

Scotia Glenville CSD:		Variance Analysis and Change in Fund Balance			
		July 1 2022 - June 30, 2023			
		First Fiscal Projection			
Source of Funds	amended	2022-23 Projected	2022-23		
	2022-23 Budget		Fav (unfavor)		
Property Taxes	\$ 31,547,353	\$ 31,540,000	\$ (7,353)	-0.02%	
PILOTS	\$ 1,338,398	\$ 1,353,794	\$ 15,396	1.15%	
State Aid	\$ 22,192,020	\$ 22,042,020	\$ (150,000)	-0.68%	
Charges for services	\$ 247,676	\$ 247,676	\$ -	0.00%	
Use of money & property	\$ 100,000	\$ 150,000	\$ 50,000	50.00%	
Miscellaneous	\$ 146,000	\$ 146,000	\$ -	0.00%	
Federal Aid	\$ 180,000	\$ 180,000	\$ -	0.00%	
other: donations/gifts amend.	\$ 4,000	\$ 4,000	\$ -	0.00%	
Reserve for Encumbr.	\$ 1,010,302	\$ 1,010,302	\$ -	0.00%	
Emergency Conectivity funding			\$ -	#DIV/0!	
PP Adjustment			\$ -	#DIV/0!	
repair reserve			\$ -	0.00%	
Appropriated Fund Balance	\$ 4,519,504	\$ 4,519,504	\$ -	0.00%	
Source of Funds	\$ 61,285,253	\$ 61,193,296	\$ (91,957)	-0.15%	
Use of Funds	amended	Expend	Encumb	(favorable)	
	2022-23 Budget	2022-23 Projected	2022-23	2022-23	
Classification					
Admin/General Support	\$ 2,156,268	\$ 2,110,798	\$ -	\$ (45,470) -2.11%	
Building and Grounds	\$ 4,155,449	\$ 3,910,317	\$ -	\$ (245,132) -5.90%	
General Support	\$ 6,311,717	\$ 6,021,115	\$ -	\$ (290,602) -4.60%	
	amended	Expend	Encumbr.	(favorable)	
	2022-23 Budget	2022-23 Projected	2022-23	2022-23	
Instructional Admin. and Improv.	\$ 3,095,945	\$ 2,988,386	\$ -	\$ (107,559) -3.47%	
Instructional Regular School	\$ 14,678,987	\$ 14,173,535	\$ -	\$ (505,452) -3.44%	
Instructional Handicapped Program	\$ 9,972,025	\$ 9,281,408	\$ -	\$ (690,617) -6.93%	
Instructional Occupational Ed	\$ 1,148,471	\$ 1,150,034	\$ -	\$ 1,563 0.14%	
Instructional Special Schools	\$ 56,405	\$ 6,325	\$ -	\$ (50,080) -88.79%	
Instructional Library and Audio Vi.	\$ 621,667	\$ 614,993	\$ -	\$ (6,674) -1.07%	
Instructional Computer Assisted Instr.	\$ 674,788	\$ 674,788	\$ -	\$ - 0.00%	
Instructional Guidance	\$ 797,999	\$ 785,302	\$ -	\$ (12,697) -1.59%	
Instructional Health Services	\$ 454,966	\$ 444,892	\$ -	\$ (10,074) -2.21%	
Instructional Psychol. Services	\$ 479,661	\$ 463,006	\$ -	\$ (16,655) -3.47%	
Instructional Social Work	\$ 552,859	\$ 538,420	\$ -	\$ (14,439) -2.61%	
Instructional Interscholastic Sports	\$ 372,809	\$ 357,810	\$ -	\$ (14,999) -4.02%	
Instructional	\$ 32,906,582	\$ 31,478,899	\$ -	\$ (1,427,683) -4.34%	
	amended	Expend	Encumbr.	(favorable)	
	2022-23 Budget	2022-23 Projected	2022-23	2022-23	
Transportation	\$ 2,531,177	\$ 2,382,140	\$ -	\$ (149,037) -5.89%	
Home and Community	\$ 12,859	\$ 10,000	\$ -	\$ (2,859) -22.23%	
Employee Benefits	\$ 14,906,664	\$ 14,323,158	\$ -	\$ (583,506) -3.91%	
Debt Service	\$ 4,417,255	\$ 4,417,255	\$ -	\$ - 0.00%	
Interfund transfers	\$ 199,000	\$ 207,000	\$ -	\$ 8,000 4.02%	
Use of Funds	\$ 61,285,254	\$ 58,839,567	\$ -	\$ (2,445,687) -3.99%	
Operating surplus	amended	Surplus (deficit)	Encumbr.	(favorable)	
	2022-23 Budget	2022-23 Projected	2022-23	2022-23	
	\$ (1)	\$ 2,353,729			

	6/30/2022	Change 22-23	end of year closing	22-23 surplus	budget approp. 22-23	reserve allocation	Fund Bal. 6/30/2023
Undesignated-Unrestricted	\$ 2,329,340			\$ 2,353,729			\$ 4,683,069
prepaid expenses	\$ 20,165						\$ 20,165
Unreserved-Tax Levy-Assigned	\$ 4,519,504	\$ (4,519,504)					\$ -
Post-closing interest to reserves	\$ -			\$ -			\$ -
Unemployment Reserve-Restricted	\$ 156,683				\$ -		\$ 156,683
Workers' Comp. Reserve-restricted	\$ 37,284				\$ -		\$ 37,284
Retirement Reserve-restricted	\$ 1,267,636			\$ -	\$ -		\$ 1,267,636
TRS Reserve	\$ 1,209,869				\$ -		\$ 1,209,869
Tax Cert. Reserve-restricted	\$ 534,811				\$ -		\$ 534,811
Employee Benefit Reserve-restricted	\$ 622,490				\$ -		\$ 622,490
Repair reserve	\$ 468				\$ -	\$ -	\$ 468
Reserve for Debt-restricted	\$ 74,400			\$ -	\$ -		\$ 74,400
Reserve for prior period encumbr	\$ 1,010,302				\$ -		\$ 1,010,302
<b>Fund Balance position</b>	<b>\$ 11,782,952</b>	<b>\$ (4,519,504)</b>	<b>\$ -</b>	<b>\$ 2,353,729</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,617,177</b>