

A

When I export the Proposed Budget it will not show the \$500,000 Transfer to Grants, or the \$200,000 Transfer to Food. As I mentioned, at the end of the year I do a journal entry to reverse both the amounts from the revenues and expenditures, and then this throws off the apples-to-apples comparison. If you are trying to compare what Article #2 voted budget is vs the actual spent, the \$500,000 & \$200,000 must be added back to the bottom line of the operating budget, as they are included in the voted-on Article #2. Please let me know if you have further questions on this.

B

I am also attaching copies of reports that I ran from the program that show details of the reports that you asked for. I also went back and fixed the last of the wage codes that needed to be adjusted for FY22 & FY23 (OOD Coord 100.1200.51100.30.00000 to 100.1200.51105.30.00000).

Here are some key points also:

1. Science Field Trip (Natures Classroom) is not transportation, but rather the fees cost for students to attend, so the coding will need to be changed to reflect this, but has not been changed yet Pg 2
2. The \$12 expense in the Schoolboard line is for supplies, so last year the previous staff just coded it incorrectly. Pg 6
3. I am attaching reports for both FY21 & FY22 in regard to the technology lines that I was asked to provide detailed information of expenditures Pg 8
4. The \$25,000 transfer from the FY21 Fund Balance to the SPED Expendable Trust will occur in FY22, as I was just told recently by DRA that the deposit can be made since we ended FY21 with a balance Pg 9
5. I found that when the report exported out for our last budget meeting, but that Function "1405" did not export (I may have done a query and not realized it was excluded). The exported excel spreadsheet reflects the accounts and the amounts for FY20 that had posted and then updated the bottom-line actuals. The bottom line changed by \$8,597.22. Pg 3
6. Same as above, but the following account 100.2320.56300.30.00000, was somehow not showing on prior report either. The FY20 actual column was updated by \$500.00. Pg 4
7. The SPED Contracted Srvc account 100.1200.53301.30.00000 was posted to during the audit adjustments I received from auditors. Once I looked at the details again, I remembered why that amount showed as it did. The auditors had me post to the account in question, but in reality, it should have been to 100.1200.53001.30.00000, which is the active SPED Contracted Srvc account being used. Prior to me coming on board there was a schoolboard decision to take \$125,000 out of the SPED Trust Fund to help offset some of the SPED cost increases, since the budget was cut \$1.5 mil for FY21. The funds were not withdrawn from the trust fund and deposited into the general fund before the end of FY21. Pg 2

SAU -
Hospitality
Budget

Sometime in July-August I was asked about withdrawing the funds at that time, which I did, but since it was classified as revenue for FY21, the auditors reduced the expenditure line and created an accounts receivable, since the funds would not come until the FY22 school year. Like other accounts I have to keep correcting, I can do an entry to move the amount to the correct line, but it won't change the bottom line. If you need more information on this, please let me know.

8. Medicaid Billing Revenues VS Expenditures: From my research there was a time that it was profitable, but around FY20, we seem to have a great loss in revenues and it cost us in expenditures, more than we received. Pg 2

9. Article # 2, FY20 -
\$ 12,412,495
- 64,118

\$ 12,353,377 Article # 2 Apple-to-apples