

WHITMAN-HANSON REGIONAL SCHOOL DISTRICT CIRCUIT BREAKER FUND AND BUDGETING ANALYSIS				AS OF 1/4/22			
<b>F. Circuit Breaker FY20-FY22</b>							
<b>Circuit Breaker Activity</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>				
Beginning Balance	\$691.59	\$986,336.08	\$1,309,229.80				
State Reimbursement	\$1,183,973.00	\$1,314,152.00	\$860,186.00				
Tuition to Collabs	\$0.00	\$0.00	(\$665,142.49)				
Professional Salaries	\$0.00	\$0.00	\$0.00				
Contractual Services	(\$4,724.75)	\$0.00	\$0.00				
Transfer to Gen. Fund	(\$193,603.76)	(\$991,258.28)	\$0.00				
<b>Ending Balance</b>	<b>\$986,336.08</b>	<b>\$1,309,229.80</b>	<b>\$1,504,273.31</b>				
<b>Circuit Breaker Activity</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>Variance Explanation</b>			
Gen. Fund Budget Amt.	\$450,000.00	\$700,000.00	\$600,000.00				
Gen. Fund Actual Amt.	(\$193,603.76)	(\$991,258.28)	\$0.00	FY22- Circuit Breaker expenditure accounting changed to match CMR & DOR policies.			
<b>Difference</b>	<b>(\$256,396.24)</b>	<b>\$291,258.28</b>	<b>(\$600,000.00)</b>				
Source: WHRSD Accounting System							