \$ 12021-22 2021-22 2021-22 2021-22 2021-22 2021-22 2021-22 2021-22 2021-22 2021-22 2021-22 2021-22 2021-22 2021-22 2021-22 2021-23 (favorable) -5,66% \$ 536,870 \$ (476,760) -7,48% \$ 536,870 \$ (476,760) -7,48% \$ 536,870 \$ (1106,653) -11,94% \$ 8 (5,671) -1,94% \$ (6,472) -1,46% \$ (6,472) -1,46% \$ (3114) -0,40% \$ (3114) -0,40% \$ (3114) -1,45% \$ (1,507) -1,16% \$ (3,401) -1,45% \$ (3,401) -1,45% \$ (3,401) -1,45% \$ (3,401) -1,45% \$ (3,401) -1,45% \$ (3,401) -1,45% \$ (3,401) -1,45% \$ (3,401) -1,45% \$ (3,232,840) -6,91% \$ (3,232,840) -6,91% \$ (3,232,840) -6,91%	7,94 \$ 7,99 7 \$ 1,117 8 \$ 1,00 8 \$ 7,69 8 \$ 7,69 8 \$ 7,69 8 \$ 7,69 9 \$ 7,69 9 \$ 7,69 9 \$ 7,69 9 \$ 7,69 9 \$ 7,69 1,00 1,00 1,00 1,00 1,00 1,00 1,00 1,0	Admin. and Improv. Regular School landicapped Program Special Schools Special Schools Special Schools Computer Assisted Instr. Suidance Health Services Psyschol. Services Social Work Interscholastic Sports Standard Schools Standard Sc
\$ 11,759 11.76% \$ 359,745 246.40% \$ 31,077 1727% \$ 31,077 1727% \$ 31,077 1727% \$ 31,077 1727% \$ 31,077 1727% \$ 32,099 -6.27% \$ 1,000% \$	\$ 1,00 \$ 1,00 \$ 7,6 \$ 1,00 \$ 1,00 \$ 4,4 \$ 5,5 \$	Admin. and Improv. Regular School Handicapped Program Special Schools Special Schools Special Schools Suidance Health Services Psyschol, Services Social Work Interscholastic Sports
\$ 11,759 11,76% \$ 359,745 246,40% \$ 31,077 1727% \$ 31,077 1727% \$ 31,077 1727% \$ 31,077 1727% \$ 31,077 1727% \$ 31,077 1727% \$ 0,00% \$ 0,00% \$ 0,00% \$ 146,584 0.24% \$ 146,584 0.24% \$ 146,584 0.24% \$ 146,584 0.24% \$ 2021-22 202	\$ 1,11 \$ 1,08 \$ 7,9 \$ 1,08 \$ 7,6 \$ 4,1	ports
\$ 11,759 11.76% \$ 359,745 246.40% \$ 31,077 17.27% \$ 31,077 17.27% \$ 31,077 17.27% \$ 31,077 17.27% \$ 0,00% \$ 0,00% \$ 146,584 0.24% \$ 146,584 0.24% \$ 12021-22 2021-23 (476,760) 7.48% \$ 536,870 \$ (476,760) 7.48% \$ 536,870 \$ (183,949) -6.36% \$ 58650 \$ (183,949) -6.36% \$ 58650 \$ (183,949) -0.51% \$ 58650 \$ (1106,653) -11,94% \$ \$ (5,511) -2,96% \$ \$ (5,511) -2,96% \$ \$ (6,472) -1,46% \$ (5,470) -1,46% \$ (5,470) -1,46% \$ (5,59) -1,19% \$ (5,679) -1,19% \$ (5,679) -1,19% \$ (5,679) -1,19% \$ (5,679) -1,19% \$ (5,679) -1,19% \$ (5,679) -1,19% \$ (5,679) -1,19% \$ (5,679) -1,45% \$ (6,472) -1,45%	\$ 1,11 \$ 1,08 \$ 7,08 \$ 7,08 \$ 4,1	ogram s
\$ 11,759 11,76% \$ 359,745 246,40% \$ 31,077 1727% \$ 31,077 1727% \$ 31,077 1727% \$ 31,077 1727% \$ 31,077 1727% \$ 31,077 1727% \$ 31,077 1727% \$ 31,077 1727% \$ 31,077 1727% \$ 0,00% \$ 146,584 0.24% \$ 146,584 0.24% \$ 146,584 0.24% \$ 2021-22 2021-22 2021-22 2021-22 2021-22 2021-22 \$ 22,970 \$ (17,311) -8,75% \$ 513,900 \$ (359,449) -4,748% Encumbr (avorable) -7,48% \$ 513,900 \$ (359,449) -5,66% \$ 52021-22 (17,311) -8,75% \$ 58,650 \$ (183,949) -5,66% \$ 58,650 \$ (183,949) -0,51% \$ \$ 106,653 -0,51% \$ \$ 220,971 \$ (1,106,653) -11,94% \$ \$ 220,971 \$ (1,106,653) -0,51% \$ \$ 220,971 \$ (1,106,653) -0,51% \$ \$ 3,844 \$ (9,948) -0,91% \$ \$ 3,844 \$ (9,948) -0,91% \$ \$ (6,472) -1,46% \$ \$ (6,472) -1,46% \$ \$ (6,472) -1,46% \$ \$ (6,472) -1,46% \$ \$ (1,106,653) -1,46% \$ \$ (6,472)	57,94 58 57,94 59 57,94 50 57,	ogram \$
\$ 11,759 11.76% \$ 359,745 246.40% \$ 31,077 17.27% \$ 31,077 17.27% \$ 31,077 17.27% \$ 31,077 17.27% \$ 31,077 17.27% \$ 31,077 17.27% \$ 0.00% \$ 0.00% \$ 0.00% \$ 146,584 0.24% \$ 146,584 0.24% \$ 12021-22 2021-22	\$ 1,11 \$ 1,11 \$ 5,10 \$ 7,0	ogram \$
\$ 11,759 11,76% IN TABLE STATE	7.94 9.95 1.11	ogram s
\$ 11,759 11.76% IN TABLE STATE	\$ 7,94 \$ 1,11	ogrann \$
\$ 11,759 11.76% IN TABLE STATE	6 60	ogram \$
\$ 11,759 11.76% IN TABLE IN TA		prov.
\$ 11,759 11.76% IN 1759 11.76% IN 1759 11.76% IN 1759	\$	s -
\$ 11,759 11.76% IN TABLE STATE	54	ar 2021
\$ 11,759 1176% \$ 359,745 246.40% \$ 31,077 1727% \$ 31,077 2727% \$ 31,077 2727% 0.00% 5 30,007 3 100% \$ 5 30,007 3 100% \$ 5 30,007 3 100% \$ 5 30,007 3 100% \$ 146,584 0.24% Encumb (Favorable) 2021-22 2021-22 2021-22 2021-22 300 \$ (359,449) -8.75% \$ 536,870 \$ (476,760) 7,48%	amended Expend 2021-22 Budget 2021-22 Projected	
\$ 11,759 11.76% \$ 359,745 246.40% \$ 31,077 17.27% \$ 31,077 17.27% \$ 31,077 17.27% \$ 3,000% \$ 4,000% \$ 5 0,000% \$ 5 0,000% \$ 5 0,000% \$ 5 0,000% \$ 5 0,000% \$ 0,000% \$ 0,000% \$ 0,000% \$ 0,000% \$ 0,000% \$ 0,000% \$ 0,000% \$ 0,000% \$ 146,584 0.24% \$ 12021-22 2021-22 2021-22 \$ 2021-22 2021-22 2021-23 \$ 359,449	6,376,779 \$ 5,363,14	General Support \$
\$ 11,759 11.76% \$ 359,745 246.40% \$ 31,077 17.27% \$ 31,077 17.27% \$ 31,077 17.27% \$ 30,007 17.27% \$ 0,00% \$ 0,00% \$ 0,00% \$ 0,00% \$ 0,00% \$ 1	50	
11,759 S 11,759 11,76% 11,759 S 359,745 246,40% 11,077 S 31,077 17,27% 16,128 S (3,999) -6,27% 46,128 S (3,999) -6,27% 99,420 S (3,999) -6,00% 99,420 S (3,999) - 4,00% 175,648 S - 4,00% 175,64	get 2021-22 P	Cumport
\$ 11,759 11.76% \$ 359,745 246.40% \$ 31,077 17.27% \$ (3,999) -6.27% \$ 0.00% \$ 0.00% \$ - #DIV/0! \$ 146,584 0.24%	amended Expend	Use of Funds ar
\$ 11,759 11.76% \$ 359,745 246.40% \$ 31,077 17.27% \$ (3,999) -6.27% \$ (3,999) 0.00% \$ 0.00% \$ +DIV/0! \$ - +DIV/0!	\$ 60	
\$ 11,759 1176% \$ 359,745 246,40% \$ 31,077 1727% \$ (3,999) -6,27% \$ 0,00% \$ 0,00% \$ - 0,00%	4,369,504 \$ 4,369,50	Appropriated Fund Balance \$
\$ 11,759 11.76% \$ 359,745 246.40% \$ 31,077 17,27% \$ (3,999) 6.27% \$ 0,00%		PP Adjustment \$
\$ 11,759 11.76% \$ 359,745 246.40% \$ 31,077 17.27% \$ (3,999) -6.27%	299,420 \$ 299,42	Emergency Conectivity funding \$
\$ 11,759 11.76% \$ 359,745 246.40% \$ 31,077 17,27%	9 8	s amend.
\$ 11,759 11.76% \$ 359,745 246,40%	50	
\$ 11,759 11.76%	5	US .
The same of the sa	8	Use of money & property \$
\$ 125,462	60	or services
\$ (24,603) -1.78% Belogg.	1,382,000 \$ 1,357,397	PILOTS \$
2	\$	59
2021-22 Olected Fav (unfavor)	amended 2021-22 Projected	Source of Funds 2021
	for West Audit	for We
Commence of the commence of th	4th Fiscal Projection	4th Fis



\$ 37,284 \$ 1,267,636 \$ 1,209,869 (150,000) \$ 534,811 \$ 622,490 \$ 468 (500,000) \$ 74,400 \$ 1,010,302		4				10 100 11	The Land of the la
w w w w w w				(646,128) \$ 1,010,302	(646,128)	646,128 \$	veserve for brior beriod encumpt.
w w w w w		49	5		36,844	53/,556	Reserve for Deor-restricted \$
₩ ₩ ₩ ₩ ₩		\$		\$ 468	(375,000)	3/5,000 \$	Repair reserve
& & & & &	The same of the sa				2,538	619,952 \$	Employee Benefit Reserve-restricted \$
\$ 37,284 \$ 1,267,636 \$ 1,209,869		\$			2,/0/	\$ 401,289	Fax cert, Nesel ve-restricted
\$ 37,284 \$ 1,267,636		65	A		4,712	1,205,157 \$	THO Reserve
\$ 37,284			\$		5,407	1,262,229 \$	Keurement Reserve-restricted \$
4	The second secon	69			172	37,112 \$	workers Comp. Keserve- restricted \$
\$ 156 683	The state of the s				709	155,974 \$	Unemployment Reserve-Restricted \$
()			\$				Post-closing Interest to reserves \$
\$ 4,519,504		\$ 4,519,504			(4,369,504)	4,369,504 \$	Unreserved-Tax Levy-Assigned \$
650,000 \$ 2,403,711		\$ (4,519,504) \$	\$ 4,055,790	\$		2,217,425	Undesignated-Unrestricted \$
cation Fund Bal. 6/30/2022	reserve allocation	budget approp. 22-23	21-22 surplus	end of year closing	Change 21-22	6/30/2021	
7					1		4 - 11 4 4 - 12 man 2 ma
C PRINCE OF THE							
				The second secon			V

	+			<u> </u>				A-2
		Scotia Glenville	CSD					
8/5/2022)	Revenue Status 1	report					
		4th Fiscal Projec	etion 21/22				9	
		West Audit						
						(UNFAV)		
Account	Account	Budget	Revenue	Adjusted	Revenue	Unearned	Projected	
Name	Code	Revenue	Adjustments	Revenue	Earned	Balance	Year-end	Shortfall ()
T (WINC)			3	4			Revenue	Surplus
	A 1001	20 240 450		29 249 450	28,225,568	(22,891)	28,225,568	(22,891)
Real property taxes	A1001	28,248,459	-	28,248,459	28,223,308	(22,691)	20,223,300	(22,031)
Deferred tax revenue		1 202 000		1 202 000	1 257 207	(24.602)	1,357,397	(24,603)
Payment in lieu of Taxes	A1081	1,382,000	- 1	1,382,000	1,357,397	(24,603)		63
SCHOOL TAX RELIEF REIMBURSEM	A1085	2,799,229		2,799,229	2,799,292	63	2,799,292	03
INTEREST AND PENALTIES ON RP T	. A 1000			-	4,291	4,291	4,291	4,291
		32,429,688	-	32,429,688	32,386,548	(43,140)	32,386,548	(43,140)
Total:Real Property Taxes & Tax Item	1	32,427,000		32,127,000	22,200,210	(10,210)		
Charges for Services/OTHER DIST. GOV	T	***************************************						
DAY SCHOOL TUITION INDIVIDUAL		5,800	-	5,800	. 	(5,800)		(5,800)
	A1315	10,776	- 1	10,776		(10,776)		(10,776)
OTHER STUDENT FEES AND CHARGES	A1335	5,000		5,000		(5,000)	.=	(5,000)
ATHLETIC ADMISSIONS	A1411	10,000		10,000	7,525	(2,475)	7,525	(2,475)
OTHER CHARGES FOR SERVICES	A1489				14,071	14,071	14,071	14,071
Services for Other Districts	A2230		æ	S.	69,404	69,404	69,404	30,000
BOCES NON-TRANSPORTATION (ancilla	1A2235	107,500	-	107,500	37,500	(70,000)	37,500	(70,000)
HEALTH SERVICE OTHER DISTRICTS	A2280	108,600	v ≖	108,600	244,638	136,038	244,638	136,038
Total:Charges for Services		247,676	// =	247,676	373,138	125,462	373,138	86,058
) () () () () () () () () () (
Use of Money & Property				50.000	70.200	20.200	70.200	20,398
INTEREST & EARNINGS	A2401	50,000	-	50,000	70,398	20,398	70,398	20,398
INTEREST & EARNINGS: reserve	A2401R			. 	1 4 400	14 400	14 400	14,400
Rental of property to individuals	a2410	50,000			14,400	14,400	14,400	
RENTAL OF REAL PROPERTY BOCE	£A2413		•	50,000	24,000	(26,000)	24,000	(26,000

	Account	Budget	Revenue	Adjusted	Revenue	Unearned	Projected	
Account		Revenue	Adjustments	Revenue	Earned	Balance	Year-end	Shortfall ()
Name	Code	Revenue	Aujustments	-	47	47	47	47
COMMISSIONS	A2450					- [1		=
RENTAL (CLASSROOM SPACE)	A2410	100,000		100,000	108,845	8,845	108,845	8,845
Total: Use of Money & Property		100,000		100,000	100,010			
Sale of Property & Compensation for Loss	1 1 2 6 7 2 1 2 6 7 7				2,914	2,914	2,914	2,914
SALE OF SCRAP & EXCESS MATER			-	-	2,914	2,914	2,914	2,914
Total:Sale of Property & Compensation	for Loss	:	-	-	2,714			
Miscellaneous								
INSURANCE RECOVERIES, Compen	. A2680, A2690		-	-	67,882	67,882	67,882	67,882
REFUNDS OF PRIOR YRS EXP.BOCH	S A 2701	30,000	-	30,000	181,550	151,550	181,550	151,550
Refund prior Year Expenditure health an		81,000	3	81,000	150,225	69,225	150,225	69,225
PRIOR YEAR REFUNDS/MISCELLAN	X A 2703 3 A 2703 2	01,000	1	-		—		
	A2705.3,712703.2	4,000	59,769	63,769	59,770	(3,999)	59,770	(3,999)
GIFTS & DONATIONS	a2801	1,000	25,705	-		• 11		-
Interfund Revenue		35,000		35,000	106,089	71,089	98,765	63,765
OTHER UNCLASSIFIED REVENUES	A2110	150,000	59,769	209,769	565,516	355,747	558,192	348,423
Total:Miscellaneous		130,000	33,703	200,000				
State Aid		#12.026.021		12 026 021	13,941,934	5,913	13,941,934	5,913
FOUNDATION AID (inc. excess cost aid)	A31011, A3102	\$13,936,021		13,936,021	(57,395)	(57,395)	(57,395)	2
deduction for local share certain students	A31101.10			-	(37,393)	(31,373)	(01,050)	-
Cares ACT net of carve out	A4286							-
Pandemic adjustment	A4285						-	102
	A3102		•	-			A CONTRACTOR OF THE CONTRACTOR	
Excess High Cost Aid (PUBLIC AND	A31012	\$1,152,905		1,152,905	1,053,814	(99,091)	1,053,124	(99,781
PRIVATE)	A3103	\$1,508,889		1,508,889	1,550,523	41,634	1,550,523	41,634
BOCES		Ψ1,300,009			(169,001)	(169,001)	(169,001)	(169,001
PRIOR YEAR AUDIT and Aid ADJUSTM		\$195,612		195,612	195,809	197	195,809	197
software, textbook, Library Aid	A3260	\$1,904,725		1,904,725	1,821,364	(83,361)	1,821,364	(83,361
TRANSPORTATION AID	A3101.4	\$1,904,723		1,501,720	2,500	2,500	2,500	2,500
Other state Aid plus charter school	A3289		The state of the s		-		-	
prior period State Aid write-off	A 2201	¢2 010 100		2,910,188	2,933,682	23,494	2,933,682	23,494
BUILDING AID	A3281	\$2,910,188		42,217	42,234	17	42,234	17
COMPUTER HARDWARE AID	A3261	\$42,217		21,650,557	21,315,464	(335,093)	21,314,774	
Total:State Aid		21,650,557	=	21,315,464	21,010,101	(===)===)		
19,988,83			and the second second	41,313,404				
Federal Aid	1.1600	00.000		80,000	110,467	30,467	110,467	30,467
MEDICARE D SUBSIDE	A4602	80,000	_	80,000	110,707	20,101		12/202210:33 AM

	4	Dudget	Revenue	Adjusted	Revenue	Unearned	Projected	
Account	Account	Budget		Revenue	Earned	Balance	Year-end	Shortfall ()
Name	Code	Revenue	Adjustments				299,420	-
Emergency Connectivity	A4289		299,420	299,420	299,420	610	100,610	610
MEDICAID MANAGEMENT	A4601	100,000	- 0	100,000	100,610		510,497	31,077
Total:Federal Aid		180,000	299,420	479,420	510,497	31,077	310,497	31,077
	-5021	_	- 1	- 1	-	-	-	E
Interfund transfer BAN premium	a5031	54,757,921	359,189	55,117,110	55,262,922	145,812	55,254,908	98,394
Grand Total			339,109	55,117,110	00,202,7		-	•
Tax Cert Reserve		0.00	U				646,128	
reserve for encumbrances/carry over		7 N	646,128	646,128	646,128	0		
		4,369,504		4,369,504	4,369,504	-	4,369,504	-
Appropriated fund balance		4,307,304		375,648	375,648		375,648	55 :
repair reserve				373,040	370,010	_	-	
PP adjustment	d d	-				we i		1
app. Fund balance		벨		-	(₩		5 201 200	
		4,369,504	646,128	5,391,280	5,391,280	U	5,391,280	
adjustments to original budget		59,127,425	1,005,317	60,508,390	60,654,202	145,812	60,646,188	137,798
Source of Funds		37,127,423	1,500,01	, , , , , , , , , , , , , , , , , , , ,				

8/15/2022		Scotia Glenville CSD Revenue Status report 4th Fiscal Projection 21/22 West Audit	CSD report ction 21/22			
Account Name	Account	Budget	Revenue	Adjusted Kevenue	Revenue Farnor	(UNFAV) Unearned Kalance
Si	A1001	28,248,459		28,248,459	28,225,568	(22,891)
Payment in lieu of Taxes A1081 SCHOOL TAX RELIEF REIMBURSEMEN' A1085	A1081 A1085	1,382,000 2,799,229		1,382,000 2,799,229	1,357,397 2,799,292	(24,603) 63
INTEREST AND PENALTIES ON RP TAX A1090	1090				4,291	4,291
Total:Real Property Taxes & Tax Items		32,429,688		32,429,688	32,386,548	(43,140)
V						
ION TUITION AND CHARGES	A1315 A1335	10,776 5,000		10,776 5,000		(5,800) (10,776) (5,000)
OTHER CHARGES FOR SERVICES A	A1411 A1489	10,000		10,000	7,525 14,071	(2,475) 14,071
Services for Other Districts	A2230		¥6		69,404	69,404
BOCES NON-TRANSPORTATION (ancillary A2235	2235	107,500		107,500	37,500	(70 <u>,00</u> 0)
HEALTH SERVICE OTHER DISTRICTS	A2280	108,600	1 	108,600	244,638	136,038
Total:Charges for Services		247,676		247,676	373,138	125,462
Use of Money & Property	700000				100	
s: reserve	A2401 A2401R	50,000		50,000	70,398	20,398
Rental of property to individuals RENTAL OF REAL PROPERTY BOCES (s, A2413	a2410 A2413	50,000		50,000	14,400 24,000	14,400 _(26,000)
LASSROOM SPACE)	A2410		·y·	100	47	47
Total: Use of Money & Property Sale of Property & Compensation for Loss		100,000		100,000	108,845	8,845
SALE OF SCRAP & EXCESS MATERIALS A	A2650. A2655				2,914	2,914
i oralisale of rioperty & compensation for Loss	SSOT				2,914	2,914
Miscellaneous		1 (1		24 E		1 1
INSURANCE RECOVERIES, Compen. Foi A2680,	2680, A2690		: •	ŧli	67,882	67,882
	2701 2703	30,000 81,000		30,000 81,000	181,550 150,225	151,550 69,225
TONS	A2705	4,000	59,769	63,769	59,770	(3,999)
OTHER UNCLASSIFIED REVENUES A	A2770	35,000	2 3	35,000	106.089	71 080

1 de la constant de l



-

146,586	60,654,975	60,508,390	1,005,317	59,127,425		Source of Funds
0	5,391,280	5,391,280	646,128	4,369,504		adjustments to original budget
				114		app. Fund balance
						PP adjustment
	375,648	375,648		119	I I I	repair reserve
	4,369,504	4,369,504		4,369,504		Appropriated fund balance
0	646,128	646,128	646,128			reserve for encumbrances/carry over
			0	0.00		Tax Cert Reserve
146,585	55,263,695	55,117,110	359,189	54,757,921		Grand Total
					a5031	Interfund transfer BAN premium
31,077	510,497	479,420	299,420	180,000		Total:Federal Aid
610	100,610	100,000		100,000	A4601	MEDICAID MANAGEMENT
	299,420	299,420	299,420		A4289	Emergency Connectivity
30,467	110,467	80,000		80,000	A4602	MEDICARE D SUBSIDE
						Federal Aid
		21,316,237				19,989,610
(334,320)	21,316,237	21,650,557	950	21,650,557		Total:State Aid
17	42,234	42,217		\$42,217	A3261	COMPUTER HARDWARE AID
23,494	2,933,682	2,910,188		\$2,910,188	A3281	BUILDING AID
						prior period State Aid write-off
2,500	2,500				A3289	Other state Aid plus charter school
(83,361)	1,821,364	1,904,725		\$1,904,725	A3101.4	TRANSPORTATION AID
197	195,809	195,612		\$195,612	A3260	software, textbook, Library Aid
(169,001)	(169,001)				A3101.56	PRIOR YEAR AUDIT and Aid ADJUSTMENT A3101.56
41,634	1,550,523	1,508,889		\$1,508,889	A3103	BOCES
(98,318)	1,054,587	1,152,905		\$1,152,905	A31012	Excess High Cost Aid (PUBLIC AND PRIVATE)
a .			(0)/		A3102	The state of the s
					A4285	Pandemic adjustment
					A4286	Cares ACT net of carve out
(57,395)	(57,395)				A31101.10	deduction for local share certain students
5,913	13,941,934	13,936,021	•	\$13,936,021	A31011, A3102	FOUNDATION AID (inc. excess cost aid)
41 21 94	* **	R				State Aid
Unearned Ralance 355,747	Revenue Farmed 565,516	Adjusted Revenue 209,769	Revenue Adiretments 59,769	Budget Kevenne 150,000	Account	Account Name Total:Miscellaneous

|revenue slatis 21223 14 PM8/15/2022

0.