



Town of Ridgefield Board of Finance

Approved Meeting Minutes

Tuesday May 18, 2021

I. Call to order

Dave Ulmer called to order the Board of Finance meeting at 7:00 PM May 18, 2021 via Zoom due to Coronavirus. Board Members Dave Ulmer, Greg Kabasakalian, Mike Rettger, Karen Ogden present. Amy Freidenrich absent.

Others Present:

Town Officials: Kevin Redmond Controller, Dawn Norton BOE Business Manager, Dr Susie DaSilva BOE Superintendent, Jonathan Steckler BOE Chairman, Jane Berendsen Hill, Tax Collector, Molly McGeehin, Treasurer

II. Public Comments-None

III. Motion to move approval of prior minutes to end of meeting by Dave Ulmer, seconded by Greg Kabasakalian. All in favor.

IV. Treasurer's Report-Molly McGeehin Town Treasurer- Not much new to report; there has been no movement in interest rates. It was noted that with the changes being made to the BOE bank accounts which should reduce or eliminate the large balances of the past and with the current low interest rate environment, the proposed change would not seem to be necessary at this time. Will hit \$100,000 forecast. In recognizing additional interest in the larger accounts for school system, Molly McGeehin proposed revenue to be turned over to the town. \$60,000 returned from schools went into towns General Ledger account.

V. Tax Collector Report-Jane Berendsen Hill, Tax Collector. Things are getting better daily. The town had a good April and May is looking good. \$2.2 million in May with another \$600,000 by year end takes the town over budget and over 98.7% collection rate. This is a result of real estate transfers. Some deferred accounts have been paid off and the town is over budget on current year taxes.

VI. Transfer to Suspense- Jane Berendsen Hill's proposal on personal property is 430 tax bills totaling \$110,012 to be transferred to suspense and 55 real estate tax bills totaling \$52,229 to be transferred to suspense for a total of \$162,241 which is \$20,000 less than last year. This does not prevent her from collecting and takes it off the town's balance sheet. Karen Ogden and Greg Kabasakalian moved to accept transfer as written. All in favor.

VII. BOE-report provided to BOF members and reviewed by Dawn Norton- Dawn Norton is currently projecting some savings in a few of the BOE accounts and overages in others. It is important to note that much of the savings currently being projected is due to variations caused by the pandemic. Under a normal year, much of these savings would not have materialized. In addition, much of the additional expenses incurred would not have either. Due to the district needs in technology this has been added to the body of the financial report. The main areas where unspent budget will be used is to cover Special Education, Technology, Facilities and COVID expenditures. *Report attached. Exhibit A.

VIII. Controller's Report- An updated 10+2 forecast has been sent to BOF members. Expense side looks well. Parks & Rec is showing net positive activity. On revenue, tax favorability is not included in figures. This is driven by real estate, conveyance and recordings which continue to rise. The activity is in the high-end market. Golf is 1.58 million up to possibly 1.6 million. With normal weather, golf should hit projected numbers. Ambulance is a lower number, not picking up much. The expense side is unfavorable due to tropical storm which won't be recovered in this fiscal year. Legal is running high; some cases the town had to defend themselves. IT will be over budget. Registrar-election and town clerk show small amounts over budget. Tree Warden-\$55,000 unfavorable; only emergency tree work being done. Parks & Rec expense favorable \$431,000 revenue unfavorable \$1.160. Police is favorable due to vacancies. Fire vacancies cause problems in over-time. Highway looks good with snow related costs. Engineering shows COVID related expenses. Health insurance is driven by COVID which was extended with Anthem until the end of October and the rate stayed flat, then switched over to a lower premium. Overall, at a net of \$600,000 surplus. It was proposed that in light of the expected improvement in tax revenues, that necessary tree work should not be deferred until the next fiscal year, but should instead continue to be done as needed and advised by the Tree Warden through the end of this year. All members were in agreement.

IX. American Recovery Plan- Kevin Redmond is waiting for guidance and will be attending a webinar on this topic. The information provided is broad and vague. A draft publication was released by the Treasury. The town should be receiving \$2.4 million shortly which flows through the state and an additional \$4.8 million expected next year or sooner which comes directly to the town. Clarification is needed from sources. The money can't be put into general fund but can be used to supplement other lost revenue. The town has 3 years to use the funds. There is the possibility of a meeting between the BOS and BOF to discuss this matter further. It was suggested that the funds should go back to the tax payers as soon as possible. The money can be used to achieve a zero-tax increase. Documentation should be in place as to where the funds will be used and the documentation needs to speak for itself in the event of a future audit.

X. Old Business-none

XI. New Business-none

XII. Communication & Correspondence-feedback discussed on the last email regarding cut of the BOE budget. Facts were provided and numbers were straight forward. Expectations to be set better between the BOF & BOE in the future.

X. Approval of prior meeting minutes-

Approved meeting minutes with changes from March 15, 22, 23, April 8, 20, 2021

Motion by Mike Rettger, seconded by Karen Ogden. All in favor.

XI. Adjournment-motion to adjourn at 9:15 pm by Greg Kabasakalian, seconded by Karen Ogden. All in favor. Next meeting June 15, 2021 7:00 pm.

Respectfully Submitted by,

Mia Belanger

*Thank you to Mike Rettger for facilitating with the Zoom process.

*See exhibit A, BOE report.

RIDGEFIELD BOARD OF EDUCATION

70 Prospect Street, Ridgefield, Connecticut 06877

MEMORANDUM

DATE: May 24, 2021
TO: Members of the Board of Education
FROM: Dr. Susie Da Silva, Superintendent
VIA: Dawn Norton, Business Manager
RE: Financial Report: Ending April 30, 2021

Attached is the General Operating Budget report for period ending April 30, 2021.

As of April 30, 2021, we have expended and obligated \$98,570,417 of our \$99,912,151 budget. This represents approximately 98.7% of the appropriation. This amount does include \$716,950 of revenue offset from the Special Education Excess Cost reimbursements first filing with the state.

As we begin the final quarter to our fiscal year while all students return to full in-person learning, transfers will continue to be needed to align purchases. This will support our students, curriculum, the buildings, and faculty as everyone continues to cope with the many facets of these unprecedented times.

Below is a narrative summarizing the April 30, 2021, financials: *Due to the COVID-19 pandemic, the savings being realized this year would not have materialized under a normal school year, in addition the unbudgeted expenditures required, due to the pandemic, would not have been needed.*

Financial Status

- **Certified and non-certified salaries:** Salary expenditures make up approximately 59% of our budget. Salaries are expected to be below budget for the year – savings will be used to cover Special Education, Technology, Facilities, COVID overages and any other over budget accounts.
- **Medical Benefits:** Employee health benefit expenditures make up approximately 16% of our budget. Health benefits are expected to be below budget - savings will be used to cover Special Education, Technology, Facilities, COVID overages and any other over budget accounts.

- **Other Benefits:** Included in other benefits are non-certified Pension contributions, Other Post-Employment Benefits (OPEB), Life Insurance, and Short/Long Term Disability expenses. The non-certified Pension and OPEB payments account for approximately 73% of this category. All expenses are expected to be within budget or under budget - savings will be used to cover Special Education, Technology, Facilities, COVID overages and any other over budget accounts.
- **FICA/Medicare:** Through April there have been twenty-two pay periods. At this time, expenditures are projected to be within budget.
- **Special Education:** The Special Education budget is trending over budget. Along with the anticipated shortfall in Excess Cost Reimbursement, there are a few settlements on the near horizon.

As a reminder, we have an unbudgeted unfunded mandate to accommodate special needs students until the age of 22. This change came after the end of last school year as a result of a CT court ruling. Because of this, there will be a need to cover additional funding within the Special Education budget for these students.

This budget relies heavily on the States' Excess Cost Reimbursement (ECR), which the district budgeted at \$1,400,000. First filing for reimbursement was in December, of this filing we received \$716,950 in State Excess Cost. The December filing this year was approximately \$1.5 million less than the December filing in 2019. Second filing for the ECR was submitted in March. We are projecting a shortfall in the total reimbursement of Excess Cost. Final reimbursement is expected at the end of May. There will be transfers to cover the above.

- **Technology:** The Technology department has completed their initial assessment of the current student devices and made the first purchase of Chromebooks that were needed to administer State testing for the Smarter Balanced Assessment and the Next Generation Science Standards Assessment. In addition, as you may remember from the Director of Educational Technology's presentation additional student chromebooks will be needed beyond the testing required ones. His presentation also showed the aging population of teacher chromebooks that will be unsupported as of June this year. These additional purchases will be discussed with the board. All Technology needs are being addressed.

During the Technology presentation it was mentioned they are only in the early stages of assessing the district and student needs. As required technology purchases occur, you will see transfers to cover any overages.

- **Transportation:** The district's primary carrier, First Student, usually invoices 80-85% of the total annual cost in two bills, but this year due to COVID-19 we chose to process billing on a monthly basis.

There are multiple transportation providers for our special education students who attend in-state private or public facilities. All transportation is currently tracking on budget. However, some of our out-of-district transportation for our special needs students has incurred COVID-19 setbacks and is causing us to find other transportation providers which will be at a higher expense than anticipated. We anticipate being under budget for Transportation - savings will be used to cover Special Education, Technology, Facilities, COVID overages and any other over budget accounts.

- **Energy (Electricity, Oil, Gas):** We locked in our electricity through June 2021 with the budget rate of \$.07330/kWh. Expenditures are estimated to be under budget.
- **COVID-19:** With the guidelines set forth by Connecticut State Department of Education (CSDE), CDC and Connecticut State Department of Health, to meet these guidelines expenditures have been purchased. For a review of the full COVID-19 expenditures please see the unbudgeted COVID-19 expenditure for FY 2020-21 memorandum that follows this financial report.
- **Food Service:** The district's food service program is a self-funded program. While previously fewer students were in the schools and fewer students were participating in lunch from the cafeteria, we have seen a slight improvement in meal purchases during the month of April. The general fund is currently covering expenses beyond revenue received.

Items which could positively affect the budget are:

- Outplaced students returning to Ridgefield
- Short/Long Term Disability claims and Worker's Compensation claims
- Unpaid leaves of absence
- COVID-19 (distance learning, building closures, etc.)
- Positive medical claims experience
- Turnover

Items which could negatively affect the budget are:

- Increased number of settlements and/or outplacements and their associated expenses
- Unforeseen plant expenses (boilers, pumps, drain lines, etc.)
- Substitute expenses (teachers, paras, custodians)
- Additional COVID-19 expense

Ridgefield Public Schools
Monthly Financial Report 2020-2021
April 2021

	BUDGET 2020-2021	TRANSFERS 2020-2021	ADJ. BUDGET 2020-2021	ACCOUNT YTD EXPENDITURES	ALLOCATED ENCUMBRANCES	ADDITIONAL SPENDING	PROJECTION YEAR-END
Teacher Salaries	\$ 42,668,674.33	\$ (307,605.98)	\$ 42,361,068.35	\$ 28,886,942.76	\$ 12,525,060.92	\$ 58,811.23	\$ 890,253.44
Administrative Salaries	\$ 4,666,955.82	\$ (106,297.72)	\$ 4,560,658.10	\$ 3,664,898.33	\$ 721,392.55	\$ -	\$ 174,367.22
Certified Substitutes	\$ 662,054.10	\$ (15,000.00)	\$ 647,054.10	\$ 508,807.53	\$ 15,251.80	\$ 154,426.73	\$ (31,431.96)
Non-Certified Salaries	\$ 10,862,994.92	\$ 793.44	\$ 10,863,788.36	\$ 8,126,643.71	\$ 2,256,893.83	\$ 29,000.00	\$ 451,250.82
Non-Certified Subs, Tutors, Building Checks	\$ 504,681.00	\$ -	\$ 504,681.00	\$ 445,337.28	\$ 17,899.02	\$ 185,471.48	\$ (144,026.78)
Medical Benefits	\$ 15,597,511.09	\$ (0.47)	\$ 15,597,510.62	\$ 11,797,195.18	\$ 2,984,585.54	\$ 300,000.00	\$ 515,729.90
Other Benefits(Pension, OPEB, Life)	\$ 1,563,105.21	\$ -	\$ 1,563,105.21	\$ 1,436,632.46	\$ 77,004.78	\$ -	\$ 49,467.97
FICA/Medicare	\$ 1,762,382.88	\$ -	\$ 1,762,382.88	\$ 1,235,928.39	\$ 3,650.72	\$ 501,339.64	\$ 21,464.13
BMES	\$ 63,025.00	\$ 28,200.00	\$ 91,225.00	\$ 35,273.77	\$ 54,218.47	\$ -	\$ 1,732.76
BES	\$ 69,723.00	\$ 28,600.00	\$ 98,323.00	\$ 50,189.33	\$ 46,939.63	\$ -	\$ 1,194.04
FES	\$ 55,837.00	\$ 28,600.00	\$ 84,437.00	\$ 40,739.72	\$ 43,276.23	\$ -	\$ 421.05
RES	\$ 64,995.00	\$ 28,600.00	\$ 93,595.00	\$ 45,750.74	\$ 47,741.14	\$ -	\$ 103.12
SES	\$ 68,742.00	\$ 29,005.98	\$ 97,747.98	\$ 44,740.20	\$ 53,029.22	\$ -	\$ (21.44)
VPES	\$ 53,766.00	\$ 26,806.56	\$ 80,572.56	\$ 34,842.19	\$ 42,564.73	\$ 3,165.64	\$ (0.00)
ERMS	\$ 106,554.00	\$ 30,000.00	\$ 136,554.00	\$ 47,281.28	\$ 75,374.44	\$ -	\$ 13,898.28
SRMS	\$ 92,472.00	\$ 30,000.00	\$ 122,472.00	\$ 40,784.01	\$ 82,767.29	\$ -	\$ (1,079.30)
Athletics	\$ 1,151,810.00	\$ -	\$ 1,151,810.00	\$ 1,151,810.00	\$ -	\$ -	\$ -
RHS	\$ 630,853.00	\$ 40,000.00	\$ 670,853.00	\$ 377,902.31	\$ 242,342.02	\$ 50,608.67	\$ -
Special Ed	\$ 5,354,500.00	\$ 37,000.00	\$ 5,391,500.00	\$ 4,698,996.52	\$ 1,414,031.01	\$ -	\$ (721,527.53)
ECR	\$ (1,400,000.00)	\$ -	\$ (1,400,000.00)	\$ (716,950.00)	\$ -	\$ (238,753.00)	\$ (444,297.00)
PPS	\$ 281,200.00	\$ -	\$ 281,200.00	\$ 132,753.77	\$ 66,786.86	\$ 81,659.37	\$ 0.0
Curriculum	\$ 637,918.90	\$ 15,000.00	\$ 652,918.90	\$ 199,076.00	\$ 277,838.56	\$ 176,004.34	\$ -
Technology	\$ 2,352,367.30	\$ (189,888.95)	\$ 2,162,478.35	\$ 2,119,000.82	\$ 295,826.96	\$ -	\$ (252,349.43)
General Service	\$ 1,309,016.56	\$ 106,297.72	\$ 1,415,314.28	\$ 1,342,022.47	\$ 98,385.08	\$ -	\$ (25,093.27)
School Lunch	\$ 22,050.00	\$ -	\$ 22,050.00	\$ 304,364.74	\$ 246,871.76	\$ -	\$ (529,186.50)
Transportation	\$ 5,843,740.00	\$ -	\$ 5,843,740.00	\$ 3,750,840.03	\$ 1,840,937.70	\$ -	\$ 251,962.27
Facilities	\$ 2,702,149.87	\$ 189,888.95	\$ 2,892,038.82	\$ 2,973,895.12	\$ 180,495.65	\$ 40,000.00	\$ (302,351.95)
Electricity	\$ 1,551,253.48	\$ -	\$ 1,551,253.48	\$ 897,431.81	\$ 633,770.07	\$ -	\$ 20,051.60
Oil/Gas	\$ 611,819.01	\$ -	\$ 611,819.01	\$ 496,359.54	\$ 55,990.92	\$ -	\$ 59,468.55
Grand Total	\$ 99,912,151.47	\$ (0.47)	\$ 99,912,151.00	\$ 74,169,490.01	\$ 24,400,926.90	\$ 1,341,734.09	\$ 0.00

**Ridgefield Public Schools
Fiscal Year Financial Report 2020-2021
April 30, 2021**

Expenditures	YTD Apr.					Compared to Prior Year		Compared to Current Year	
	2020-2021 Adopted Budget	2020-2021 Approved Transfers/Adj	2020-2021 Amended Budget	YTD2020 Audited Actual	YTD2021 Unaudited Actual	\$ Over/(Under) Variance	% Over/(Under) Variance	\$ Fav/(Unf) Variance	% Amended Budget
Barlow Mountain	1,746,372	-	1,746,372	1,130,759	1,139,342	8,583	0.76%	607,030	65.24%
Branchville	1,727,012	-	1,727,012	1,169,715	1,149,639	(20,075)	-1.72%	577,373	66.57%
Farmingville	1,477,200	10,000	1,487,200	1,034,576	1,070,391	35,814	3.46%	416,809	71.97%
Ridgebury	1,752,149	-	1,752,149	1,122,973	1,212,716	89,742	7.99%	539,433	69.21%
Scotland	1,712,806	-	1,712,806	1,098,560	1,179,538	80,978	7.37%	533,268	68.87%
Veterans Park	1,462,932	(793)	1,462,139	902,166	891,981	(10,185)	-1.13%	570,158	61.01%
Elementary Schools	6,315,206	(9,207)	6,305,999	4,949,520	4,728,638	(220,883)	-4.46%	1,577,362	74.99%
Middle Schools	146,277	-	146,277	104,758	177,611	72,853	69.54%	(31,334)	121.42%
East Ridge Middle School	4,686,412	-	4,686,412	3,135,568	3,144,252	8,684	0.28%	1,542,160	67.09%
Scotts Ridge Middle School	4,484,734	-	4,484,734	3,049,788	3,065,293	15,505	0.51%	1,419,441	68.35%
Athletics Contribution	1,151,810	-	1,151,810	1,129,846	1,151,810	21,964	1.94%	-	100.00%
High School	14,150,079	-	14,150,079	9,817,644	9,634,542	(183,102)	-1.87%	4,515,536	68.09%
Special Education	10,114,997	37,000	10,151,997	7,619,839	8,693,579	1,073,740	14.09%	1,458,418	85.63%
Special Education ERMS	1,871,961	-	1,871,961	1,266,961	1,220,465	(46,495)	-3.67%	651,496	65.20%
Special Education RHS	1,592,598	-	1,592,598	1,088,362	935,405	(152,957)	-14.05%	657,194	58.73%
Pupil Personnel Services	2,161,026	(37,000)	2,124,026	1,318,251	1,328,546	10,295	0.78%	795,480	62.55%
Pupil Personnel Services SRMS	2,000	-	2,000	69	1,410	1,341	0.00%	590	70.51%
Pupil Personnel Services Elementary	943,566	-	943,566	646,164	653,328	7,163	1.11%	290,238	69.24%
Pupil Personnel Services ERMS	649,682	-	649,682	414,489	450,900	36,411	8.78%	198,782	69.40%
Pupil Personnel Services RHS	998,841	-	998,841	699,050	757,677	58,626	8.39%	241,164	75.86%
Curriculum Services	1,348,073	-	1,348,073	854,884	604,283	(250,601)	-29.31%	743,790	44.83%
Technology	3,663,471	(296,187)	3,367,284	2,777,335	3,047,985	270,650	9.74%	319,299	90.52%
General Services	21,429,476	106,297	21,535,773	17,499,199	16,785,262	(713,936)	-4.08%	4,750,511	77.94%
School Lunch	22,050	-	22,050	3,009	304,365	301,356	10016.69%	(282,315)	1380.34%
Transportation	5,843,740	-	5,843,740	3,883,580	3,750,840	(132,740)	-3.42%	2,092,900	64.19%
Plant Operations CO	111,691	-	111,691	95,669	97,263	1,594	1.67%	14,429	87.08%
Plant Operations SRMS	412,679	1,458	414,137	277,972	284,419	6,447	2.32%	129,718	68.68%
Plant Operations Branchville	126,046	-	126,046	89,554	87,140	(2,414)	-2.70%	38,906	69.13%
Plant Operations Farmingville	97,411	7,500	104,911	87,556	105,518	17,963	20.52%	(608)	100.58%
Plant Operations Ridgebury	153,996	-	153,996	116,594	118,552	1,958	1.68%	35,444	76.98%
Plant Operations Scotland	152,795	-	152,795	113,746	104,472	(9,275)	-8.15%	48,323	68.37%
Plant Operations Veterans Park	111,709	-	111,709	78,213	79,467	1,255	1.60%	32,242	71.14%
Plant Operations System wide	4,039,292	205,149	4,244,441	2,929,605	4,035,281	1,105,676	37.74%	209,159	95.07%
Plant Operations ERMS	1,055,244	(12,267)	1,042,977	779,155	727,467	(51,687)	-6.63%	315,510	69.75%
Plant Operations RHS	1,904,775	(11,951)	1,892,824	1,500,873	1,322,483	(178,390)	-11.89%	570,341	69.87%
Plant Operations Barlow Mtn.	292,045	-	292,045	158,427	127,632	(30,795)	-19.44%	164,414	43.70%
Total Expenditures	99,912,151	(0)	99,912,151	72,944,428	74,169,490	1,225,062	1.68%	25,742,661	74.23%

Ridgefield Public Schools
Athletic Fund Fiscal Year 2020-21
April 30, 2021

Revenues Less Expenditures

2019-2020 Adopted Budget	2019-2020 Amended Budget	YTD FY2020 Unaudited P&L Net	Encumbrances	Balance
(115,958)	(115,958)	191,045	(188,315)	2,730

Revenues

	2020-2021 Adopted Budget	2020-2021 Transfers/Adj	2020-2021 Amended Budget	YTD Apr. 2020 Actual	YTD Apr. 2021 Unaudited Actual	Compared to Prior Year \$ Over/(Under) Variance	% Over/(Under) Variance	Compared to Current Year \$ Fav/(Unf) Variance	% Amended Budget
Rental Revenue	16,000	-	16,000	5,063	4,100	(963)	-19.01%	(11,900)	25.63%
Fall Participation Fees	110,000	-	110,000	105,804	87,850	(17,954)	-16.97%	(22,150)	79.86%
Winter Participation Fees	90,000	-	90,000	84,700	25,200	(59,500)	-70.25%	(64,800)	28.00%
Spring Participation Fees	112,000	-	112,000	-	-	-	#DIV/0!	(112,000)	0.00%
Gate Receipts	48,000	-	48,000	38,961	6,303	(32,658)	-83.82%	(41,697)	13.13%
Board Contribution	1,151,810	-	1,151,810	1,129,846	1,151,810	21,964	1.94%	-	100.00%
Total Revenues	1,527,810	-	1,527,810	1,364,374	1,275,263	(89,111)	-6.53%	(252,547)	83.47%

	2020-2021 Adopted Budget	2020-2021 Transfers/Adj	2020-2021 Amended Budget	YTD Apr. 2020 Actual	YTD Apr. 2021 Unaudited Actual	Compared to Prior Year \$ Over/(Under) Variance	% Over/(Under) Variance	Compared to Current Year \$ Fav/(Unf) Variance	% Amended Budget
Certified Salary - Director	176,059	-	176,059	148,771	148,973	2,202	1.50%	27,086	84.62%
Certified Salary - Coaches Fall	172,536	-	172,536	166,619	166,637	18	0.01%	5,899	96.58%
Certified Salary - Coaches Winter	168,759	-	168,759	159,506	168,637	9,131	5.72%	122	99.93%
Certified Salary - Coaches Spring	183,665	-	183,665	-	81,610	81,610	#DIV/0!	102,055	44.43%
Non-Certified Salaries	228,705	25,000	253,705	167,318	190,621	23,303	13.93%	63,084	75.13%
Painting Services	2,500	-	2,500	579	1,172	593	102.35%	1,328	46.86%
Repairs & Maintenance - Equipment	9,500	-	9,500	16,860	6,888	(9,972)	-59.15%	2,612	72.50%
Transportation - Fall	59,130	(2,523)	56,607	52,097	13,094	(39,002)	-74.87%	43,513	23.13%
Transportation - Winter	70,538	(600)	69,938	55,763	16,400	(39,363)	-70.59%	53,538	23.45%
Transportation - Spring	63,375	-	63,375	233	-	(233)	-100.00%	63,375	0.00%
Local Mileage	1,500	-	1,500	1,265	-	(1,265)	-100.00%	1,500	0.00%
Athletic Trainer	25,000	(25,000)	-	16,667	-	(16,667)	-100.00%	-	#DIV/0!
Captains Leadership Training	3,500	-	3,500	2,670	770	(1,900)	-71.17%	2,730	22.00%
Purchased Services Health / Safety	51,800	-	51,800	-	32,314	32,314	#DIV/0!	19,486	62.38%
Purchased Services - Fall	50,210	(750)	49,460	57,301	28,627	(28,674)	-50.04%	20,834	57.88%
Purchased Services - Winter	145,118	-	145,118	125,734	127,551	1,818	1.45%	17,567	87.89%
Purchased Services - Spring	27,118	-	27,118	17,095	18,382	1,287	7.53%	8,736	67.79%
Athletic Supplies - Fall	52,725	750	53,475	13,334	9,789	(3,545)	-26.59%	43,686	18.31%
Athletic Supplies - Winter	25,075	600	25,675	27,355	12,626	(14,729)	-53.84%	13,049	49.18%
Athletic Supplies - Spring	46,150	2,523	48,673	11,289	23,364	12,074	106.96%	25,309	48.00%
Supplies - Trainer	5,000	-	5,000	4,996	1,480	(3,517)	-70.39%	3,520	29.59%
Supplies - Tiger Hollow	2,600	-	2,600	513	535	23	4.41%	2,065	20.58%
Equipment	20,000	-	20,000	3,044	7,008	3,964	130.22%	12,992	35.04%
Dues and Fees	32,705	-	32,705	5,000	10,417	5,417	108.34%	22,288	31.85%
Office Supplies	20,500	-	20,500	7,426	17,324	9,898	133.28%	3,176	84.51%
Total Expenditures	1,643,768	0	1,643,768	1,059,434	1,084,218	24,784	2.34%	559,550	65.96%

Expenses less Revenue 1,267,768 1,267,768 824,906 960,765