

**Hollis Brookline Cooperative School District**  
**Expense & Revenue Report for Fiscal Year 2024-2025**  
*as of 1/7/2025*

|                             |                             | <b>Expenses</b>      |                      |                      |                   |
|-----------------------------|-----------------------------|----------------------|----------------------|----------------------|-------------------|
| <b>Function</b>             | <b>Description</b>          | <b>Budget</b>        | <b>YTD Expense</b>   | <b>Encumbered</b>    | <b>Balance</b>    |
| 1100                        | Regular Education           | \$ 7,287,042         | \$ 2,857,817         | \$ 4,370,861         | \$ 58,364         |
| 1200                        | Special Education           | \$ 4,616,048         | \$ 1,926,557         | \$ 2,530,665         | \$ 158,826        |
| 1300                        | Vocational Program          | \$ 73,000            | \$ -                 | \$ 67,274            | \$ 5,726          |
| 1400                        | Co-curricular Program       | \$ 869,393           | \$ 442,122           | \$ 415,989           | \$ 11,282         |
| 2100                        | Student Support Services    | \$ 1,896,110         | \$ 704,885           | \$ 1,135,212         | \$ 56,013         |
| 2200                        | Instructional Staff Support | \$ 864,093           | \$ 494,388           | \$ 388,636           | \$ (18,931)       |
| 2300                        | School Board/SAU assessment | \$ 1,398,128         | \$ 623,634           | \$ 641,837           | \$ 132,657        |
| 2400                        | School Administration       | \$ 1,262,998         | \$ 732,897           | \$ 530,534           | \$ (433)          |
| 2600; 4xxx                  | Facilities                  | \$ 2,298,159         | \$ 1,139,251         | \$ 922,730           | \$ 236,178        |
| 2700                        | Transportation              | \$ 1,452,855         | \$ 536,105           | \$ 833,105           | \$ 83,646         |
| 2900                        | Benefits                    | \$ 6,885,258         | \$ 2,747,216         | \$ 3,945,686         | \$ 192,356        |
| 5100                        | Debt Service                | \$ 1,035,762         | \$ 1,018,862         | \$ 12,202            | \$ 4,698          |
| 5200                        | Transfers                   | \$ 960,000           | \$ 300,000           | \$ 660,000           | \$ -              |
| <b>TOTAL FY24 EXPENSES</b>  |                             | <b>\$ 30,898,845</b> | <b>\$ 13,523,733</b> | <b>\$ 16,454,732</b> | <b>\$ 920,380</b> |
| Plus FY24 Expense Carryover |                             | \$ 428,456           | \$ 217,626           | \$ 210,830           | \$ -              |
| <b>TOTAL EXPENSES</b>       |                             | <b>\$ 31,327,301</b> | <b>\$ 13,741,359</b> | <b>\$ 16,665,562</b> | <b>\$ 920,380</b> |

| Revenue       |                                |               |               |               |                     |
|---------------|--------------------------------|---------------|---------------|---------------|---------------------|
| Description   |                                | Budget        | YTD Revenue   | Expected      | In Excess of Budget |
| 1111          | Local Property Tax             | \$ 23,130,135 | \$ 12,150,000 | \$ 10,980,135 | \$ -                |
| 3110/3111     | Adequacy Aid Grant/Tax         | \$ 5,372,044  | \$ 2,382,684  | \$ 2,989,360  | \$ (0)              |
| 1119          | Impact Fees                    | \$ 25,000     |               | \$ 25,000     | \$ -                |
| State:        |                                |               |               |               |                     |
| 3230          | Special Education Aid          | \$ 300,000    | \$ 377,151    |               | \$ 77,151           |
| 3210          | Building Aid                   | \$ 241,362    | \$ 120,680    | \$ 120,682    | \$ -                |
| 21.326(5)0.   | Food Service                   | \$ 3,000      |               | \$ 3,000      | \$ -                |
| 3240          | Vocational Aid                 | \$ 7,000      | \$ 11,406     |               | \$ 4,406            |
| 3290; 3190    | Other State Aid                |               | \$ 5,173      |               | \$ 5,173            |
| Federal:      |                                |               |               |               |                     |
| fund 22       | Grants                         | \$ 260,000    | \$ 115,528    | \$ 144,472    | \$ -                |
| 21.4560.      | Food Service                   | \$ 38,000     | \$ 23,849     | \$ 35,000     | \$ 20,849           |
| 4580          | Medicaid                       | \$ 5,000      |               | \$ 5,000      | \$ -                |
| Local:        |                                |               |               |               |                     |
| 1311          | Tuition                        | \$ 30,000     | \$ 59,581     |               | \$ 29,581           |
| 1610/15/30    | Food Service Sales             | \$ 359,000    | \$ 199,864    | \$ 245,000    | \$ 85,864           |
|               | Other                          | \$ 45,000     | \$ 30,231     | \$ 14,769     | \$ -                |
|               | FY24 Expense Carryover         | 428,456       |               | \$ 428,456    | \$ -                |
|               | Contingency & Trusts           | \$ 425,000    |               | \$ 425,000    | \$ -                |
|               | Fund Balance/Audit Adjustments | \$ 1,118,304  |               | \$ 1,118,304  | \$ -                |
|               | Less Retained Fund Balance     | \$ (460,000)  |               | \$ (460,000)  | \$ -                |
| TOTAL REVENUE |                                | \$ 31,327,301 | \$ 15,476,147 | \$ 16,074,178 | \$ 223,024          |

|                                                           |                     |
|-----------------------------------------------------------|---------------------|
| Total Expense Balance                                     | \$ 920,380          |
| Add Revenue Balance                                       | \$ 223,024          |
| Txfr To Food Service Fund Balance                         | \$ (106,713)        |
| <b>Unreserved Fund Balance Before Funding Items Below</b> | <b>\$ 1,036,691</b> |

| Estimated Needs for FY26-PLACEHOLDERS |                   |
|---------------------------------------|-------------------|
| Maintenance Trust                     | \$ 300,000        |
| Retained Fund Balance                 | \$ 340,000        |
| Contingency Fund                      | \$ 125,000        |
| <b>Total Reductions</b>               | <b>\$ 765,000</b> |

|                               |                   |
|-------------------------------|-------------------|
| <b>Projected Fund Balance</b> | <b>\$ 271,691</b> |
|-------------------------------|-------------------|