

PLEASE POST

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AMITY REGIONAL SCHOOL DISTRICT NO. 5
Bethany Orange Woodbridge
25 Newton Road, Woodbridge, Connecticut 06525
(203) 397-4811

Dr. Jennifer P. Byars
Superintendent of Schools

AMITY REGIONAL BOARD OF EDUCATION FINANCE COMMITTEE MEETING AGENDA

December 14, 2020 at 5:00 p.m.

100 Ohman Avenue, Orange, CT

[CLICK HERE TO VIEW THIS MEETING](#)

Attendance in-person at this meeting is closed to the public; however, public comment can be emailed to pamela.pero@amityregion5.org by 2:00 p.m. on December 14, 2020. Emails received after 2:00 p.m. on December 14, 2020 will be forwarded to the Amity Regional School District No. 5 Board of Education Finance Committee, but will not be admitted as part of this meeting. Anonymous items will be forwarded to the Amity Regional School District No. 5 Board of Education Finance Committee, but will not be admitted as Public Comment for this meeting.

1. Call to Order
2. Discussion and Possible Action on Minutes
 - a. Finance Committee Meeting – November 9, 2020 Page 2
3. Public Comment
4. Presentation and Possible Action on Audited 2019-2020 Financial Statements Page 5
5. Discussion and Possible Action on Returning Unspent Funds to Member Towns Page 112
6. 2021-2022 Budget Update Page 114
7. Discussion of Monthly Financial Statements Page 115
8. Director of Finance and Administration Approved Transfers Under \$3,000 Page 208
9. Discussion and Possible Action on Budget Transfers of \$3,000 or More Page 209
10. Adjourn



Jennifer P. Byars
Superintendent of Schools

JPB/pjp

pc: Town Clerks: Bethany, Orange, Woodbridge

Working to "enable every Amity student to become a lifelong learner and a literate, caring, creative and effective world citizen." District Mission Statement

If you require accommodations to participate because of a disability,
please contact the office of the Superintendent of Schools in advance at 203-397-4811.

AMITY REGIONAL SCHOOL DISTRICT NO. 5 BOARD OF EDUCATION FINANCE COMMITTEE
NOVEMBER 9, 2020 MEETING MINUTES
5:00 pm
100 Ohman Avenue, Orange, CT

COMMITTEE MEMBERS PRESENT

Patricia Cardozo, Matthew Giglietti, Joseph Nuzzo, Dr. Jennifer Turner (remote),
Christopher Browe (arrived 5:05 p.m.)

COMMITTEE MEMBERS ABSENT

John Grabowski

STAFF MEMBERS PRESENT

Dr. Jennifer Byars, Theresa Lumas, Stephen Martoni, Karen Marren

1. CALL TO ORDER

Chairperson Cardozo called the meeting to order at 5:04 p.m.

2. DISCUSSION AND POSSIBLE ACTION ON MINUTES

a. Finance Committee Meeting – October 19, 2020

MOTION by Joseph Nuzzo, Second by Matthew Giglietti, to approve minutes as submitted
VOTES IN FAVOR, 4 (unanimous)
MOTION CARRIED

3. PUBLIC COMMENT

None

4. PRESENTATION AND DISCUSSION OF THIRD QUARTER 2020 EXECUTIVE SUMMARY REVIEW OF AMITY PENSION FUND, SICK, AND SEVERANCE ACCOUNT AND OPEB TRUST

Presented by Mike Goss, DiMeo Schneider & Associates, LLC

5. DISCUSSION AND POSSIBLE ACTION ON CAPITAL PROJECTS

a. Roof projects

MOTION by Christopher Browe, Second by Joseph Nuzzo, to recommend the Amity Board of Education approve expanding the designation of capital fund for 2012 roof section to include all of the building roofs in the District.
VOTES IN FAVOR, 5 (unanimous)
MOTION CARRIED

AMITY REGIONAL SCHOOL DISTRICT NO. 5 BOARD OF EDUCATION FINANCE COMMITTEE
NOVEMBER 9, 2020 MEETING MINUTES
5:00 pm
100 Ohman Avenue, Orange, CT

b. Orange Modular Demolition

MOTION by Joseph Nuzzo, Second by Christopher Browe, to recommend the Amity Board of Education approve the demolition of the modular building at Amity Middle School in Orange

VOTES IN FAVOR, 5 (unanimous)

MOTION CARRIED

6. DISCUSSION OF MONTHLY FINANCIAL STATEMENTS

Chairperson Cardozo publicly thanked Jeremy Iverson, Randy Joiner, and Dameon Kellogg for their cost savings and efficiencies for fiscal year 2020-2021.

7. DIRECTOR OF FINANCE AND ADMINISTRATION APPROVED TRANSFERS UNDER \$3,000

8. DISCUSSION AND POSSIBLE ACTION ON BUDGET TRANSFERS OF \$3,000 OR MORE

MOTION by Christopher Browe, Second by Dr. Turner, to recommend the Amity Board of Education approve the following budget transfer to cover the cost of virus protection for the new devices purchased:

ACCOUNT NUMBER	ACCOUNT NAME	FROM	TO
05-14-2350-5690	Other Supplies		\$17,500
05-15-5000-5850	Contingency	\$17,500	

VOTES IN FAVOR, 5 (unanimous)

MOTION CARRIED

MOTION by Joseph Nuzzo, Second by Matthew Giglietti, to recommend the Amity Board of Education approve the following budget transfer to cover the increased transportation costs:

ACCOUNT NUMBER	ACCOUNT NAME	FROM	TO
05-14-2700-5515	Transportation Public Out		\$7,721
04-12-6117-5560	Tuition Public Out	\$7,721	

VOTES IN FAVOR, 5 (unanimous)

MOTION CARRIED

MOTION by Matthew Giglietti, Second by Dr. Turner, to recommend the Amity Board of Education approve the transfer of funds for demolishing the modular building at Amity Middle School Orange:

ACCOUNT NUMBER	ACCOUNT NAME	FROM	TO
02-14-2600-5715	Improvements to Buildings		\$8,000
01-14-2600-5715	Improvements to Buildings	\$8,000	

VOTES IN FAVOR, 5 (unanimous)

MOTION CARRIED

AMITY REGIONAL SCHOOL DISTRICT NO. 5 BOARD OF EDUCATION FINANCE COMMITTEE
NOVEMBER 9, 2020 MEETING MINUTES
5:00 pm
100 Ohman Avenue, Orange, CT

9. OTHER

a. Adult and Continuing Education

Theresa Lumas explained that general interest courses will not be offered during the winter session of 2021. Spring session is under review.

10. ADJOURN

MOTION by Matthew Giglietti, Second by Joseph Nuzzo, to adjourn meeting
VOTES IN FAVOR, 5 (unanimous)
MOTION CARRIED

Meeting adjourned at 5:42 p.m.

Respectfully submitted,

Pamela Pero

Recording Secretary

AMITY REGIONAL SCHOOL DISTRICT NO. 5

**FEDERAL AND STATE
SINGLE AUDITS**

FOR THE YEAR ENDED JUNE 30, 2020

AMITY REGIONAL SCHOOL DISTRICT NO. 5

TABLE OF CONTENTS
FOR THE YEAR ENDED JUNE 30, 2020

	Page
INTERNAL CONTROL AND COMPLIANCE REPORT	
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1
FEDERAL SINGLE AUDIT SECTION	
Independent Auditor's Report on Compliance for Each Major Federal Program, on Internal Control over Compliance, and on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	3
Schedule of Expenditures of Federal Awards	5
Notes to Schedule of Expenditures of Federal Awards	6
Schedule of Federal Findings and Questioned Costs	7
STATE SINGLE AUDIT SECTION	
Independent Auditor's Report on Compliance for Each Major State Program, on Internal Control over Compliance, and on the Schedule of Expenditures of State Financial Assistance Required by the State Single Audit Act	8
Schedule of Expenditures of State Financial Assistance	10
Notes to Schedule of Expenditures of State Financial Assistance	11
Schedule of State Findings and Questioned Costs	12

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Education of
Amity Regional School District No. 5
Woodbridge, Connecticut

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Amity Regional School District No. 5 (the "District"), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 9, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

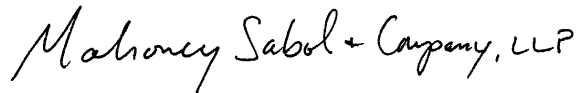
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Mahoney Sabol & Company, LLP". The signature is written in a cursive, flowing style.

Certified Public Accountants
Glastonbury, Connecticut
December 9, 2020

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM,
ON INTERNAL CONTROL OVER COMPLIANCE, AND ON THE SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Education of
Amity Regional School District No. 5
Woodbridge, Connecticut

Report on Compliance for Each Major Federal Program

We have audited Amity Regional School District No. 5's (the "District") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2020. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of federal findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, Amity Regional School District No. 5 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Report on Internal Control over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

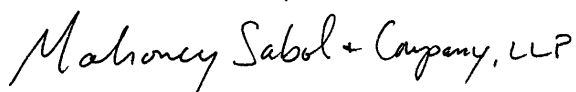
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated December 9, 2020, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Certified Public Accountants
Glastonbury, Connecticut
December 9, 2020

AMITY REGIONAL SCHOOL DISTRICT NO. 5
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

Federal Grantor; Pass-Through Grantor; Program Title; Description	Pass-Through Entity Identification Number	Federal CFDA Number	Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
Child Nutrition Cluster:			
Passed through the State of Connecticut			
Department of Administrative Services:			
National School Lunch Program - Commodities	-	10.555	\$ 51,764
Passed through the State of Connecticut			
Department of Education:			
National School Lunch Program - 2019 - 2021	12060-SDE64370-20560	10.555	191,686
National School Lunch Program - 2018 - 2020	12060-SDE64370-20560	10.555	1,589
School Breakfast Program - 2019 - 2021	12060-SDE64370-20508	10.553	60,091
National School Lunch Program - CARES Act	12060-SDE64370-29572	10.555	45,417
School Breakfast Program - CARES Act	12060-SDE64370-29576	10.553	24,014
Total Child Nutrition Cluster			<u>374,561</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>374,561</u>
U.S. DEPARTMENT OF EDUCATION			
Special Education Cluster:			
Passed through the State of Connecticut			
Department of Education:			
Special Education - Grants to States - 2019 - 2021	12060-SDE64370-20977	84.027	302,086
Special Education - Grants to States - 2018 - 2020	12060-SDE64370-20977	84.027	107,739
Total Special Education Cluster			<u>409,825</u>
Passed through the State of Connecticut			
Department of Education:			
Title I Grants to Local Educational Agencies - 2019 - 2021	12060-SDE64370-20679	84.010	46,174
Title I Grants to Local Educational Agencies - 2018 - 2020	12060-SDE64370-20679	84.010	8,470
			<u>54,644</u>
Supporting Effective Instruction State Grants	12060-SDE64370-20858	84.367	22,890
Student Support and Academic Enrichment Grant	12060-SDE64370-22854	84.424	2,436
Career and Technical Education Basic Grants to States (Perkins IV)	12060-SDE64370-20742	84.048	35,001
TOTAL U.S. DEPARTMENT OF EDUCATION			<u>524,796</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 899,357</u>

The accompanying notes are an integral part of this schedule.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

NOTE 1 - ACCOUNTING BASIS

BASIC FINANCIAL STATEMENTS

The accounting policies of Amity Regional School District No. 5 (the "District") conform to accounting principles generally accepted in the United States of America as applicable to governmental organizations.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The accompanying schedule of expenditures of federal awards has been prepared on the accrual basis consistent with the preparation of the basic financial statements. Information included in the schedule of expenditures of federal awards is presented in accordance with the requirements of the Uniform Guidance, *Audits of States, Local Governments, and Non-Profit Organizations*.

For cost reimbursement awards, revenues are recognized to the extent of expenditures. Expenditures have been recognized to the extent the related obligation was incurred within the applicable grant period and liquidated within 90 days after the end of the grant period.

For performance based awards, revenues are recognized to the extent of performance achieved during the grant period.

Certain financial assistance is not dependent on expenditure activity or the achievement of performance goals and, accordingly, is considered expended in the fiscal year of receipt. These financial assistance program receipts are reflected in the expenditures column of the schedule of expenditures of federal awards.

COST ALLOCATION PRINCIPLES

The District has elected not to use the 10 percent de minimus indirect cost rate as allowed under the Uniform Guidance. The District has no federal awards for which an indirect cost rate is applicable.

NOTE 2 - OTHER FEDERAL ASSISTANCE

The United States Department of Agriculture provides commodities to the District's schools. An amount of \$51,764 has been reflected in the expenditures column in the accompanying schedule of expenditures of federal awards, which represents the fair market value of such commodities received during the year ended June 30, 2020. No other federal assistance was received in the form of loans, loan guarantees or insurance.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020

SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

☐ Material weakness(es) identified? _____ Yes ✓ No

☐ Significant deficiency(ies) identified? _____ Yes ✓ None reported

Noncompliance material to financial statements noted? _____ Yes ✓ No

FEDERAL AWARDS

Internal control over major programs:

☐ Material weakness(es) identified? _____ Yes ✓ No

☐ Significant deficiency(ies) identified? _____ Yes ✓ None reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)? _____ Yes ✓ No

The following schedule reflects the major federal programs included in the audit:

CFDA Number	Name of Federal Program
84.027	Special Education Cluster (IDEA)

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? _____ Yes ✓ No

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROGRAM,
ON INTERNAL CONTROL OVER COMPLIANCE, AND ON THE SCHEDULE OF EXPENDITURES
OF STATE FINANCIAL ASSISTANCE REQUIRED BY THE STATE SINGLE AUDIT ACT**

To the Board of Education of
Amity Regional School District No. 5
Woodbridge, Connecticut

Report on Compliance for Each Major State Program

We have audited Amity Regional School District No. 5's (the "District") compliance with the types of compliance requirements described in the Office of Policy and Management's *Compliance Supplement* that could have a direct and material effect on each of the District's major state programs for the year ended June 30, 2020. The District's major state programs are identified in the summary of auditor's results section of the accompanying schedule of state findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the State Single Audit Act (C.G.S. Sections 4-230 to 4-236). Those standards and the State Single Audit Act require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major state program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major State Program

In our opinion, Amity Regional School District No. 5 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2020.

Report on Internal Control over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major state program and to test and report on internal control over compliance in accordance with the State Single Audit Act, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the State Single Audit Act. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of State Financial Assistance Required by State Single Audit Act

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated December 9, 2020, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of state financial assistance is presented for purposes of additional analysis as required by the State Single Audit Act and is not a required part of the basic financial statements. The schedule of expenditures of state financial assistance is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of state financial assistance is fairly stated in all material respects in relation to the basic financial statements as a whole.



Certified Public Accountants
Glastonbury, Connecticut
December 9, 2020

AMITY REGIONAL SCHOOL DISTRICT NO. 5
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2020

State Grantor; Pass-Through Grantor; Program Title	State Grant Program Core - CT Number	Expenditures
NONEXEMPT PROGRAMS:		
DEPARTMENT OF EDUCATION		
Direct:		
Talent Development	11000-SDE64370-12552	\$ 3,086
Open Choice	11000-SDE64370-17053-82060	47,183
Magnet Schools	11000-SDE64370-17057	26,000
Healthy Foods Initiative	11000-SDE64370-16212	11,348
Child Nutrition State Matching Grant	11000-SDE64370-16211	5,957
Adult Education	11000-SDE64370-17030	3,748
Health Services	11000-SDE64370-17034	279
Total Department of Education		<u>97,601</u>
DEPARTMENT OF ENERGY AND ENVIRONMENTAL PROTECTION		
Direct:		
Public, Educational and Governmental Programming and Educational Technology Investment Account (PEGPETIA)	12060-DEP44620-35363	<u>8,914</u>
DEPARTMENT OF EMERGENCY SERVICES AND PUBLIC PROTECTION		
Direct:		
School Security Infrastructure Program	12052-DPS32161-43546	<u>36,091</u>
Total State Financial Assistance Before Exempt Programs		<u>142,606</u>
EXEMPT PROGRAMS:		
DEPARTMENT OF EDUCATION		
Direct Programs:		
Excess Cost Student Based and Equity	11000-SDE64370-17047	<u>758,667</u>
Total Exempt Programs		<u>758,667</u>
TOTAL EXPENDITURES OF STATE FINANCIAL ASSISTANCE		<u><u>\$ 901,273</u></u>

The accompanying notes are an integral part of this schedule.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2020

The accompanying schedule of expenditures of state financial assistance includes state grant activity of Amity Regional School District No. 5 (the "District"), under programs of the State of Connecticut for the fiscal year ended June 30, 2020. Various departments and agencies of the State of Connecticut have provided financial assistance to the District through grants and other authorizations in accordance with the General Statutes of the State of Connecticut. These financial assistance programs fund several programs of the District.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the District conform to accounting principles generally accepted in the United States of America as applicable to governmental organizations.

The information in the schedule of expenditures of state financial assistance is presented based upon regulations established by the State of Connecticut, Office of Policy and Management. The following is a summary of the more significant policies relating to the aforementioned grant programs.

BASIS OF ACCOUNTING

The accompanying schedule of expenditures of state financial assistance has been prepared on the accrual basis consistent with the preparation of the basic financial statements.

For cost reimbursement awards, revenues are recognized to the extent of expenditures. Expenditures have been recognized to the extent the related obligation was incurred within the applicable grant period and liquidated within 90 days after the end of the grant period.

For performance based awards, revenues are recognized to the extent of performance achieved during the grant period.

Certain financial assistance is not dependent on expenditure activity or the achievement of performance goals and, accordingly, is considered expended in the fiscal year of receipt. In accordance with Section 4-236-22 of the regulations to the Connecticut State Single Audit Act, these financial assistance program receipts are reflected in the expenditures column of the schedule of expenditures of state financial assistance.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
SCHEDULE OF STATE FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020

SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

☐ Material weakness(es) identified? _____ Yes ✓ No

☐ Significant deficiency(ies) identified? _____ Yes ✓ None Reported

Noncompliance material to financial statements noted? _____ Yes ✓ No

STATE FINANCIAL ASSISTANCE

Internal control over major programs:

☐ Material weakness(es) identified? _____ Yes ✓ No

☐ Significant deficiency(ies) identified? _____ Yes ✓ None Reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 4-236-24 of the Regulations to the State Single Audit Act? _____ Yes ✓ No

The following schedule reflects the major programs included in the audit:

State Grantor/ Program	State Grant Program Core-CT Number	Expenditures
Department of Emergency Services and Public Protection:		
School Security Infrastructure Program	12052-DPS32161-43546	\$ 36,091
Department of Education:		
Open Choice	11000-SDE64370-17053-82060	47,183

Dollar threshold used to distinguish between Type A and Type B programs: \$100,000

AMITY REGIONAL SCHOOL DISTRICT NO. 5

FINANCIAL STATEMENTS

**AS OF AND FOR THE YEAR ENDED
JUNE 30, 2020**

AMITY REGIONAL SCHOOL DISTRICT NO. 5
TABLE OF CONTENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

	Page
Independent Auditor's Report	1
Management's Discussion and Analysis - Unaudited	3
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	13
Statement of Activities	14
Governmental Fund Financial Statements:	
Balance Sheet	15
Reconciliation of the Balance Sheet of Governmental Funds to the	
Statement of Net Position	16
Statement of Revenues, Expenditures and Changes in Fund Balances	17
Reconciliation of the Statement of Revenues, Expenditures and Changes	
in Fund Balance of Governmental Funds to the Statement of Activities	18
Proprietary Fund Financial Statements:	
Statement of Net Position	19
Statement of Revenues, Expenses and Changes in Net Position	20
Statement of Cash Flows	21
Fiduciary Fund Financial Statements:	
Statement of Fiduciary Net Position	22
Statement of Changes in Fiduciary Net Position	23
Notes to Financial Statements	24

AMITY REGIONAL SCHOOL DISTRICT NO. 5
TABLE OF CONTENTS *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

	Page
 Required Supplementary Information: Unaudited	
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Budgetary Basis – General Fund	64
Schedule of Changes in Net Pension Liability – Pension Plan	65
Schedule of Contributions and Investment Returns – Pension Plan	66
Schedule of the District’s Proportionate Share of Net Pension Liability – Connecticut State Teachers’ Retirement System	67
Schedule of Changes in Net OPEB Liability – Other Post-employment Benefits Plan	68
Schedule of Contributions and Investment Returns – Other Post-employment Benefits Plan	69
Schedule of the District’s Proportionate Share of Net OPEB Liability – Connecticut State Teachers’ Retirement System	70
Notes to Required Supplementary Information	71
 Combining and Individual Fund Statements and Schedules:	
Schedule of Revenues and Other Financing Sources – Budget and Actual – Budgetary Basis – General Fund	76
Schedule of Expenditures and Other Financing Uses – Budget and Actual – Budgetary Basis – General Fund	77
Schedule of Debt Limitation	79
 Nonmajor Governmental Funds:	
Combining Balance Sheet – Nonmajor Governmental Funds	80
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds	81
 Fiduciary Funds:	
Combining Statement of Changes in Fiduciary Assets and Liabilities – Agency Funds	82

INDEPENDENT AUDITOR'S REPORT

INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Amity Regional School District No. 5
Woodbridge, Connecticut

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Amity Regional School District No. 5 (the "District") as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Amity Regional School District No. 5, as of June 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 12 and the information on pages 64 through 75 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.


Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining and individual fund financial statements and schedules on pages 76 through 82 are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 9, 2020, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Certified Public Accountants
Glastonbury, Connecticut
December 9, 2020

MANAGEMENT'S DISCUSSION AND ANALYSIS

AMITY REGIONAL SCHOOL DISTRICT NO. 5
MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

As management of Amity Regional School District No. 5 (the "District"), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2020.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the District exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$73,524,616 (net position). Included in this amount is a deficit in unrestricted net position of \$4,075,637. This deficit is caused by long-term liabilities for pension and other post-employment benefits, which are being funded on an annual basis by the District based on actuarially determined contributions.
- The District's total net position for the year ended June 30, 2020 increased by \$3,460,948.
- As of the close of the current fiscal year, the District's governmental funds reported a combined ending fund balance of \$1,926,306, an increase of \$600,047 in comparison with the prior year.
- The principal balance outstanding on the District's long-term bonded debt decreased by \$3,750,000 or 15.8% from \$23,775,000 as of June 30, 2019 to \$20,025,000 as of June 30, 2020.
- As of June 30, 2020, the District has recorded a liability to return the current year budgetary General Fund surplus of \$1,986,236 to its member towns.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the District's assets, deferred outflows and inflows of resources, and liabilities, with net position as the residual of these other amounts. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

OVERVIEW OF THE FINANCIAL STATEMENTS *(Continued)*

Government-wide Financial Statements *(Continued)*

The statement of activities presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements are intended to distinguish functions of the District that are principally supported by District and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the District include instruction and support services. The District does not have any business-type activities.

The government-wide financial statements can be found on pages 13 and 14 of this report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains a number of individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund and the Reserve Fund for Capital and Nonrecurring, both of which are considered to be major funds. Data from the remaining governmental funds are combined into a single, aggregated presentation. Individual fund data for these nonmajor governmental funds is provided in the form of a combining statement elsewhere in this report.

The basic governmental fund financial statements can be found on pages 15 through 18 of this report.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

OVERVIEW OF THE FINANCIAL STATEMENTS *(Continued)*

Fund Financial Statements *(Continued)*

Proprietary Funds

The District maintains one type of proprietary fund. Internal service funds are an accounting device used to accumulate and allocate costs internally among the District's various functions. The District uses an internal service fund to account for its risk management activities. Because this service predominantly benefits governmental rather than business-type functions, it has been included within governmental activities in the government-wide financial statements.

The basic proprietary fund financial statements can be found on pages 19 through 21 of this report.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the District government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to the District's own programs. The accounting used for fiduciary funds is much like that used for the government-wide financial statements.

The basic fiduciary fund financial statements can be found on pages 22 and 23 of this report.

Notes to the Financial Statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 24 through 63 of this report.

Required Supplementary Information

The General Fund budgetary schedules and the schedules on the District's pension and other post-employment benefit plans can be found on pages 64 through 75 of this report.

Other Information

Combining and individual fund statements and schedules can be found on pages 76 through 82 of this report.

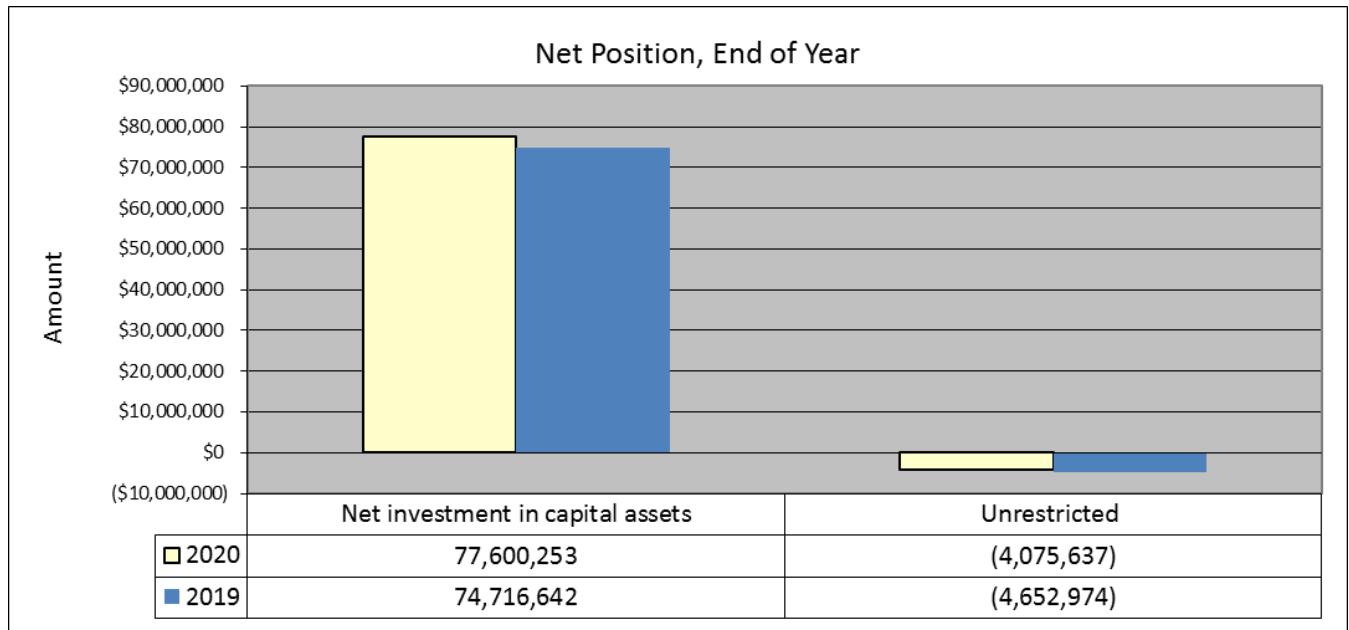
AMITY REGIONAL SCHOOL DISTRICT NO. 5
MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED (Continued)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Position

Over time, net position may serve as one measure of a government's financial position. Net position of the District totaled \$73,524,616 as of June 30, 2020 and \$70,063,668 as of June 30, 2019, and is summarized as follows.

	2020	2019	\$ Variance	% Variance
Current and other assets	\$ 7,323,850	\$ 6,251,862	\$ 1,071,988	17%
Capital assets, net	98,609,521	99,513,658	(904,137)	-1%
Total assets	105,933,371	105,765,520	167,851	0%
Deferred outflows of resources	1,174,981	918,417	256,564	28%
Long-term liabilities	27,568,257	31,636,851	(4,068,594)	-13%
Other liabilities	4,388,128	3,932,059	456,069	12%
Total liabilities	31,956,385	35,568,910	(3,612,525)	-10%
Deferred inflows of resources	1,627,351	1,051,359	575,992	55%
Net position:				
Net investment in capital assets	77,600,253	74,716,642	2,883,611	4%
Unrestricted	(4,075,637)	(4,652,974)	577,337	-12%
Total net position	\$ 73,524,616	\$ 70,063,668	\$ 3,460,948	5%



AMITY REGIONAL SCHOOL DISTRICT NO. 5
MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED (Continued)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Net Position (Continued)

The District's net position primarily reflects its investment in capital assets, less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to students; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

Change in Net Position

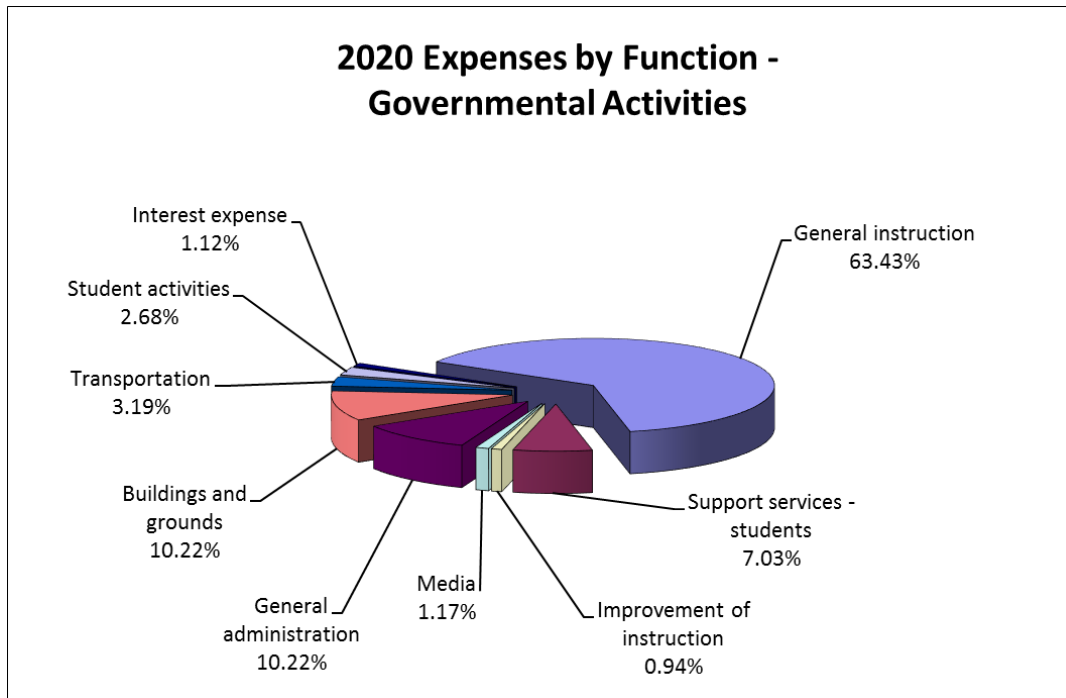
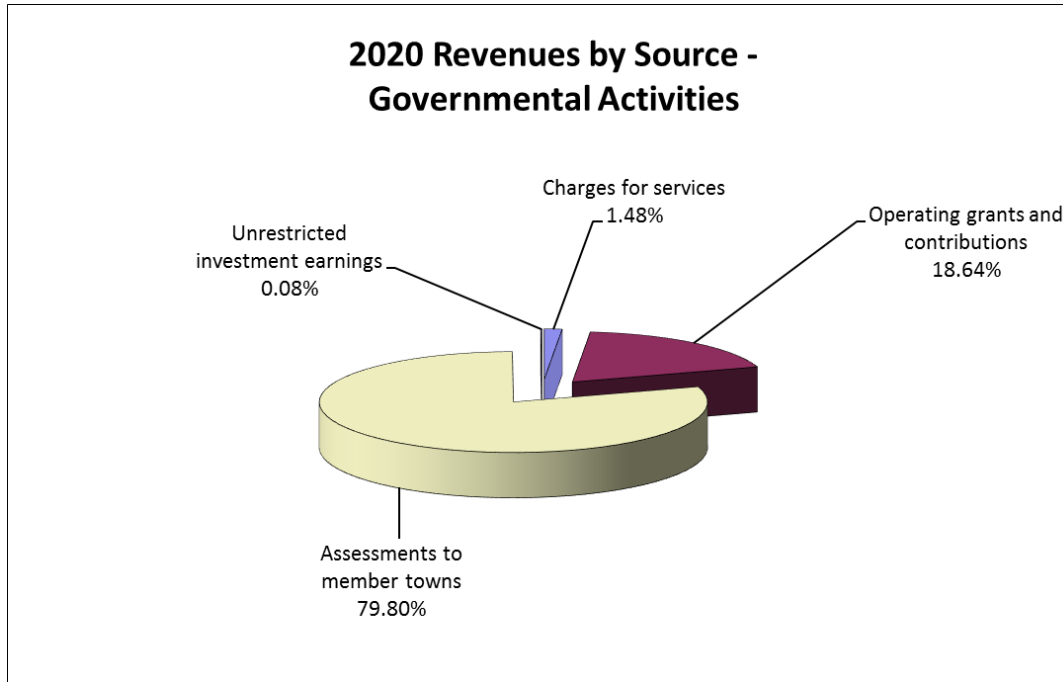
Changes in net position for the years ended June 30, 2020 and 2019 are as follows.

	<u>2020</u>	<u>2019</u>	<u>\$ Variance</u>	<u>% Variance</u>
Revenues				
Program revenues:				
Charges for services	\$ 863,039	\$ 1,020,840	\$ (157,801)	-15.5%
Operating grants and contributions	10,892,136	4,463,044	6,429,092	144.1%
General revenues:				
Assessments to member towns	46,641,731	45,990,999	650,732	1.4%
Unrestricted investment earnings	52,292	130,966	(78,674)	-60.1%
Total revenues	<u>58,449,198</u>	<u>51,605,849</u>	<u>6,843,349</u>	13.3%
Program expenses:				
General instruction	34,876,435	29,147,168	5,729,267	19.7%
Support services - students	3,867,521	3,845,424	22,097	0.6%
Improvement of instruction	514,405	543,115	(28,710)	-5.3%
Media	645,595	635,950	9,645	1.5%
General administration	5,621,460	5,420,532	200,928	3.7%
Buildings and grounds	5,620,106	5,242,160	377,946	7.2%
Transportation	1,752,876	1,812,361	(59,485)	-3.3%
Student activities	1,474,242	1,655,531	(181,289)	-11.0%
Interest expense	615,610	599,206	16,404	2.7%
Total expenses	<u>54,988,250</u>	<u>48,901,447</u>	<u>6,086,803</u>	12.4%
Change in net position	<u>\$ 3,460,948</u>	<u>\$ 2,704,402</u>	<u>\$ 756,546</u>	28.0%

AMITY REGIONAL SCHOOL DISTRICT NO. 5
MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

GOVERNMENT-WIDE FINANCIAL ANALYSIS *(Continued)*

Change in Net Position *(Continued)*



AMITY REGIONAL SCHOOL DISTRICT NO. 5
MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

GOVERNMENT-WIDE FINANCIAL ANALYSIS *(Continued)*

Change in Net Position *(Continued)*

The change in net position for the current fiscal year was an increase of \$3,460,948 over the prior year. Revenues increased by \$6,843,349 or 13.3% and expenses increased by \$6,086,803 or 12.4%.

Operating grants and general instruction expenses increased by \$6,207,242 from the prior year due to an increase in the amount of pension and OPEB expense recognized by District in connection with its participation in the State of Connecticut Teachers' Retirement System.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

Governmental Funds

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, committed and assigned fund balance may serve as a useful measure of the District's net resources available for spending at the end of the fiscal year.

As of the close of the current fiscal year, the District's governmental funds reported a combined ending fund balance of \$1,926,306, an increase in fund balance of \$600,047 over the prior year.

General Fund

The General Fund is the chief operating fund of the District. At the end of the current fiscal year, fund balance of the General Fund totaled \$971,501, which consists of amounts encumbered for specific purposes.

The overall fund balance of the General Fund increased by \$245,201 during the current year.

Reserve for Capital and Nonrecurring Fund

The Reserve for Capital and Nonrecurring Fund has a fund balance of \$647,506 as of June 30, 2020. This represents an increase in fund balance of \$234,002 compared to the prior year. This increase was driven by an authorized transfer in from the General Fund.

GENERAL FUND BUDGETARY HIGHLIGHTS

The District's original budget did not contemplate the use of fund balance and there were no additional appropriations authorized during the fiscal year. Transfers between budget line items occurred throughout the year with the Board of Education's approval. Overall, there was no change in the District's budgetary fund balance as any budgetary surplus is returned to the District's member towns. Nonmember revenues were \$170,887 higher than anticipated primarily due to the special education grant from the State of Connecticut. Expenditures were \$2,275,374 lower than anticipated due to increased budgetary monitoring and overall cost savings from distance learning that went into effect in March 2020 pursuant to the Governor's executive orders in response to the COVID-19 pandemic.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED (Continued)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

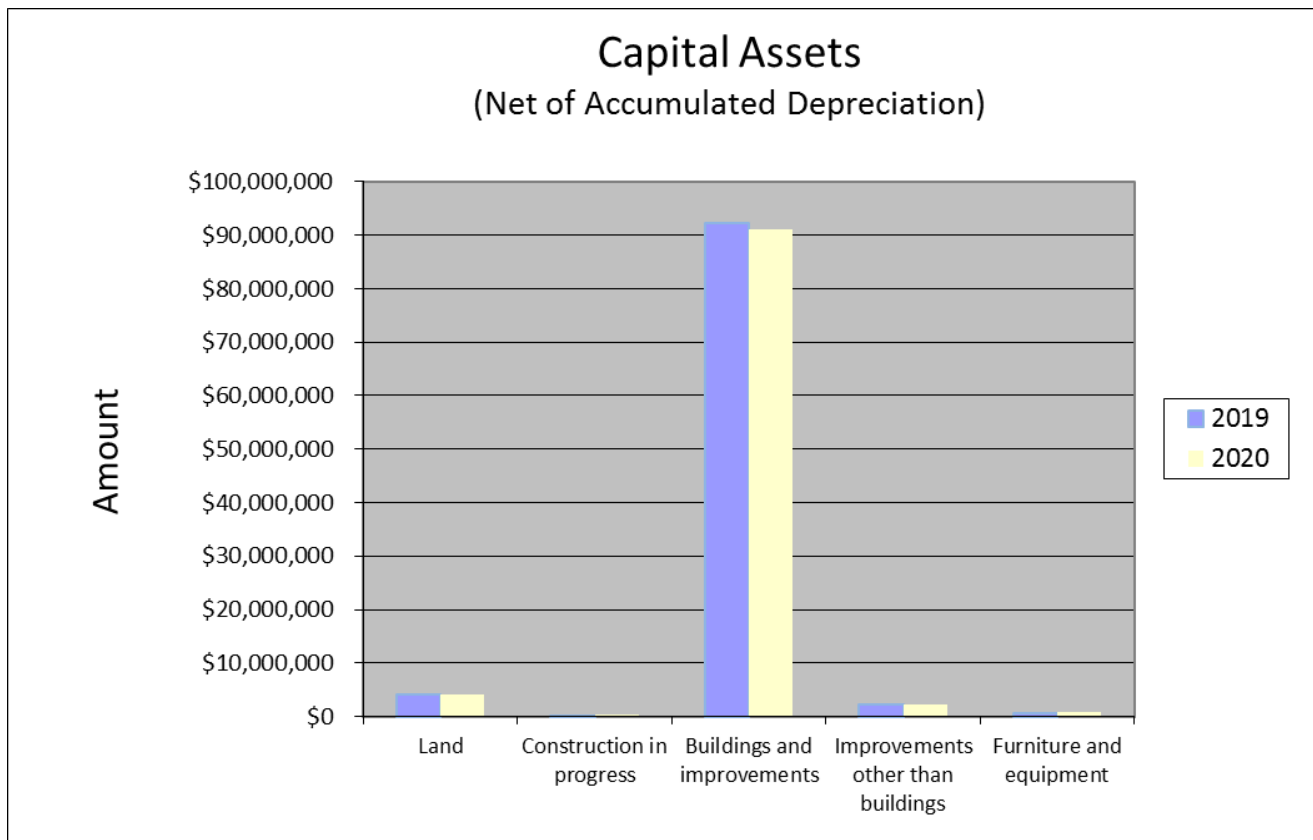
CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The District's investment in capital assets for its governmental activities as of June 30, 2020 totaled \$98,609,521 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings and improvements, improvements other than buildings, and furniture and equipment. The net decrease in the District's investment in capital assets for the current fiscal year was \$904,137 or 0.9%. This was primarily due depreciation expense of \$1,778,888, offset by capital additions of \$874,751.

The following table is a two-year comparison of the District's investment in capital assets, net of accumulated depreciation and amortization:

	2020	2019	\$ Variance	% Variance
Land	\$ 4,186,566	\$ 4,186,566	\$ -	0.0%
Construction in progress	377,750	112,003	265,747	237.3%
Buildings and improvements	91,001,283	92,286,827	(1,285,544)	-1.4%
Improvements other than buildings	2,249,177	2,322,438	(73,261)	-3.2%
Furniture and equipment	794,745	605,824	188,921	31.2%
Totals	<u>\$ 98,609,521</u>	<u>\$ 99,513,658</u>	<u>\$ (904,137)</u>	-0.9%



AMITY REGIONAL SCHOOL DISTRICT NO. 5
MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED (Continued)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

CAPITAL ASSET AND DEBT ADMINISTRATION (Continued)

Capital Assets (Continued)

Additional information on the District's capital assets can be found in Note 4 of this report.

Long-term Debt

Direct Placements

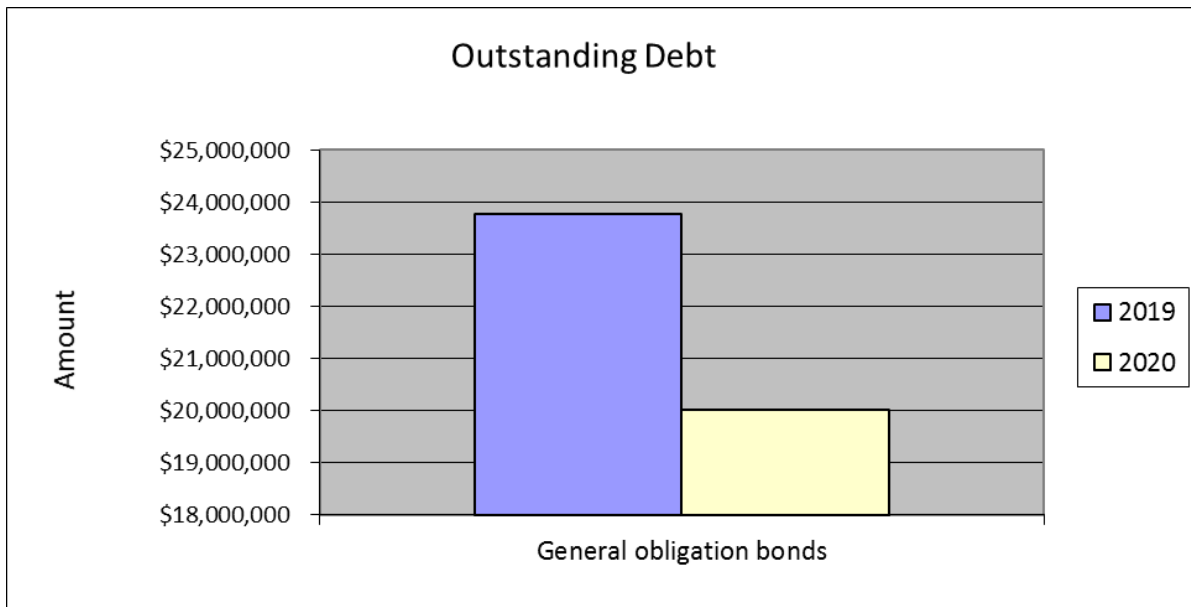
At the end of the current fiscal year, the District had total bonded debt outstanding of \$20,025,000, all of which is backed by the full faith and credit of the District and its member towns of Bethany, Orange and Woodbridge. Total long-term debt decreased by \$3,750,000 or 15.8% due to regularly scheduled debt service repayments.

The District maintains an "AA+" and an "Aa1" rating from Fitch Ratings and Moody's Investor Service, respectively, for general obligation debt.

State statutes limit the amount of general obligation debt the District may issue to four and a half times its annual receipts from member towns, as defined by the statutes. The current debt limitation for the District is significantly in excess of the District's outstanding general obligation debt.

The following table is a two-year comparison of long-term bonded debt:

	2020	2019	\$ Variance	% Variance
General obligation bonds	<u>\$ 20,025,000</u>	<u>\$ 23,775,000</u>	<u>\$ (3,750,000)</u>	<u>-15.8%</u>



Additional information on the District's long-term debt can be found in Note 8 of this report.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

A summary of key economic factors affecting the District are as follows:

- The District receives a significant amount of revenue from federal and state grants. Any loss or significant reduction in these grants could have an impact on the District's budget and program services.
- The District's healthcare plan is self-insured. Budgeted contributions from the General Fund into the Internal Service Fund are based on historical claims experience, but actual contributions may fluctuate significantly based on actual claims incurred. The District experienced a favorable claims year during fiscal year 2020.
- In early March 2020, there was a global outbreak of COVID-19 that was declared a Public Health Emergency of International Concern by the World Health Organization and was subsequently declared a state of emergency by the Governor of Connecticut and a national emergency by the President of the United States. The outbreak of the virus is expected to negatively impact the District's fiscal year 2021 budget. The District has received and continues to apply for funding from federal and state agencies in order to offset costs associated with the District's response to the pandemic. However, the extent to which COVID-19 will impact the District's operations and its financial condition will ultimately depend on future developments that are uncertain and cannot be fully predicted with confidence at this time.

All of these factors were considered in preparing the District's budget for fiscal year 2021. The District's fiscal year 2021 General Fund budget was approved on May 4, 2020. The fiscal year 2021 budget contemplated expenditures of \$50,784,509, an increase of \$1,236,202 or 2.49% over the fiscal year 2020 budgeted expenditures.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Office of the Superintendent, 25 Newtown Road, Woodbridge, CT 06525.

BASIC FINANCIAL STATEMENTS

AMITY REGIONAL SCHOOL DISTRICT NO. 5

STATEMENT OF NET POSITION

AS OF JUNE 30, 2020

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 6,937,599
Receivables:	
Grants and contracts	143,542
Other	10,863
Inventories	34,283
Net sick and severance asset	197,563
Capital assets:	
Non-depreciable	4,564,316
Depreciable, net	94,045,205
Total assets	<u>105,933,371</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred charges on refundings	310,660
Deferred charges on pension expense	252,199
Deferred charges on OPEB expense	612,122
Total deferred outflows of resources	<u>1,174,981</u>
LIABILITIES	
Accounts payable	1,376,221
Accrued liabilities	310,368
Accrued interest	296,338
Unearned revenue	198,614
Claims payable	220,351
Due to member towns	1,986,236
Noncurrent liabilities:	
Due within one year	3,804,632
Due in more than one year	23,763,625
Total liabilities	<u>31,956,385</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred charges on pension expense	548,215
Deferred charges on OPEB expense	1,079,136
Total deferred inflows of resources	<u>1,627,351</u>
NET POSITION	
Net investment in capital assets	77,600,253
Unrestricted deficit	(4,075,637)
Total net position	<u>\$ 73,524,616</u>

The accompanying notes are an integral part of these financial statements.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position- Governmental Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Instruction:					
General instruction	\$ 34,876,435	\$ 239,353	\$ 10,414,707	\$ -	\$ (24,222,375)
Support services:					
Support services - students	3,867,521	487,398	423,641	-	(2,956,482)
Improvement of instruction	514,405	-	18,788	-	(495,617)
Media	645,595	-	-	-	(645,595)
General administration	5,621,460	71,945	-	-	(5,549,515)
Transportation	1,752,876	-	26,000	-	(1,726,876)
Student activities	1,474,242	25,300	-	-	(1,448,942)
Buildings and grounds	5,620,106	39,043	9,000	-	(5,572,063)
Total support services	19,496,205	623,686	477,429	-	(18,395,090)
Interest expense	615,610	-	-	-	(615,610)
	<u>\$ 54,988,250</u>	<u>\$ 863,039</u>	<u>\$ 10,892,136</u>	<u>\$ -</u>	<u>(43,233,075)</u>
General revenues:					
Assessments to member towns					46,641,731
Unrestricted investment earnings					52,292
Total general revenues					<u>46,694,023</u>
Change in net position					3,460,948
Net position - beginning					<u>70,063,668</u>
Net position - ending					<u>\$ 73,524,616</u>

The accompanying notes are an integral part of these financial statements.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
BALANCE SHEET
GOVERNMENTAL FUNDS
AS OF JUNE 30, 2020

	General Fund	Reserve Fund for Capital and Nonrecurring	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 5,333,397	\$ 348,579	\$ 437,425	\$ 6,119,401
Receivables:				
Grants and contracts	-	-	143,542	143,542
Other	8,863	-	2,000	10,863
Due from other funds	-	495,482	1,934	497,416
Inventories	-	-	34,283	34,283
Total assets	<u>\$ 5,342,260</u>	<u>\$ 844,061</u>	<u>\$ 619,184</u>	<u>\$ 6,805,505</u>
LIABILITIES				
Accounts payable	\$ 1,014,494	\$ 196,555	\$ 165,172	\$ 1,376,221
Accrued liabilities	310,368	-	-	310,368
Due to member towns	1,986,236	-	-	1,986,236
Due to other funds	1,056,511	-	-	1,056,511
Unearned revenue	3,150	-	146,713	149,863
Total liabilities	<u>4,370,759</u>	<u>196,555</u>	<u>311,885</u>	<u>4,879,199</u>
FUND BALANCES				
Nonspendable	-	-	34,283	34,283
Restricted	-	19,042	-	19,042
Committed	-	839,744	273,016	1,112,760
Assigned	971,501	-	-	971,501
Unassigned	-	(211,280)	-	(211,280)
Total fund balances	<u>971,501</u>	<u>647,506</u>	<u>307,299</u>	<u>1,926,306</u>
Total liabilities and fund balances	<u>\$ 5,342,260</u>	<u>\$ 844,061</u>	<u>\$ 619,184</u>	<u>\$ 6,805,505</u>

The accompanying notes are an integral part of these financial statements.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
RECONCILIATION OF THE BALANCE SHEET OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
AS OF JUNE 30, 2020

Total fund balances for governmental funds	\$ 1,926,306
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Total net position reported for governmental activities in the statement of net position is different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds. Those assets consist of:

Land	\$ 4,186,566	
Construction in progress	377,750	
Buildings and improvements	114,672,345	
Improvements other than buildings	2,611,949	
Furniture and equipment	1,526,005	
Less: accumulated depreciation and amortization	<u>(24,765,094)</u>	
Total capital assets, net		98,609,521

The net sick and severance asset is not recognized in the governmental funds. The net sick and severance asset results from the difference between the plan's fiduciary net position and the portion of the present value of projected benefit payments to be provided through the sick and severance plan.	197,563
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Deferred inflows and outflows of resources resulting from changes in the components of the net pension and OPEB liabilities are reported in the statement of net position.	(763,030)
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Long-term liabilities applicable to the governmental activities are not due and payable in the current period and, accordingly, are not reported as governmental fund liabilities. All liabilities - both current and long-term - are reported in the statement of net position. Those liabilities consist of:

Accrued interest payable	(296,338)	
Long-term debt:		
Bonds payable	(20,025,000)	
Unamortized bond premiums	(1,154,702)	
Deferred charges on refundings	310,660	
Capital lease obligations	(159,268)	
Other long-term liabilities:		
Net OPEB liability	(2,161,067)	
Net pension liability	(4,002,716)	
Vacation accrual payable	<u>(65,504)</u>	
Total long-term liabilities		(27,553,935)

An internal service fund is used to charge the cost of risk management activities to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.	<u>1,108,191</u>
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Net position of governmental activities	<u><u>\$ 73,524,616</u></u>
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The accompanying notes are an integral part of these financial statements.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	General Fund	Reserve Fund for Capital and Nonrecurring	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES				
Assessments to member towns	\$ 46,641,731	\$ -	\$ -	\$ 46,641,731
Intergovernmental	7,133,938	-	1,013,181	8,147,119
Charges for services	212,985	-	609,705	822,690
Interest income	52,292	-	-	52,292
Other	37,256	-	3,093	40,349
Total revenues	<u>54,078,202</u>	<u>-</u>	<u>1,625,979</u>	<u>55,704,181</u>
EXPENDITURES				
Current:				
General instruction	27,839,268	-	582,933	28,422,201
Support services:				
Support services - student	2,517,848	-	925,352	3,443,200
Improvement of instruction	425,858	-	18,788	444,646
Media	534,978	-	-	534,978
General administration	4,796,093	-	26,964	4,823,057
Transportation	1,752,876	-	-	1,752,876
Employee benefits	5,188,947	-	42,098	5,231,045
Student activities	1,298,330	-	-	1,298,330
Buildings and grounds	3,757,868	-	9,000	3,766,868
Capital outlays	613,521	261,480	-	875,001
Debt service:				
Principal payments	3,857,632	-	-	3,857,632
Interest and fiscal charges	809,210	-	-	809,210
Total expenditures	<u>53,392,429</u>	<u>261,480</u>	<u>1,605,135</u>	<u>55,259,044</u>
Excess (deficiency) of revenues over expenditures	685,773	(261,480)	20,844	445,137
OTHER FINANCING SOURCES (USES)				
Capital lease financing	154,910	-	-	154,910
Transfers in	-	495,482	100,000	595,482
Transfers out	(595,482)	-	-	(595,482)
Total other financing sources	<u>(440,572)</u>	<u>495,482</u>	<u>100,000</u>	<u>154,910</u>
Net changes in fund balances	245,201	234,002	120,844	600,047
Fund balances - beginning	<u>726,300</u>	<u>413,504</u>	<u>186,455</u>	<u>1,326,259</u>
Fund balances - ending	<u>\$ 971,501</u>	<u>\$ 647,506</u>	<u>\$ 307,299</u>	<u>\$ 1,926,306</u>

The accompanying notes are an integral part of these financial statements.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

Net change in fund balances for governmental funds \$ 600,047

Total change in net position reported for governmental activities in the statement of activities is different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation and amortization expense. The amount by which depreciation and amortization exceeded capital outlays in the current period is as follows:

Expenditures for capital assets	\$ 874,751	
Depreciation and amortization expense	<u>(1,778,888)</u>	
Net adjustment		(904,137)

Deferred outflows and inflows of resources resulting from changes in the components of the net pension and OPEB liabilities are amortized as a component of expense in the statement of activities. (270,042)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of principal on long-term debt consumes the current financial resources of governmental funds. However, neither transaction has any effect on net position. The effect of these differences in the treatment of long-term debt and related items is as follows:

Debt issued or incurred:		
Capital lease financing	(154,910)	
Principal repayments:		
Bonds	3,750,000	
Capital leases	<u>107,632</u>	
Net adjustment		3,702,722

Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. However, in the statement of activities, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues. Also, governmental funds recognize the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. The net effect of such items is as follows:

Accrued interest	58,374	
Amortization of deferred charges on refundings	(49,386)	
Amortization of bond premiums	184,612	
Net OPEB liability	99,253	
Net pension liability	125,095	
Net sick and severance asset	9,129	
Vacation accrual payable	<u>(43,088)</u>	
Net adjustment		383,989

Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue (expense) of a certain internal service fund is reported with governmental activities.

(51,631)

Change in net position of governmental activities \$ 3,460,948

The accompanying notes are an integral part of these financial statements .

AMITY REGIONAL SCHOOL DISTRICT NO. 5

STATEMENT OF NET POSITION

PROPRIETARY FUND

AS OF JUNE 30, 2020

	Governmental Activities Internal Service Fund
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 818,198
Due from other funds	559,095
Total assets	<u>1,377,293</u>
LIABILITIES	
Current liabilities:	
Claims payable	220,351
Unearned revenue	48,751
Total liabilities	<u>269,102</u>
NET POSITION	
Unrestricted	1,108,191
Total net position	<u>\$ 1,108,191</u>

The accompanying notes are an integral part of these financial statements.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUND
FOR THE YEAR ENDED JUNE 30, 2020

	Governmental Activities Internal Service Fund
OPERATING REVENUES	
Charges for services	\$ 4,082,752
Total operating revenues	<u>4,082,752</u>
OPERATING EXPENSES	
Claims incurred	3,390,343
Administrative and other	744,040
Total operating expenses	<u>4,134,383</u>
Change in net position	(51,631)
Net position - beginning	<u>1,159,822</u>
Net position - ending	<u><u>\$ 1,108,191</u></u>

The accompanying notes are an integral part of these financial statements.

AMITY REGIONAL SCHOOL DISTRICT NO. 5

STATEMENT OF CASH FLOWS

PROPRIETARY FUND

FOR THE YEAR ENDED JUNE 30, 2020

	Governmental Activities Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from employer and plan participants	\$ 3,531,690
Cash payments for claims incurred	(3,565,727)
Cash payments to contractors for administration	(744,040)
Net cash used in operating activities	<u>(778,077)</u>
 Net decrease in cash and cash equivalents	 (778,077)
 Cash and cash equivalents, beginning of year	 <u>1,596,275</u>
 Cash and cash equivalents, end of year	 <u><u>\$ 818,198</u></u>
 RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY OPERATING ACTIVITIES	
Operating loss	\$ (51,631)
Adjustments to reconcile operating loss to net cash provided by operating activities:	
Decrease in accounts payable	(175,384)
Decrease in unearned revenue	(8)
Change in due from other funds	(551,054)
Net cash used in operating activities	<u><u>\$ (778,077)</u></u>

The accompanying notes are an integral part of these financial statements.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
AS OF JUNE 30, 2020

	Pension, Other Post-Employment Benefit and Sick & Severance Trust Funds	Private- Purpose Trust Fund	Agency Funds
ASSETS			
Cash and cash equivalents	\$ 266,290	\$ 283,521	\$ 446,491
Investments - mutual funds	16,640,914	-	-
Total assets	<u>16,907,204</u>	<u>283,521</u>	<u>\$ 446,491</u>
LIABILITIES			
Accounts payable	-	55,863	\$ 76,807
Due to others	-	-	369,684
Total liabilities	<u>-</u>	<u>55,863</u>	<u>\$ 446,491</u>
NET POSITION			
Restricted for pension benefits, other post-employment benefits and other purposes	<u>\$ 16,907,204</u>	<u>\$ 227,658</u>	

The accompanying notes are an integral part of these financial statements .

AMITY REGIONAL SCHOOL DISTRICT NO. 5
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	Pension, Other Post-Employment Benefit and Sick & Severance Trust Funds	Private- Purpose Trust Fund
ADDITIONS		
Contributions:		
Employer	\$ 892,937	\$ -
Employee	72,237	-
Other	-	62,989
Total contributions	<u>965,174</u>	<u>62,989</u>
Investment earnings:		
Interest and dividends	372,502	2,351
Net change in the fair value of investments	<u>391,608</u>	<u>-</u>
Total investment earnings	<u>764,110</u>	<u>2,351</u>
Total additions	<u>1,729,284</u>	<u>65,340</u>
DEDUCTIONS		
Benefit payments	916,665	-
Administrative expenses	14,858	-
Scholarships	-	56,363
Total deductions	<u>931,523</u>	<u>56,363</u>
Change in net position	797,761	8,977
Net position - beginning	<u>16,109,443</u>	<u>218,681</u>
Net position - ending	<u><u>\$ 16,907,204</u></u>	<u><u>\$ 227,658</u></u>

The accompanying notes are an integral part of these financial statements .

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Amity Regional School District No. 5 (the "District") conform to accounting principles generally accepted in the United States of America, as applicable to governmental organizations. The following is a summary of significant accounting policies:

Financial Reporting Entity

History and Organization

The District was formed in 1953 for the purpose of providing secondary school education to the residents of the towns of Orange, Woodbridge and Bethany, Connecticut. It consists of one senior high school and two middle schools.

The District is governed by a Regional Board of Education consisting of thirteen members selected by the three towns it serves. The members of the Board serve for four-year terms. In addition, the District has a Superintendent of Schools and a Director of Finance and Administration, hired by the Board of Education, who manage the day-to-day affairs of the District.

The District's operating and debt service expenses are paid by the member towns in proportion to the number of attending pupils. The approximate current year (fiscal 2019 - 2020) assessment percentages are: Bethany 18.3%, Orange 50.9% and Woodbridge 30.8%.

The basic financial statements of the reporting entity include only the funds of the District as no component units exist based on operational or financial relationships with the District.

Government-wide and Fund Financial Statements

Government-wide Financial Statements

The statement of net position and the statement of activities display information about the District and include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through payments from the member towns, intergovernmental revenues, and other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties. The District has no business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to other governments or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Payments from member towns and other items not properly included among program revenues are reported as general revenues.

Fund Financial Statements

The fund financial statements provide information about the District's funds, including its fiduciary funds. Separate statements for each fund category – governmental, proprietary and fiduciary - are presented. The emphasis of fund financial statements is on major governmental funds, each of which is displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor governmental funds.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS (Continued)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Government-wide and Fund Financial Statements (Continued)

Fund Financial Statements (Continued)

The District reports the following major governmental funds:

General Fund - This fund is the District's primary operating fund. It accounts for all financial resources of the District, except those accounted for and reported in another fund.

Reserve Fund for Capital and Nonrecurring - This fund accounts for financial resources used for the financing of the planning, construction, reconstruction or acquisition of any specific capital improvement or the acquisition of specific equipment.

In addition, the District reports the following fund types:

Internal Service Fund (proprietary) - This fund accounts for self-insurance activities that provide goods or services to other funds or departments of the District on a cost-reimbursement basis. The District utilizes this fund to account for risk management activities relating to health insurance.

Pension Trust Fund - This fund is used to account for the activities of the Amity Regional School District No. 5 Pension Plan, which accumulates resources for pension benefit payments to qualified employees.

Other Post-Employment Benefits Trust Fund - This fund is used to account for the accumulation of resources to pay retiree medical benefits.

Sick and Severance Trust Fund - This fund is used to account for the accumulation of resources to pay sick and severance benefits to eligible employees.

Private-Purpose Trust Fund - This fund is used to account for resources legally held in trust for scholarships. All resources of the fund, including any earnings on invested resources, may be used for student scholarships. There is no requirement that any portion be preserved as capital.

Agency Funds - These funds are used to account for resources held by the District in a purely custodial capacity. The District utilizes these funds to account for monies held on-behalf of students.

Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Revenues from the member towns are recognized as revenues in the year for which they are assessed. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS (Continued)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus and Basis of Accounting (Continued)

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital lease are reported as other financing sources.

Revenues from member towns, grants and contracts, and interest associated with the current period are all considered to be susceptible to accrual and so have been recognized as revenues in the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of yearend). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source. All other revenue items are considered to be measurable and available only when the cash is received.

Proprietary, pension and other post-employment benefit trusts, and private-purpose trust funds are reported using the economic resources measurement focus and the accrual basis of accounting. The agency fund has no measurement focus but utilizes the accrual basis of accounting for reporting its assets and liabilities.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District's internal service fund consist of charges for insurance premiums. Operating expenses of the District's internal service fund consist of claims incurred and administrative expenses. Revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Implementation of Accounting Standards

In May 2020, the GASB issued Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*. The primary objective of this statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective was accomplished by postponing the effective dates of certain provisions in statements and implementation guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

Assets, Liabilities, Deferred Outflows and Inflows of Resources and Net Position/Fund Equity

Cash and Cash Equivalents

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Investments

Investments are measured by the District at fair value (generally based on quoted market prices), except for investments in certain external investments pools as described below.

Investments in external investment pools consist of money market mutual funds and the Short-Term Investment Fund (STIF), which is managed by the State of Connecticut Treasurer's Office. Investments in these types of funds, which are permitted to measure their investment holdings at amortized costs, are measured by the District at the net asset value per share as determined by the pool.

Inventories

Inventories are reported at cost using the first-in first-out (FIFO) method, except for USDA donated commodities, which are recorded at market value. Inventories are recorded as expenditures when consumed rather than when purchased.

Capital Assets

Capital assets, which include land, buildings and improvements, improvements other than buildings and furniture and equipment, are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost, or estimated historical cost, if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

Assets, Liabilities, Deferred Outflows and Inflows of Resources and Net Position/Fund Equity *(Continued)*

Capital Assets *(Continued)*

The costs of normal maintenance and repairs that do not add to the value of a capital asset or materially extend capital asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets of the District are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings and improvements	20 - 75
Improvements other than building	10 - 20
Furniture and equipment	5 - 40

Unearned Revenue

Unearned revenue represents resources that have been received but not yet earned.

Deferred Outflows and Inflows of Resources

Deferred outflows and inflows of resources represent an acquisition or consumption of net position that applies to a future period(s) and so will not be recognized as an outflow or inflow of resources until that time.

Deferred outflows of resources include deferred charges on refundings, which are amortized to interest expense using the effective-interest method over the life of the related bonds. Deferred outflows and inflows of resources also include deferred charges on the District's pension and OPEB expenses, which are amortized as a component of pension or OPEB expense on a systematic and rational basis.

Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the related bonds using the straight-line method which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the governmental fund financial statements, bond premiums and discounts are recognized during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

Assets, Liabilities, Deferred Outflows and Inflows of Resources and Net Position/Fund Equity *(Continued)*

Compensated Absences

Certain employees are granted vacation and sick leave based upon length of employment. A maximum of five days vacation may be carried over only with the approval of the Superintendent. Sick days can also be accumulated up to certain limits and are payable upon death, retirement or termination using a prescribed formula.

All compensated absences are recorded when incurred in the government-wide financial statements. Expenditures for compensated absences are recognized in the governmental fund financial statements in the current year to the extent they are paid during the year, or the vested amount is expected to be paid with available resources.

Net Position/Fund Balance

The government-wide statement of net position presents the District's non-fiduciary assets, liabilities and deferred outflows and inflows of resources, with net position as the residual of these elements. Net position is reported in three categories:

Net investment in capital assets - This component of net position consists of capital assets, net of accumulated depreciation and amortization and reduced by outstanding balances for bonds, notes and other debt that are attributed to the acquisition, construction or improvement of capital assets.

Restricted net position - This component of net position consists of amounts restricted either through external restrictions imposed by creditors, grantors, contributors, and the like, or through restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position - This component of net position is the net amount of the assets, liabilities, and deferred outflows and inflows of resources which do not meet the definition of the two preceding categories.

The District's governmental funds report the following fund balance categories:

Nonspendable - Amounts that cannot be spent because they are not in spendable form or they are legally or contractually required to be maintained intact.

Restricted - Constraints are placed on the use of resources that are either externally imposed by creditors, grantors, contributors or laws and regulations of other governments or imposed by law through enabling legislation.

Committed - Amounts can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Education (the highest level of decision making authority of the District) and cannot be used for any other purpose unless the District removes or changes the specified use by taking the same formal action.

Assigned - Amounts are constrained by the District's intent to be used for specific purposes, but are not restricted or committed. Amounts may be constrained to be used for a specific purpose by a governing board or body or official that has been delegated authority to assign amounts by Connecticut General Statutes and include the Superintendent and Director of Finance and Administration.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

Assets, Liabilities, Deferred Outflows and Inflows of Resources, and Net Position/Fund Balance *(Continued)*

Net Position/Fund Balance *(Continued)*

Unassigned - Residual classification for the General Fund or amounts necessary in other governmental funds to eliminate otherwise negative fund balance amounts in the other four categories.

Net Position Flow Assumption

Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

In accordance with the District's policy, the District considers restricted net position to have been depleted before unrestricted net position is applied.

Fund Balance Flow Assumption

Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied.

In accordance with the District's policy, the District uses restricted resources first, then unrestricted resources as needed. Unrestricted resources are used in the following order: committed; assigned; then unassigned.

Interfund Activities

Interfund activities are reported as follows:

Interfund Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e. the current portion of interfund loans) or "advances to/from other funds" (i.e. the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds".

Interfund Services Provided and Used

Sales and purchases of goods and services between funds for a price approximating their external exchange value are reported as revenues and expenditures, or expenses, in the applicable funds.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS (Continued)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Interfund Activities (Continued)

Interfund Transfers

Interfund transfers represent flows of assets without equivalent flows of assets in return and without a requirement for repayment. In the governmental fund financial statements, transfers are reported as other financing uses in the funds making transfers and other financing sources in the funds receiving transfers.

Interfund Reimbursements

Interfund reimbursements represent repayments from the funds responsible for particular expenditures or expenses to the funds that initially paid for them.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts and disclosures in the financial statements. Actual results could differ from those estimates.

NOTE 2 - CASH DEPOSITS AND INVESTMENTS

Cash Deposits – Custodial Credit Risk

Custodial credit risk is the risk that, in the event of a bank failure, the District will not be able to recover its cash deposits or will not be able to recover collateral securities that are in the possession of an outside party. The District limits its exposure to custodial credit risk through a formal written policy that requires, among other things, that the District monitor the financial condition of its financial institutions on a quarterly basis.

As of June 30, 2020, \$2,470,263 of the District's bank balance of \$2,720,263 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$ 2,223,237
Uninsured and collateralized with securities held by the pledging bank's trust department or agent but not in the District's name	<u>247,026</u>
	<u><u>\$ 2,470,263</u></u>

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 2 - CASH DEPOSITS AND INVESTMENTS *(Continued)*

Cash Deposits – Custodial Credit Risk *(Continued)*

All of the District's cash deposits were in qualified public institutions as defined by Connecticut state statute. Under this statute, any bank holding public deposits must at all times maintain, segregated from its other assets, eligible collateral in an amount equal to a certain percentage of its public deposits. The applicable percentage is determined based on the bank's risk-based capital ratio. The amount of public deposits is determined based on either the public deposits reported on the most recent quarterly call report, or the average of the public deposits reported on the four most recent quarterly call reports, whichever is greater. The collateral is kept in the custody of the trust department of either the pledging bank or another bank in the name of the pledging bank.

A reconciliation of the District's cash deposits as of June 30, 2020 is as follows:

Government-wide statement of net position:

Cash and cash equivalents	\$ 6,937,599
Less: cash equivalents considered investments for disclosure purposes	<u>(5,001,986)</u>
	1,935,613

Statement of fiduciary net position:

Cash and cash equivalents	996,302
Less: cash equivalents considered investments for disclosure purposes	<u>(421,666)</u>
	574,636
	<u><u>\$ 2,510,249</u></u>

Investments

A reconciliation of the District's investments as of June 30, 2020 is as follows:

Government-wide statement of net position:

Investments	\$ -
Add: cash equivalents considered investments for disclosure purposes	<u>5,001,986</u>
	5,001,986

Statement of fiduciary net position:

Investments	16,640,914
Add: cash equivalents considered investments for disclosure purposes	<u>421,666</u>
	17,062,580
	<u><u>\$ 22,064,566</u></u>

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 2 - CASH DEPOSITS AND INVESTMENTS *(Continued)*

Investments *(Continued)*

As of June 30, 2020, the District's investments consisted of the following:

Investment type	Valuation Basis	Credit Rating	Value	Investment Maturities (In Years) Less Than 1
Debt Securities:				
<i>Government-wide statement of net position:</i>				
Short-term Investment Fund (STIF)	Net asset value	AAA	\$ 5,001,986	\$ 5,001,986
<i>Statement of fiduciary net position:</i>				
Short-term Investment Fund (STIF)	Net asset value	AAA	155,376	155,376
Money market mutual funds	Net asset value	Unrated	266,290	266,290
			<u>5,423,652</u>	<u>\$ 5,423,652</u>
Other investments:				
<i>Statement of fiduciary net position:</i>				
Mutual funds	Fair Value		16,640,914	
Total			<u>\$ 22,064,566</u>	

Because investments in the Short-term Investment Fund and the money market mutual funds have weighted average maturities of less than 90 days, they have been presented as investments with maturities of less than one year.

Interest Rate Risk

The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

Connecticut state statutes permit the District to invest in: (1) obligations of the United States, including its instrumentalities and agencies; (2) in obligations of any state or of any political subdivision, authority or agency thereof, provided such obligations are rated within one of the top two rating categories of any recognized rating service; (3) in shares or other interests in custodial arrangements or pools maintaining constant net asset values and in highly rated no-load open end money market and mutual funds (with constant or fluctuating net asset values) whose portfolios are limited to obligations of the United States and its agencies, and repurchase agreements fully collateralized by such obligations; (4) or in obligations of the State of Connecticut or of any political subdivision thereof, provided such obligations are rated within one of the top three rating categories of any recognized rating service. Other provisions of the Statutes cover specific municipal funds with particular investment authority. The provisions of the Statutes regarding the investment of pension funds do not specify permitted investments. Therefore, the investment of such funds is generally controlled by the laws applicable to fiduciaries and the provisions of the applicable plan.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 2 - CASH DEPOSITS AND INVESTMENTS *(Continued)*

Investments *(Continued)*

Custodial Credit Risk

For an investment, custodial credit risk is the risk that, in the event of the failure of a counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District's investments are not exposed to custodial credit risk because they are either not evidenced by securities that exist in physical or book entry form or they are held by a reputable custodian in the name of the District.

Concentrations of Credit Risk

The District places no limit on the amount of investment in any one issuer. As of June 30, 2020, 100% of the District's governmental activities investments were invested in the Short-term Investment Fund. As of June 30, 2020, more than 10% of the District's fiduciary investments were invested in the following:

Issuer	Investment	Value	% of Fiduciary Investments
Wells Fargo	BLACKROCK STRAT INC OPP-K	\$ 2,792,707	16%
Wells Fargo	Vanguard Total Bond Market Index Fund Admiral Shares	2,567,235	15%
Wells Fargo	Vanguard DVLDP Markets Index Fund Admiral Shares	2,605,808	15%
Wells Fargo	Vanguard Growth Index Fund Admiral Shares	2,205,618	13%
Wells Fargo	Vanguard Value Index Fund Admiral Shares	1,942,179	11%
Wells Fargo	Vanguard 500 Index Fund Admiral Shares	2,192,895	13%

Pension trust fund investments may be invested in fixed income, equities and cash. The target asset allocation is 35% fixed income and 65% equities. There are also minimum and maximum target levels defined. Investment managers are employed to manage the assets allocated to them. The Board of Education, as trustee of the pension plan, is responsible for overall investment policy. Any change in investment manager or individual security purchase must have their approval.

The Other Post-Employment Benefits Trust Fund (OPEB) investments may be invested in fixed income, equities and cash. The target asset allocation is 40% fixed income and 60% equities. There are also minimum and maximum target levels defined. Professional money managers are employed to manage the assets allocated to them. The Board of Education, as trustee of the OPEB trust, is responsible for overall investment policy. Any change in investment manager or individual security purchase must have their approval.

The Sick and Severance Benefits Trust Fund may be invested in fixed income, equities and cash. The target asset allocation is 50% fixed income and 50% equities. There are also minimum and maximum target levels defined. Professional money managers are employed to manage the assets allocated to them. The Board of Education, as trustee of the sick and severance trust, is responsible for overall investment policy. Any change in investment manager or individual security purchase must have their approval.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS (Continued)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 3 - FAIR VALUE MEASUREMENTS

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants, as of the measurement date. Authoritative guidance establishes a hierarchy of valuation techniques based upon whether the inputs to those valuation techniques reflect assumptions other market participants would use based upon market data obtained from independent sources (also referred to as observable inputs). The District classifies its assets and liabilities measured at fair value into Level 1 (securities valued using quoted prices from active markets for identical assets), Level 2 (securities not traded on an active market for which market inputs are observable, either directly or indirectly, and Level 3 (securities valued based on unobservable inputs). Investments are classified in their entirety based on the lowest level of input that is significant to the fair value measurement.

The District's financial assets that are accounted for at fair value on a recurring basis as of June 30, 2020, by level within the fair value hierarchy are presented in the table below.

Financial Assets Measured at Fair Value	Prices in Active Market (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Mutual funds	\$ 16,640,914	\$ -	\$ -

NOTE 4 - CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2020 consisted of the following:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Governmental Activities					
Capital assets, not being depreciated:					
Land	\$ 4,186,566	\$ -	\$ -	\$ -	\$ 4,186,566
Construction in progress	112,003	540,521	-	(274,774)	377,750
Total capital assets, not being depreciated	4,692,698	540,521	-	(274,774)	4,564,316
Capital assets, being depreciated:					
Buildings and improvements	114,397,571	-	-	274,774	114,672,345
Improvements other than buildings	2,561,749	50,200	-	-	2,611,949
Furniture and equipment	1,248,375	284,030	6,400	-	1,526,005
Total capital assets, being depreciated	117,370,149	334,230	6,400	274,774	118,810,299
Less accumulated depreciation and amortization for:					
Buildings and improvements	22,110,744	1,560,318	-	-	23,671,062
Improvements other than buildings	239,311	123,461	-	-	362,772
Furniture and equipment	642,551	95,109	6,400	-	731,260
Total accumulated depreciation and amortization	21,280,881	1,778,888	6,400	-	24,765,094
Total capital assets, being depreciated, net	95,215,089	(1,444,658)	-	274,774	94,045,205
Governmental activities capital assets, net	\$ 99,513,658	\$ (904,137)	\$ -	\$ -	\$ 98,609,521

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 4 - CAPITAL ASSETS *(Continued)*

Depreciation and amortization was charged to functions of the District as follows:

Governmental Activities:	
General instruction	\$ 61,597
Support services:	
Support services - students	33,542
General administration	706
Buildings and grounds	1,683,043
Total depreciation and amortization expense	<u>\$ 1,778,888</u>

NOTE 5 - INTERFUND RECEIVABLES AND PAYABLES

Interfund receivable and payable balances at June 30, 2020 are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Governmental Funds		
Reserve for Capital and Nonrecurring Fund	General Fund	\$ 495,482
Other Governmental Funds	General Fund	1,934
		<u>\$ 497,416</u>
Proprietary Funds		
Internal Service Fund	General Fund	<u>\$ 559,095</u>

The above balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

NOTE 6 - INTERFUND TRANSFERS

Interfund transfers for the year ended June 30, 2020 consisted of the following:

<u>Transfers In</u>	<u>Transfers Out</u>	<u>Amount</u>
Governmental Funds		
Reserve for Capital and Nonrecurring Fund	General Fund	\$ 495,482
Other Governmental Funds	General Fund	100,000
		<u>\$ 595,482</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, and (2) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 7 - FUND BALANCE

The various components of fund balance as of June 30, 2020 are as follows:

	General Fund	Reserve Fund for Capital and Nonrecurring	Nonmajor Governmental Funds	Total
Nonspendable:				
Inventories	\$ -	\$ -	\$ 34,283	\$ 34,283
Restricted for:				
Capital purposes	-	19,042	-	19,042
Committed to:				
Capital purposes	-	839,744	-	839,744
Cafeteria operations	-	-	98,013	98,013
Educational purposes	-	-	175,003	175,003
Assigned to:				
Encumbrances:				
General instruction	234,209	-	-	234,209
Support services - student	19,171	-	-	19,171
Improvement of instruction	12,715	-	-	12,715
Media	132	-	-	132
General administration	33,290	-	-	33,290
Transportation	13,289	-	-	13,289
Employee benefits	78,919	-	-	78,919
Student activities	26,004	-	-	26,004
Buildings and grounds	202,559	-	-	202,559
Capital outlays	351,213	-	-	351,213
Unassigned	-	(211,280)	-	(211,280)
	<u>\$ 971,501</u>	<u>\$ 647,506</u>	<u>\$ 307,299</u>	<u>\$ 1,926,306</u>

Deficit Fund Balance

The Reserve Fund for Capital and Nonrecurring has a deficit fund balance of \$211,280 as of June 30, 2020. The deficit will be funded by proceeds from general obligation bonds issued in July 2020 *(see Note 14)*.

NOTE 8 - LONG-TERM DEBT

Changes in long-term debt for the year ended June 30, 2020, were as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
Governmental Activities:					
Direct Placements:					
General obligation bonds	\$ 23,775,000	\$ -	\$ 3,750,000	\$ 20,025,000	\$ 3,665,000
Unamortized premiums	1,339,314	-	184,612	1,154,702	-
Total bonds payable	25,114,314	-	3,934,612	21,179,702	3,665,000
Direct Borrowings:					
Capital leases	111,990	154,910	107,632	159,268	107,362
	<u>\$ 25,226,304</u>	<u>\$ 154,910</u>	<u>\$ 4,042,244</u>	<u>\$ 21,338,970</u>	<u>\$ 3,772,362</u>

Debt service is typically liquidated in the General Fund.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 8 - LONG-TERM DEBT *(Continued)*

General Obligation Bonds

A summary of general obligation bonds outstanding at June 30, 2020 is as follows:

Purpose of Bonds	Final Maturity Dates	Interest Rates	Amount Outstanding
Governmental Activities			
Bonds Payable			
General obligation bonds issued 7/26/12, original amount of \$4,010,000	2023	2.00% - 4.00%	\$ 2,060,000
General obligation bonds issued 1/5/17, original amount of \$1,960,000	2027	4.00%	1,520,000
General obligation refunding bonds issued 1/5/17, original amount of \$12,130,000	2025	1.37% - 2.95%	6,670,000
General obligation refunding bonds issued 4/26/18, original amount of \$10,300,000	2026	3.00% - 5.00%	9,775,000
			<u>\$ 20,025,000</u>

Annual debt service requirements to maturity at June 30, 2020 are as follows:

Year ending June 30:	General Obligation Bonds		
	Principal	Interest	Total
2021	\$ 3,665,000	\$ 705,834	\$ 4,370,834
2022	3,645,000	578,667	4,223,667
2023	3,640,000	449,399	4,089,399
2024	3,440,000	318,337	3,758,337
2025	3,065,000	190,828	3,255,828
2026-2027	2,570,000	108,300	2,678,300
	<u>\$ 20,025,000</u>	<u>\$ 2,351,365</u>	<u>\$ 22,376,365</u>

Bond Refundings

In prior years, the District advanced refunded general obligation bonds to reduce its total future debt service payments. The amount for which the reacquisition price exceeded the carrying amount of the old debt, has been presented as a deferred charge on refunding and is being amortized over the remaining life of the refunded debt, which is shorter than the life of the new debt issued. The carrying value of the deferred charges on refundings totaled \$310,660 as of June 30, 2020 and amortization expense for the year ended June 30, 2020 totaled \$49,386.

Legal Debt Limit

Connecticut General Statutes Section 7-374(b) provides that authorized debt of the District shall not exceed four and a half times base receipts, as defined in the Statute. The District did not exceed the statutory debt limitation as of June 30, 2020.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 8 - LONG-TERM DEBT *(Continued)*

Capital Leases from Direct Borrowings

The District has capital leases from direct borrowings outstanding of \$159,268 as of June 30, 2020. The capital leases include non-appropriation clauses and provide the obligors with a security interest in the underlying equipment in the event of default.

A summary of assets under capital leases is as follows as of June 30, 2020:

	Governmental Activities
Equipment	\$ 322,895
Less: accumulated amortization	36,397
	<u>\$ 286,498</u>

Amortization expense on equipment under capital leases totaled \$36,397 for the year ended June 30, 2020 and is included in depreciation and amortization expense disclosed in Note 4.

Annual debt service requirements to maturity on the capital leases are as follows as of June 30, 2020:

Year ending June 30:	Capital Leases		
	Principal	Interest	Total
2021	\$ 107,632	\$ -	\$ 107,632
2022	51,636	-	51,636
	<u>\$ 159,268</u>	<u>\$ -</u>	<u>\$ 159,268</u>

NOTE 9 - OTHER LONG-TERM LIABILITIES

Changes in other long-term liabilities for the year ended June 30, 2020 are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
Governmental Activities:					
Vacation accrual payable	\$ 22,416	\$ 49,584	\$ 6,496	\$ 65,504	\$ 32,000
Net pension liability <i>(see Note 10)</i>	4,127,811	-	125,095	4,002,716	-
Net OPEB liability <i>(see Note 11)</i>	2,260,320	-	99,253	2,161,067	-
	<u>\$ 6,410,547</u>	<u>\$ 49,584</u>	<u>\$ 230,844</u>	<u>\$ 6,229,287</u>	<u>\$ 32,000</u>

Other long-term liabilities are typically liquidated in the General Fund.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 9 - OTHER LONG-TERM LIABILITIES *(Continued)*

Sick and Severance Benefits

The District provides sick and severance payments to teachers and department coordinators upon retirement, death or severe illness and to administrators upon retirement or the elimination of a position. To qualify for benefits, the employee must achieve normal retirement with 15 consecutive years of service. Benefits are also provided to those who qualify for early retirement: age 55 with 20 years of service for early retirement, 25 years of service, or age 60 with 10 years of service. The District funds the severance cost for the 72 eligible participants. All benefit amounts were frozen as of June 30, 1994.

In connection with the sick and severance benefits payable, the District has created a trust fund to accumulate resources for future projected payments. Current year sick and severance payments made to retirees totaled \$115,583 for the year ended June 30, 2020. The components of the District's net sick and severance asset as of June 30, 2020, were as follows:

Total sick and severance liability	\$ 486,735
Assets held in Trust	684,298
District's net sick and severance asset	<u>\$ (197,563)</u>
Plan fiduciary net position as a percentage of the total sick and severance liability	140.59%

The total sick and severance benefits liability for the District was determined by an actuarial valuation as of July 1, 2020. Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Projections of benefits include the types of benefits in force at the valuation date. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets. Significant methods and assumptions were as follows:

Valuation date	July 1, 2020
Actuarial cost method	Entry Age Normal Actuarial Cost Method
Amortization method	Level Dollar
Remaining amortization period	
Teachers and Administrators	5 years, closed
Other participants	10 years, closed
Asset valuation method	Market value
Actuarial assumptions:	
Investment rate of return	5.50%
Mortality	Pub-2010 Public Retirement Plans Amount-Weighted Mortality Tables, projected to the valuation date with Scale MP-2019
Sick Time Accrual	Maximum number of sick days per year
Salary increases	Varies from 2.4% to 7.4%
Retirement age	Ranges from 55 to 70

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 9 - OTHER LONG-TERM LIABILITIES *(Continued)*

Sick and Severance Benefits *(Continued)*

Sick and Severance Financial Statements

The following presents the statement of fiduciary net position and the statement of changes in fiduciary net position for the District's sick and severance plan as of and for the year ended June 30, 2020.

	Sick & Severance Trust Fund
ASSETS	
Cash and cash equivalents	\$ 1,152
Investments	683,146
Total assets	<u>684,298</u>
NET POSITION	
Restricted for sick and severance benefits	<u>\$ 684,298</u>
ADDITIONS	
Contributions:	
Employer contributions	\$ -
Total contributions	<u>-</u>
Investment earnings:	
Interest and dividends	15,038
Net changes in the fair value of investments	31,982
Total investment earnings	<u>47,020</u>
Total additions	<u>47,020</u>
DEDUCTIONS	
Benefit payments	115,583
Administrative expenses	2,350
Total deductions	<u>117,933</u>
Change in net position	(70,913)
Net position - beginning	<u>755,211</u>
Net position - ending	<u>\$ 684,298</u>

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 10 - PENSION PLANS

Defined Benefit Plan

Plan Description

Plan administration - The District maintains a single-employer, defined benefit pension plan: the Amity Regional School District No. 5 Pension Plan (the "Retirement Plan"). The Retirement Plan covers substantially all District employees other than teachers. The Retirement Plan is administered by the Board of Education.

Plan membership - Membership of the Retirement Plan consisted of the following at July 1, 2019, the date of the most recent actuarial valuation:

Inactive plan members or beneficiaries currently receiving benefits	45
Inactive plan members entitled to but not yet receiving benefits	5
Active employees	54
	<u>104</u>

Benefits provided - The Retirement Plan provides for retirement, death and disability benefits for all eligible employees. The Retirement Plan covers substantially all noncertified District employees. The monthly retirement benefit is calculated at 2.5% of the average of the annual salaries during the highest five consecutive calendar years of employment multiplied by years of service. Plan members are eligible to retire at age 65 with 10 years of service or are eligible for early retirement at age 55 with 10 years of service. Participants are 100% vested after 10 years of continuous service if their contributions remain in the fund. Death benefits include the accrued benefit earned for participants who were eligible for normal retirement on or prior to the date of death, or participant contributions multiplied by the actuarial conversion factor for those participants who were not eligible for normal retirement benefits on or prior to the date of death. Disability retirement benefits, which include the accrued benefit as of the date of disability, are available for participants who are 40 years in age and have completed 5 years of service.

Contributions - The contribution requirements of plan members and the District are established and may be amended by the Board of Education. The District's funding policy provides for periodic employer contributions at rates that, when expressed as a percentage of annual covered payroll, are designed to accumulate sufficient assets to pay benefits when due. The contribution rates for normal costs for all plans were actuarially determined.

For the year ended June 30, 2020, employer contributions to the Retirement Plan were \$851,987 and represented approximately 25.72% of covered payroll. District employees are required to contribute 2.25% of their earnings to the Retirement Plan.

Summary of Significant Accounting Policies

Investments - Investments are measured by the District at fair value (generally based on quoted market prices), except for investments in certain external investments pools, which are measured at net asset value.

Fair value of other securities is determined by the most recent bid and asked prices as obtained from dealers that make markets in such securities. Investments for which market quotations are not readily available are valued at their fair values as determined by the custodian under the direction of the District, with the assistance of a valuation service. Securities traded on national exchanges are valued at the last reported sales price. Investment income is recognized when earned and gains and losses on sales or exchanges are recognized on the transaction date. Administrative costs are funded through investment earnings of the Retirement Plan.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS (Continued)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 10 - PENSION PLANS (Continued)

Defined Benefit Plan (Continued)

Summary of Significant Accounting Policies (Continued)

Investment policy - The Retirement Plan's policy in regard to the allocation of invested assets is established and may be amended by the Board of Education. The Retirement Plan's trust fund investments may be invested in fixed income, equities and cash. The target asset allocation is 35% fixed income and 65% equities. There are also minimum and maximum target levels defined.

Concentrations - The Retirement Plan's investments consist solely of investment in various mutual funds and are therefore not exposed to concentrations of credit risk, as these investments are considered to be diversified by nature.

Rate of return - For the year ended June 30, 2020, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 4.81%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Net Pension Liability

The components of the net pension liability of the District's Plan at June 30, 2020, were as follows:

Total pension liability	\$ 17,651,256
Plan fiduciary net position	13,648,540
District's net pension liability	<u>\$ 4,002,716</u>
 Plan fiduciary net position as a percentage of the total pension liability	 77.32%

The components of the change in the net pension liability of the District's Plan for the year ended June 30, 2020, were as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance as of June 30, 2019	\$ 17,025,084	\$ 12,897,273	\$ 4,127,811
Changes for the year:			
Service cost	544,055	-	544,055
Interest	1,202,276	-	1,202,276
Difference between expected and actual experience	(271,511)	-	(271,511)
Change of assumptions	(47,566)	-	(47,566)
Contributions - employer	-	851,987	(851,987)
Contributions - member	-	72,237	(72,237)
Net investment income	-	628,125	(628,125)
Benefit payments, including refunds	(801,082)	(801,082)	-
Net changes	<u>626,172</u>	<u>751,267</u>	<u>(125,095)</u>
Balance as of June 30, 2020	<u>\$ 17,651,256</u>	<u>\$ 13,648,540</u>	<u>\$ 4,002,716</u>

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 10 - PENSION PLANS *(Continued)*

Defined Benefit Plan *(Continued)*

Net Pension Liability *(Continued)*

Actuarial assumptions - The total pension liability for the District was determined by an actuarial valuation as of July 1, 2019 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.60%
Salary increases	2.60% - 7.60%
Investment rate of return	7.00%
Discount rate	7.00%

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return	Weighting
US Large Cap	37.50%	4.50%	1.69%
US Mid/Small Cap	12.50%	5.00%	0.63%
Developed International Equities	15.00%	5.25%	0.79%
Intermediate Corporate Bonds	17.50%	2.50%	0.44%
Intermediate Government Bonds	17.50%	1.50%	0.26%

Discount rate - The discount rate used to measure the total District pension liability was 7.0%. The projection of cash flows used to determine the discount rate assumed plan member contributions will be made at the current contribution rate and that the District contributes at rates equal to the actuarially determined contribution rates. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, the District's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the net pension liability to changes in the discount rate - The following presents the net pension liability of the District, calculated using the discount rate of 7.00% as well as what the District's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1- percentage point higher (8.00%) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Net pension liability as of June 30, 2020	\$ 5,831,914	\$ 4,002,716	\$ 2,431,745

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 10 - PENSION PLANS *(Continued)*

Defined Benefit Plan *(Continued)*

Pension Plan Financial Statements

The following presents the statement of fiduciary net position and the statement of changes in fiduciary net position for the District's defined benefit plan as of and for the year ended June 30, 2020.

	Pension Trust Fund
ASSETS	
Cash and cash equivalents	\$ 210,823
Investments	13,437,717
Total assets	<u>13,648,540</u>
 NET POSITION	
Restricted for pension benefits	<u>\$ 13,648,540</u>
	Pension Trust Fund
ADDITIONS	
Contributions:	
Employer contributions	\$ 851,987
Employee contributions	72,237
Total contributions	<u>924,224</u>
Investment earnings:	
Interest and dividends	301,636
Net changes in the fair value of investments	<u>336,305</u>
Total investment earnings	<u>637,941</u>
Total additions	<u>1,562,165</u>
DEDUCTIONS	
Benefit payments	801,082
Administrative expenses	9,816
Total deductions	<u>810,898</u>
Change in net position	751,267
Net position - beginning	<u>12,897,273</u>
Net position - ending	<u>\$ 13,648,540</u>

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS (Continued)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 10 - PENSION PLANS (Continued)

Defined Benefit Plan (Continued)

Pension Expense and Deferred Outflows and Inflows of Resources

At June 30, 2020, the District reported deferred outflows and inflows of resources related to the Plan from the following sources:

	Deferred Outflows of Resources	Deferred (Inflows) of Resources	Net Deferred Outflows / (Inflows) of Resources
Differences between expected and actual experience	\$ 51,096	\$ (478,095)	\$ (426,999)
Changes of assumptions	111,755	(70,120)	41,635
Net difference between projected and actual earnings on pension plan investments	89,348	-	89,348
Total	<u>\$ 252,199</u>	<u>\$ (548,215)</u>	<u>\$ (296,016)</u>

Amounts reported as deferred outflows and inflows of resources related to the Plan will be recognized as a component of pension expense in future years as follows:

Year ended June 30,	
2021	\$ (136,149)
2022	(149,793)
2023	(65,859)
2024	55,785
	<u>\$ (296,016)</u>

Connecticut Teachers' Retirement System

Plan Description

The Connecticut Teachers' Retirement System ("TRS" or the "Plan") is the public pension plan offered by the State of Connecticut (the "State") to provide retirement, disability, survivorship and health insurance benefits for Connecticut public school teachers and their beneficiaries. The Plan is governed by Connecticut Statute Title 10, Chapter 167a of the Connecticut General Statutes. TRS is a multiemployer pension plan administered by the Connecticut State Teachers' Retirement Board ("TRB"). The State Treasurer is responsible for investing TRS funds for the exclusive benefit of TRS members.

Teachers, principals, superintendents or supervisors engaged in the service of public schools are provided with pensions through the Connecticut Teachers' Retirement System - a cost sharing multi-employer defined benefit pension plan administered by the TRB. Chapter 167a of the State Statutes grants authority to establish and amend the benefit terms to the TRB. TRS issues a publicly available financial report that can be obtained at www.ct.gov.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 10 - PENSION PLANS *(Continued)*

Connecticut Teachers' Retirement System *(Continued)*

Benefit Provisions

The Plan provides retirement, disability and death benefits. Employees are eligible to retire at age 60 with 20 years of credited service in Connecticut, or 35 years of credited service including at least 25 years of service in Connecticut.

Normal Retirement: Retirement benefits for the employees are calculated as 2.0% of the average annual salary times the years of credited service (maximum benefit is 75.0% of average annual salary during the 3 years of highest salary). In addition, amounts derived from the accumulation of the 6.0% contributions made prior to July 1, 1989 and voluntary contributions are payable.

Early Retirement: Employees are eligible after 25 years of credited service with a minimum of 20 years of Connecticut service, or age 55 with 20 years of credited service with a minimum of 15 years of Connecticut service. Benefit amounts are reduced by 6.0% per year for the first 5 years preceding normal retirement age and 4.0% per year for the next 5 years preceding normal retirement age. Effective July 1, 1999, the reduction for individuals with 30 or more years of service is 3% per year by which retirement precedes normal retirement date.

Minimum Benefit: Effective January 1, 1999, Public Act 98-251 provides a minimum monthly benefit of \$1,200 to teachers who retire under the normal retirement provisions and who have completed at least 25 years of full time Connecticut service at retirement.

Disability Retirement: Employees are eligible for service-related disability benefits regardless of length of service. Five years of credited service is required to be eligible for non-service related disability. Disability benefits are calculated as 2.0% per year of service times the average of the highest three years of pensionable salary, but not less than 15.0%, nor more than 50.0%. In addition, disability benefits under this Plan (without regard to cost-of-living adjustments) plus any initial award of Social Security benefits and workers' compensation cannot exceed 75.0% of average annual salary. A plan member who leaves service and has attained 10 years of service will be entitled to 100.0% of the accrued benefit as of the date of termination of covered employment. Benefits are payable at age 60, and early retirement reductions are based on the number of years of service the member would have had if they had continued work until age 60.

Pre-Retirement Death Benefit: The plan also offers a lump-sum return of contributions with interest or surviving spouse benefit depending on length of service.

Contributions

State of Connecticut - Per Connecticut General Statutes Section 10-183z (which reflects Public Act 79-436 as amended), contribution requirements of active employees and the State are amended and certified by the TRB and appropriated by the General Assembly. The contributions are actuarially determined as an amount that, when combined with employee contributions and investment earnings, is expected to finance the costs of the benefits earned by employees during the year, with any additional amounts to finance any unfunded accrued liability.

Employers - School District employers are not required to make contributions to the Plan, as contributions are required only from employees and the State.

Employees - Effective July 1, 1992, each teacher was required to contribute 6.0% of pensionable salary for the pension benefit. Effective January 1, 2018, the required contribution increased to 7.0% of pensionable salary.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 10 - PENSION PLANS *(Continued)*

Connecticut Teachers' Retirement System *(Continued)*

Administrative Expenses

Administrative costs of the plan are to be paid by the General Assembly per Section 10-183r of the Connecticut General Statutes.

Basis of Presentation

The components associated with pension expense and deferred outflows and inflows of resources have been determined based on fiduciary net position as audited by the State of Connecticut Auditors of Public Accounts as part of the State of Connecticut Comprehensive Annual Financial Report as of and for the year ended June 30, 2019. The net pension liability at June 30, 2019 has been calculated using the audited amounts. TRS is included in the State of Connecticut audit as a pension trust fund. The State of Connecticut's Comprehensive Annual Financial Report can be obtained at www.ct.gov.

The accounting standards require participating employers to recognize their proportional share of the collective net pension liability, deferred outflows and inflows of resources and pension expense. Contributions remitted by the State are recognized when legally due, based upon statutory requirements.

Allocation Methodology

The allocations for participating employers are based on the expected contribution effort as measured June 30, 2018, the date of the latest biennial valuation. The liabilities of the June 30, 2018 actuarial valuation were rolled forward to the measurement date of June 30, 2019. The employer allocations were then applied to the net pension liability and pension expense to determine the amount applicable to each employer. Based upon the employee contributions made by the employees of each employer, as compared to the total employee contributions, an employer allocation percentage is calculated to six decimal places and is used to allocate the elements noted above. The employer allocation applied to the District totaled 0.478% as of the most recent measurement date.

Collective Net Pension Liability

The following summarizes the collective net pension liability of the State for the TRS as of June 30, 2019, the measurement date, in addition to the District's and State's proportionate shares of the collective net pension liability that is attributed to the District:

Collective Net Pension Liability of the State for the TRS		<u>\$ 17,072,720,000</u>
	Proportion	Proportionate Share
District's proportionate share of the Collective Net Pension Liability	0.000%	<u>\$ -</u>
State's proportionate share of the Collective Net Pension Liability attributed to the District	0.478%	<u>\$ 81,597,000</u>

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS (Continued)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 10 - PENSION PLANS (Continued)

Connecticut Teachers' Retirement System (Continued)

Collective Pension Expense

The District's expected contribution effort for allocation purposes totaled \$6,176,437 or 0.478% of the total expected contribution effort. The District has recognized this amount as an on-behalf payment into the TRS as intergovernmental revenues and related education expenditures in the General Fund for the year ended June 30, 2020.

The collective pension expense includes certain current period changes in the collective net pension liability, projected earnings on pension plan investments and the amortization of deferred outflows of resources and deferred inflows of resources for the current period. The portion of the collective pension expense attributed to the District totaled \$10,021,467 or 0.478% of the total collective pension expense and has been recognized as an operating contribution and related education expenses in the statement of activities for the year ended June 30, 2020.

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of June 30, 2018, and a measurement date of June 30, 2019, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	3.25% - 6.50%, including inflation
Investment rate of return	6.90%, net of pension plan investment expense, including inflation
Administrative expenses	\$0 assumption as expenses are paid for by the General Assembly

Mortality rates were based on the RPH-2014 White Collar table with employee and annuitant rates blended from ages 50 to 80, projected to the year 2020 using the BB improvement scale.

Future cost-of-living increases for teachers who retired prior to September 1, 1992, are made in accordance with increases in the Consumer Price Index, with a minimum of 3% and a maximum of 5.0% per annum. For teachers who were members of the Teachers' Retirement System before July 1, 2007, and retire on or after September 1, 1992, pension benefit adjustments are made that are consistent with those provided for Social Security benefits on January 1 of the year granted, with a maximum of 6.0% per annum. If the return on assets in the previous year was less than 8.5%, the maximum increase is 1.5%. For teachers who were members of the Teachers' Retirement System after July 1, 2007, pension benefit adjustments are made that are consistent with those provided for Social Security benefits on January 1 of the year granted, with a maximum of 5.0% per annum. If the return on assets in the previous year was less than 11.5%, the maximum increase is 3.0%, and if the return on the assets in the previous year was less than 8.5%, the maximum increase is 1.0%.

Long-Term Rate of Return

The long-term expected rate of return on pension plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 10 - PENSION PLANS *(Continued)*

Connecticut Teachers' Retirement System *(Continued)*

Long-Term Rate of Return *(Continued)*

The current capital market assumptions and the target asset allocation as provided by the Treasurer's Office are summarized in the following table:

Asset Class	Target Allocation	Expected Return	Standard Deviation
Public Equity - US Equity	20.0%	8.1%	17.0%
Public Equity - International Developed Equity	11.0%	8.5%	19.0%
Public Equity - Emerging Markets Equity	9.0%	10.4%	24.0%
Fixed Income - Core Fixed Income	16.0%	4.6%	7.0%
Fixed Income - Inflation Linked Bonds	5.0%	3.6%	7.0%
Fixed Income - High Yield	6.0%	6.5%	11.0%
Fixed Income - Emerging Market Debt	5.0%	5.2%	11.0%
Private Equity	10.0%	9.8%	23.0%
Real Estate	10.0%	7.0%	15.0%
Alternative Investments - Real Assets	4.0%	8.2%	17.0%
Alternative Investments - Hedge Funds	3.0%	5.4%	7.0%
Liquidity Fund	1.0%	2.9%	1.0%
	<u>100%</u>		

The geometric rates of expected return shown in the table above are nominal returns net of investment expenses.

Discount Rate

The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that the State contributions will be made at the actuarially determined rates in future years. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

NOTE 11 - OTHER POST-EMPLOYMENT BENEFITS (OPEB)

Amity Regional School District No. 5 Other Post-Employment Benefits (OPEB) Plan

Plan Description

Plan administration - The District administers a single-employer post-retirement healthcare plan, the Amity Regional School District No. 5 Other Post-Employment Benefits (OPEB) Plan (the "Plan"), to provide health benefits for eligible retirees and their spouses. The Plan is considered to be part of the District's financial reporting entity and is included in the District's financial reports as an Other Post-Employment Benefits Trust Fund. The Plan does not issue stand-alone financial reports.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 11 - OTHER POST-EMPLOYMENT BENEFITS (OPEB) *(Continued)*

Amity Regional School District No. 5 Other Post-Employment Benefits (OPEB) Plan *(Continued)*

Plan Description *(Continued)*

Plan membership - As of July 1, 2019, the date of the most recent actuarial valuation, membership data was as follows:

Active plan members	356
Retirees and beneficiaries receiving benefits	<u>24</u>
	<u>380</u>

Benefits provided - Health benefits for retired teachers are determined by State law. Retired or disabled teachers receiving benefits from TRS can receive health insurance coverage from the Teachers' Retirement Board if they are eligible for Medicare Part A hospital insurance. Those who are not eligible for Medicare Part A are allowed to participate by law in the same plan offer by the District to active teachers if they were last employed by the District. Benefits are established by contract and may be amended by union negotiations.

Contributions - Contribution requirements of the District are established in the Plan document and may be amended by the District. State law requires that the premium charged to retirees may not be greater than that charged for the same form of coverage for active teachers. In addition, State law requires that the TRS provide a subsidy to the District to offset the cost to retirees. In 2000, the subsidy amount was statutorily frozen at \$110 per person per month. For the year ended June 30, 2020, the District was credited for making \$93,272 in contributions toward Plan benefits, for which \$40,950 was contributed directly into the OPEB Trust.

Summary of Significant Accounting Policies

The Plan is accounted for using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. District contributions are recognized when due and when the District has made a formal commitment to provide the contributions. Benefits and refunds are recognized when they are due and payable in accordance with terms of the Plan.

Investments - Investments are recorded at fair value. Short-term investments are reported at cost, which approximates fair value. Fair value of other securities is determined by the most recent bid and asked prices as obtained from dealers that make markets in such securities. Investments for which market quotations are not readily available are valued at their fair values as determined by the custodian under the direction of the District, with the assistance of a valuation service. Securities traded on national exchanges are valued at the last reported sales price. Investment income is recognized when earned and gains and losses on sales or exchanges are recognized on the transaction date.

Investment policy - The Plan's policy in regard to the allocation of invested assets is established and may be amended by the Board of Education. The Plan's trust fund investments may be invested in fixed income, equities and cash. The target asset allocation is 40% fixed income and 60% equities. There are also minimum and maximum target levels defined.

Concentrations - The Plan's investments consist solely of investment in various mutual funds and are therefore not exposed to concentrations of credit risk, as these investments are considered to be diversified by nature.

Rate of return - For the year ended June 30, 2020, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 3.11%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 11 - OTHER POST-EMPLOYMENT BENEFITS (OPEB) *(Continued)*

Amity Regional School District No. 5 Other Post-Employment Benefits (OPEB) Plan *(Continued)*

Net OPEB Liability

The District's net OPEB liability was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of July 1, 2019. The components of the net OPEB liability of the District's Plan at June 30, 2020, were as follows:

Total OPEB liability	\$ 4,735,433
Plan fiduciary net position	<u>2,574,366</u>
District's net OPEB liability	<u><u>\$ 2,161,067</u></u>

Plan fiduciary net position as a percentage of the total OPEB liability	54.36%
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The components of the change in the net OPEB liability of the District's Plan for the year ended June 30, 2020, were as follows:

	<u>Total OPEB Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net OPEB Liability</u>
Balance as of June 30, 2019	\$ 4,717,279	\$ 2,456,959	\$ 2,260,320
Changes for the year:			
Service cost	94,104	-	94,104
Interest	334,998	-	334,998
Differences between expected and actual experience	(735,952)	-	(735,952)
Changes of assumptions	377,326	-	377,326
Contributions - employer	-	93,272	(93,272)
Contribution - TRB subsidy	-	64,709	(64,709)
Net investment income	-	11,748	(11,748)
Benefit payments, including refunds of member contributions	<u>(52,322)</u>	<u>(52,322)</u>	<u>-</u>
Net changes	<u>18,154</u>	<u>117,407</u>	<u>(99,253)</u>
Balances as of June 30, 2020	<u><u>\$ 4,735,433</u></u>	<u><u>\$ 2,574,366</u></u>	<u><u>\$ 2,161,067</u></u>

Benefit payments are reported net of retiree cost shares.

Actuarial Assumptions – The total OPEB liability in the July 1, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Investment rate of return	7.00%
Discount rate	7.00%
Salary increases	2.60% - 7.60%
Inflation rate	2.60%
Healthcare cost trend rate:	
Initial	7.00%
Ultimate	4.60%

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 11 - OTHER POST-EMPLOYMENT BENEFITS (OPEB) *(Continued)*

Amity Regional School District No. 5 Other Post-Employment Benefits (OPEB) Plan *(Continued)*

Net OPEB Liability *(Continued)*

Mortality rates were based on the RP-2014 Adjusted to 2006 Total Dataset Mortality Table projected to the valuation date with Scale MP-2018.

The long-term expected rate of returns on OPEB Plan investments were determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the OPEB Plan's target asset allocation as of June 30, 2020 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return *	Weighting
Core Fixed Income	40.00%	2.00%	0.80%
U.S. Large Cap Equities	30.00%	5.00%	1.50%
U.S. Small Cap Equities	10.00%	5.55%	0.56%
Developed Foreign Equities	20.00%	5.30%	1.06%

Discount rate - The discount rate used to measure the total OPEB liability was 7.0%. The projection of cash flows used to determine the discount rates assumed that plan member contributions will be made at the current contribution rates and that the District's contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rates. Based on those assumptions, the OPEB Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rates of return on the OPEB Plan's investments were applied to all periods of projected benefit payments to determine the OPEB Plan's total OPEB liability.

Sensitivity of the net OPEB liability to changes in the discount rate - The following presents the District's net OPEB liability for the OPEB Plan, calculated using the discount rate disclosed above, as well as what the District's net OPEB liability would be for the OPEB Plan if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	Discount Rates		
	1% Decrease (6.00%)	Current (7.00%)	1% Increase (8.00%)
Net OPEB liability as of June 30, 2020	\$ 2,636,003	\$ 2,161,067	\$ 1,747,414

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates - The following presents the District's net OPEB liability for the OPEB Plan, calculated using the discount rate disclosed above, as well as what the District's net OPEB liability would be for the OPEB Plan if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	Healthcare Cost Trend Rates		
	1% Decrease	Current	1% Increase
Net OPEB liability as of June 30, 2020	\$ 1,667,667	\$ 2,161,067	\$ 2,737,763

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 11 - OTHER POST-EMPLOYMENT BENEFITS (OPEB) *(Continued)*

Amity Regional School District No. 5 Other Post-Employment Benefits (OPEB) Plan *(Continued)*

OPEB Plan Financial Statements

The following presents the statements of fiduciary net position and the statement of changes in fiduciary net position for the District's OPEB Plan as of and for the year ended June 30, 2020.

	Other Post-Employment Benefits Trust Fund
ASSETS	
Cash and cash equivalents	\$ 54,315
Investments	2,520,051
Total assets	<u>2,574,366</u>
NET POSITION	
Restricted for other post-employment benefits	<u>\$ 2,574,366</u>
	Other Post-Employment Benefits Trust Fund
ADDITIONS	
Contributions:	
Employer	\$ 40,950
Total contributions	<u>40,950</u>
Investment earnings:	
Interest and dividends	55,828
Net changes in the fair value of investments	<u>23,321</u>
Total investment earnings	<u>79,149</u>
Total additions	<u>120,099</u>
DEDUCTIONS	
Administrative expenses	<u>2,692</u>
Total deductions	<u>2,692</u>
Change in net position	117,407
Net position - beginning	<u>2,456,959</u>
Net position - ending	<u>\$ 2,574,366</u>

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 11 - OTHER POST-EMPLOYMENT BENEFITS (OPEB) *(Continued)*

Amity Regional School District No. 5 Other Post-Employment Benefits (OPEB) Plan *(Continued)*

OPEB Expense and Deferred Outflows and Inflows of Resources

As of June 30, 2020, the District reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows / (Inflows) of Resources
Differences between expected and actual experience	\$ -	\$ (1,076,499)	\$ (1,076,499)
Changes of assumptions	417,694	(2,637)	415,057
Net difference between projected and actual earnings on OPEB plan investments	194,428	-	194,428
Total	<u>\$ 612,122</u>	<u>\$ (1,079,136)</u>	<u>\$ (467,014)</u>

Amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized as a component of OPEB expense as follows:

Year Ended June 30:

2021	\$ (547)
2022	(548)
2023	993
2024	(21,142)
2025	(53,918)
Thereafter	(391,852)
	<u>\$ (467,014)</u>

Connecticut Teachers' Retirement System

Plan Description

The Connecticut Teachers' Retirement System ("TRS" or the "Plan") is the public pension plan offered by the State of Connecticut (the State) to provide retirement, disability, survivorship and health insurance benefits for Connecticut public school teachers and their beneficiaries. The Plan is governed by Connecticut Statute Title 10, Chapter 167a of the Connecticut General Statutes. TRS is a multiemployer pension plan administered by the Connecticut State Teachers' Retirement Board ("TRB"). The State Treasurer is responsible for investing TRS funds for the exclusive benefit of TRS members.

Teachers, principals, superintendents or supervisors engaged in service of public schools are provided with benefits, including retiree health insurance, through the Connecticut Teachers' Retirement System - a cost sharing multi employer defined benefit pension plan administered by the TRB. Chapter 167a of the State Statutes grants authority to establish and amend the benefit terms to the TRB. TRS issues a publicly available financial report that can be obtained at www.ct.gov.

NOTE 11 - OTHER POST-EMPLOYMENT BENEFITS (OPEB) *(Continued)*

Connecticut Teachers' Retirement System *(Continued)*

Benefit Provisions

The Plan covers retired teachers and administrators of public schools in the State who are receiving benefits from the Plan. The Plan provides healthcare insurance benefits to eligible retirees and their spouses. Any member that is currently receiving a retirement or disability benefit through the Plan is eligible to participate in the healthcare portion of the Plan. Subsidized Local School District Coverage provides a subsidy paid to members still receiving coverage through their former employer and the TRB Sponsored Medicare Supplemental Plans provide coverage for those participating in Medicare, but not receiving Subsidized Local School District Coverage.

Any member that is not currently participating in Medicare Parts A & B is eligible to continue health care coverage with their former employer. A subsidy of up to \$110 per month for a retired member plus an additional \$110 per month for a spouse enrolled in a local school district plan is provided to the school district to first offset the retiree's share of the cost of coverage, any remaining portion is used to offset the district's cost. The subsidy amount is set by statute, and has not increased since July of 1996. A subsidy amount of \$220 per month may be paid for a retired member, spouse or the surviving spouse of a member who has attained the normal retirement age to participate in Medicare, is not eligible for Part A of Medicare without cost, and contributes at least \$220 per month towards coverage under a local school district plan.

Any member that is currently participating in Medicare Parts A & B is eligible to either continue health care coverage with their former employer, if offered, or enroll in the plan sponsored by the System. If they elect to remain in the Plan with their former employer, the same subsidies as above will be paid to offset the cost of coverage. If a member participating in Medicare Parts A & B so elects, they may enroll in one of the CTRB Sponsored Medicare Supplemental Plans. Active members, retirees, and the State pay equally toward the cost of the basic coverage (medical and prescription drug benefits).

Employees are eligible to retire at age 60 with 20 years of credited service in Connecticut, or 35 years of credited service including at least 25 years of service in Connecticut.

Contributions

State of Connecticut - Per Connecticut General Statutes Section 10-183z (which reflects Public Act 79-436 as amended), contribution requirements of active employees and the State of Connecticut are amended and certified by the TRB and appropriated by the General Assembly. The State pays for one third of plan costs through an annual appropriation in the General Fund.

Employers - School District employers are not required to make contributions to the Plan.

Employees/Retirees - The cost of providing plan benefits is financed on a pay-as-you-go basis as follows: active teachers' pay for one third of the Plan costs through a contribution of 1.25% of their pensionable salaries, and retired teachers pay for one third of the Plan costs through monthly premiums, which helps reduce the cost of health insurance for eligible retired members and dependents.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 11 - OTHER POST-EMPLOYMENT BENEFITS (OPEB) *(Continued)*

Connecticut Teachers' Retirement System *(Continued)*

Administrative Expenses

Administrative costs of the Plan are to be paid by the General Assembly per Section 10-183r of the Connecticut General Statutes.

Basis of Presentation

The components associated with the other postemployment benefits (OPEB) expense and deferred inflows and outflows of resources have been determined using the unrecognized portions of each year's experience and assumption changes as audited by the State of Connecticut Auditors of Public Accounts as part of the State of Connecticut Comprehensive Annual Financial Report as of and for the year ended June 30, 2019. The net OPEB liability at June 30, 2019 has been calculated using the audited amounts. The OPEB trust fund is included in the TRS, and the TRS is included in the State of Connecticut audit as a pension trust fund. The State of Connecticut's Comprehensive Annual Financial Report can be obtained at www.ct.gov.

The accounting standards require participating employers to recognize their proportional share of the collective net OPEB liability, deferred outflows and inflows of resources and OPEB expense. Contributions remitted by the State are recognized when legally due, based upon statutory requirements.

Allocation Methodology

The allocations for participating employers are based on the expected contribution effort as measured June 30, 2018, the date of the latest biennial valuation. The allocations for participating employers are based on the expected contribution effort as measured June 30, 2018, the date of the latest biennial valuation. The liabilities of the June 30, 2018 actuarial valuation were rolled forward to the measurement date of June 30, 2019. The employer allocations were then applied to the net OPEB liability and OPEB expense to determine the amount applicable to each employer. Based upon the employee contributions made by the employees of each employer, as compared to the total employee contributions, an employer allocation percentage is calculated to six decimal places and is used to allocate the elements noted above. The employer allocation applied to District totaled 0.478% as of the most recent measurement date.

Collective Net OPEB Liability

The following summarizes the collective net OPEB liability of the State for the TRS as of June 30, 2019, the measurement date, in addition to the District's and State's proportionate shares of the collective net OPEB liability that is attributed to the District:

Collective Net OPEB Liability of the State for the TRS		<u>\$ 2,662,587,000</u>
	<u>Proportion</u>	<u>Proportionate Share</u>
District's proportionate share of the Collective Net OPEB Liability	0.000%	<u>\$ -</u>
State's proportionate share of the Collective Net OPEB Liability attributed to the District	0.478%	<u>\$ 12,725,000</u>

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS (Continued)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 11 - OTHER POST-EMPLOYMENT BENEFITS (OPEB) (Continued)

Connecticut Teachers' Retirement System (Continued)

Collective OPEB Expense

The District's expected contribution effort for allocation purposes totaled \$168,807 or 0.478% of the total expected contribution effort. The District has recognized this amount as an on-behalf payment into the TRS as intergovernmental revenues and related education expenditures in the General Fund for the year ended June 30, 2020.

The collective OPEB expense includes certain current period changes in the collective net OPEB liability, projected earnings on OPEB plan investments and the amortization of deferred outflows of resources and deferred inflows of resources for the current period. The portion of the collective OPEB expense attributed to the District totaled a negative \$(931,206) or 0.478% of the total collective OPEB expense and has been recognized as a reduction in operating contributions and related education expenses in the statement of activities for the year ended June 30, 2020.

Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of June 30, 2018 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Real Wage Growth	0.75%
Wage Inflation	3.25%
Salary increases	3.25% - 6.50%, including inflation
Investment rate of return	3.00%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rates:	
Pre-Medicare	5.95% for 2018 decreasing to an ultimate rate of 4.75% by 2025
Medicare	5.00% for 2018 decreasing to an ultimate rate of 4.75% by 2028

Mortality rates were based on the RPH-2014 White Collar table with employee and annuitant rates blended from ages 50 to 80, projected to the year 2020 using the BB improvement scale.

Long-Term Rate of Return

The long-term expected rate of return on plan assets is reviewed as part of the actuarial valuation process. Several factors are considered in evaluation the long-term rate of return assumption, including the Plan's current asset allocations and a log-normal distribution analysis using the best-estimate ranges of expected future real rates of return (expected return, net of investment expense and inflation) for each major asset class.

The long-term expected rate of return was determined by weighing the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The assumption is not expected to change absent a significant change in the asset allocation, a change in the inflation assumption, or a fundamental change in the market that alters expected returns in future years.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 11 - OTHER POST-EMPLOYMENT BENEFITS (OPEB) *(Continued)*

Connecticut Teachers' Retirement System *(Continued)*

Long-Term Rate of Return *(Continued)*

The target asset allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Expected 10-Year Geometric Real Rate of Return	Standard Deviation
U.S. Treasuries (Cash Equivalents)	100.0%	0.41%	2.31%

Discount Rate

The discount rate used to measure the total OPEB liability was 3.50%. The projection of cash flows used to determine the discount rate was performed in accordance with the applicable standards. The projection's basis was an actuarial valuation performed as of June 30, 2018.

In addition to the actuarial methods and assumptions of the June 30, 2018 actuarial valuation, the following actuarial methods and assumptions were used in the projection of cash flows:

- Total payroll for the initial projection year consists of the payroll of the active membership present on the valuation date. In subsequent projection years, total payroll was assumed to increase annual at a rate of 3.25%.
- Employee contributions were assumed to be made at the current member contribution rate. Employee contributions for future plan members were used to reduce the estimated amount of total service costs for future plan members.
- No future employer contributions were assumed to be made.

Based on those assumptions, the Plan's fiduciary net position was projected to be depleted in 2019 and, as a result, the Municipal Bond Index Rate of 3.87% was used in the determination of the single equivalent rate.

NOTE 12 - RISK MANAGEMENT AND UNCERTAINTIES

Risk Management

The District is exposed to various risks of loss related to torts, thefts of, damage to, or destruction of assets; errors or omissions; injuries to employees or acts of God. The District purchases commercial insurance for all risks of loss except workers' compensation and liability-automobile-property insurance for which it participates in risk sharing pools, and medical benefits for which the District is self-insured. During the year ended June 30, 2020, deductibles paid by the District were insignificant. Neither the District nor its insurers have settled any claims which exceeded the District's insurance coverage during the past three years. In addition, there have been no significant reductions in pooled or insured liability coverage from coverage in the prior year.

The District is a member of the Connecticut Interlocal Risk Management Agency (CIRMA), an unincorporated association of Connecticut local public agencies that was formed in 1980 by the Connecticut Conference of Municipalities for the purpose of establishing and administering an interlocal risk management program.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 12 - RISK MANAGEMENT *(Continued)*

Risk Management *(Continued)*

Workers' Compensation Pool

The District is a member of CIRMA's Workers' Compensation Pool, a risk-sharing pool. The Workers' Compensation Pool provides statutory benefits pursuant to the provisions of the Connecticut Workers' Compensation Act. The coverage is subject to an incurred loss retrospective rating plan, and losses incurred in the coverage period will be evaluated at 18, 30 and 42 months after the effective date of coverage. The premium is subject to payroll audit at the close of the coverage period. CIRMA's Workers' Compensation Pool retains \$1,000,000 per occurrence.

Liability-Automobile-Property Pool

The District is a member of CIRMA's Liability-Automobile-Property Pool, a risk-sharing pool. The Liability-Automobile-Property Pool provides general liability, automobile liability, employee benefit liability, law enforcement liability, public officials and property coverage. The premium is subject to these coverages, and claims and expense payments falling within the deductible amounts are the responsibility of the District. CIRMA's Liability-Automobile-Property Pool retains \$1,000,000 per occurrence for each line of liability coverage.

Self-Insured Medical Benefits

The District established an internal service fund to account for and finance the risk of loss for the District's employee medical benefits claims. The internal service fund provides coverage for all eligible full-time employees. The District retains the risk of loss under the plan. A third party processes the claims filed under the self-insured health plan, for which the District is charged an administrative fee. The District has purchased a stop-loss policy for total claims in any one year exceeding an aggregate of 120% of expected claims and for individual claims exceeding \$150,000 for combined hospital and major medical.

The District establishes claims liabilities based on estimates of claims that have been incurred but not reported at year end. Claims liabilities are recorded if information prior to the issuance of the financial statements indicates that it is possible that a liability has been incurred at the date of the financial statements and the amount of possible loss can be reasonably estimated. The amount of the claims accrual is based on the ultimate costs of settling the claims, which include past experience data, inflation and other future economic and societal factors and incremental claim adjustment expenses, net of estimated subrogation recoveries. The claims accrual does not include other allocated or unallocated claims adjustment expenses.

A summary of claims activity for the years ended June 30, 2020 and 2019 are as follows:

Year Ended June 30	Claims Payable, Beginning of Year	Claims and Changes in Estimates	Claims Paid	Claims Payable, End of Year
2019	\$ 363,017	\$ 3,883,029	\$ 3,850,311	\$ 395,735
2020	395,735	3,390,343	3,565,727	220,351

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS (Continued)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 12 - RISK MANAGEMENT (Continued)

Uncertainties – Pandemic

In early March 2020, there was a global outbreak of COVID-19 that was declared a Public Health Emergency of International Concern by the World Health Organization and was subsequently declared a state of emergency by the Governor of Connecticut and a national emergency by the President of the United States. The outbreak of the virus has affected travel, commerce and financial markets globally, and is widely expected to affect economic growth worldwide.

On March 27, 2020, the United States Congress enacted the Coronavirus Aid, Relief, and Economic Stabilization Act (the "CARES Act") that provides in excess of \$2 trillion of relief to industries and entities throughout the country, including state and local governments. On March 28, 2020, the President of the United States approved the Governor of Connecticut's request for a disaster declaration for the State. On April 24, 2020, the United States Congress enacted legislation that provided an additional \$484 billion to replenish a small business loan program, support hospitals and expand COVID-19 testing.

The District and its member towns have received and continue to apply for additional funding from federal and state agencies to assist in covering certain costs associated with the response to the pandemic. However, the extent to which COVID-19 will impact the District's and its member towns' tax base, operations and financial condition will ultimately depend on future developments that are uncertain and cannot be fully predicted with confidence at this time.

NOTE 13 - COMMITMENTS AND CONTINGENCIES

There are several lawsuits pending against the District. The outcome and eventual liability to the District, if any, in these cases are not known at this time. The District's management, based upon consultation with legal counsel, estimates that potential claims against the District, not covered by insurance, resulting from such litigation would not materially affect the financial position of the District.

The District has received state and federal grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursement to the grantor agency for any expenditure disallowed under terms of the grant. Based on prior experience, District management believes such disallowances, if any, will not be material.

As of June 30, 2020, the District has recorded \$971,501 in encumbrances. Such encumbrances represent legal commitments for the purchase of goods or services and have been included in assigned fund balance within the balance sheet of the General Fund.

NOTE 14 - SUBSEQUENT EVENT

During July 2020, the District issued \$6,570,000 in general obligation bonds to finance improvements at Amity Regional High School and Athletic Complex Projects. Principal on the bonds are payable beginning on July 15, 2021 and annually thereafter until July 15, 2035, the maturity date. Coupon rates on the bonds range from 5.0% to 2.0% and interest is payable on January 15, 2021 and semiannually thereafter until maturity.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS (Continued)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 15 - IMPACT OF NEW ACCOUNTING STANDARDS NOT YET EFFECTIVE

In January 2017, the GASB issued Statement No. 84, *Fiduciary Activities*. The objective of this statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The requirements of this statement are effective for the District's reporting period beginning July 1, 2020, which reflects the one year postponement pursuant to GASB Statement No. 95 issued in May 2020. The District is currently evaluating the potential impact of adopting this Statement on its financial statements.

In June 2017, the GASB issued Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The requirements of this statement are effective for the District's reporting period beginning July 1, 2021, which reflects the eighteen month postponement pursuant to GASB Statement No. 95 issued in May 2020. The District is currently evaluating the potential impact of adopting this Statement on its financial statements.

In June 2018, the GASB issued Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. The objective of this Statement are (a) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (b) to simplify accounting for interest cost incurred before the end of a construction period. The requirements of this Statement should be applied prospectively and are effective for the District's reporting period beginning July 1, 2021, which reflects the one year postponement pursuant to GASB Statement No. 95 issued in May 2020. The District does not expect this statement to have a material effect on its financial statements.

In August 2018, the GASB issued Statement No. 90, *Majority Equity Interests - An Amendment of GASB Statements No. 14 and No. 61*. The objectives of this statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. The requirements of this statement are effective for the District's reporting period beginning July 1, 2020, which reflects the one year postponement pursuant to GASB Statement No. 95 issued in May 2020. The District does not expect this statement to have a material effect on its financial statements.

In May 2019, the GASB issued Statement No. 91, *Conduit Debt Obligations*. The objectives of this statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The requirements of this statement are effective for the District's reporting period beginning July 1, 2022, which reflects the one year postponement pursuant to GASB Statement No. 95 issued in May 2020. The District does not expect this statement to have a material effect on its financial statements.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 15 - IMPACT OF NEW ACCOUNTING STANDARDS NOT YET EFFECTIVE *(Continued)*

In January 2020, the GASB issued Statement No. 92, *Omnibus 2020*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics and the requirements of this statement are effective for the District's reporting period beginning July 1, 2021, which reflects the one year postponement pursuant to GASB Statement No. 95 issued in May 2020. The District does not expect this statement to have a material effect on its financial statements.

In March 2020, the GASB issued Statement No. 93, *Replacement of Interbank Offered Rates*. Some governments have entered into agreements in which variable payments made or received depend on an interbank offered rate (IBOR)—most notably, the London Interbank Offered Rate (LIBOR). As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates, by either changing the reference rate or adding or changing fallback provisions related to the reference rate. The objective of this Statement is to address those and other accounting and financial reporting implications that result from the replacement of an IBOR. The requirements of this statement are effective for the District's reporting period beginning July 1, 2020. The District does not expect this statement to have a material effect on its financial statements.

In March 2020, the GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). The requirements of this statement are effective for the District's reporting period beginning July 1, 2022. The District does not expect this statement to have a material effect on its financial statements.

In May 2020, the GASB issued Statement 96, *Subscription-Based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). The requirements of this statement are effective for the District's reporting period beginning July 1, 2022. The District does not expect this statement to have a material effect on its financial statements.

In June 2020, the GASB issued Statement 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – An Amendment of GASB Statement No. 14 and No. 84, and a Supersession of GASB Statement No. 32*. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The requirements of this statement are effective for the District's reporting period beginning July 1, 2021. The District is currently evaluating the potential impact of adopting this Statement on its financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

AMITY REGIONAL SCHOOL DISTRICT NO. 5
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL -BUDGETARY BASIS - GENERAL FUND (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2020

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
				Over (Under)
REVENUES				
Assessments to member towns	\$ 48,627,967	\$ 48,627,967	\$ 46,641,731	\$ (1,986,236)
Intergovernmental	621,920	621,920	788,694	166,774
Charges for services	177,420	177,420	212,985	35,565
Interest income	75,000	75,000	52,292	(22,708)
Other	46,000	46,000	37,256	(8,744)
Total revenues	49,548,307	49,548,307	47,732,958	(1,815,349)
EXPENDITURES				
Current:				
Salaries	26,655,424	26,689,768	25,967,645	(722,123)
Employee benefits	5,980,496	5,798,221	5,141,056	(657,165)
Instruction	605,855	715,856	643,720	(72,136)
Pupil transport	3,222,937	3,275,006	2,958,116	(316,890)
Tuition	3,213,232	2,754,088	2,640,987	(113,101)
Purchased services	1,782,368	1,900,339	1,754,620	(145,719)
Rental and other services	617,830	591,200	551,179	(40,021)
Buildings and grounds	981,441	1,047,310	1,003,116	(44,194)
Utilities	803,952	791,438	710,613	(80,825)
Property and liability insurance	243,217	239,163	238,281	(882)
Travel and memberships	167,798	163,006	110,508	(52,498)
Contingency	150,000	-	-	-
Capital outlays	564,547	1,023,702	993,882	(29,820)
Debt service:				
Principal	3,750,000	3,750,000	3,750,000	-
Interest	809,210	809,210	809,210	-
Total expenditures	49,548,307	49,548,307	47,272,933	(2,275,374)
Excess of revenues over expenditures	-	-	460,025	460,025
OTHER FINANCING SOURCES (USES)				
Cancellation of prior year encumbrances	-	-	35,457	35,457
Transfers out	-	-	(495,482)	(495,482)
Total other financing sources (uses)	-	-	(460,025)	(460,025)
Net change in fund balance	\$ -	\$ -	\$ -	\$ -

See accompanying notes to required supplementary information.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
SCHEDULE OF CHANGES IN NET PENSION LIABILITY
AMITY REGIONAL SCHOOL DISTRICT NO. 5 PENSION PLAN (UNAUDITED)
LAST SEVEN FISCAL YEARS

	2020	2019	2018	2017	2016	2015	2014
Total pension liability							
Service cost	\$ 544,055	\$ 546,532	\$ 539,815	\$ 542,547	\$ 493,768	\$ 479,386	\$ 408,199
Interest	1,202,276	1,165,984	1,095,440	1,096,406	988,845	930,362	882,103
Differences between expected and actual experience	(271,511)	(454,769)	138,984	(143,763)	19,949	(247,484)	-
Changes of assumptions	(47,566)	-	(99,030)	210,599	529,757	962,070	-
Benefit payments, including refunds	(801,082)	(674,698)	(673,617)	(670,971)	(623,779)	(677,103)	(703,532)
Net change in total pension liability	626,172	583,049	1,001,592	1,034,818	1,408,540	1,447,231	586,770
Total pension liability - beginning	17,025,084	16,442,035	15,440,443	14,405,625	12,997,085	11,549,854	10,963,084
Total pension liability - ending	17,651,256	17,025,084	16,442,035	15,440,443	14,405,625	12,997,085	11,549,854
Plan fiduciary net position							
Contributions - employer	851,987	892,845	886,831	862,404	772,191	738,934	707,554
Contributions - members	72,237	77,728	77,655	81,533	80,951	77,564	75,449
Net investment income	628,125	836,401	886,762	1,099,641	176,783	281,561	1,271,801
Benefit payments, including refunds	(801,082)	(674,698)	(673,617)	(670,971)	(623,779)	(677,103)	(703,532)
Administrative expense	-	-	-	(8,216)	-	-	(6,644)
Other	-	-	-	-	196	129	94
Net change in plan fiduciary net position	751,267	1,132,276	1,177,631	1,364,391	406,342	421,085	1,344,722
Plan fiduciary net position - beginning	12,897,273	11,764,997	10,587,366	9,222,975	8,816,633	8,395,548	7,050,826
Plan fiduciary net position - ending	13,648,540	12,897,273	11,764,997	10,587,366	9,222,975	8,816,633	8,395,548
District's net pension liability	<u>\$4,002,716</u>	<u>\$4,127,811</u>	<u>\$4,677,038</u>	<u>\$4,853,077</u>	<u>\$5,182,650</u>	<u>\$4,180,452</u>	<u>\$3,154,306</u>
Plan fiduciary net position as a percentage of total pension liability	77.32%	75.75%	71.55%	68.57%	64.02%	67.84%	72.69%
Covered payroll	\$3,312,394	\$3,484,925	\$3,423,413	\$3,368,174	\$3,473,851	\$3,264,904	\$3,183,014
District's net pension liability as a percentage of covered payroll	120.84%	118.45%	136.62%	144.09%	149.19%	128.04%	99.10%

See accompanying notes to required supplementary information.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
SCHEDULE OF CONTRIBUTIONS AND INVESTMENT RETURNS
AMITY REGIONAL SCHOOL DISTRICT NO. 5 PENSION PLAN (UNAUDITED)
LAST SEVEN FISCAL YEARS

	2020	2019	2018	2017	2016	2015	2014
Actuarially determined contribution	\$ 851,987	\$ 892,845	\$ 886,831	\$ 862,402	\$ 772,191	\$ 738,934	\$ 707,554
Contributions in relation to the actuarially determined contribution	<u>851,987</u>	<u>892,845</u>	<u>886,831</u>	<u>862,404</u>	<u>772,191</u>	<u>738,934</u>	<u>707,554</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 3,312,394	\$ 3,484,925	\$ 3,423,413	\$ 3,368,174	\$ 3,473,851	\$ 3,264,904	\$ 3,183,014
Contributions as a percentage of covered payroll	25.72%	25.62%	25.90%	25.60%	22.23%	22.63%	22.23%
Annual money-weighted rate of return, net of investment expense	4.81%	6.92%	8.16%	11.46%	1.96%	3.27%	17.61%

See accompanying notes to required supplementary information.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
SCHEDULE OF THE District'S PROPORTIONATE SHARE OF THE COLLECTIVE NET PENSION LIABILITY
CONNECTICUT TEACHERS' RETIREMENT SYSTEM (UNAUDITED)
LAST SIX FISCAL YEARS
(Rounded to nearest thousand)

	2020	2019	2018	2017	2016	2015
District's proportion of the collective net pension liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
District's proportionate share of the collective net pension liability	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State's proportionate share of the collective net pension liability attributed to the District	81,597,000	62,916,000	63,998,000	67,518,000	51,711,000	47,796,000
Total	<u>\$ 81,597,000</u>	<u>\$ 62,916,000</u>	<u>\$ 63,998,000</u>	<u>\$ 67,518,000</u>	<u>\$ 51,711,000</u>	<u>\$ 47,796,000</u>
District's covered payroll	\$ 20,980,000	\$ 20,654,000	\$ 20,286,000	\$ 19,553,000	\$ 19,209,000	\$ 18,515,000
District's proportionate share of the collective net pension liability as a percentage of its covered payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Plan fiduciary net position as a percentage of the total collective pension liability	52.00%	57.69%	55.93%	52.26%	59.50%	61.51%

See accompanying notes to required supplementary information.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
SCHEDULE OF THE District'S PROPORTIONATE SHARE OF THE COLLECTIVE NET OPEB LIABILITY
CONNECTICUT TEACHERS' RETIREMENT SYSTEM (UNAUDITED)
LAST THREE FISCAL YEARS
(Rounded to Nearest Thousand)

	<u>2020</u>	<u>2019</u>	<u>2018</u>
District's proportion of the collective net OPEB liability	0.00%	0.00%	0.00%
District's proportionate share of the collective net OPEB liability	\$ -	\$ -	\$ -
State's proportionate share of the collective net OPEB liability attributed to the District	12,725,000	12,557,000	16,472,000
Total	<u>\$ 12,725,000</u>	<u>\$ 12,557,000</u>	<u>\$ 16,472,000</u>
District's covered employee payroll	\$ 20,980,000	\$ 20,654,000	\$ 20,286,000
District's proportionate share of the collective net OPEB liability as a percentage of its covered employee payroll	0.00%	0.00%	0.00%
Plan fiduciary net position as a percentage of the total collective OPEB liability	2.08%	1.49%	1.79%

See accompanying notes to required supplementary information.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
SCHEDULE OF CHANGES IN NET OPEB LIABILITY
OTHER POST-EMPLOYMENT BENEFITS PLAN (UNAUDITED)
LAST FOUR FISCAL YEARS

	2020	2019	2018	2017
Total OPEB liability				
Service cost	\$ 94,104	\$ 94,804	\$ 108,167	\$ 105,426
Interest	334,997	321,315	315,156	293,998
Differences between expected and actual experience	(735,952)	(213,246)	(266,055)	(1,788)
Changes of assumptions	377,326	77,972	(3,351)	-
Benefit payments, including refunds	(52,322)	(116,010)	8,789	(203,200)
Net change in total OPEB liability	18,153	164,835	162,706	194,436
Total OPEB liability - beginning	4,717,279	4,552,444	4,389,738	4,195,302
Total OPEB liability - ending	4,735,432	4,717,279	4,552,444	4,389,738
Plan fiduciary net position				
Contributions - employer	93,272	178,920	45,377	282,793
Contributions - retirees' subsidies	64,709	70,408	51,371	77,679
Net investment income	11,747	52,854	152,252	169,538
Benefit payments, including refunds	(52,322)	(116,010)	8,789	(203,200)
Administrative expense	-	-	-	-
Net change in plan fiduciary net position	117,406	186,172	257,789	326,810
Plan fiduciary net position - beginning	2,456,959	2,270,787	2,012,998	1,686,188
Plan fiduciary net position - ending	2,574,365	2,456,959	2,270,787	2,012,998
District's net OPEB liability	\$ 2,161,067	\$ 2,260,320	\$ 2,281,657	\$ 2,376,740
Plan fiduciary net position as a percentage of total OPEB liability	54.36%	52.08%	49.88%	45.86%
Covered employee payroll	\$ 26,530,584	\$ 25,670,057	\$ 25,121,818	\$ 24,809,512
District's net OPEB liability as a percentage of covered employee payroll	8.15%	8.81%	9.08%	9.58%

See accompanying notes to required supplementary information.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
SCHEDULE OF CONTRIBUTIONS AND INVESTMENT RETURNS
OTHER POST-EMPLOYMENT BENEFITS PLAN (UNAUDITED)
LAST FOUR FISCAL YEARS

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Actuarially determined contribution	\$ 341,547	\$ 343,728	\$ 323,526	\$ 442,313
Contributions in relation to the actuarially determined contribution	<u>93,272</u>	<u>178,920</u>	<u>45,377</u>	<u>282,793</u>
Contribution deficiency (excess)	<u>\$ 248,275</u>	<u>\$ 164,808</u>	<u>\$ 278,149</u>	<u>\$ 159,520</u>
Covered employee payroll	\$ 26,530,584	\$ 25,670,057	\$ 25,121,818	\$ 24,809,512
Contributions as a percentage of covered employee payroll	0.35%	0.70%	0.18%	1.14%
Annual money-weighted rate of return, net of investment expense	3.11%	5.43%	7.56%	10.05%

See accompanying notes to required supplementary information.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 1 - STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND

Budgetary Information

The District adheres to the following procedures in establishing the budgetary data reported in the financial statements:

- The District legally adopts an annual budget for the General Fund pursuant to Connecticut General Statutes Section 10-51. Formal budgetary integration is employed by the District as a management control device during the year for the General Fund.
- Prior to January, each department head or other agency as designated by the Superintendent submits budget requests accompanied by detailed estimates of expenditures to be made and, where appropriate, revenues to be collected during the ensuing fiscal year.
- Annually, prior to the annual meeting of the Board, a public budget meeting is held for the purpose of presenting and voting upon a regional school budget.
- After the budget is approved, the Board estimates the share of the net expenditures to be paid by each member town in accordance with Connecticut General Statutes Section 10-51, and notifies the respective member town's treasurer thereof.
- The level of control for a legally adopted budget (the level at which expenditures may not legally exceed appropriations without Board approval) is at the program level. Transfers from one budget line to another may be made by the Director of Finance and Administration with the approval of the Superintendent, Finance Committee and Board of Education.
- The Board does not have the authority to expend beyond the total budget appropriation without Board of Education and member town approval.
- Encumbrances are recognized as a valid and proper charge against a budget appropriation in the year in which the purchase order, contract or other commitment is issued and, accordingly, encumbrances outstanding at year end are reported in budgetary reports as expenditures in the current year. Generally, all unencumbered appropriations lapse at year end, except those for the Capital Project Funds. Appropriations for capital projects are continued until completion of applicable projects, even when projects extend more than one fiscal year.
- No additional appropriations were authorized during the year ended June 30, 2020.

Accounting principles applied for purposes of developing data on a budgetary basis differ from those used to present financial statements in conformity with accounting principles generally accepted in the United States of America ("GAAP basis"). The differences consist primarily of payments made by the State of Connecticut "on-behalf" of the District into the State Teachers' Retirement System, which are not recorded for budgetary purposes.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED) *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 1 - STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND *(Continued)*

Budgetary Information (Continued)

A reconciliation of General Fund amounts presented on the budgetary basis to amounts presented on the GAAP basis is as follows for the year ended June 30, 2020:

	<u>Revenues</u>	<u>Expenditures</u>	<u>Other Financing Sources (Uses)</u>	<u>Change in Fund Balance</u>
Budgetary basis	\$ 47,732,958	\$ 47,272,933	\$ (460,025)	\$ -
"On-behalf" payments -				
State Teachers' Retirement Fund	6,345,244	6,345,244	-	-
Transfers to other funds recorded as				-
expenditures for budgetary purposes	-	(100,000)	(100,000)	-
Changes in encumbrances	-	(280,658)	(35,457)	245,201
Noncash financing sources not				
recognized for budgetary purposes:				
Capital lease financing activity	-	154,910	154,910	-
GAAP basis	<u>\$ 54,078,202</u>	<u>\$ 53,392,429</u>	<u>\$ (440,572)</u>	<u>\$ 245,201</u>

NOTE 2 - SCHEDULE OF THE CHANGES IN NET PENSION LIABILITY - AMITY REGIONAL SCHOOL DISTRICT NO. 5 PENSION PLAN

The District began to report this schedule when it implemented GASB Statement No. 67, *Financial Reporting for Pension Plans—an amendment of GASB Statement No. 25*, in fiscal year 2014. GASB Statement No. 67 requires the information within this schedule to be presented for the ten most recent fiscal years. Information prior to fiscal year 2014 is not available.

Actuarial valuations are prepared every year with the most recent available actuarial valuation performed as of July 1, 2019. The July 1, 2019 was utilized to calculate the total pension liability as of July 1, 2019, which was rolled forward to the most recent measurement date of June 30, 2020.

Benefit Changes - There have been no benefit term changes that have had a significant effect on the measurement of the District's total pension liability.

Assumption Changes - There have been no assumption changes that have had a significant effect on the measurement of the total pension liability as of June 30, 2020. The District lowered the discount rate utilized to measure its total pension liability from 8.0% as of the June 30, 2015 to 7.5% as of the June 30, 2016 and then again to 7.0% as of the June 30, 2017 measurement date.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED) *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 3 - SCHEDULE OF CONTRIBUTIONS AND INVESTMENT RETURNS - AMITY REGIONAL SCHOOL DISTRICT NO. 5 PENSION PLAN

The District began to report this schedule when it implemented GASB Statement No. 67, *Financial Reporting for Pension Plans—an amendment of GASB Statement No. 25*, in fiscal year 2014. GASB Statement No. 67 requires the information within this schedule to be presented for the ten most recent fiscal years. Information prior to fiscal year 2014 is not available.

Actuarially determined contributions rates are calculated as of July 1, two years prior to the end of the fiscal year in which contributions are reported.

The following methods and assumptions were utilized to determine the contribution rates for the year ended June 30, 2020.

Actuarial cost method	Entry Age Normal
Amortization method	Level Percentage of salary, closed
Remaining amortization period	20 years
Asset valuation method	5 year smoothed market
Inflation rate	2.60%
Salary increases	Varies from 2.60% to 7.60%, including inflation
Investment rate of return	7.00%, net of pension plan investment expense, including inflation
Retirement age	Ranges from 55 to 70
Mortality	RP-2014 Adjusted to 2006 Total Dataset Mortality Table projected to the valuation date with Scale MP-2018

NOTE 4 - SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE COLLECTIVE NET PENSION LIABILITY – CONNECTICUT STATE TEACHERS' RETIREMENT SYSTEM

The District began to report this schedule when it implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – An Amendment of GASB Statement No. 27*, in fiscal year 2015. GASB Statement No. 68 requires the information within this schedule to be presented for the ten most recent fiscal years. Information prior to fiscal year 2015 is not available.

Actuarial valuations are prepared every two years with the most recent available actuarial valuation performed as of June 30, 2018. This information is utilized by the District for reporting as of June 30, 2020.

Benefit changes - Beginning January 1, 2018, member contributions increased from 6.0% to 7.0% of salary.

Assumption changes - The following significant assumptions had a significant effect on the measurement of the total pension liability reported as of June 30, 2020.

- the inflation assumption was reduced from 2.75% to 2.50%;
- the real rate of return assumption was reduced from 5.25% to 4.40%, which when combined with the inflation assumption change, resulted in a decrease in the investment rate of return assumption from 8.00% to 6.90%;
- the annual rate of wage increase assumption was increased from 0.50% to 0.75%; and
- phase in to a level dollar amortization method for the June 30, 2024 valuation.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED) *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 5 - SCHEDULE OF CHANGES IN NET OPEB LIABILITY - OTHER POST-EMPLOYMENT BENEFITS PLAN

The District began to report this schedule when it implemented GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, in fiscal year 2018. GASB Statement No. 74 requires the information within this schedule to be presented for the ten most recent fiscal years. Information prior to fiscal year 2018 is not available.

Actuarial valuations are prepared every year with the most recent available actuarial valuation performed as of July 1, 2019. The July 1, 2019 was utilized to calculate the total OPEB liability as of July 1, 2019, which was rolled forward to the most recent measurement date of June 30, 2020.

Benefit Changes - There have been no benefit term changes that have had a significant effect on the measurement of the District's total OPEB liability.

Assumption Changes - There have been no assumption changes that have had a significant effect on the measurement of the District's total OPEB liability.

NOTE 6 - SCHEDULE OF CONTRIBUTIONS AND INVESTMENT RETURNS - OTHER POST-EMPLOYMENT BENEFITS PLAN

The District began to report this schedule when it implemented GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, in fiscal year 2017. GASB Statement No. 74 requires the information within this schedule to be presented for the ten most recent fiscal years. Information prior to fiscal year 2017 is not available.

Actuarially determined contributions rates are calculated as of July 1, two years prior to the end of the fiscal year in which contributions are reported.

The following methods and assumptions were utilized to determine the contribution rates for the year ended June 30, 2020.

Valuation date	July 1, 2018
Actuarial cost method:	Entry Age Normal
Amortization method:	Level Percentage of Salary
Remaining amortization period	20 years, closed (17 years remaining as of July 1, 2018)
Asset valuation method	Market value
Actuarial assumptions:	
Investment rate of return	7.00%
Discount rate	7.00%
Salary increases	2.60% - 7.60%
Inflation rate	2.60%
Healthcare cost trend rate:	
Initial	7.00%
Ultimate	4.60%

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED) *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 7 - SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE COLLECTIVE NET OTHER POST-EMPLOYMENT BENEFITS LIABILITY - CONNECTICUT STATE TEACHERS' RETIREMENT SYSTEM

The District began to report this schedule when it implemented GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pension*, in fiscal year 2018. GASB Statement No. 75 requires the information within this schedule to be presented for the ten most recent fiscal years. Information prior to fiscal year 2018 is not available.

Actuarial valuations are prepared every two years with the most recent available actuarial valuation performed as of June 30, 2018. This information is utilized by the District for reporting as of June 30, 2020.

Benefit Changes - The Plan was amended by the Board to include a new prescription drug plan, effective January 1, 2019.

Assumption Changes - The following assumption changes collectively had a significant effect on the measurement of the net OPEB liability reported as of June 30, 2019:

- The discount rate used to measure plan obligations for financial accounting purposes as of June 30, 2019 was updated to equal the Municipal Bond Index Rate of 3.50% as of June 30, 2019;
- Expected annual per capita claims costs were updated to better reflect anticipated medical and prescription drug claim experience both before and after the plan change that became effective on January 1, 2019; and
- The expected rate of inflation was decreased, and the Real Wage Growth assumption was increased.

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

GENERAL FUND

AMITY REGIONAL SCHOOL DISTRICT NO. 5
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL -
BUDGETARY BASIS - GENERAL FUND (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2020

	Budgeted Amounts			Variance With Final Budget Over (Under)
	Original	Final	Actual	
ASSESSMENTS TO MEMBER TOWNS				
Bethany	\$ 8,926,150	\$ 8,926,150	\$ 8,561,222	\$ (364,928)
Orange	24,736,074	24,736,074	23,725,968	(1,010,106)
Woodbridge	14,965,743	14,965,743	14,354,541	(611,202)
Total assessment to member towns	<u>48,627,967</u>	<u>48,627,967</u>	<u>46,641,731</u>	<u>(1,986,236)</u>
INTERGOVERNMENTAL				
Adult education	3,042	3,042	3,748	706
Transportation income	26,000	26,000	26,000	-
Special education	592,878	592,878	758,667	165,789
Health services	-	-	279	279
Total intergovernmental	<u>621,920</u>	<u>621,920</u>	<u>788,694</u>	<u>166,774</u>
CHARGES FOR SERVICES				
Parking income	29,000	29,000	20,865	(8,135)
Athletics	25,000	25,000	25,300	300
Tuition revenue	90,535	90,535	133,936	43,401
Shared services	32,885	32,885	32,884	(1)
Total charges for services	<u>177,420</u>	<u>177,420</u>	<u>212,985</u>	<u>35,565</u>
INTEREST INCOME	<u>75,000</u>	<u>75,000</u>	<u>52,292</u>	<u>(22,708)</u>
OTHER REVENUES				
Rental income	21,000	21,000	18,178	(2,822)
Miscellaneous	25,000	25,000	19,078	(5,922)
Total other revenues	<u>46,000</u>	<u>46,000</u>	<u>37,256</u>	<u>(8,744)</u>
Total revenues	49,548,307	49,548,307	47,732,958	(1,815,349)
OTHER FINANCING SOURCES				
Cancellation of prior year encumbrances	-	-	35,457	35,457
Total other financing sources	<u>-</u>	<u>-</u>	<u>35,457</u>	<u>35,457</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>\$ 49,548,307</u>	<u>\$ 49,548,307</u>	<u>\$ 47,768,415</u>	<u>\$ (1,779,892)</u>

AMITY REGIONAL SCHOOL DISTRICT NO. 5
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL -
BUDGETARY BASIS - GENERAL FUND (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2020

	Budgeted Amounts			Variance With Final Budget Over (Under)
	Original	Final	Actual	
SALARIES				
Certified	\$ 21,776,498	\$ 21,759,507	\$ 21,243,072	\$ (516,435)
Classified	4,878,926	4,930,261	4,724,573	(205,688)
Total salaries	<u>26,655,424</u>	<u>26,689,768</u>	<u>25,967,645</u>	<u>(722,123)</u>
EMPLOYEE BENEFITS				
Medicare	364,933	364,933	354,550	(10,383)
FICA	287,766	293,448	293,447	(1)
Workers' compensation	237,774	203,071	203,071	-
Medical and dental insurance	4,060,498	3,778,735	3,134,277	(644,458)
OPEB trust	40,950	40,950	40,950	-
Life insurance	44,579	44,579	42,820	(1,759)
Disability insurance	10,222	10,278	10,277	(1)
Pension plan - classified	851,987	851,987	851,987	-
Defined contribution retirement plan	69,787	99,079	99,079	-
Retirement sick leave - certified	-	1	-	(1)
Unemployment compensation	10,000	109,160	109,160	-
Clothing allowance	2,000	2,000	1,438	(562)
Total employee benefits	<u>5,980,496</u>	<u>5,798,221</u>	<u>5,141,056</u>	<u>(657,165)</u>
INSTRUCTION				
Instructional program improvement	39,700	21,956	21,594	(362)
Instructional supplies	382,393	377,267	311,912	(65,355)
Text and digital resources	162,147	293,989	291,631	(2,358)
Library books & periodicals	21,615	22,644	18,583	(4,061)
Total instruction	<u>605,855</u>	<u>715,856</u>	<u>643,720</u>	<u>(72,136)</u>
PUPIL TRANSPORT				
Pupil transportation	3,100,537	3,166,733	2,861,327	(305,406)
Transportation supplies	122,400	108,273	96,789	(11,484)
Total pupil transport	<u>3,222,937</u>	<u>3,275,006</u>	<u>2,958,116</u>	<u>(316,890)</u>
TUITION	<u>3,213,232</u>	<u>2,754,088</u>	<u>2,640,987</u>	<u>(113,101)</u>
PURCHASED SERVICES				
Data processing	95,276	110,413	110,412	(1)
Other professional & technical services	1,467,869	1,489,611	1,385,205	(104,406)
Communications	115,356	96,756	77,186	(19,570)
Other purchased services	103,867	203,559	181,817	(21,742)
Total purchased services	<u>1,782,368</u>	<u>1,900,339</u>	<u>1,754,620</u>	<u>(145,719)</u>
RENTAL AND OTHER SERVICES				
Rentals - land, building, equipment	118,750	54,832	48,229	(6,603)
Other supplies	499,080	536,368	502,950	(33,418)
Total rental and other services	<u>617,830</u>	<u>591,200</u>	<u>551,179</u>	<u>(40,021)</u>
				(Continued)

AMITY REGIONAL SCHOOL DISTRICT NO. 5
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL -
BUDGETARY BASIS - GENERAL FUND (UNAUDITED) (Continued)
FOR THE YEAR ENDED JUNE 30, 2020

	Budgeted Amounts			Variance With Final Budget Over (Under)
	Original	Final	Actual	
BUILDINGS AND GROUNDS				
Repairs, maintenance and cleaning	\$ 752,384	\$ 816,823	\$ 774,788	\$ (42,035)
Maintenance and custodial supplies	229,057	230,487	228,328	(2,159)
Total buildings and grounds	981,441	1,047,310	1,003,116	(44,194)
UTILITIES				
Utilities, excluding heat	696,046	683,511	620,438	(63,073)
Oil and natural gas used for heating	42,700	42,700	42,700	-
Natural gas	65,206	65,227	47,475	(17,752)
Total utilities	803,952	791,438	710,613	(80,825)
PROPERTY AND LIABILITY INSURANCE	243,217	239,163	238,281	(882)
TRAVEL AND MEMBERSHIPS				
Staff travel	25,350	26,706	10,723	(15,983)
Travel - conferences	37,445	35,921	22,406	(13,515)
Dues and fees	105,003	100,379	77,379	(23,000)
Total travel and memberships	167,798	163,006	110,508	(52,498)
CONTINGENCY	150,000	-	-	-
CAPITAL OUTLAYS				
Equipment - new	128,582	335,279	332,148	(3,131)
Equipment - replacement	121,965	448,443	439,067	(9,376)
Improvements to sites	181,000	75,176	61,825	(13,351)
Improvements to buildings	133,000	164,804	160,842	(3,962)
Total capital outlays	564,547	1,023,702	993,882	(29,820)
DEBT SERVICE				
Principal	3,750,000	3,750,000	3,750,000	-
Interest	809,210	809,210	809,210	-
Total debt service	4,559,210	4,559,210	4,559,210	-
TOTAL EXPENDITURES	49,548,307	49,548,307	47,272,933	(2,275,374)
OTHER FINANCING USES				
Transfers out	-	-	495,482	495,482
Total other financing uses	-	-	495,482	495,482
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>\$ 49,548,307</u>	<u>\$ 49,548,307</u>	<u>\$ 47,768,415</u>	<u>\$ (1,779,892)</u> (Concluded)

AMITY REGIONAL SCHOOL DISTRICT NO. 5
SCHEDULE OF DEBT LIMITATION
CONNECTICUT GENERAL STATUTES, SECTION 7-374(b)
FOR THE YEAR ENDED JUNE 30, 2020

	<u>Orange</u>	<u>Woodbridge</u>	<u>Bethany</u>	<u>Total</u>
Total cash collections for the year ended June 30, 2020:	<u>\$ 23,725,968</u>	<u>\$ 14,354,541</u>	<u>\$ 8,561,222</u>	<u>\$ 46,641,731</u>
				<u>District</u>
Debt limitation:				
4-1/2 times base				<u>\$ 209,887,790</u>
Indebtedness:				
Bonds payable				<u>20,025,000</u>
Net indebtedness				<u>20,025,000</u>
Debt limitation in excess of outstanding and authorized debt				<u>\$ 189,862,790</u>
Total capacity of borrowing (4-1/2 times base)				\$ 209,887,790
Total present indebtedness				<u>20,025,000</u>
Margin for additional borrowing				<u>\$ 189,862,790</u>

NONMAJOR GOVERNMENTAL FUNDS

AMITY REGIONAL SCHOOL DISTRICT NO. 5
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
AS OF JUNE 30, 2020

	Special Revenue Funds				Total Nonmajor Governmental Funds
	Education Grants Fund	Continuing Education Fund	School Operating Fund	Cafeteria Fund	
ASSETS					
Cash and cash equivalents	\$ 194,494	\$ 39,445	\$ 144,924	\$ 58,562	\$ 437,425
Receivables:					
Grants and contracts	141	-	-	143,401	143,542
Other	-	-	-	2,000	2,000
Due from other funds	-	-	1,934	-	1,934
Inventories	-	-	-	34,283	34,283
Total assets	<u>\$ 194,635</u>	<u>\$ 39,445</u>	<u>\$ 146,858</u>	<u>\$ 238,246</u>	<u>\$ 619,184</u>
LIABILITIES					
Accounts payable	\$ 96,295	\$ -	\$ 11,398	\$ 57,479	\$ 165,172
Unearned revenue	98,242	-	-	48,471	146,713
Total liabilities	<u>194,537</u>	<u>-</u>	<u>11,398</u>	<u>105,950</u>	<u>311,885</u>
FUND BALANCES					
Nonspendable	-	-	-	34,283	34,283
Committed	98	39,445	135,460	98,013	273,016
Total fund balances	<u>98</u>	<u>39,445</u>	<u>135,460</u>	<u>132,296</u>	<u>307,299</u>
Total liabilities and fund balances	<u>\$ 194,635</u>	<u>\$ 39,445</u>	<u>\$ 146,858</u>	<u>\$ 238,246</u>	<u>\$ 619,184</u>

AMITY REGIONAL SCHOOL DISTRICT NO. 5
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	Special Revenue Funds				Total Nonmajor Governmental Funds
	Education Grants Fund	Continuing Education Fund	School Operating Fund	Cafeteria Fund	
REVENUES					
Intergovernmental	\$ 621,315	\$ -	\$ -	\$ 391,866	\$ 1,013,181
Charges for services	-	52,362	71,945	485,398	609,705
Other	-	1,093	-	2,000	3,093
Total revenues	<u>621,315</u>	<u>53,455</u>	<u>71,945</u>	<u>879,264</u>	<u>1,625,979</u>
EXPENDITURES					
Current:					
General instruction	528,030	54,903	-	-	582,933
Support services:					
Support services - student	31,775	-	30,309	863,268	925,352
Improvement of instruction	18,788	-	-	-	18,788
General administration	-	-	26,964	-	26,964
Employee benefits	42,098	-	-	-	42,098
Buildings and grounds	9,000	-	-	-	9,000
Total expenditures	<u>629,691</u>	<u>54,903</u>	<u>57,273</u>	<u>863,268</u>	<u>1,605,135</u>
OTHER FINANCING SOURCES					
Transfers in	-	-	-	100,000	100,000
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>100,000</u>
Net change in fund balance	(8,376)	(1,448)	14,672	115,996	120,844
Fund balances - beginning	<u>8,474</u>	<u>40,893</u>	<u>120,788</u>	<u>16,300</u>	<u>186,455</u>
Fund balances - ending	<u>\$ 98</u>	<u>\$ 39,445</u>	<u>\$ 135,460</u>	<u>\$ 132,296</u>	<u>\$ 307,299</u>

FIDUCIARY FUNDS

AMITY REGIONAL SCHOOL DISTRICT NO. 5
COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	Balance, July 1, 2019	Additions	Deductions	Balance, June 30, 2020
ASSETS				
Cash and cash equivalents	\$ 365,464	\$ 385,404	\$ 304,377	\$ 446,491
Receivables	1,493	-	1,493	-
Total assets	<u>\$ 366,957</u>	<u>\$ 385,404</u>	<u>\$ 305,870</u>	<u>\$ 446,491</u>
LIABILITIES				
Payables	\$ 10,833	\$ 65,974	\$ -	\$ 76,807
Due to others	356,124	319,430	305,870	369,684
Total liabilities	<u>\$ 366,957</u>	<u>\$ 385,404</u>	<u>\$ 305,870</u>	<u>\$ 446,491</u>

AMITY REGIONAL SCHOOL DISTRICT NO. 5

Bethany Orange Woodbridge
25 Newton Road, Woodbridge Connecticut 06525



Theresa Lumas
Director of Finance and Administration
terry.lumas@amityregion5.org

Phone (203) 397-4813
Fax (203) 397-4864

To: Dr. Jennifer Byars, Superintendent of Schools

From: Theresa Lumas, Director of Finance and Administration

Re: Return Funds to Member Towns

Date: November 30, 2020

The Amity Finance Committee and Amity Board of Education will need to accept the Audited Financial Statements before funds can be returned to the member towns. Depicted below is the remaining fund balance from both unspent encumbrances in fiscal year 2018-19 and the unused fund balance in fiscal year 2019-20.

Bethany		Orange	Woodbridge
18.356%		50.868%	30.776%
2019-2020			
MEMBER TOWNS	UNUSED FUNDS		
BETHANY	\$	358,085	<i>Unspent funds less 1% of \$495,482, approved in August, balance returned at FY20 allocation rates</i>
ORANGE	\$	992,321	
WOODBIDGE	\$	600,371	
TOTALS	\$	1,950,777	
2018-2019			
MEMBER TOWNS	UNUSED FUNDS		
BETHANY	\$	6,840	<i>Unspent encumbrances returned at FY19 allocation rates</i>
ORANGE	\$	17,792	
WOODBIDGE	\$	10,825	
TOTALS	\$	35,457	

MEMBER TOWNS	TOTAL RETURN	
	UNUSED FUNDS	
BETHANY	\$	364,924
ORANGE	\$	1,010,114
WOODBIDGE	\$	611,196
TOTALS	\$	1,986,234

*Combined FY19 and
FY20 returns*

Amity Finance Committee:

Move to recommend the Amity Board of Education accept the Annual Financial Statements for the period ending June 30, 2020, and authorize the Superintendent of Schools to return to the Member Towns a balance of \$1,986,234, as follows:

<i>Town of Bethany</i>	<i>\$ 364,924</i>
<i>Town of Orange</i>	<i>\$1,010,114</i>
<i>Town of Woodbridge</i>	<i><u>\$ 611,196</u></i>
<i>Total</i>	<i>\$1,986,234</i>

Amity Board of Education:

Move to accept the Annual Financial Statements for the period ending June 30, 2020, and authorize the Superintendent of Schools to return to the Member Towns a balance of \$1,986,234, as follows:

<i>Town of Bethany</i>	<i>\$ 364,924</i>
<i>Town of Orange</i>	<i>\$1,010,114</i>
<i>Town of Woodbridge</i>	<i><u>\$ 611,196</u></i>
<i>Total</i>	<i>\$1,986,234</i>

AMITY REGIONAL SCHOOL DISTRICT NO. 5

***Bethany Orange Woodbridge
25 Newton Road, Woodbridge Connecticut 06525***



TO: Dr. Jennifer Byars, Superintendent of Schools

FROM: Theresa Lumas, Director of Finance & Administration

DATE: December 7, 2020

RE: 2021-2022 Budget Update

The initial budget requests from staff and department leaders came in at an increase of 7.07% or \$3,591,185 over the current year's budget. The budget workshop with the administrative team in November provided an opportunity to review the requests from each department and hear the rationale for the requests. We made many revisions based on assessing priorities and needs. We worked to reduce the budget request with little disruption to the curriculum and services provided students. The budget request was reduced to 5.92% after the workshop. I then met with department leaders to review further areas for reduction.

The driving factors in the initial requests are special education services, staffing requests, lease for the infrastructure and 1:1 devices, textbooks, and improvements to buildings and sites. Medical costs for current staff are predicted to increase about 4% due to medical inflation and offset by lowering the reserve. Debt Service will remain flat due to favorable premium funds from the bond sale.

Below is a summary of categories cut during the workshop and individual meetings, totaling \$853,610. These include new staff requests, associated benefits with new staff, reduced equipment requests and developing a potential debt restructure.

Benefits	\$45,217
Certified Salary	\$75,174
Classified Salary	\$80,230
Equipment - New	\$12,440
Equipment - Replacement	\$199,901
Improvements to Buildings	\$103,000
Improvements to Sites	\$10,000
Other Supplies	\$92,000
Professional Technical Services	\$170,843
Supplies	\$5,350
Textbooks	\$50,100
Tuition	\$9,355

Currently, the budget request is at 5.39% over the current budget. We continue to work to reduce the budget before the January presentation.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
REVENUES AND EXPENDITURES
FOR FY 2020-2021

		COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COL 7
		2019-2020	2020-2021	OCT 2020	CHANGE	NOV 2020	VARIANCE	FAV
LINE	CATEGORY	ACTUAL	BUDGET	FORECAST	INCR./((DECR.))	FORECAST	OVER/(UNDER)	UNF
1	MEMBER TOWN ALLOCATIONS	48,627,967	49,760,789	49,760,789	0	49,760,789	0	FAV
2	OTHER REVENUE	262,141	248,317	151,614	(4,900)	146,714	(101,603)	UNF
3	OTHER STATE GRANTS	758,946	731,653	942,439	0	942,439	210,786	FAV
4	MISCELLANEOUS INCOME	70,134	43,750	36,750	(7,000)	29,750	(14,000)	UNF
5	BUILDING RENOVATION GRANTS	0	0	0	0	0	0	FAV
6	TOTAL REVENUES	49,719,188	50,784,509	50,891,592	(11,900)	50,879,692	95,183	FAV
7	SALARIES	25,967,645	27,168,752	27,234,600	(37,122)	27,197,478	28,726	UNF
8	BENEFITS	5,141,056	6,186,149	6,182,452	0	6,182,452	(3,697)	FAV
9	PURCHASED SERVICES	7,565,040	9,450,642	9,383,745	30,421	9,414,166	(36,476)	FAV
10	DEBT SERVICE	4,559,210	4,453,835	4,453,835	0	4,453,835	0	FAV
11	SUPPLIES (INCLUDING UTILITIES)	2,935,589	2,907,974	2,739,507	110,735	2,850,242	(57,732)	FAV
12	EQUIPMENT	771,215	134,053	134,053	63,263	197,316	63,263	UNF
13	IMPROVEMENTS / CONTINGENCY	222,666	305,940	305,940	(53,420)	252,520	(53,420)	FAV
14	DUES AND FEES	110,508	177,164	170,013	(10,624)	159,389	(17,775)	FAV
15	TRANSFER ACCOUNT	495,482	0	0	0	0	0	FAV
16	TOTAL EXPENDITURES	47,768,411	50,784,509	50,604,145	103,253	50,707,398	(77,111)	FAV
17	SUBTOTAL	1,950,777	0	287,447	(115,153)	172,294	172,294	FAV
18	PLUS: CANCELLATION OF PRIOR YEAR'S ENCUMBRANCES	35,457	0	0	0	0	0	FAV
19	DESIGNATED FOR SUBSEQUENT YEAR'S BUDGET:	0	0	0	0	0	0	FAV
20	NET BALANCE / (DEFICIT)	1,986,234	0	287,447	(115,153)	172,294	172,294	FAV

Column 7: FAV=Favorable Variance
Revenues: At or OVER budget
Expenditures: At or UNDER budget

AMITY REGIONAL SCHOOL DISTRICT NO. 5
REVENUES AND EXPENDITURES
FOR FY 2020-2021

		COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COL 7
		2019-2020	2020-2021	OCT 2020	CHANGE	NOV 2020	VARIANCE	FAV
LINE	CATEGORY	ACTUAL	BUDGET	FORECAST	INCR./(DECR.)	FORECAST	OVER/(UNDER)	UNF
1	BETHANY ALLOCATION	8,926,150	9,000,731	9,000,731	0	9,000,731	0	FAV
2	ORANGE ALLOCATION	24,736,074	25,003,802	25,003,802	0	25,003,802	0	FAV
3	WOODBIDGE ALLOCATION	14,965,743	15,756,256	15,756,256	0	15,756,256	0	FAV
4	MEMBER TOWN ALLOCATIONS	48,627,967	49,760,789	49,760,789	0	49,760,789	0	FAV
5	ADULT EDUCATION	3,748	3,042	3,042	0	3,042	0	FAV
6	PARKING INCOME	20,865	32,000	14,961	3,150	18,111	(13,889)	UNF
7	INVESTMENT INCOME	52,292	35,000	10,000	(1,250)	8,750	(26,250)	UNF
8	ATHLETICS	25,300	22,000	11,000	(5,500)	5,500	(16,500)	UNF
9	TUITION REVENUE	133,936	129,675	91,811	0	91,811	(37,864)	UNF
10	TRANSPORTATION INCOME	26,000	26,600	20,800	(1,300)	19,500	(7,100)	UNF
11	TRANSPORTATION BOWA AGREEMENT	0	0	0	0	0	0	FAV
12	OTHER REVENUE	262,141	248,317	151,614	(4,900)	146,714	(101,603)	UNF
13	OTHER STATE GRANT	0	0	0	0	0	0	FAV
14	SPECIAL EDUCATION GRANTS	758,946	731,653	942,439	0	942,439	210,786	FAV
15	OTHER STATE GRANTS	758,946	731,653	942,439	0	942,439	210,786	FAV
16	RENTAL INCOME	18,177	14,000	7,000	(7,000)	0	(14,000)	UNF
17	INTERGOVERNMENTAL REVENUE	32,884	4,750	4,750	0	4,750	0	FAV
18	OTHER REVENUE	19,073	25,000	25,000	0	25,000	0	FAV
19	TRANSFER IN	0	0	0	0	0	0	FAV
20	MISCELLANEOUS INCOME	70,134	43,750	36,750	(7,000)	29,750	(14,000)	UNF
21	BUILDING RENOVATION GRANTS	0	0	0	0	0	0	FAV
22	TOTAL REVENUES	49,719,188	50,784,509	50,891,592	(11,900)	50,879,692	95,183	FAV

Column 7: FAV=Favorable Variance
Revenues: At or OVER budget
Expenditures: At or UNDER budget

AMITY REGIONAL SCHOOL DISTRICT NO. 5
REVENUES AND EXPENDITURES
FOR FY 2020-2021

		COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COL 7
		2019-2020	2020-2021	OCT 2020	CHANGE	NOV 2020	VARIANCE	FAV
LINE	CATEGORY	ACTUAL	BUDGET	FORECAST	INCR./(DECR.)	FORECAST	OVER/(UNDER)	UNF
1	5111-CERTIFIED SALARIES	21,243,071	22,123,005	22,157,333	(2,008)	22,155,325	32,320	UNF
2	5112-CLASSIFIED SALARIES	4,724,574	5,045,747	5,077,267	(35,114)	5,042,153	(3,594)	FAV
3	SALARIES	25,967,645	27,168,752	27,234,600	(37,122)	27,197,478	28,726	UNF
4	5200-MEDICARE - ER	354,550	393,384	393,384	0	393,384	0	FAV
5	5210-FICA - ER	293,447	315,690	315,690	0	315,690	0	FAV
6	5220-WORKERS' COMPENSATION	203,071	237,774	215,228	0	215,228	(22,546)	FAV
7	5255-MEDICAL & DENTAL INSURANCE	3,134,277	4,229,925	4,229,925	0	4,229,925	0	FAV
8	5860-OPEB TRUST	40,950	31,678	31,678	0	31,678	0	FAV
9	5260-LIFE INSURANCE	42,820	47,280	45,772	0	45,772	(1,508)	FAV
10	5275-DISABILITY INSURANCE	10,277	10,529	10,886	0	10,886	357	UNF
11	5280-PENSION PLAN - CLASSIFIED	851,987	790,234	790,234	0	790,234	0	FAV
12	5281-DEFINED CONTRIBUTION RETIREMENT PLAN	99,079	120,224	120,224	0	120,224	0	FAV
12	5282-RETIREMENT SICK LEAVE - CERT	0	0	0	0	0	0	FAV
13	5283-RETIREMENT SICK LEAVE - CLASS	0	0	0	0	0	0	FAV
14	5284-SEVERANCE PAY - CERTIFIED	0	0	0	0	0	0	FAV
15	5290-UNEMPLOYMENT COMPENSATION	109,160	7,431	27,431	0	27,431	20,000	UNF
16	5291-CLOTHING ALLOWANCE	1,438	2,000	2,000	0	2,000	0	FAV
17	BENEFITS	5,141,056	6,186,149	6,182,452	0	6,182,452	(3,697)	FAV
18	5322-INSTRUCTIONAL PROG IMPROVEMENT	21,594	22,200	22,200	(3,330)	18,870	(3,330)	FAV
19	5327-DATA PROCESSING	110,412	102,829	102,829	0	102,829	0	FAV
20	5330-OTHER PROFESSIONAL & TECHNICAL SRVC	1,385,205	1,759,359	1,905,245	0	1,905,245	145,886	UNF
21	5440-RENTALS - LAND, BLDG, EQUIPMENT	48,229	113,634	113,634	(15,776)	97,858	(15,776)	FAV
22	5510-PUPIL TRANSPORTATION	2,861,329	3,544,897	3,318,413	(1,690)	3,316,723	(228,174)	FAV
23	5521-GENERAL LIABILITY INSURANCE	238,281	247,562	249,804	0	249,804	2,242	UNF
24	5550-COMMUNICATIONS: TEL, POST, ETC.	77,186	114,356	95,324	0	95,324	(19,032)	FAV
25	5560-TUITION EXPENSE	2,640,986	3,446,498	3,476,989	(34,300)	3,442,689	(3,809)	FAV
26	5590-OTHER PURCHASED SERVICES	181,818	99,307	99,307	85,517	184,824	85,517	UNF
27	PURCHASED SERVICES	7,565,040	9,450,642	9,383,745	30,421	9,414,166	(36,476)	FAV

Column 7: FAV=Favorable Variance
Revenues: At or OVER budget
Expenditures: At or UNDER budget

AMITY REGIONAL SCHOOL DISTRICT NO. 5
REVENUES AND EXPENDITURES
FOR FY 2020-2021

		COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COL 7
		2019-2020	2020-2021	OCT 2020	CHANGE	NOV 2020	VARIANCE	FAV
LINE	CATEGORY	ACTUAL	BUDGET	FORECAST	INCR./(DECR.)	FORECAST	OVER/(UNDER)	UNF
28	5830-INTEREST	809,210	788,835	788,835	0	788,835	0	FAV
29	5910-REDEMPTION OF PRINCIPAL	3,750,000	3,665,000	3,665,000	0	3,665,000	0	FAV
30	DEBT SERVICE	4,559,210	4,453,835	4,453,835	0	4,453,835	0	FAV
31	5410-UTILITIES, EXCLUDING HEAT	620,438	709,866	703,219	0	703,219	(6,647)	FAV
32	5420-REPAIRS, MAINTENANCE & CLEANING	774,787	761,354	761,354	53,420	814,774	53,420	UNF
33	5611-INSTRUCTIONAL SUPPLIES	311,910	366,196	366,196	(53,008)	313,188	(53,008)	FAV
34	5613-MAINTENANCE/CUSTODIAL SUPPLIES	228,327	229,557	229,557	22,218	251,775	22,218	UNF
35	5620-OIL USED FOR HEATING	42,700	42,700	42,700	0	42,700	0	FAV
36	5621-NATURAL GAS	47,475	67,173	67,173	0	67,173	0	FAV
37	5627-TRANSPORTATION SUPPLIES	96,789	124,202	124,202	(18,630)	105,572	(18,630)	FAV
38	5641-TEXTS & DIGITAL RESOURCES	291,630	63,778	63,778	0	63,778	0	FAV
39	5642-LIBRARY BOOKS & PERIODICALS	18,584	20,215	20,215	(4,282)	15,933	(4,282)	FAV
40	5690-OTHER SUPPLIES	502,949	522,933	361,113	111,017	472,130	(50,803)	FAV
41	SUPPLIES (INCLUDING UTILITIES)	2,935,589	2,907,974	2,739,507	110,735	2,850,242	(57,732)	FAV
42	5730-EQUIPMENT - NEW	332,148	70,947	70,947	63,263	134,210	63,263	UNF
43	5731-EQUIPMENT - REPLACEMENT	439,067	63,106	63,106	0	63,106	0	FAV
44	EQUIPMENT	771,215	134,053	134,053	63,263	197,316	63,263	UNF
45	5715-IMPROVEMENTS TO BUILDING	160,841	55,940	55,940	0	55,940	0	FAV
45a	5715-FACILITIES CONTINGENCY	100,000	100,000	100,000	0	100,000	0	FAV
45b	TRSF. FROM FACILITIES CONTINGENCY	(100,000)	0	0	(53,420)	(53,420)	(53,420)	FAV
46	5720-IMPROVEMENTS TO SITES	61,825	0	0	0	0	0	FAV
47	5850-DISTRICT CONTINGENCY	150,000	150,000	150,000	0	150,000	0	FAV
47a	TRSF. FROM CONTINGENCY TO OTHER ACCTS.	(150,000)	0	0	0	0	0	FAV
48	IMPROVEMENTS / CONTINGENCY	222,666	305,940	305,940	(53,420)	252,520	(53,420)	FAV
49	5580-STAFF TRAVEL	10,723	24,850	22,365	(3,728)	18,637	(6,213)	FAV
50	5581-TRAVEL - CONFERENCES	22,406	46,660	41,994	(6,896)	35,098	(11,562)	FAV
51	5810-DUES & FEES	77,379	105,654	105,654	0	105,654	0	FAV
52	DUES AND FEES	110,508	177,164	170,013	(10,624)	159,389	(17,775)	FAV
53	5856-TRANSFER ACCOUNT	495,482	0	0	0	0	0	FAV
54	ESTIMATED UNSPENT BUDGETS		0	0	0	0	0	FAV
55	TOTAL EXPENDITURES	47,768,411	50,784,509	50,604,145	103,253	50,707,398	(77,111)	FAV

Column 7: FAV=Favorable Variance
Revenues: At or OVER budget
Expenditures: At or UNDER budget

**AMITY REGIONAL SCHOOL DISTRICT NO. 5
REVENUES & EXPENDITURES BY CATEGORY
FINANCIAL ANALYSIS
FOR THE FISCAL YEAR 2020-2021**



NOVEMBER 2020

2020-2021 FORECAST

OVERVIEW

The projected unspent fund balance for this fiscal year is \$172,294 FAV previously, \$287,447 FAV.

REVENUES BY CATEGORY

The projected yearend balance of revenues is *\$95,183 FAV previously \$107,083 UNF*, which appears on page 2, column 6, line 22.

LINE 5 on Page 2: ADULT EDUCATION:

The forecast is based on historical State payments.

LINE 6 on Page 2: PARKING INCOME:

The forecast estimates 50% of parking revenue will be collected, \$13,889 UNF, previously \$17,039 UNF.

LINE 7 on Page 2: INVESTMENT INCOME:

The budget is based on the expectation interest rates will remain steady and revenue will be as budgeted. *The forecast projects less interest income due to declining interest rates, \$26,250 UNF previously \$25,000 UNF.*

<u>Month</u>	<u>Peoples United</u>	<u>State Treasurer's Investment Fund</u>
July 2020	.392%	.352%
August	.392%	.221%
September	.399%	.081%
October	.399%	.081%
November	.397%	.065%

LINE 8 on Page 2: ATHLETICS:

The forecast estimates a 50% reduction due to limited fan participation for at least one season, \$16,500 UNF previously, \$11,000 UNF.

LINE 9 on Page 2: TUITION REVENUE:

The budget is based on seven tuition students. The actual tuition charged is higher (\$71 per year) than budgeted since the rate is set after the budget referendum is past. Two new tuition students enrolled in the District. *One student disenrolled, three students are*

moving into the District. The projected variance is \$37,864 UNF previously \$37,864 UNF.

LINE 10 on Page 2: TRANSPORTATION INCOME:

The forecast is based on projected State payments and enrollment for magnet school transportation budgeted, *estimated at \$19,500 which is \$7,100 UNF, previously \$5,800 UNF.*

LINE 14 on Page 2: SPECIAL EDUCATION GRANTS:

The current projection is based on budgeted costs for placements and transportation. This is based on a 73% reimbursement rate. Excess cost grant is expected to increase due to an increase of services. Tuition is increased for students moving into the District with unanticipated costs which will be partially reimbursed through the grant, *\$210,786 FAV previously, \$210,786 FAV.*

LINE 16 on Page 2: RENTAL INCOME:

The forecast estimates a 100% reduction based on limiting the use of the building for the year due to COVID19, *\$14,000 UNF previously, \$7,000 UNF.*

LINE 17 on Page 2: INTERGOVERNMENTAL INCOME:

The forecast is based on the budget for shared services with the Woodbridge Board of Education for technology services.

LINE 18 on Page 2: OTHER REVENUE:

The forecast is based on budget currently, *no change anticipated at this time, \$0 FAV.*

EXPENDITURES BY CATEGORY

The projected yearend balance of expenditures is *\$77,111 FAV previously \$180,364 FAV* which appears on page 4, column 6, line 55.

LINE 1 on Page 3: 5111-CERTIFIED SALARIES:

The forecast is based on budget. There are still open positions and the forecast will be updated after the school year begins. The need for additional coverage is anticipated. We intend to expand our use of bench subs to better ensure adequate class coverage and supervision in the buildings. All substitute positions have not yet been filled. The District has not yet reached the budgeted amount of turnover savings, \$81,769 UNF. The current projection is \$34,328 UNF previously \$94,442 UNF-. The forecast includes \$48,053 FAV grant funds pending State approval and \$61,818 FAV for vacancy filled by an outside consultant. Substitute fill rates are trending 54% higher and costs which reflect the rate increase are trending 82% higher than last year at this time. The forecast projects that substitute costs will be \$195,168 higher UNF if the trend continues for the full school year. *The current projection is \$32,320 UNF, previously \$34,328 UNF.*

LINE 2 on Page 3: 5112-CLASSIFIED SALARIES:

The forecast is based on budget. There are still open positions and the forecast will be updated after the school year begins. *The need for additional support staff is anticipated as we increase building hours and occupancy.* The turnover factor is currently short of the budget projection by \$752 UNF previously, \$16,185 UNF. There are still positions in transition and the turnover factor and classified budget is expected to be neutral. One

position was no longer eligible for grant funds though a certified salary replaced the request, \$31,520 UNF. *The forecast reflect a change of \$35,114 FAV due to staff vacancies of \$10,079 FAV and overtime estimates for the year reduced by \$25,035 due to no in-person events after school, net \$3,594 FAV, previously \$31,520 UNF.*

LINES 4 & 5 on Page 3: 5200 & 5210-MEDICARE & FICA:

The forecast is based on the budget for current staff.

LINE 6: 5220 on Page 3-WORKERS' COMPENSATION:

The workers' compensation premium is less than budgeted and the forecast assumes the payroll audit will be as budgeted. Member equity distribution was received for \$9,190 FAV and a contract stabilization rate approved by the Board in May saved \$15,313 FAV. *Total savings YTD \$22,546 FAV.*

LINES 7 on Page 3: 5255-MEDICAL AND DENTAL INSURANCE:

The forecast assumes actual claims of current employees and retirees will be the same as the budget. The projected monthly budget is based on an average of five years of claims. *Medical claims are lower, presumably due to routine office visits and medical tests being postponed. We expect claims will rise later in the year as employees and families return to routine care visits or possibly an increase in COVID treatments. Currently the account is running at 87.3% of claims, previously 88.4% of claims. The forecast projects the account will be neutral at this time.*

CLAIMS OF CURRENT EMPLOYEES AND RETIREES

MONTH	2020-2021 ACTUAL	2020-2021 BUDGET	VARIANCE	2019-2020 ACTUAL	2018-2019 ACTUAL
JUL	\$ 256,509	\$ 408,015	\$ (151,506)	\$ 366,182	\$ 292,718
AUG	\$ 200,490	\$ 446,937	\$ (246,447)	\$ 383,765	\$ 282,192
SEP	\$ 292,575	\$ 365,001	\$ (72,426)	\$ 317,685	\$ 376,576
OCT	\$ 293,360	\$ 363,318	\$ (69,958)	\$ 383,369	\$ 245,938
NOV	\$ 401,884	\$ 453,630	\$ (51,746)	\$ 370,672	\$ 418,110
DEC	\$ 484,052	\$ 484,052	\$ -	\$ 403,126	\$ 334,678
JAN	\$ 354,535	\$ 354,535	\$ -	\$ 348,820	\$ 331,129
FEB	\$ 307,567	\$ 307,567	\$ -	\$ 124,317	\$ 384,149
MAR	\$ 389,184	\$ 389,184	\$ -	\$ 276,832	\$ 363,660
APR	\$ 343,398	\$ 343,398	\$ -	\$ 196,735	\$ 278,082
MAY	\$ 409,054	\$ 409,054	\$ -	\$ 124,900	\$ 363,382
JUN	\$ 326,536	\$ 326,536	\$ -	\$ 194,428	\$ 224,419
TOTALS	\$ 4,059,143	\$ 4,651,225	\$ (592,082)	\$ 3,490,831	\$ 3,895,033

ACTUAL/FORECAST CLAIMS AS A PERCENTAGE OF EXPECTED CLAIMS

2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 FORECAST	2020-2021 FORECAST
85.2%	72.1%	92.2%	84.1%	100.0%

Note: 2020-2021 FORECAST of projected claims for this fiscal year as a percentage of expected claims is based on actual year-to-date claims plus budgeted claims for the remainder of the year divided by expected (budgeted) claims.

FEEs OF CURRENT EMPLOYEES AND RETIREES
(Stop-Loss Premiums, Network Access Fees, and Other Fees)

MONTH	2020-2021 ACTUAL	2020-2021 BUDGET	VARIANCE	2019-2020 ACTUAL	2018-2019 ACTUAL
<i>JUL</i>	\$ 53,562	\$ 61,957	\$ (8,395)	\$ 65,692	\$ 63,793
<i>AUG</i>	\$ 50,187	\$ 65,755	\$ (15,568)	\$ 62,661	\$ 60,070
<i>SEP</i>	\$ 53,804	\$ 58,089	\$ (4,285)	\$ 46,306	\$ 63,599
<i>OCT</i>	\$ 55,100	\$ 61,041	\$ (5,941)	\$ 70,245	\$ 63,213
<i>NOV</i>	\$ 63,637	\$ 41,539	\$ 22,098	\$ 59,406	\$ 71,815
DEC	\$ 37,299	\$ 37,299	\$ -	\$ 62,365	\$ 70,016
JAN	\$ 36,807	\$ 36,807	\$ -	\$ 73,157	\$ 78,786
FEB	\$ 36,239	\$ 36,239	\$ -	\$ 57,592	\$ 66,033
MAR	\$ 32,198	\$ 32,198	\$ -	\$ 58,624	\$ 38,918
APR	\$ 36,879	\$ 36,879	\$ -	\$ 57,573	\$ 69,321
MAY	\$ 36,343	\$ 36,343	\$ -	\$ 56,459	\$ 76,505
JUN	\$ 35,743	\$ 35,743	\$ -	\$ 56,502	\$ 72,044
TOTALS	\$ 527,797	\$ 539,887	\$ (12,090)	\$ 726,582	\$ 794,113

LINE 9 on Page 3: 5260-LIFE INSURANCE:

The forecast is based on the actual staff, \$1,508 FAV.

LINE 10 on Page 3: 5275-DISABILITY INSURANCE:

The forecast is based on the current staff, \$357 UNF, previously, \$190 UNF.

LINE 12 on Page 3: 5281-DEFINED CONTRIBUTION RETIREMENT PLAN:

The current forecast projects this account will be **neutral**.

LINE 15 on Page 3: 5290-UNEMPLOYMENT:

The forecast estimates the account may run \$20,000 UNF. The budget was reduced prior to the pandemic based on a low utilization for several years. Many of the current claimants will come off unemployment when we reopen. However, there are a number of claimants that are receiving benefits based on their past 24 months of work history with Amity and are not current employees. It is difficult to measure how many will remain on benefits. **\$20,000 UNF.**

LINE 20 on Page 3: 5330-PROFESSIONAL TECHNICAL SERVICES:

Coverage is needed for an administrator on leave. Coverage is provided through an outside consultant, \$61,818 UNF. A transfer for these professional services was approved in October. Legal services are higher than budgeted due to COVID-19 environment. Legal expenses are running 25% higher than the first quarter last year. Many vendor contracts are reviewed to consider cancellations because of COVID-19, two bargaining units were scheduled to negotiate in the Spring of 2020 but were delayed until this fiscal year, and numerous labor and employment questions relating to COVID-19. The change in special

education laws increased the use of legal services. The legal budget if it continues at 25% higher will be \$82,000 UNF over budget, *total for these line items is forecasted at \$145,886 UNF.*

LINE 22 on Page 3: 5510-PUPIL TRANSPORTATION:

Special Education Transportation is projecting a *\$70,550 FAV, previously, \$68,860 FAV* balance partly due to the first summer session being held virtually. *Late busses and field trips will be reduced due to COVID-19, currently assuming a 50% or \$157,624 FAV, previously \$25,733 FAV projection.*

LINE 23 on Page 3: 5521-GENERAL LIABILITY INSURANCE: Student Accident insurance renewed slightly higher-\$922 UNF, LAP and several other policies came in lower-\$8,588 FAV and cyberinsurance is now a separate policy and not covered under general liability increases \$9,907 UNF for a total account increase of *\$2,242 UNF*

LINE 24 on Page 3: 5550-COMMUNICATION:TEL, POST, ETC:

E-Rate funding is approved for the current fiscal year. *The District will receive discounted invoices for the CEN service provided by the State of Connecticut. The funding decision was announced this month and the District will save \$19,032 FAV.*

LINE 25 on Page 3: 5560-TUITION EXPENSE:

Tuition is currently forecasted to have a \$3,809 FAV previously \$30,491 UNF variance. The forecast is based on current students and their placements.

Tuition for the vo-ag schools has a projected variance of *\$56,581 FAV previously \$56,581 FAV.*

	FY16-17 ACTUAL	FY17-18 ACTUAL	FY18-19 ACTUAL	FY19-20 ACTUAL	FY20-21 BUDGET	FY20-21 FORECAST
Sound	3	4	6	6	8	5(5)
Trumbull	3	6	4	4	5	3(3)
Nonnewaug	3	4	6	5	7	7(7)
Common Ground Charter HS	1	0	0	0	1	1(1)
ACES Wintergreen Magnet	0	0	0	0	0	0
King Robinson Magnet	1	0	0	0	0	0
Engineering Science Magnet	0	1	0	0	0	0
Highville Charter School	0	1	0	0	0	0
Totals	11	16	16	15	21	16(16)

ECA is projected variance *to be \$25,928 FAV previously \$25,928 FAV, below budget, with five less students enrolled than budgeted.*

	FY16-17 ACTUAL	FY17-18 ACTUAL	FY18-19 ACTUAL	FY19-20 ACTUAL	FY20-21 BUDGET	FY20-21 FORECAST
ECA	15	19	24	21	21	16(16)

Public (ACES) and private out-of-district placements are currently less than anticipated, \$78,700 UNF previously \$269,292 UNF. There are more outplaced students who recently moved into the District.

	FY16-17 ACTUAL	FY17-18 ACTUAL	FY18-19 ACTUAL	FY19-20 ACTUAL	FY20-21 BUDGET	FY20-21 FORECAST
Public SPED	8	8	11	8	9	7(7)
Private SPED	27	20	22	18	29	31(30)
Totals	35	28	33	26	38	38(37)

LINE 26 on Page 3: 5590-OTHER PURCHASED SERVICES:

The forecast assumes a transfer into the cafeteria fund to cover operations due to losses in the program. The year-to-date projection for the café fund is \$153,395 UNF. The volume of meals is significantly impacted by no in-person dining option and near zero ala carte sales. Typical November ala carte sales are \$28,923 and this year ala carte revenue for November was \$175. Also 13,681 meals were served in November of 2019 and just 3,734 meals were served in November 2020. We meet regularly to discuss options to increase participation. We plan to expand the Friday offering of 2 meals to 4 to cover Saturday. This will benefit the families participating and generate a larger State reimbursement. The current estimate that the Board will need to transfer from the general fund is \$100,000 UNF and is included in this month's forecast.

LINE 30 on Page 4: 5830 & 5910-DEBT SERVICE :

Debt service is \$54,962 overbudget of the estimate for the new bond. There was premium paid by purchaser to offset this increase so the budget will remain neutral and this variance is paid from bond proceeds.

LINE 31 on Page 4: 5410-UTILITIES, EXCLUDING HEAT:

The 2020-2021 budget for electricity assumes the use of 3,189,868 kilowatt hours at an average price of \$0.19661 per kilowatt hour, or a cost of \$627,736. *Current kilowatt hours are down but with the increased full capacity run times for HVAC systems during the pandemic, it is anticipated the hours will rise over the next months. The usage is projected to be on budget, neutral.*

ELECTRICITY (KILOWATT HOURS)

MONTH	2020-2021 FORECAST	2020-2021 BUDGET	VARIANCE	2019-2020 ACTUAL	2018-2019 ACTUAL
<i>JUL</i>	<i>254,693</i>	261,716	<i>(7,023)</i>	306,744	104,580
<i>AUG</i>	<i>96,300</i>	292,794	<i>(196,494)</i>	298,187	152,275
<i>SEP</i>	<i>297,628</i>	308,389	<i>(10,761)</i>	255,198	314,178
<i>OCT</i>	<i>272,258</i>	282,314	<i>(10,056)</i>	294,827	271,919
<i>NOV</i>	<i>290,214</i>	260,774	<i>29,440</i>	243,754	249,759
DEC	260,198	260,198	-	250,944	247,237
JAN	268,460	268,460	-	266,227	274,992
FEB	269,090	269,090	-	251,802	263,959
MAR	256,461	256,461	-	217,683	248,762
APR	260,337	260,337	-	232,983	262,037
MAY	246,095	246,095	-	145,568	276,658
JUN	223,240	223,240	-	239,032	91,898
Totals	2,994,974	3,189,868	(194,894)	3,002,949	2,758,254

Note: 2019-2020 Actual Kilowatt Hours shown in bold italics.

The budget assumes there will not be a Load Shed credit. Building had limited use in FY20 from March 13-June 30. The delivery charge has increased significantly since last year. Currently we anticipate this may be partially offset by shorter operating days even with extended run time for air handlers. However, the delivery charges may put the accounts over even if kilowatt usage is down.

The budget for propane is \$3,330. *The forecast is neutral at this time.*

The budget for water is \$47,800. *The forecast is neutral at this time.*

Sewer costs are budgeted at \$31,000, costs are projected to be \$24,353. *The forecast is \$6,647 FAV at this time.*

DEGREE DAYS

There are 357 degree days to date compared to 602 last year at this time.

LINE 32 on Page 4: 5420-REPAIRS & MAINTENANCE: *There is an emergency repair to a leaking underground water line to the boiler at the high school quoted at \$53,420. A transfer is requested this month.*

LINE 35 & 36 on Page 4: 5620 & 5621-OIL & NATURAL GAS :

These accounts may be overbudget, though it is difficult to estimate how much at this time. We are increasing the percentage of outdoor air flow into the HVAC system per CDC recommendations. The actual temperatures for the winter months will greatly influence the need for additional heating fuel.

LINE 40 on Page 4: 5690-OTHER SUPPLIES:

The forecast reflects reimbursement from the Coronavirus Relief Fund grant, \$50,803 FAV previously \$161,820 FAV as grants reimbursements were charged to appropriate accounts.

LINE 45a on Page 4: 5850-FACILITIES CONTINGENCY:

The budget includes a \$100,000 contingency for unplanned, necessary facility expenditures. The forecast assumes these funds will be entirely used. *There is an emergency repair to a leaking underground water line to the boiler at the high school quoted at \$53,420. A transfer is requested this month.*

LINE 47 on Page 4: 5850-CONTINGENCY:

The budget includes a \$150,000 contingency for unplanned, necessary expenditures. The forecast assumes these funds will be entirely used. A transfer was approved in November for \$17,500 for critical security license to cover the additional devices purchase this fiscal year.

LINES 49 & 50 on page 4: 5580 & 5581 STAFF TRAVEL AND TRAVEL - CONFERENCES :

A 10% reduction is estimated anticipating less travel between schools and to conferences. *The forecast is projected to on \$17,775 FAV previously \$7,151 FAV.*

COVID-19 EXPENDITURES: *Currently expenditures related to preparing for reopening in the COVID-19 environment are estimated at \$895,793 total, \$755,230 from current fiscal year. The two largest purchases are in the area of PPE of approximately \$124,791, \$37,185 on cleaning supplies, \$176,863 for social distancing measures, and \$257,314 for technology. There is a potential of spending \$252,135 for additional personnel to provide coverage for absences, remote teaching, and additional supervision for appropriate COVID-19 protocols. Expenses are across all object codes and will be funded with the funds held as a 15% encumbrance, in the amount of \$968,619 in regular accounts. A budget transfer is requested this month and we are liquidating \$497,352 of the encumbrances to cover costs. Currently the District was approved for \$55,040 in ESSER funds. These grant funds were utilized for summer programs and curriculum writing not included in the COVID-19 estimates. A second grant, Coronavirus Relief Funds (CRF) has a preliminary award to the District for \$240,120. The application is approval and funds are nearly exhausted. There are still more purchases to restock supplies anticipated.*

APPENDIX A

COST SAVINGS AND EFFICIENCIES FOR FISCAL YEAR 2020-2021

TOTAL ANNUAL SAVINGS TO-DATE OF: \$120,884

\$19,268 Cable Advisory Grant: One of the high school teachers, Jeremy Iverson, applied for and received a grant from Cable Advisory Grant. The grant is to be used to purchase production equipment for the film courses and production room. This reduces the amounts that would be funded through the general fund.

\$49,245 Pegpetia Grant: Jeremy Iverson also applied for and received a grant from PEGPETIA. Current advancements in video technology have overstepped the abilities of the current computer systems in use. In order to maintain effective practice in post-production, the editing systems must see an enhancement. Utilizing a new computer system with a better integrated graphics solution, greater allocations of available RAM, and a faster multi-core processor, will not only maximize productivity, but will satisfy the needs of the program in the immediate future. This will effectively allow students to work at a more rigorous level. Time management and project completion will also be impacted, affording students more time in developing advanced skills during the production process. This reduces the amounts that would be funded through the general fund

\$19,032 E-Rate Credits: The District's application for E-Rate credits is approved. The amount reflects discounted invoices for the CEN – state provided internet connection.

\$28,339 Polycarbonate and Sheet Dividers for Social Distancing: The District's building maintainer has constructed approximately 113 protective barriers since March of 2020 for the classrooms and offices. The District orders polycarbonate and Randy Joiner skillfully measures, cuts and stabilizes the units for a custom fit. This includes science labs, offices and classrooms. Randy has also installed 41 curtain dividers in the District when more appropriate than a solid structure. The savings is estimated considering the cost of the polycarbonate and the estimate purchase of fully constructed dividers.

\$5,000 Math Textbooks: Dameon Kellogg, the Math Department chairperson consistently searches for used textbooks to replace lost books or fill enrollment needs.

There is a detailed history of the District's efforts to save dollars and operate efficiently. This information is posted on the District's website:

- Energy Savings Initiatives for the past decade
<http://www.amityregion5.org/boe/sub-committees/finance-committee>

- District recognized CQIA Innovation Prize for Fostering a District Culture of Maximizing Cost Savings and Efficiencies
<http://www.amityregion5.org/boe/sub-committees/finance-committee2>
- Fiscal Year 2019-2020 - \$43,497 <https://www.amityregion5.org/boe/sub-committees/finance-committee>
- Fiscal Year 2018-2019 - \$52,451 <https://www.amityregion5.org/boe/sub-committees/finance-committee>
- Fiscal Year 2017-2018 – \$746,688 <https://www.amityregion5.org/boe/sub-committees/finance-committee>
- Fiscal Year 2016-2017 – \$595,302 <http://www.amityregion5.org/boe/sub-committees/finance-committee>
- Fiscal Year 2015-2016 – \$125,911 <http://www.amityregion5.org/boe/sub-committees/finance-committee>
- Fiscal Year 2014-2015 – \$139,721 <http://www.amityregion5.org/boe/sub-committees/finance-committee>

APPENDIX B

MONTHLY FORECASTS: PURPOSE, METHODOLOGY, HISTORICAL

PURPOSE & METHODOLOGY:

A forecast is a prediction or estimate of future events and trends. **It is only as good as the data available and the assumptions used.** We use current information and past history.

There are many factors, which can significantly impact expenditures, both positively and negatively (e.g., staff turnover, vacancies and leaves-of absence; medical and dental insurance claims when self-insured; special education expenditures; major facility repairs; snow removal).

To illustrate, a special education student could move into the District in mid-year and the cost impact could be over \$100,000 and/or we could have a 'bad claims year' and wipe out the Self Insurance Reserve Fund and need other funds to cover claims of current employees and retirees. If we do not have available funds to cover these and other potential shortfalls, the necessity to seek additional funding from the public would be our only option (as only the towns have a fund balance from prior years available to use in the case of an emergency).

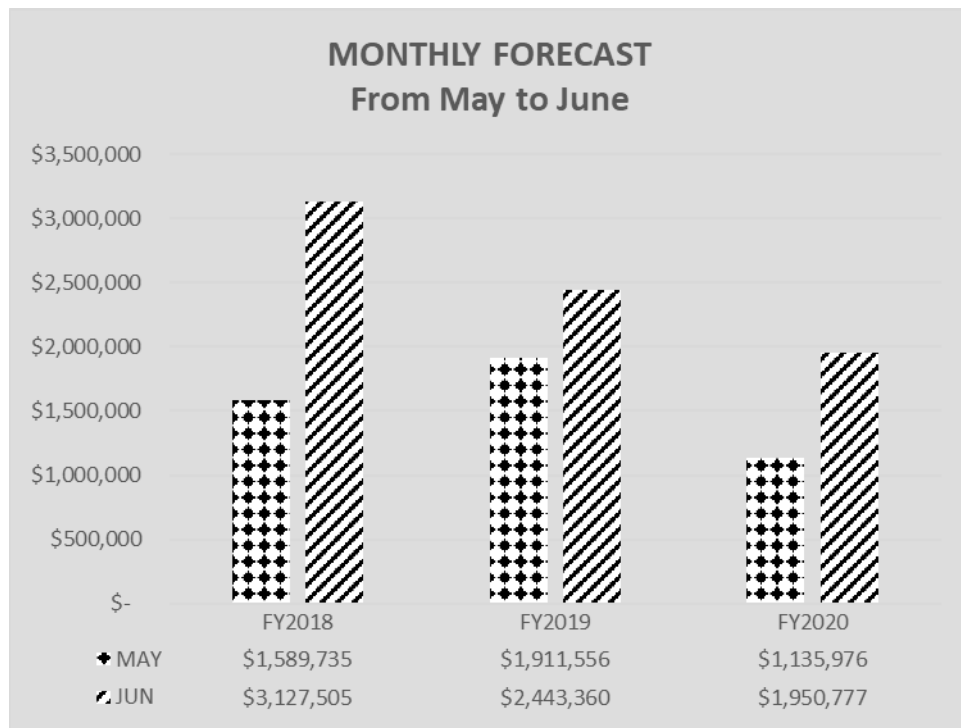
Revenues can be most impacted by decisions made at the State level for Special Education and Transportation grants. We have seen the reimbursement rate change in mid-year.

Prudent financial management is necessary. We need to be sure the total expenditures budget is never overspent (and may need to be underspent if revenues are below budget because total expenditures cannot exceed total revenues). It is imperative we 'hold back' on spending any of the Contingency Account until it is absolutely necessary or we are close to yearend. The Superintendent of Schools and Director of Finance and Administration review and approve or deny all purchase orders. We are careful to make sure funds are only spent when necessary and not just because 'it is in the budget'. We are constantly faced with the 'what-ifs' of over expenditures in certain accounts. We need to be sure there are sufficient funds available. As a result, the fund balance has been larger towards the end of the fiscal year.

Furthermore, the monthly forecasts are based on the information available. We have had large, unexpected or highly unpredictable events at the end of the fiscal year (mostly of a positive nature), which have significantly change the forecast from May to June.

HISTORICAL:

The chart below depicts the yearend balance projected in May and June of each of the past three fiscal years.



The major contributors of the significant change from the May to June forecasts are detailed below.

FY2018:

The audited fund balance was \$3,127,505. The monthly forecast for May 2018 projected a fund balance of \$1,589,735, or **\$1,537,770 higher than the prior month's forecast**. The major reasons for the significant increase in the yearend fund balance from one month to the next month were, as follows:

- **\$96,914:** Certified and classified salaries were lower than forecasted. It is not until the end of the fiscal year when we know the actual expenditures for coverages, substitutes, leaves of absences, overtime, and pay docks. We use conservative estimates in the forecasts based on past history.
- **\$21,583:** Special education transportation and tuition expenditures were lower than forecasted. The May forecast included the possible changes to outplacements and hospitalizations that did not occur.

- **\$741,387:** Medical & dental claims were lower than expected. Since we are self-insured, actual claims are not known until the end of the fiscal year. Based on actual claims, we returned these funds to the member towns.
- **\$129,529:** Lower legal expenses, speech therapy and occupational therapy professional services than anticipated.
- **\$25,989:** As part of the yearend processing, unspent encumbrances are eliminated.
- **\$10,299:** Final grant payments for Special Education and Transportation are not known until the end of the fiscal year.

FY2019:

The audited fund balance is \$2,033,027. The monthly forecast for May 2019 projected a fund balance of \$1,502,297 which included \$409,259 designated for security projects. The change is **\$531,804 higher than the prior month's forecast**. The major reasons for the significant increase in the yearend fund balance from one month to the next month were, as follows:

- **\$57,653:** Certified and classified salaries were lower than forecasted. It is not until the end of the fiscal year when we know the actual expenditures for coverages, substitutes, leaves of absences, overtime, and pay docks. Many unpaid leaves occur at the end of the school year. We use conservative estimates in the forecasts based on past history.
- **\$137,507:** Medical & dental claims were lower than expected. Since we are self-insured, actual claims are not known until the end of the fiscal year.
- **\$150,147** Purchased services were lower than forecasted. There were fewer interns than budgeted. Less than anticipated need for psychiatric consults and other consultants at PPTs. Less need for printed materials, postage, changes in special education transportation and athletic rentals were less than anticipated.
- **\$82,370:** Fuel costs for busses were less than anticipated. Repairs and maintenance costs for accounts other than facilities were down. Instructional supplies were less than anticipated.

FY2020:

The unaudited fund balance is \$1,950,777 after \$515,077 in EOY purchases and assuming 1% or \$492,485 appropriated to Capital and Nonrecurring Account. The monthly forecast for May 2020 projected a fund balance of \$1,135,976. The change is **\$815,982 higher than the prior month's forecast**. The major reasons for the significant increase in the yearend fund balance was the unsettled environment of the COVID-19 global pandemic. As of the May 2020 meeting, the Governor had not announced if schools would reopen prior to the end of the school year. School was eventually cancelled for the remainder of the year and almost all accounts were impacted. The changes from one month to the next month were, as follows:

- **\$121,462:** Certified and classified salaries were lower due to the school closures. Spring coaches salaries were reduced, substitutes and coverages were not needed, staff development hours, homebound instruction, chaperone duties, and overtime were all near zero.
- **\$296,642:** Medical & dental claims were lower due to the COVID-19 global pandemic. Routine office visits and medical tests were postponed all spring across the region. Since we are self-insured, actual claims are not known until the end of the fiscal year. Unemployment claims, though high were lower than May's estimate. The District has not experienced claims of this magnitude and estimating the actual costs were difficult. Many claims were in dispute. The change was \$26,000 FAV.
- **\$155,607** Purchased services were lower due to the COVID-19 global pandemic. There were no athletic contests, which reduced the annual number of game day staff and officials paid. Less need for printed materials, postage, end of year celebrations, graduation and stepping up costs, and athletic rentals were less due to the social distancing requirements.
- **\$76,091:** Transportation and fuel costs for busses were lower due to the COVID-19 global pandemic. Contracts were renegotiated in May but with school cancellation final for the year, additional savings resulted. There were no late runs, athletic trips, or field trips at the end of the year.
- **\$70,483:** Instructional supplies were lower due to the COVID-19 global pandemic. Consumable materials could not be utilized in the remote learning environment so there was a significant decrease in food for culinary, lumber and other raw materials for technology education and science lab materials.
- **\$54,739:** Communication costs were lower due to the COVID-19 global pandemic. Less postage, copy paper, and catering needs due to the remote learning environment.
- **\$35,521:** Rentals for fields, tables, chairs, tents, etc. were lower due to the COVID-19 global pandemic. End of year athletic contests were cancelled and ceremonies were done in a socially distance manner which eliminated the need for many items used for large crowd gatherings.
- **\$14,945:** Electricity usage was lower due to the COVID-19 global pandemic. Buildings had a few occupants during the March through June timeframe.

APPENDIX C

RECAP OF 2017-2018

Return Unspent Fund Balance:

The cancellation of 2016-2017 encumbrances of \$86,227 will be returned to the Member Towns. We encumber funds for goods and services received by June 30th but not yet billed. In some cases, the estimated amount encumbered varies from the actual invoice (e.g., utility bill; water bill, pending special education settlements) and we do not need to spend the entire encumbrance. Once the audit is final for 2017-2018, the funds will be returned.

<i>Bethany</i>	<i>\$17,581</i>
<i>Orange</i>	<i>\$42,027</i>
<i>Woodbridge</i>	<i><u>\$26,619</u></i>
<i>Total</i>	<i>\$86,227</i>

The audited fund balance for 2017-2018 is \$3,127,505. These source of the available funds are described below.

FINANCIAL MANAGEMENT:

\$ 78,987

Our efforts to foster a District culture of finding cost savings and efficiencies has been successful producing savings of \$38,753. Grant money was applied for and awarded to offset the cost of the CEN for savings of \$27,440. This District applied for a grant for displaced students to due hurricanes but received the grant award notice and funds after the fiscal year ended. Restraints of the grant did not allow us to spend it after the fiscal year so it became part of the fund balance.

SPECIAL EDUCATION (NET)

\$ 996,157

These accounts are extremely difficult to forecast. As examples, special need students can be hospitalized; move into the district or leave the district at any time; withdraw from Amity and enroll in Adult Education. Several students who were budgeted to be outplaced were not for a number of reasons. Some transportation needs were coordinated with the elementary districts to reduce the number of singletons on busses for outplacements. Any one of these events can have a significant impact, positive or negative, on the District's special education expenditures. The Director of Pupil Services has been successful in establishing suitable programs for students within the District and a number of students have returned from outplacement.

OTHER:

\$ 2,052,361

\$342,994 SALARIES (OTHER): "Turnover savings" from replacing teachers and other staff who retired or resigned is over budget and savings from unpaid leaves-of-absence. Athletic salaries were down from unfilled coaching positions at the middle school including cheerleading and several assistant coaching positions. Teacher coverages,

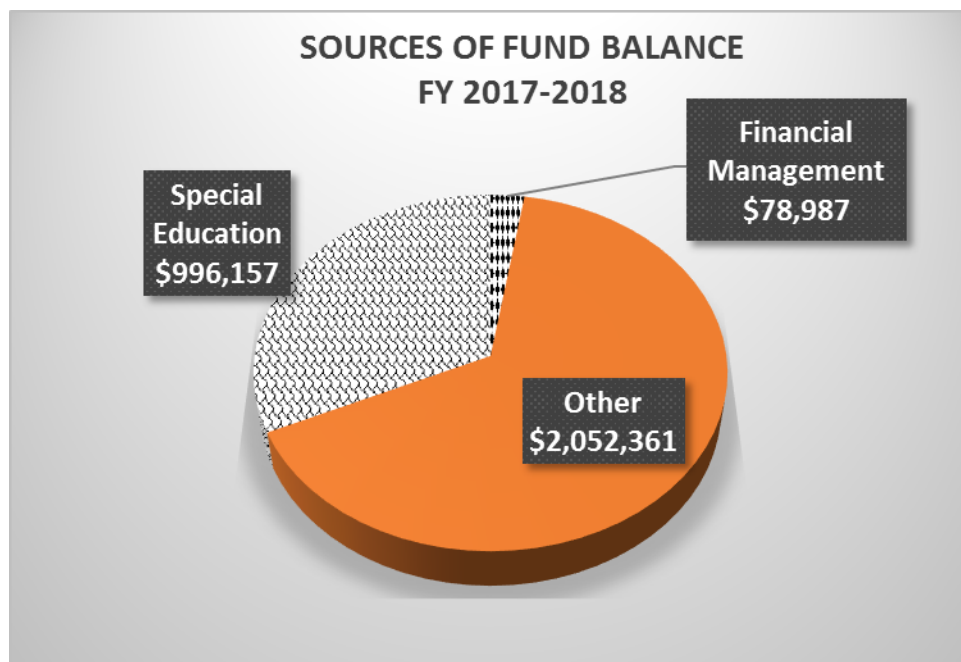
summer work costs, substitute costs, degree changes and homebound services were less than anticipated.

\$1,395,839 MEDICAL (OTHER): The net balance of the medical account was under budget. Claims and fees were much lower than budgeted, only costing 72% of expected claims. The savings was offset by other components of the account including employer contributions to HSA accounts, retiree payments, and employee co-share contributions.

\$29,913 FACILITIES (OTHER): The Director of Facilities manages projects and supplies in a very conservative manner. Many projects were completed in-house including tuck-point repair of the field house, concrete sidewalk patches and step repair, and electrical repairs.

\$29,177 STAFF TRAVEL, CONFERENCES AND DUES & FEES: Schedule conflicts precluding some staff from attending conferences, other staff were presenters at conferences and registration fees were waived, and a few less requests from students for contest entries. The appropriate funding level for these accounts will be reviewed in the upcoming budget cycle.

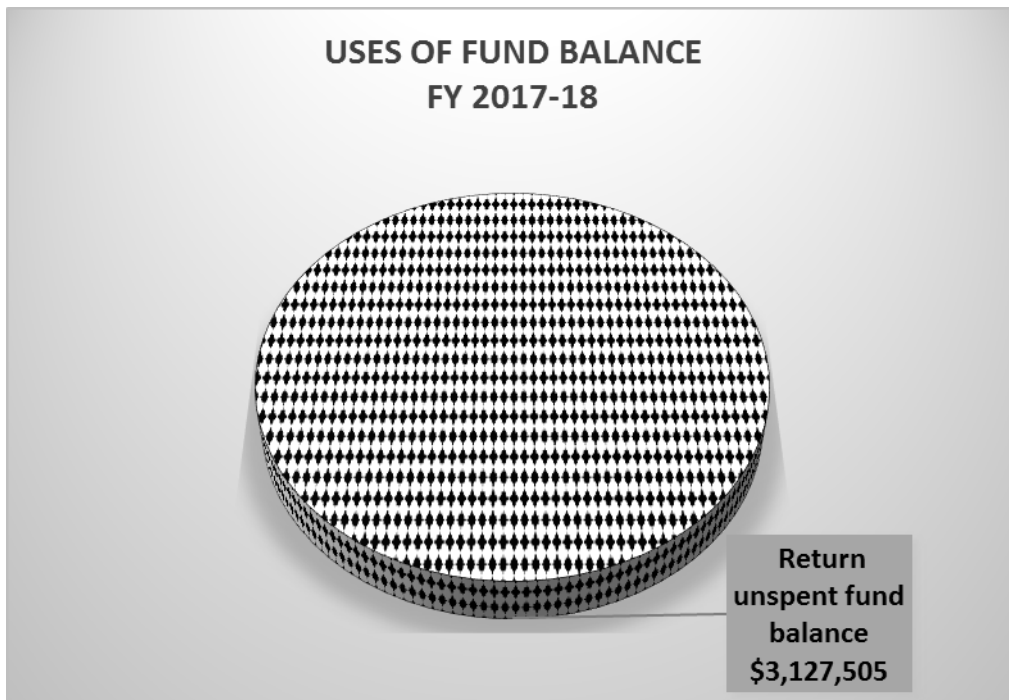
The primary sources of the fund balance are shown graphically below:



The use of the fund balance as voted on in the September 2108 AFC and BOE meetings is as follows:

1. **\$3,127,505** - Return of unspent fund balance per audit.

The uses of the fund balance are shown graphically below:



Return Unspent Fund Balance:

The audited unspent fund balance will be returned to the Member Towns, as follows:

<i>Town of Bethany</i>	<i>\$ 615,493</i>
<i>Town of Orange</i>	<i>\$1,556,778</i>
<i>Town of Woodbridge</i>	<i><u>\$ 955,234</u></i>
<i>Total</i>	<i>\$3,127,505</i>

APPENDIX D

RECAP OF 2018-2019

Return Unspent Fund Balance:

The cancellation of 2017-2018 encumbrances of \$166,245 will be returned to the Member Towns. We encumber funds for goods and services received by June 30th but not yet billed. In some cases, the estimated amount encumbered varies from the actual invoice (e.g., utility bill; water bill, pending special education settlements) and we do not need to spend the entire encumbrance. Once the audit is final for 2018-2019, the funds will be returned.

<i>Bethany</i>	<i>\$32,717</i>
<i>Orange</i>	<i>\$82,752</i>
<i>Woodbridge</i>	<i><u>\$50,776</u></i>
<i>Total</i>	<i>\$166,245</i>

The audited fund balance for 2018-2019 is \$2,034,101 plus \$409,259 designated at year-end for security projects. These source of the available funds are described below.

FINANCIAL MANAGEMENT:

\$ 204,608

Our efforts to foster a District culture of finding cost savings and efficiencies has been successful producing savings of \$52,451. Grant money was applied for and awarded to offset the cost of the CEN for savings of \$27,440. \$5,000 less postage used due to digital communications. The District refinanced bonds and saved \$27,738 in interest payments. The District chose leasing 1:1 mobile devices as a more cost effective and technological practice, \$108,493. The device can be kept current for curriculum needs and the District is not responsible for disposals. Computers from the current computer labs at the middle schools provided a source of replacement computers and repair parts avoiding new purchases.

SPECIAL EDUCATION (NET)

\$ 539,798

These accounts are extremely difficult to forecast. As examples, special need students can be hospitalized; move into the district or leave the district at any time; withdraw from Amity and enroll in Adult Education. Several students who were budgeted to be outplaced were not for a number of reasons. Some transportation needs were coordinated with the elementary districts to reduce the number of singletons on busses for outplacements. Any one of these events can have a significant impact, positive or negative, on the District's special education expenditures. The Director of Pupil Services has been successful in establishing suitable programs for students within the District and a number of students have returned from outplacement.

OTHER:

\$ 1,289,695

\$346,235 SALARIES (OTHER): "Turnover savings" from replacing teachers and other staff who retired or resigned is over budget and savings from unpaid leaves-of-absence. Athletic salaries were down from unfilled coaching positions at the middle school

including cheerleading and several assistant coaching positions. Teacher coverages, summer work costs, substitute costs, degree changes and homebound services were less than anticipated.

\$387,507 MEDICAL (OTHER): The net balance of the medical account was under budget. Claims and fees were slightly lower than budgeted, \$328,426, costing 92.2% of expected claims. There were some other savings with other components of the account including employer contributions to HSA accounts, retiree payments, and employee co-share contributions.

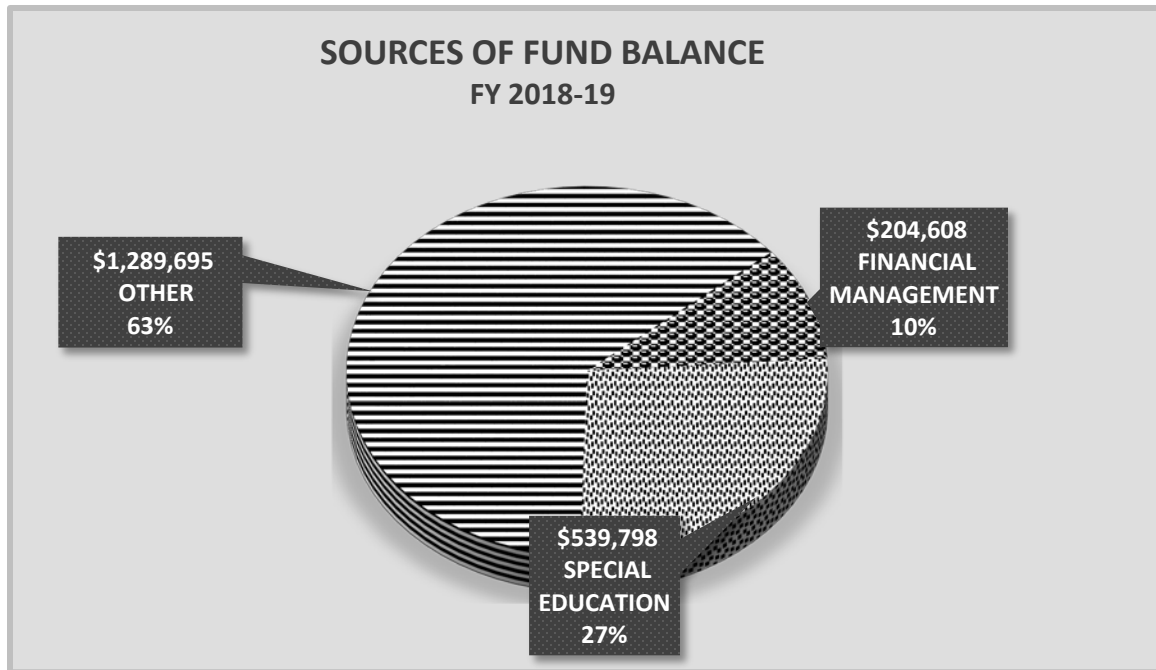
\$378,012 REVENUE: The Special Education Grant was higher than budgeted by \$224,297 based on actual special education costs and a higher reimbursement rate. The interest earned on the District's accounts was \$100,966 more than budgeted as interest rates were higher than budgeted. These accounts were adjusted during for the current budget cycle, 2019-2020.

\$79,974 SUPPLIES: Instructional supplies and transportation fuel were underbudget. The transportation fuel bid price was lower than budgeted and less fuel was used with some routes being reassigned. Mid-year staff changes may have impacted the spending in some instructional supply accounts. These areas were reviewed during the 2019-2020 budget and will be reviewed again during the upcoming budget process.

\$39,009 RENTALS: Athletic rentals were down \$19,552 due to lower ice rentals contract negotiated with new venue and the Town of Orange pool was being upgraded and was not available for part of the year. Another facility was used at lower cost. Special education rental of lease space was lower than anticipated and partially covered by a grant, \$17,400.

\$39,934 STAFF TRAVEL, CONFERENCES AND DUES & FEES: Schedule conflicts precluding some staff from attending conferences, grants funded some conferences, new staff attended fewer conferences and a few less requests from students for contest entries. The appropriate funding level for these accounts will be reviewed in the upcoming budget cycle.

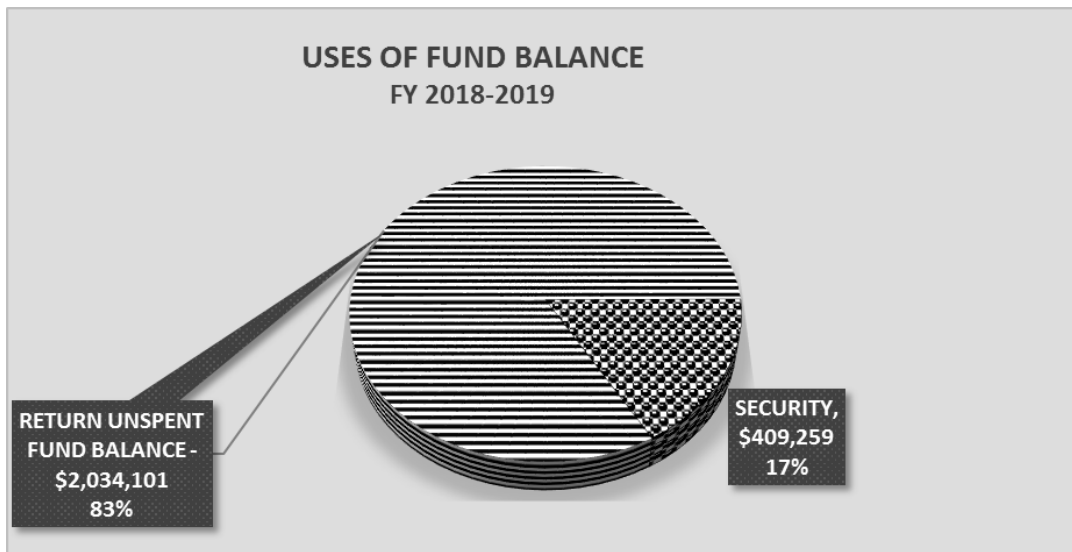
The primary sources of the fund balance are shown graphically below:



The use of the fund balance is proposed to return to the the member towns:

1. **\$409,259** was designated in June 2019 for security projects
2. **\$2,034,101** - Return of unspent fund balance upon audit completion.

The uses of the fund balance are shown graphically below:



Return Unspent Fund Balance:

The audited unspent fund balance will be returned to the Member Towns, as follows:

<i>Town of Bethany</i>	<i>\$ 392,378</i>
<i>Town of Orange</i>	<i>\$1,020,712</i>
<i>Town of Woodbridge</i>	<i><u>\$ 621,011</u></i>
<i>Total</i>	<i>\$2,034,101</i>

APPENDIX E

RECAP OF 2019-2020

Return Unspent Fund Balance:

The cancellation of 2018-2019 encumbrances of \$35,457 will be returned to the Member Towns. We encumber funds for goods and services received by June 30th but not yet billed. In some cases, the estimated amount encumbered varies from the actual invoice (e.g., utility bill; water bill) and we do not need to spend the entire encumbrance. Once the audit is final for 2019-2020, the funds will be returned.

<i>Bethany</i>	<i>\$ 6,839</i>
<i>Orange</i>	<i>\$ 17,792</i>
<i>Woodbridge</i>	<i><u>\$ 10,825</u></i>
<i>Total</i>	<i>\$ 35,457</i>

The audited fund balance for 2019-2020 is \$1,953,498, assuming the 1% or \$495,482 is transferred to the Capital Nonrecurring Account. The fund balance is net of \$515,077 of end-of-year expenditures that are posted in FY20. The source of the available funds are described below.

SUMMARY:

The monthly financial report for February 2020 as reported at the March AFC & BOE meetings forecasted a fund balance of \$799,396. Days later, on March 12, 2020, the District cancelled in-person instruction and learning. Most employees continued to work with the exception of substitute teachers. The hours of operation were still severely impacted as all after-school, weekend and evening activities were cancelled. This came at a time when schools would typically operate on extended schedules to accommodate sporting activities, overnight field trips, school plays, award ceremonies, stepping up and graduation ceremonies. Busses did not operate for 58 days in the District. Buildings remained open but with minimal staff as the majority of staff worked remotely, reducing utilities consumption. Contracts for professional services were re-negotiated or cancelled as were rentals of other fields, tables, and tents. Overtime and staff travel was non-existent and only a few conferences were held (via remote features).

FINANCIAL MANAGEMENT:

\$ 107,610

The turnover factor exceed the budget by \$70,559. Administrators carefully consider salary placement for new hires. Some part-time vacancies were not filled during the shut-down. Liability, workers' compensation, and student accident insurance coverages were negotiated at a lower rate than anticipated, \$37,051.

SPECIAL EDUCATION:

\$ 580,502

These accounts are extremely difficult to forecast. As examples, special need students can be hospitalized; move into the district or leave the district at any time; withdraw from Amity and enroll in Adult Education. Several students who were budgeted to be outplaced were not for a number of reasons. Some transportation needs were coordinated with the elementary districts to reduce the number of singletons on busses for outplacements. Any one of these events can have a significant impact, positive or negative, on the District's

special education expenditures. The State reimbursement rate fluctuates throughout the year. Expenses were down \$580,502 prior to the shutdown.

SALARIES, MEDICAL, PURCHASED SERVICES (OTHER): **\$2,273,224**

\$627,603 SALARIES (OTHER): Teacher coverages, substitute costs, coaching stipends, overtime, homebound services, and chaperone stipends were some of the budgeted items affected by the remote instruction environment. Payroll taxes were down as result of the lower payroll costs. All after-school, evening and weekend activities were cancelled for typically the busiest time of the school year.

\$926,221 MEDICAL (OTHER): The net balance of the medical account was under budget. Claims and fees were lower than budgeted as hospitals and doctors suspended routine visits, diagnostic tests, and non-emergency procedures amid the pandemic. The insurance claims were running at 95.7% of budget through February 2020 and fell to 81.3% by the end of the year. Dental claims were near zero during the final quarter of the fiscal year.

\$228,156 TRANSPORTATION SERVICES: (OTHER): School busses did not transport students for daily runs, late runs, athletic events or extra-curricular activities from mid-March through the end of the school year. The daily contract was re-negotiated with transportation contractors while other services were cancelled entirely. Fuel cost were reduced as a result of the shutdown.

\$82,664 PURCHASED SERVICES (OTHER): Purchased services costs were lower due to several factors. Cancellation of spring sports resulted in fewer athletic contests and fewer officials, monitors, and scorekeepers, \$32,000 FAV; \$26,000 FAV was saved for contracted services changes with a less expensive provider and training of in-house staff, \$14,000 FAV was not spent on end of year programs and events; \$8,955 FAV was left from the NEASC budget.

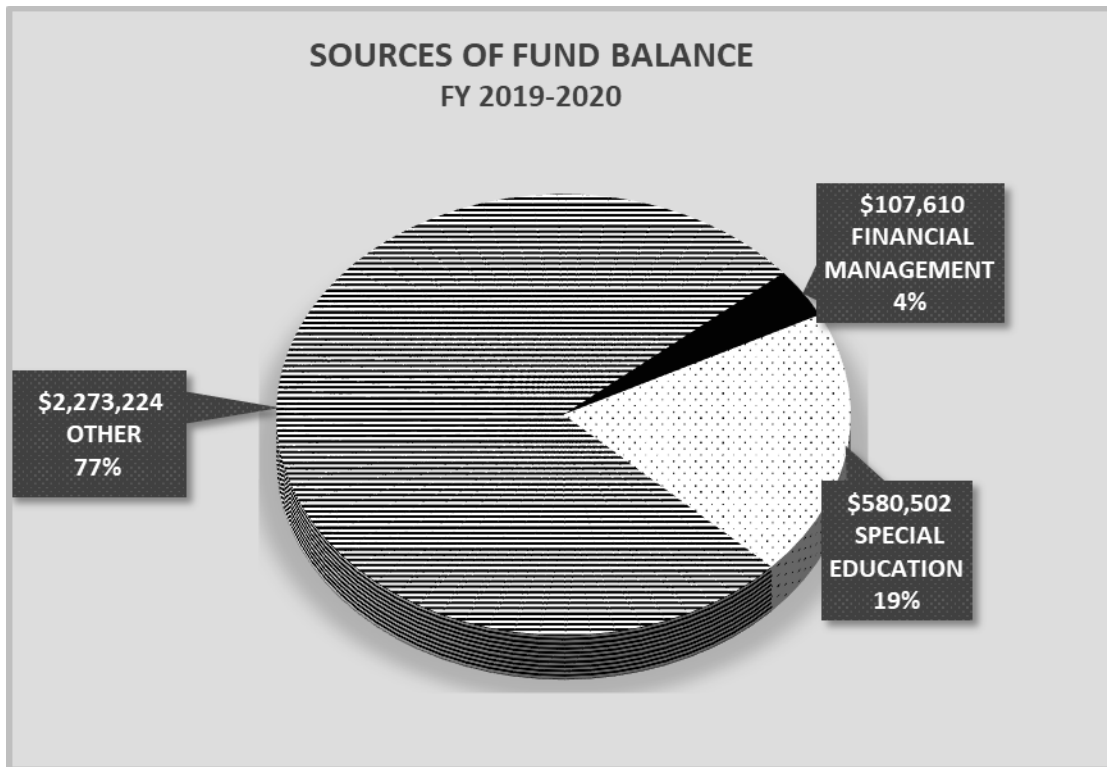
\$93,339 UTILITIES (OTHER): A mild winter combined with fuel cell operating properly to supply heat generated savings of \$17,731 FAV. Electricity usage was down due to the reduced occupancy in buildings, \$70,089 FAV.

\$57,290 STAFF TRAVEL AND CONFERENCES: Staff travel was halted in mid-March with many in-person conferences cancelled. Mileage payments for staff traveling between buildings and travel and accommodations for out of District travel were not needed during the final quarter of the school year.

\$70,483 INSTRUCTIONAL SUPPLIES (OTHER): Purchases and consumption of instructional materials was reduced during the remote instruction period. It was not feasible to use many art supplies, photography film, live specimens, lumber, and culinary supplies in a remote environment.

\$38,170 COMMUNICATIONS: TEL, POST, ETC. (OTHER): Less copy paper, postage, toner and other Xerox supplies were needed during the remote instruction period. The District also received a grant for internet services.

The primary sources of the fund balance are shown graphically below:



The Board of Education approved* uses of the fund balance are, as follows:

1. **\$1,950,777** - Return of unspent fund balance per audit.
2. **\$ 495,482** – Request for Capital Reserve (*pending)
3. **\$ 515,077** - End of Year Purchases

\$1,950,777 RETURN OF UNSPENT FUND BALANCE *pending audit*: the annual audit is usually presented to the Amity Finance Committee and Board of Education for acceptance in December or January. Funds are returned to member towns after completion and acceptance of the audit.

\$495,482 (1%) CAPITAL AND NONRECURRING ACCOUNT: The Amity Finance Committee and Board of Education approved moving forward in the process to transfer 1% of the FY20 budget surplus into the Capital and Nonrecurring account. This process is not finalized yet.

\$515,077 END OF YEAR PURCHASES (EOY):

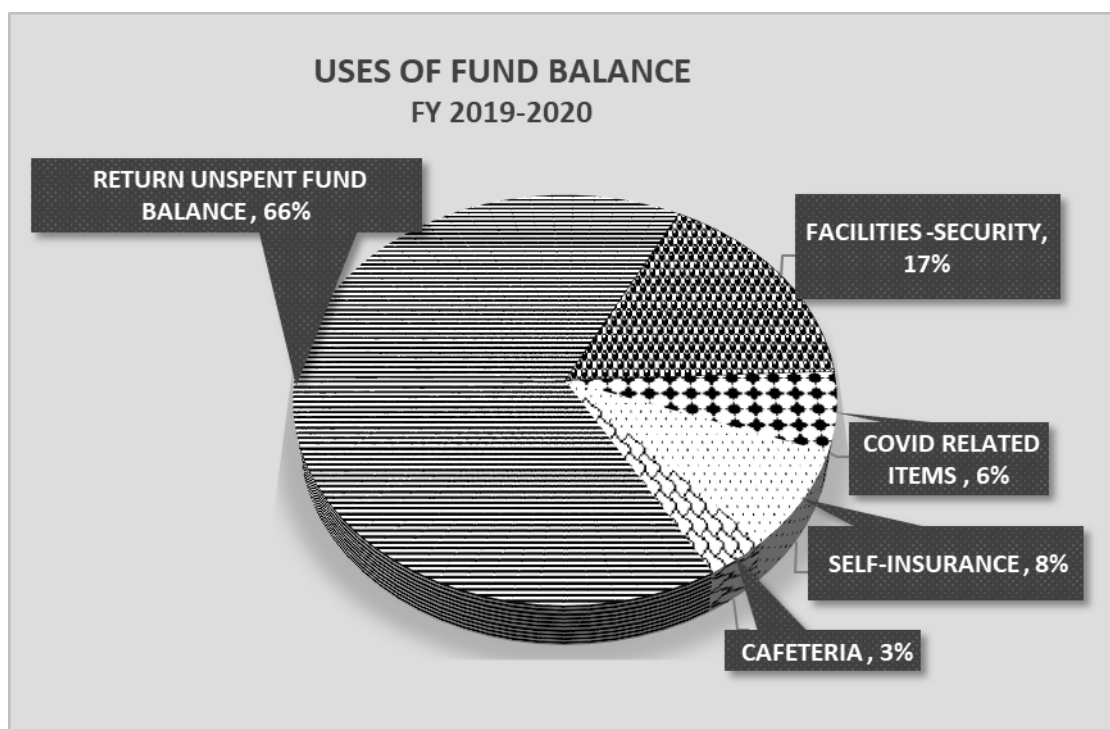
\$229,311 SELF-INSURANCE FUNDING. (EOY): The suspension of routine exams, diagnostic tests, dental appointments, and non-emergency surgeries reduced the medical claims for the final quarter of FY20. It is anticipated that once the State reopens the missed procedures will be scheduled, as well as those of age and need for the current year, and in a worse case scenario claims could rise due to COVID-19 treatments as the District reopens. This amount represents raising the self-insurance reserve from a 25% threshold of claims to 30% on a temporary basis of one year. If funds are not needed, the reserve

will be reduced to 25% and the funds will be utilized to offset the budget request for fiscal year 2021-22.

\$185,766 COVID-19 (EOY): Purchases of personal protective equipment such as masks, gowns, gloves, and face shields were made to prepare for reopening, recognizing none of these items were anticipated in developing the FY21 budget. Thermal security cameras were purchased to register temperatures and perform a mask check of staff and students arriving at main entrances of all three schools. Laptops for high school teachers were purchased to prepare for remote instruction upon reopening.

\$100,000 CAFETERIA (EOY): The District's fund to support school lunch program has been running a deficit for three straight years. The ongoing repair and maintenance of aging equipment contributed to the deficit and the State's change in eligibility status determination increased free and reduced lunch status. Next year appears to be even more challenging in the COVID-19 environment as we will have to change how service is provided, food is served, and food packaging. These necessary changes will increase costs with no anticipated increase in revenue.

The uses of the fund balance are shown graphically below:



Return Unspent Fund Balance:

The audited unspent fund balance will be returned to the Member Towns, as follows:

Bethany	\$ 358,085
Orange	\$ 992,321
Woodbridge	<u>\$ 600,371</u>
Total	\$1,950,777

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AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 1
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FOR 2021 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
00 EMPTY SEGMENT						
1 Fund 1						
1 4411 TOWN OF BETHANY ALLOCATI	9,000,731	0	9,000,731	3,598,202.00	5,402,529.00	40.0%
1 4412 TOWN OF ORANGE ALLOCATIO	25,003,802	0	25,003,802	9,995,708.00	15,008,094.00	40.0%
1 4413 TOWN OF WOODBRIDGE ALLOC	15,756,256	0	15,756,256	6,298,840.00	9,457,416.00	40.0%
1 4420 TUITION REVENUE	129,675	0	129,675	27,394.14	102,280.86	21.1%
1 4430 SPECIAL EDUCATION GRANTS	731,653	0	731,653	.00	731,653.00	.0%
1 4435 USE GRANT	0	0	0	.00	.00	.0%
1 4436 HEALTH SERVICE-NP	0	0	0	.00	.00	.0%
1 4440 BESB GRANT	0	0	0	.00	.00	.0%
1 4445 CONSTRUCTION GRANTS	0	0	0	.00	.00	.0%
1 4450 BUILDING RENOVATION GRAN	0	0	0	.00	.00	.0%
1 4451 Bond Proceeds	0	0	0	.00	.00	.0%
1 4460 INVESTMENT INCOME	35,000	0	35,000	1,111.49	33,888.51	3.2%
1 4463 Adult Education	3,042	0	3,042	2,699.00	3,343.00	88.7%
1 4465 Athletics	22,000	0	22,000	.00	22,000.00	.0%
1 4470 MISCELLANEOUS INCOME	25,000	0	25,000	5,855.02	19,144.98	23.4%
1 4471 Building Rental Income	14,000	0	14,000	25.00	13,975.00	.2%
1 4472 EARLY RETIREMENT REINSUR	0	0	0	.00	.00	.0%
1 4475 PARKING INCOME	32,000	0	32,000	18,110.99	13,889.01	56.6%
1 4480 TRANSPORTATION INCOME	26,600	0	26,600	.00	26,600.00	.0%
1 4481 LITIGATION PROCEEDS	0	0	0	.00	.00	.0%
1 4485 INTERGOVERNMENTAL	4,750	0	4,750	.00	4,750.00	.0%
TOTAL Fund 1	50,784,509	0	50,784,509	19,947,945.64	30,836,563.36	39.3%
TOTAL EMPTY SEGMENT	50,784,509	0	50,784,509	19,947,945.64	30,836,563.36	39.3%
TOTAL General Fund	50,784,509	0	50,784,509	19,947,945.64	30,836,563.36	39.3%
TOTAL REVENUES	50,784,509	0	50,784,509	19,947,945.64	30,836,563.36	

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 AMITY REGIONAL SCH - LIVE DB
 YEAR-TO-DATE BUDGET REPORT

 P 2
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FOR 2021 99

ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE
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REMAINING REVENUE	PCT COLL
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GRAND TOTAL	50,784,509	0	50,784,509	19,947,945.64	30,836,563.36	39.3%
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** END OF REPORT - Generated by Terry Lumas **

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AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 1
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FOR 2021 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
5111 CERTIFIED SALARIES	22,123,005	164,778	22,287,783	8,005,512.32	11,745,173.69	2,537,096.99	88.6%
5112 CLASSIFIED SALARIES	5,045,747	18,340	5,064,087	2,079,044.12	744,996.21	2,240,046.67	55.8%
5200 MEDICARE-ER	393,384	0	393,384	139,398.22	.00	253,985.78	35.4%
5210 FICA-ER	315,690	0	315,690	127,075.15	.00	188,614.85	40.3%
5220 WORKERS' COMPENSATION	237,774	0	237,774	151,684.00	63,544.00	22,546.00	90.5%
5255 MEDICAL & DENTAL INSURANCE	4,229,925	0	4,229,925	347,984.79	1,044.51	3,880,895.70	8.3%
5260 LIFE INSURANCE	47,280	0	47,280	23,971.24	21,711.79	1,596.97	96.6%
5275 DISABILITY INSURANCE	10,529	0	10,529	5,811.99	5,069.63	-352.62	103.3%
5280 PENSION PLAN - CLASSIFIED	790,234	0	790,234	395,117.00	395,117.00	.00	100.0%
5281 DEFINED CONTRIBUTE RETIRE PLN	120,224	0	120,224	48,527.97	.00	71,696.03	40.4%
5283 RETIREMENT SICK LEAVE-CLASS	0	0	0	7,512.00	.00	-7,512.00	100.0%
5290 UNEMPLOYMENT COMPENSATION	7,431	0	7,431	4,048.23	3,382.77	.00	100.0%
5291 CLOTHING ALLOWANCE	2,000	0	2,000	805.91	.00	1,194.09	40.3%
5322 INSTRUCTIONAL PROG IMPROVEMENT	22,200	-3,330	18,870	17,120.32	1,875.00	-125.32	100.7%
5327 DATA PROCESSING	102,829	0	102,829	56,319.25	37,249.50	9,260.25	91.0%
5330 OTHER PROFESSIONAL & TECH SRVC	1,759,359	-67,627	1,691,732	753,634.68	693,003.03	245,094.29	85.5%
5410 UTILITIES, EXCLUDING HEAT	709,866	0	709,866	253,019.19	453,705.29	3,141.52	99.6%
5420 REPAIRS, MAINTENANCE & CLEANING	761,354	-720	760,634	253,550.07	472,482.75	34,601.18	95.5%
5440 RENTALS-LAND, BLDG, EQUIPMENT	113,634	-14,520	99,114	7,587.31	56,866.50	34,660.19	65.0%
5510 PUPIL TRANSPORTATION	3,200,936	0	3,200,936	799,055.11	2,130,699.17	271,181.72	91.5%
5512 VO-AG/VO-TECH REG ED	279,841	0	279,841	42,927.40	236,908.64	4.96	100.0%
5513 IN DISTRICT PRIVATE REG ED	26,235	110	26,345	7,903.50	18,441.50	.00	100.0%
5514 IN DISTRICT PUBLIC REG ED-MED	10,000	0	10,000	.00	5,435.00	4,565.00	54.4%
5515 OUT DISTRICT - PUBLIC REG ED	27,885	7,721	35,606	6,989.58	19,894.62	8,721.80	75.5%
5521 GENERAL LIABILITY INSURANCE	247,562	0	247,562	190,111.45	50,021.00	7,429.55	97.0%
5550 COMMUNICATIONS: TEL, POST, ETC.	114,356	-17,154	97,202	23,037.74	47,127.14	27,037.12	72.2%
5560 TUITION EXPENSE	3,446,498	-7,831	3,438,667	939,297.45	2,195,052.08	304,317.47	91.2%
5580 STAFF TRAVEL	24,850	-3,728	21,122	1,230.45	.00	19,891.55	5.8%
5581 TRAVEL - CONFERENCES	46,660	-7,115	39,545	606.34	8,609.50	30,329.16	23.3%
5590 OTHER PURCHASED SERVICES	99,307	-14,483	84,824	9,955.36	2,718.20	72,150.44	14.9%
5611 INSTRUCTIONAL SUPPLIES	366,196	-51,383	314,813	74,105.20	35,872.66	204,835.14	34.9%
5613 MAINTENANCE/CUSTODIAL SUPPLIES	229,557	21,004	250,561	61,242.58	134,588.54	54,729.88	78.2%
5620 OIL USED FOR HEATING	42,700	0	42,700	1,924.65	40,775.35	.00	100.0%
5621 NATURAL GAS	67,173	0	67,173	5,231.16	61,941.84	.00	100.0%
5627 TRANSPORTATION SUPPLIES	124,202	-18,630	105,572	30,211.50	97,798.03	-22,437.53	121.3%
5641 TEXTS AND DIGITAL RESOURCES	63,778	600	64,378	20,364.92	10,615.50	33,397.58	48.1%
5642 LIBRARY BOOKS & PERIODICALS	20,215	-4,282	15,933	7,560.57	8,238.04	134.39	99.2%
5690 OTHER SUPPLIES	522,933	-32,654	490,279	369,626.66	55,228.47	65,423.87	86.7%
5715 IMPROVEMENTS TO BUILDINGS	155,940	0	155,940	.00	46,742.00	109,198.00	30.0%
5730 EQUIPMENT - NEW	70,947	63,263	134,210	64,116.22	69,392.32	701.46	99.5%
5731 EQUIPMENT - REPLACEMENT	63,106	0	63,106	3,495.70	10,420.15	49,190.15	22.1%
5810 DUES & FEES	105,654	-14,859	90,795	46,196.10	8,124.35	36,474.55	59.8%
5830 INTEREST	788,835	0	788,835	382,557.50	406,277.72	-.22	100.0%
5850 CONTINGENCY	150,000	-17,500	132,500	.00	.00	132,500.00	.0%

12/10/2020 10:56
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AMITY REGIONAL SCH - LIVE DB
 YEAR-TO-DATE BUDGET REPORT

P 2
 glytdbud

FOR 2021 99

ACCOUNTS FOR: 1	General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
5860	OPEB Trust	31,678	0	31,678	.00	31,678.00	.00	100.0%
5910	REDEMPTION OF PRINCIPAL	3,665,000	0	3,665,000	3,445,000.00	220,000.00	.00	100.0%
	TOTAL General Fund	50,784,509	0	50,784,509	19,210,470.90	20,647,821.49	10,926,216.61	78.5%

12/10/2020 10:56
 165tlum

AMITY REGIONAL SCH - LIVE DB
 YEAR-TO-DATE BUDGET REPORT

P 3
 glytdbud

FOR 2021 99

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
GRAND TOTAL	50,784,509	0	50,784,509	19,210,470.90	20,647,821.49	10,926,216.61	78.5%
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12/10/2020 10:58
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AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 1
glytddbud

FOR 2021 99

ACCOUNTS FOR:
1 General Fund

ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
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5111 CERTIFIED SALARIES

01111001 5111 CERTIFIED SALARIE	65,991	0	65,991	22,486.37	43,148.04	356.59	99.5%
01111005 5111 CERTIFIED SALARIE	285,213	0	285,213	95,783.64	186,485.41	2,943.95	99.0%
01111006 5111 CERTIFIED SALARIE	349,876	0	349,876	108,760.10	198,889.10	42,226.80	87.9%
01111007 5111 CERTIFIED SALARIE	92,203	0	92,203	30,919.64	60,286.59	996.77	98.9%
01111008 5111 CERTIFIED SALARIE	90,034	0	90,034	29,218.97	58,868.45	1,946.58	97.8%
01111009 5111 CERTIFIED SALARIE	325,442	0	325,442	86,748.52	198,225.36	40,468.12	87.6%
01111010 5111 CERTIFIED SALARIE	169,340	0	169,340	64,420.74	104,919.42	-.16	100.0%
01111011 5111 CERTIFIED SALARIE	184,406	0	184,406	69,635.88	114,770.24	-.12	100.0%
01111013 5111 CERTIFIED SALARIE	380,339	0	380,339	115,471.46	219,834.95	45,032.59	88.2%
01111014 5111 CERTIFIED SALARIE	336,847	0	336,847	116,037.24	209,223.97	11,585.79	96.6%
01111016 5111 CERTIFIED SALARIE	262,277	0	262,277	92,321.01	174,384.07	-4,428.08	101.7%
01111027 5111 CERTIFIED SALARIE	25,435	0	25,435	3,640.13	.00	21,794.87	14.3%
01113201 5111 CERTIFIED SALARIE	37,336	0	37,336	.00	.00	37,336.00	.0%
01113202 5111 CERTIFIED SALARIE	39,054	0	39,054	.00	14,689.00	24,365.00	37.6%
01121200 5111 CERTIFIED SALARIE	239,268	0	239,268	95,513.12	143,946.70	-191.82	100.1%
01122150 5111 CERTIFIED SALARIE	0	0	0	8,040.22	18,135.09	-26,175.31	100.0%
01132110 5111 CERTIFIED SALARIE	0	0	0	12,962.25	18,723.25	-31,685.50	100.0%
01132120 5111 CERTIFIED SALARIE	157,471	0	157,471	50,696.41	102,961.69	3,812.90	97.6%
01132140 5111 CERTIFIED SALARIE	57,692	0	57,692	19,970.28	37,721.64	.08	100.0%
01132220 5111 CERTIFIED SALARIE	98,149	0	98,149	29,730.35	64,174.32	4,244.33	95.7%
01132400 5111 CERTIFIED SALARIE	352,500	0	352,500	149,473.91	24,052.05	178,974.04	49.2%
01152601 5111 CERTIFIED SALARIE	28,860	0	28,860	952.43	.00	27,907.57	3.3%
02111001 5111 CERTIFIED SALARIE	85,595	0	85,595	28,241.05	55,966.04	1,387.91	98.4%
02111005 5111 CERTIFIED SALARIE	292,069	0	292,069	83,682.51	185,165.37	23,221.12	92.0%
02111006 5111 CERTIFIED SALARIE	334,624	0	334,624	121,064.39	218,318.45	-4,758.84	101.4%
02111007 5111 CERTIFIED SALARIE	62,645	0	62,645	21,684.78	40,960.14	.08	100.0%
02111008 5111 CERTIFIED SALARIE	92,203	0	92,203	31,916.43	60,286.59	-.02	100.0%
02111009 5111 CERTIFIED SALARIE	305,088	0	305,088	110,718.09	192,369.97	1,999.94	99.3%
02111010 5111 CERTIFIED SALARIE	112,017	0	112,017	40,307.94	76,137.16	-4,428.10	104.0%
02111011 5111 CERTIFIED SALARIE	151,673	0	151,673	52,502.22	99,170.86	-.08	100.0%
02111013 5111 CERTIFIED SALARIE	334,667	0	334,667	129,641.10	202,534.31	2,491.59	99.3%
02111014 5111 CERTIFIED SALARIE	341,719	0	341,719	82,217.11	224,737.32	34,764.57	89.8%
02111016 5111 CERTIFIED SALARIE	268,127	0	268,127	94,208.00	171,647.45	2,271.55	99.2%
02111027 5111 CERTIFIED SALARIE	12,005	0	12,005	2,233.33	.00	9,771.67	18.6%
02113201 5111 CERTIFIED SALARIE	34,552	0	34,552	.00	.00	34,552.00	.0%
02113202 5111 CERTIFIED SALARIE	39,054	0	39,054	.00	3,494.00	35,560.00	8.9%
02121200 5111 CERTIFIED SALARIE	249,516	0	249,516	54,454.50	102,858.50	92,203.00	63.0%
02122150 5111 CERTIFIED SALARIE	55,472	0	55,472	11,161.64	18,135.09	26,175.27	52.8%
02132110 5111 CERTIFIED SALARIE	0	0	0	12,962.25	18,723.25	-31,685.50	100.0%
02132120 5111 CERTIFIED SALARIE	195,244	0	195,244	74,388.31	120,270.74	584.95	99.7%

12/10/2020 10:58
165tlum

AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 2
glytdbud

FOR 2021 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
02132140 5111 CERTIFIED SALARIE	99,655	0	99,655	34,495.92	65,158.96	.12	100.0%
02132220 5111 CERTIFIED SALARIE	87,012	0	87,012	30,885.93	58,340.19	-2,214.12	102.5%
02132400 5111 CERTIFIED SALARIE	351,000	0	351,000	149,205.85	16,535.34	185,258.81	47.2%
02152601 5111 CERTIFIED SALARIE	33,795	0	33,795	2,441.04	.00	31,353.96	7.2%
03111001 5111 CERTIFIED SALARIE	425,369	0	425,369	118,692.40	250,476.28	56,200.32	86.8%
03111003 5111 CERTIFIED SALARIE	169,340	0	169,340	52,636.99	110,722.36	5,980.65	96.5%
03111005 5111 CERTIFIED SALARIE	1,174,681	0	1,174,681	362,852.18	752,477.53	59,351.29	94.9%
03111006 5111 CERTIFIED SALARIE	1,120,818	0	1,120,818	381,471.26	712,375.03	26,971.71	97.6%
03111007 5111 CERTIFIED SALARIE	336,911	0	336,911	118,841.32	214,329.85	3,739.83	98.9%
03111008 5111 CERTIFIED SALARIE	398,687	0	398,687	152,545.26	248,967.53	-2,825.79	100.7%
03111009 5111 CERTIFIED SALARIE	1,364,440	0	1,364,440	452,674.35	877,677.62	34,088.03	97.5%
03111010 5111 CERTIFIED SALARIE	241,915	0	241,915	80,556.16	158,175.31	3,183.53	98.7%
03111011 5111 CERTIFIED SALARIE	462,576	0	462,576	173,160.50	312,280.73	-22,865.23	104.9%
03111013 5111 CERTIFIED SALARIE	1,669,203	0	1,669,203	563,189.46	1,069,855.65	36,157.89	97.8%
03111014 5111 CERTIFIED SALARIE	1,360,771	0	1,360,771	485,575.06	873,091.40	2,104.54	99.8%
03111016 5111 CERTIFIED SALARIE	182,585	0	182,585	63,202.50	119,382.50	.00	100.0%
03111017 5111 CERTIFIED SALARIE	187,935	0	187,935	43,970.43	122,880.49	21,084.08	88.8%
03111027 5111 CERTIFIED SALARIE	43,245	0	43,245	25,642.78	.00	17,602.22	59.3%
03113201 5111 CERTIFIED SALARIE	156,499	0	156,499	.00	2,729.00	153,770.00	1.7%
03113202 5111 CERTIFIED SALARIE	408,087	0	408,087	1,565.55	5,119.00	401,402.45	1.6%
03121200 5111 CERTIFIED SALARIE	625,086	0	625,086	221,155.60	402,907.32	1,023.08	99.8%
03121203 5111 CERTIFIED SALARIE	130,730	0	130,730	42,599.43	80,465.63	7,664.94	94.1%
03122150 5111 CERTIFIED SALARIE	170,403	0	170,403	56,197.07	111,415.42	2,790.51	98.4%
03132110 5111 CERTIFIED SALARIE	0	0	0	25,697.97	50,105.58	-75,803.55	100.0%
03132120 5111 CERTIFIED SALARIE	1,015,545	0	1,015,545	322,795.27	522,844.69	169,905.04	83.3%
03132140 5111 CERTIFIED SALARIE	194,559	0	194,559	66,153.08	125,903.87	2,502.05	98.7%
03132220 5111 CERTIFIED SALARIE	187,225	0	187,225	63,364.17	122,416.32	1,444.51	99.2%
03132400 5111 CERTIFIED SALARIE	1,194,215	0	1,194,215	506,095.42	244,987.87	443,131.71	62.9%
03152601 5111 CERTIFIED SALARIE	75,033	0	75,033	106,615.06	.00	-31,582.06	142.1%
04121200 5111 CERTIFIED SALARIE	220,076	0	220,076	102,311.08	36,912.85	80,852.07	63.3%
04121201 5111 CERTIFIED SALARIE	283,037	0	283,037	102,373.38	177,673.40	2,990.22	98.9%
04121203 5111 CERTIFIED SALARIE	0	0	0	.00	.00	.00	.0%
04121206 5111 CERTIFIED SALARIE	92,203	0	92,203	37,719.45	54,483.65	-.10	100.0%
04121207 5111 CERTIFIED SALARIE	0	0	0	.00	.00	.00	.0%
04122150 5111 CERTIFIED SALARIE	0	0	0	.00	.00	.00	.0%
04132140 5111 CERTIFIED SALARIE	0	0	0	.00	.00	.00	.0%
04132190 5111 CERTIFIED SALARIE	159,519	0	159,519	73,623.83	.00	85,895.17	46.2%
04151204 5111 CERTIFIED SALARIE	37,000	0	37,000	698.88	.00	36,301.12	1.9%
05132212 5111 CERTIFIED SALARIE	215,934	0	215,934	113,883.37	.00	102,050.63	52.7%
05132213 5111 CERTIFIED SALARIE	32,113	0	32,113	4,960.00	.00	27,153.00	15.4%
05142320 5111 CERTIFIED SALARIE	220,111	0	220,111	105,755.94	.00	114,355.06	48.0%
05142350 5111 CERTIFIED SALARIE	104,229	0	104,229	42,636.15	60,077.74	1,515.11	98.5%
05142675 5111 CERTIFIED SALARIE	0	226,578	226,578	430,793.96	.00	-204,215.96	190.1%
05150000 5111 CERTIFIED SALARIE	0	0	0	.00	.00	.00	.0%

12/10/2020 10:58
165tlum

AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 3
glytdbud

FOR 2021 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
05151026 5111 CERTIFIED SALARIE	347,460	-61,800	285,660	132,311.95	190.00	153,158.05	46.4%
05152512 5111 CERTIFIED SALARIE	0	0	0	.00	.00	.00	.0%
TOTAL CERTIFIED SALARIES	22,123,005	164,778	22,287,783	8,005,512.32	11,745,173.69	2,537,096.99	88.6%
5112 CLASSIFIED SALARIES							
01121009 5112 CLASSIFIED SALARI	23,522	0	23,522	6,609.42	.00	16,912.58	28.1%
01121200 5112 CLASSIFIED SALARI	55,036	0	55,036	31,395.37	48,843.45	-25,202.82	145.8%
01132120 5112 CLASSIFIED SALARI	39,885	0	39,885	14,785.78	.00	25,099.22	37.1%
01132130 5112 CLASSIFIED SALARI	64,716	0	64,716	25,510.20	39,205.43	.37	100.0%
01132220 5112 CLASSIFIED SALARI	39,885	0	39,885	16,450.70	.00	23,434.30	41.2%
01132400 5112 CLASSIFIED SALARI	236,746	0	236,746	75,102.08	35,158.65	126,485.27	46.6%
01142600 5112 CLASSIFIED SALARI	200,775	0	200,775	95,137.60	.00	105,637.40	47.4%
02121009 5112 CLASSIFIED SALARI	0	0	0	9,052.55	14,606.20	-23,658.75	100.0%
02121200 5112 CLASSIFIED SALARI	110,072	0	110,072	34,520.04	67,622.20	7,929.76	92.8%
02132120 5112 CLASSIFIED SALARI	39,885	0	39,885	17,109.24	.00	22,775.76	42.9%
02132130 5112 CLASSIFIED SALARI	64,716	0	64,716	26,285.02	39,050.56	-619.58	101.0%
02132220 5112 CLASSIFIED SALARI	39,885	0	39,885	14,137.27	.00	25,747.73	35.4%
02132400 5112 CLASSIFIED SALARI	210,600	0	210,600	79,774.77	57,652.47	73,172.76	65.3%
02142600 5112 CLASSIFIED SALARI	205,536	0	205,536	90,992.05	.00	114,543.95	44.3%
03111006 5112 CLASSIFIED SALARI	0	0	0	.00	.00	.00	.0%
03111017 5112 CLASSIFIED SALARI	0	0	0	.00	.00	.00	.0%
03121200 5112 CLASSIFIED SALARI	198,650	0	198,650	80,085.21	123,543.62	-4,978.83	102.5%
03121203 5112 CLASSIFIED SALARI	10,867	0	10,867	2,217.19	.00	8,649.81	20.4%
03132120 5112 CLASSIFIED SALARI	218,500	0	218,500	84,943.89	51,762.47	81,793.64	62.6%
03132130 5112 CLASSIFIED SALARI	170,212	0	170,212	50,494.50	114,452.45	5,265.05	96.9%
03132220 5112 CLASSIFIED SALARI	50,595	0	50,595	21,520.12	.00	29,074.88	42.5%
03132400 5112 CLASSIFIED SALARI	432,864	0	432,864	189,805.96	138,473.79	104,584.25	75.8%
03142600 5112 CLASSIFIED SALARI	610,497	0	610,497	281,137.59	.00	329,359.41	46.1%
04121200 5112 CLASSIFIED SALARI	16,431	0	16,431	18,575.59	.00	-2,144.59	113.1%
04121203 5112 CLASSIFIED SALARI	0	0	0	.00	.00	.00	.0%
04121206 5112 CLASSIFIED SALARI	23,522	0	23,522	9,033.83	14,624.92	-136.75	100.6%
04132120 5112 CLASSIFIED SALARI	0	0	0	.00	.00	.00	.0%
04132190 5112 CLASSIFIED SALARI	65,885	0	65,885	28,323.09	.00	37,561.91	43.0%
05113202 5112 CLASSIFIED SALARI	0	0	0	.00	.00	.00	.0%
05132212 5112 CLASSIFIED SALARI	55,278	0	55,278	22,330.91	.00	32,947.09	40.4%
05142320 5112 CLASSIFIED SALARI	136,489	0	136,489	61,592.40	.00	74,896.60	45.1%
05142350 5112 CLASSIFIED SALARI	560,802	0	560,802	245,914.03	.00	314,887.97	43.9%
05142510 5112 CLASSIFIED SALARI	508,598	0	508,598	219,498.85	.00	289,099.15	43.2%
05142600 5112 CLASSIFIED SALARI	351,834	0	351,834	131,622.47	.00	220,211.53	37.4%
05142675 5112 CLASSIFIED SALARI	0	18,340	18,340	24,890.07	.00	-6,550.07	135.7%

12/10/2020 10:58
165tlum

AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 4
glytdbud

FOR 2021 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
05150000 5112 CLASSIFIED SALARI	130,939	0	130,939	.00	.00	130,939.00	.0%
05151026 5112 CLASSIFIED SALARI	40,000	0	40,000	5,246.33	.00	34,753.67	13.1%
05152512 5112 CLASSIFIED SALARI	132,525	0	132,525	64,950.00	.00	67,575.00	49.0%
TOTAL CLASSIFIED SALARIES	5,045,747	18,340	5,064,087	2,079,044.12	744,996.21	2,240,046.67	55.8%
5200 MEDICARE-ER							
05152512 5200 MEDICARE-ER	393,384	0	393,384	139,398.22	.00	253,985.78	35.4%
TOTAL MEDICARE-ER	393,384	0	393,384	139,398.22	.00	253,985.78	35.4%
5210 FICA-ER							
05152512 5210 FICA-ER	315,690	0	315,690	127,075.15	.00	188,614.85	40.3%
TOTAL FICA-ER	315,690	0	315,690	127,075.15	.00	188,614.85	40.3%
5220 WORKERS' COMPENSATION							
05152512 5220 WORKER'S COMPENSA	237,774	0	237,774	151,684.00	63,544.00	22,546.00	90.5%
TOTAL WORKERS' COMPENSATION	237,774	0	237,774	151,684.00	63,544.00	22,546.00	90.5%
5255 MEDICAL & DENTAL INSURANCE							
05152512 5255 MEDICAL & DENTAL	4,229,925	0	4,229,925	347,984.79	1,044.51	3,880,895.70	8.3%
TOTAL MEDICAL & DENTAL INSURANCE	4,229,925	0	4,229,925	347,984.79	1,044.51	3,880,895.70	8.3%
5260 LIFE INSURANCE							
05152512 5260 LIFE INSURANCE	47,280	0	47,280	23,971.24	21,711.79	1,596.97	96.6%
TOTAL LIFE INSURANCE	47,280	0	47,280	23,971.24	21,711.79	1,596.97	96.6%

12/10/2020 10:58
165tlum

AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 5
glytdbud

FOR 2021 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
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5275 DISABILITY INSURANCE	<hr/>						
05152512 5275 DISABILITY INSURA	10,529	0	10,529	5,811.99	5,069.63	-352.62	103.3%
TOTAL DISABILITY INSURANCE	10,529	0	10,529	5,811.99	5,069.63	-352.62	103.3%
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5280 PENSION PLAN - CLASSIFIED	<hr/>						
05152512 5280 PENSION PLAN - CL	790,234	0	790,234	395,117.00	395,117.00	.00	100.0%
TOTAL PENSION PLAN - CLASSIFIED	790,234	0	790,234	395,117.00	395,117.00	.00	100.0%
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5281 DEFINED CONTRIBUTE RETIRE PLN	<hr/>						
05152512 5281 DEFINED CONTRIB R	120,224	0	120,224	48,527.97	.00	71,696.03	40.4%
TOTAL DEFINED CONTRIBUTE RETIRE PLN	120,224	0	120,224	48,527.97	.00	71,696.03	40.4%
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5282 RETIREMENT SICK LEAVE-CERT	<hr/>						
05152512 5282 RETIREMENT SICK L	0	0	0	.00	.00	.00	.0%
TOTAL RETIREMENT SICK LEAVE-CERT	0	0	0	.00	.00	.00	.0%
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5283 RETIREMENT SICK LEAVE-CLASS	<hr/>						
05152512 5283 RETIREMENT SICK L	0	0	0	7,512.00	.00	-7,512.00	100.0%
TOTAL RETIREMENT SICK LEAVE-CLASS	0	0	0	7,512.00	.00	-7,512.00	100.0%
<hr/>							
5284 SEVERANCE PAY-CERTIFIED	<hr/>						
05152512 5284 SEVERANCE PAY-CER	0	0	0	.00	.00	.00	.0%

12/10/2020 10:58
165tlum

AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 6
glytdbud

FOR 2021 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
TOTAL SEVERANCE PAY-CERTIFIED	0	0	0	.00	.00	.00	.0%
5290 UNEMPLOYMENT COMPENSATION							
05152512 5290 UNEMPLOYMENT COMP	7,431	0	7,431	4,048.23	3,382.77	.00	100.0%
TOTAL UNEMPLOYMENT COMPENSATION	7,431	0	7,431	4,048.23	3,382.77	.00	100.0%
5291 CLOTHING ALLOWANCE							
05152512 5291 CLOTHING ALLOWANC	2,000	0	2,000	805.91	.00	1,194.09	40.3%
TOTAL CLOTHING ALLOWANCE	2,000	0	2,000	805.91	.00	1,194.09	40.3%
5322 INSTRUCTIONAL PROG IMPROVEMENT							
05132212 5322 INSTRUCTIONAL PRO	20,100	-3,015	17,085	15,910.32	1,875.00	-700.32	104.1%
05132213 5322 INSTRUCTIONAL PRO	2,100	-315	1,785	1,210.00	.00	575.00	67.8%
TOTAL INSTRUCTIONAL PROG IMPROVEMENT	22,200	-3,330	18,870	17,120.32	1,875.00	-125.32	100.7%
5327 DATA PROCESSING							
05142510 5327 DATA PROCESSING	102,829	0	102,829	56,319.25	37,249.50	9,260.25	91.0%
TOTAL DATA PROCESSING	102,829	0	102,829	56,319.25	37,249.50	9,260.25	91.0%
5330 OTHER PROFESSIONAL & TECH SRVC							
01111005 5330 OTHER PROFESSIONA	2,200	-930	1,270	.00	.00	1,270.00	.0%
01111010 5330 OTHER PROFESSIONA	1,570	-1,036	534	.00	.00	534.00	.0%
01113202 5330 OTHER PROFESSIONA	6,244	-937	5,307	588.23	1,411.77	3,307.00	37.7%
01132120 5330 OTHER PROFESSIONA	1,662	-249	1,413	.00	.00	1,413.00	.0%

12/10/2020 10:58
165tlum

AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 7
glytdbud

FOR 2021 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
01132130 5330 OTHER PROFESSIONA	33	0	33	.00	.00	33.00	.0%
01132220 5330 OTHER PROFESSIONA	568	-85	483	.00	.00	483.00	.0%
01132400 5330 OTHER PROFESSIONA	5,968	-895	5,073	75.60	140.40	4,857.00	4.3%
01142600 5330 OTHER PROFESSIONA	0	0	0	.00	.00	.00	.0%
02111005 5330 OTHER PROFESSIONA	0	0	0	.00	.00	.00	.0%
02111010 5330 OTHER PROFESSIONA	2,000	-300	1,700	.00	.00	1,700.00	.0%
02113202 5330 OTHER PROFESSIONA	5,754	-863	4,891	588.24	1,411.76	2,891.00	40.9%
02132120 5330 OTHER PROFESSIONA	2,300	-345	1,955	.00	.00	1,955.00	.0%
02132130 5330 OTHER PROFESSIONA	80	0	80	.00	.00	80.00	.0%
02132220 5330 OTHER PROFESSIONA	1,400	-210	1,190	277.50	40.00	872.50	26.7%
02132400 5330 OTHER PROFESSIONA	7,300	-1,095	6,205	1,583.73	.00	4,621.27	25.5%
02142600 5330 OTHER PROFESSIONA	0	0	0	.00	.00	.00	.0%
03111010 5330 OTHER PROFESSIONA	3,495	-524	2,971	.00	.00	2,971.00	.0%
03111011 5330 OTHER PROFESSIONA	500	-75	425	.00	.00	425.00	.0%
03111013 5330 OTHER PROFESSIONA	0	0	0	.00	.00	.00	.0%
03111017 5330 OTHER PROFESSIONA	357	0	357	277.00	.00	80.00	77.6%
03113202 5330 OTHER PROFESSIONA	198,758	-29,814	168,944	28,945.59	100,100.81	39,897.60	76.4%
03121203 5330 OTHER PROFESSIONA	17,500	-2,625	14,875	2,000.00	.00	12,875.00	13.4%
03132120 5330 OTHER PROFESSIONA	1,000	-150	850	354.00	.00	496.00	41.6%
03132130 5330 OTHER PROFESSIONA	0	0	0	.00	.00	.00	.0%
03132220 5330 OTHER PROFESSIONA	3,000	-2,000	1,000	.00	.00	1,000.00	.0%
03132400 5330 OTHER PROFESSIONA	184,144	-28,822	155,322	8,950.22	151,777.00	-5,405.22	103.5%
03142600 5330 OTHER PROFESSIONA	0	0	0	.00	.00	.00	.0%
04121200 5330 OTHER PROFESSIONA	22,500	58,425	80,925	17,238.28	39,989.50	23,697.22	70.7%
04121201 5330 OTHER PROFESSIONA	0	0	0	.00	.00	.00	.0%
04121203 5330 OTHER PROFESSIONA	0	0	0	.00	.00	.00	.0%
04121206 5330 OTHER PROFESSIONA	2,500	-375	2,125	.00	.00	2,125.00	.0%
04121207 5330 OTHER PROFESSIONA	0	0	0	.00	.00	.00	.0%
04122150 5330 OTHER PROFESSIONA	0	0	0	.00	.00	.00	.0%
04122151 5330 OTHER PROFESSIONA	60,000	-9,000	51,000	41,694.50	547.50	8,758.00	82.8%
04132130 5330 OTHER PROFESSIONA	94,197	-14,130	80,067	14,645.40	52,255.60	13,166.00	83.6%
04132140 5330 OTHER PROFESSIONA	42,500	-6,375	36,125	.00	.00	36,125.00	.0%
04132190 5330 OTHER PROFESSIONA	170,000	-25,500	144,500	37,999.55	101,905.00	4,595.45	96.8%
05132212 5330 OTHER PROFESSIONA	0	0	0	.00	.00	.00	.0%
05142310 5330 OTHER PROFESSIONA	287,856	0	287,856	183,238.03	116,096.97	-11,479.00	104.0%
05142320 5330 OTHER PROFESSIONA	0	0	0	.00	.00	.00	.0%
05142350 5330 OTHER PROFESSIONA	388,904	0	388,904	348,472.43	.00	40,431.57	89.6%
05142510 5330 OTHER PROFESSIONA	220,419	0	220,419	58,146.61	116,656.07	45,616.32	79.3%
05142600 5330 OTHER PROFESSIONA	18,000	-2,700	15,300	3,156.25	10,453.75	1,690.00	89.0%
05142660 5330 OTHER PROFESSIONA	6,650	-998	5,652	1,421.59	216.90	4,013.51	29.0%
05142675 5330 OTHER PROFESSIONA	0	3,981	3,981	3,981.93	.00	-.93	100.0%
TOTAL OTHER PROFESSIONAL & TECH SRVC	1,759,359	-67,627	1,691,732	753,634.68	693,003.03	245,094.29	85.5%

5332 Facilities Assessment

05142310 5332 Facilities Assess	0	0	0	.00	.00	.00	.0%
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12/10/2020 10:58
165tlum

AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 8
glytdbud

FOR 2021 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
TOTAL Facilities Assessment	0	0	0	.00	.00	.00	.0%
5333 NEASC							
03132400 5333 NEASC	0	0	0	.00	.00	.00	.0%
TOTAL NEASC	0	0	0	.00	.00	.00	.0%
5410 UTILITIES, EXCLUDING HEAT							
01142600 5410 UTILITIES, EXCLUD	109,534	0	109,534	37,908.41	71,625.59	.00	100.0%
02142600 5410 UTILITIES, EXCLUD	119,645	0	119,645	46,792.42	72,852.58	.00	100.0%
03142600 5410 UTILITIES, EXCLUD	480,687	0	480,687	168,318.36	309,227.12	3,141.52	99.3%
04121206 5410 UTILITIES, EXCLUD	0	0	0	.00	.00	.00	.0%
TOTAL UTILITIES, EXCLUDING HEAT	709,866	0	709,866	253,019.19	453,705.29	3,141.52	99.6%
5420 REPAIRS, MAINTENANCE & CLEANING							
01111008 5420 REPAIRS, MAINTENAN	0	0	0	.00	.00	.00	.0%
01111010 5420 REPAIRS, MAINTENAN	3,600	0	3,600	3,060.00	540.00	.00	100.0%
01111011 5420 REPAIRS, MAINTENAN	1,000	0	1,000	.00	150.00	850.00	15.0%
01113202 5420 REPAIRS, MAINTENAN	1,500	0	1,500	.00	225.00	1,275.00	15.0%
01132400 5420 REPAIRS, MAINTENAN	502	0	502	.00	75.00	427.00	14.9%
01142600 5420 REPAIRS, MAINTENAN	95,414	0	95,414	37,889.51	52,792.85	4,731.64	95.0%
02111001 5420 REPAIRS, MAINTENAN	0	0	0	.00	.00	.00	.0%
02111008 5420 REPAIRS, MAINTENAN	500	0	500	.00	75.00	425.00	15.0%
02111010 5420 REPAIRS, MAINTENAN	4,200	-720	3,480	1,249.65	2,230.35	.00	100.0%
02111011 5420 REPAIRS, MAINTENAN	400	0	400	.00	60.00	340.00	15.0%
02113202 5420 REPAIRS, MAINTENAN	1,500	0	1,500	.00	225.00	1,275.00	15.0%
02132400 5420 REPAIRS, MAINTENAN	500	0	500	.00	75.00	425.00	15.0%
02142600 5420 REPAIRS, MAINTENAN	87,503	0	87,503	36,079.86	47,995.03	3,428.11	96.1%
03111001 5420 REPAIRS, MAINTENAN	0	0	0	.00	.00	.00	.0%
03111007 5420 REPAIRS, MAINTENAN	0	0	0	.00	.00	.00	.0%
03111008 5420 REPAIRS, MAINTENAN	1,100	0	1,100	234.45	165.00	700.55	36.3%
03111010 5420 REPAIRS, MAINTENAN	5,170	0	5,170	550.00	776.00	3,844.00	25.6%
03111013 5420 REPAIRS, MAINTENAN	1,000	0	1,000	218.80	150.00	631.20	36.9%

12/10/2020 10:58
165tlum

AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 9
glytdbud

FOR 2021 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
03113202 5420 REPAIRS,MAINTENAN	33,886	0	33,886	1,802.96	13,105.85	18,977.19	44.0%
03132400 5420 REPAIRS,MAINTENAN	2,000	0	2,000	.00	300.00	1,700.00	15.0%
03142600 5420 REPAIRS,MAINTENAN	266,579	0	266,579	98,004.86	159,007.61	9,566.53	96.4%
04121206 5420 REPAIRS,MAINTENAN	0	0	0	.00	.00	.00	.0%
04122151 5420 REPAIRS,MAINTENAN	750	0	750	.00	113.00	637.00	15.1%
05142350 5420 REPAIRS,MAINTENAN	34,650	0	34,650	.00	5,198.00	29,452.00	15.0%
05142600 5420 REPAIRS,MAINTENAN	219,600	0	219,600	74,459.98	189,224.06	-44,084.04	120.1%
05142675 5420 REPAIRS,MAINTENAN	0	0	0	.00	.00	.00	.0%
TOTAL REPAIRS,MAINTENANCE & CLEANING	761,354	-720	760,634	253,550.07	472,482.75	34,601.18	95.5%
5440 RENTALS-LAND,BLDG,EQUIPMENT							
01111010 5440 RENTALS-LAND,BLDG	0	0	0	.00	.00	.00	.0%
01113202 5440 RENTALS-LAND,BLDG	0	0	0	.00	.00	.00	.0%
01132400 5440 RENTALS-LAND,BLDG	2,578	-387	2,191	655.68	655.68	879.64	59.9%
01142600 5440 RENTALS-LAND,BLDG	750	-113	637	.00	.00	637.00	.0%
02111010 5440 DUES & FEES	0	720	720	.00	720.00	.00	100.0%
02113202 5440 RENTALS-LAND,BLDG	960	6	966	480.00	444.00	42.00	95.7%
02132400 5440 RENTALS-LAND,BLDG	2,912	-437	2,475	655.68	656.32	1,163.00	53.0%
02142600 5440 RENTALS-LAND,BLDG	0	0	0	.00	.00	.00	.0%
03113202 5440 RENTALS-LAND,BLDG	77,859	-11,829	66,030	3,060.00	49,570.00	13,400.00	79.7%
03132120 5440 RENTALS-LAND,BLDG	0	0	0	.00	.00	.00	.0%
03132400 5440 RENTALS-LAND,BLDG	5,000	-750	4,250	.00	.00	4,250.00	.0%
03142600 5440 RENTALS-LAND,BLDG	3,575	0	3,575	1,465.00	2,110.00	.00	100.0%
04121206 5440 RENTALS-LAND,BLDG	20,000	-3,000	17,000	.00	.00	17,000.00	.0%
05142675 5440 RENTALS-LAND,BLDG	0	1,270	1,270	1,270.95	2,710.50	-2,711.45	313.5%
TOTAL RENTALS-LAND,BLDG,EQUIPMENT	113,634	-14,520	99,114	7,587.31	56,866.50	34,660.19	65.0%
5510 PUPIL TRANSPORTATION							
01111013 5510 PUPIL TRANSPORTAT	600	0	600	.00	90.00	510.00	15.0%
01113202 5510 PUPIL TRANSPORTAT	17,042	0	17,042	.00	16,556.00	486.00	97.1%
01142700 5510 PUPIL TRANSPORTAT	3,552	0	3,552	.00	533.00	3,019.00	15.0%
02113202 5510 PUPIL TRANSPORTAT	17,042	0	17,042	.00	17,042.00	.00	100.0%
02142700 5510 PUPIL TRANSPORTAT	3,000	0	3,000	.00	450.00	2,550.00	15.0%
03113202 5510 PUPIL TRANSPORTAT	174,657	0	174,657	12,769.53	161,887.47	.00	100.0%
03142700 5510 PUPIL TRANSPORTAT	35,000	0	35,000	.00	5,250.00	29,750.00	15.0%
04126110 5510 PUPIL TRANSPORTAT	269,185	0	269,185	48,928.01	204,913.57	15,343.42	94.3%

12/10/2020 10:58
165tlum

AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 10
glytdbud

FOR 2021 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
04126116 5510 PUPIL TRANSPORTAT	477,780	0	477,780	64,875.93	276,550.55	136,353.52	71.5%
04126130 5510 PUPIL TRANSPORTAT	735,405	0	735,405	114,875.64	611,017.58	9,511.78	98.7%
05142700 5510 PUPIL TRANSPORTAT	1,467,673	0	1,467,673	557,606.00	836,409.00	73,658.00	95.0%
TOTAL PUPIL TRANSPORTATION	3,200,936	0	3,200,936	799,055.11	2,130,699.17	271,181.72	91.5%
5512 VO-AG/VO-TECH REG ED							
05142700 5512 VO-AG/VO-TECH REG	279,841	0	279,841	42,927.40	236,908.64	4.96	100.0%
TOTAL VO-AG/VO-TECH REG ED	279,841	0	279,841	42,927.40	236,908.64	4.96	100.0%
5513 IN DISTRICT PRIVATE REG ED							
05142700 5513 IN DISTRICT PRIVA	26,235	110	26,345	7,903.50	18,441.50	.00	100.0%
TOTAL IN DISTRICT PRIVATE REG ED	26,235	110	26,345	7,903.50	18,441.50	.00	100.0%
5514 IN DISTRICT PUBLIC REG ED-MED							
05142700 5514 IN DISTRICT PUBLI	10,000	0	10,000	.00	5,435.00	4,565.00	54.4%
TOTAL IN DISTRICT PUBLIC REG ED-MED	10,000	0	10,000	.00	5,435.00	4,565.00	54.4%
5515 OUT DISTRICT - PUBLIC REG ED							
05142700 5515 OUT DISTRICT - PU	27,885	7,721	35,606	6,989.58	19,894.62	8,721.80	75.5%
TOTAL OUT DISTRICT - PUBLIC REG ED	27,885	7,721	35,606	6,989.58	19,894.62	8,721.80	75.5%
5521 GENERAL LIABILITY INSURANCE							
05142510 5521 GENERAL LIABILITY	247,562	0	247,562	190,111.45	50,021.00	7,429.55	97.0%
TOTAL GENERAL LIABILITY INSURANCE	247,562	0	247,562	190,111.45	50,021.00	7,429.55	97.0%

12/10/2020 10:58
165tlum

AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 11
glytdbud

FOR 2021 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
5550 COMMUNICATIONS: TEL,POST,ETC.							
01132400 5550 COMMUNICATIONS: T	1,000	-150	850	60.00	.00	790.00	7.1%
02132400 5550 COMMUNICATIONS: T	1,330	-200	1,130	80.74	500.00	549.26	51.4%
03132400 5550 COMMUNICATIONS: T	14,000	-2,100	11,900	1,131.90	2,975.04	7,793.06	34.5%
05132212 5550 COMMUNICATIONS: T	0	0	0	.00	.00	.00	.0%
05142320 5550 COMMUNICATIONS: T	52,426	-7,864	44,562	11,190.10	26,237.10	7,134.80	84.0%
05142350 5550 COMMUNICATIONS: T	45,600	-6,840	38,760	10,575.00	17,415.00	10,770.00	72.2%
05142510 5550 COMMUNICATIONS: T	0	0	0	.00	.00	.00	.0%
TOTAL COMMUNICATIONS: TEL,POST,ETC.	114,356	-17,154	97,202	23,037.74	47,127.14	27,037.12	72.2%
5560 TUITION EXPENSE							
04126110 5560 TUITION EXPENSE	770,999	0	770,999	288,848.11	325,262.70	156,888.19	79.7%
04126111 5560 TUITION EXPENSE	190,630	-110	190,520	38,969.30	23,879.80	127,670.90	33.0%
04126113 5560 TUITION EXPENSE	0	0	0	.00	.00	.00	.0%
04126117 5560 TUITION EXPENSE	113,400	-7,721	105,679	87,472.00	.00	18,207.00	82.8%
04126130 5560 TUITION EXPENSE	2,371,469	0	2,371,469	524,008.04	1,845,909.58	1,551.38	99.9%
TOTAL TUITION EXPENSE	3,446,498	-7,831	3,438,667	939,297.45	2,195,052.08	304,317.47	91.2%
5580 STAFF TRAVEL							
01132400 5580 STAFF TRAVEL	650	-98	552	96.20	.00	455.80	17.4%
02132400 5580 STAFF TRAVEL	1,400	-210	1,190	270.00	.00	920.00	22.7%
03132400 5580 STAFF TRAVEL	4,500	-675	3,825	.00	.00	3,825.00	.0%
04121206 5580 STAFF TRAVEL	2,000	-300	1,700	26.45	.00	1,673.55	1.6%
04132190 5580 STAFF TRAVEL	3,000	-450	2,550	.00	.00	2,550.00	.0%
05132212 5580 STAFF TRAVEL	800	-120	680	.00	.00	680.00	.0%
05132213 5580 STAFF TRAVEL	3,300	-495	2,805	.00	.00	2,805.00	.0%
05142310 5580 STAFF TRAVEL	0	0	0	.00	.00	.00	.0%
05142320 5580 STAFF TRAVEL	5,000	-750	4,250	.00	.00	4,250.00	.0%
05142350 5580 STAFF TRAVEL	1,200	-180	1,020	94.07	.00	925.93	9.2%
05142600 5580 STAFF TRAVEL	3,000	-450	2,550	743.73	.00	1,806.27	29.2%
05142675 5580 STAFF TRAVEL	0	0	0	.00	.00	.00	.0%
TOTAL STAFF TRAVEL	24,850	-3,728	21,122	1,230.45	.00	19,891.55	5.8%
5581 TRAVEL - CONFERENCES							

12/10/2020 10:58
165tlum

AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 12
glytdbud

FOR 2021 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
01132130 5581 TRAVEL - CONFEREN	140	0	140	.00	.00	140.00	.0%
01132400 5581 TRAVEL - CONFEREN	3,560	-534	3,026	.00	65.00	2,961.00	2.1%
02111001 5581 TRAVEL - CONFEREN	0	0	0	.00	.00	.00	.0%
02111006 5581 TRAVEL - CONFEREN	0	0	0	.00	.00	.00	.0%
02111008 5581 TRAVEL - CONFEREN	0	0	0	.00	.00	.00	.0%
02132120 5581 TRAVEL - CONFEREN	150	0	150	.00	.00	150.00	.0%
02132220 5581 TRAVEL - CONFEREN	0	0	0	.00	.00	.00	.0%
02132400 5581 TRAVEL - CONFEREN	3,180	-477	2,703	.00	1,100.00	1,603.00	40.7%
03111001 5581 TRAVEL - CONFEREN	500	-294	206	.00	.00	206.00	.0%
03111003 5581 TRAVEL - CONFEREN	100	0	100	.00	.00	100.00	.0%
03111013 5581 TRAVEL - CONFEREN	1,000	-150	850	65.00	.00	785.00	7.6%
03111015 5581 TRAVEL - CONFEREN	0	0	0	.00	.00	.00	.0%
03132120 5581 TRAVEL - CONFEREN	1,000	-150	850	34.62	.00	815.38	4.1%
03132400 5581 TRAVEL - CONFEREN	0	0	0	.00	.00	.00	.0%
04121200 5581 TRAVEL - CONFEREN	1,500	-225	1,275	.00	.00	1,275.00	.0%
04121206 5581 TRAVEL - CONFEREN	300	0	300	.00	.00	300.00	.0%
04132130 5581 TRAVEL - CONFEREN	0	0	0	.00	.00	.00	.0%
04132140 5581 TRAVEL - CONFEREN	1,400	-210	1,190	.00	.00	1,190.00	.0%
04132190 5581 TRAVEL - CONFEREN	1,500	-225	1,275	.00	.00	1,275.00	.0%
05132212 5581 TRAVEL - CONFEREN	10,900	-1,635	9,265	.00	200.00	9,065.00	2.2%
05132213 5581 TRAVEL - CONFEREN	11,830	-1,775	10,055	506.72	7,244.50	2,303.78	77.1%
05142320 5581 TRAVEL - CONFEREN	600	-90	510	.00	.00	510.00	.0%
05142350 5581 TRAVEL - CONFEREN	9,000	-1,350	7,650	.00	.00	7,650.00	.0%
05142510 5581 TRAVEL - CONFEREN	0	0	0	.00	.00	.00	.0%
05142600 5581 TRAVEL - CONFEREN	0	0	0	.00	.00	.00	.0%
05142675 5581 TRAVEL - CONFEREN	0	0	0	.00	.00	.00	.0%
TOTAL TRAVEL - CONFERENCES	46,660	-7,115	39,545	606.34	8,609.50	30,329.16	23.3%

5590 OTHER PURCHASED SERVICES

01113201 5590 OTHER PURCHASED S	0	0	0	.00	.00	.00	.0%
01113202 5590 OTHER PURCHASED S	400	-60	340	101.98	238.02	.00	100.0%
01132120 5590 OTHER PURCHASED S	835	-125	710	.00	.00	710.00	.0%
01132400 5590 OTHER PURCHASED S	3,429	-514	2,915	464.97	83.20	2,366.83	18.8%
02113202 5590 OTHER PURCHASED S	400	-60	340	102.01	237.99	.00	100.0%
02132120 5590 OTHER PURCHASED S	500	-75	425	.00	.00	425.00	.0%
02132400 5590 OTHER PURCHASED S	4,455	-668	3,787	1,648.70	235.00	1,903.30	49.7%
03111013 5590 OTHER PURCHASED S	0	0	0	.00	.00	.00	.0%
03111015 5590 OTHER PURCHASED S	0	0	0	.00	.00	.00	.0%
03113202 5590 OTHER PURCHASED S	5,760	-864	4,896	3,385.25	1,633.99	-123.24	102.5%

12/10/2020 10:58
165tlum

AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 13
glytdbud

FOR 2021 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
03132120 5590 OTHER PURCHASED S	13,215	-1,982	11,233	998.70	90.00	10,144.30	9.7%
03132400 5590 OTHER PURCHASED S	0	0	0	.00	.00	.00	.0%
04132190 5590 OTHER PURCHASED S	21,145	-3,172	17,973	.00	.00	17,973.00	.0%
05132212 5590 OTHER PURCHASED S	2,500	-375	2,125	.00	.00	2,125.00	.0%
05132213 5590 OTHER PURCHASED S	11,468	-1,720	9,748	.00	.00	9,748.00	.0%
05142310 5590 OTHER PURCHASED S	10,000	-1,500	8,500	.00	.00	8,500.00	.0%
05142320 5590 OTHER PURCHASED S	25,000	-3,750	21,250	2,871.75	200.00	18,178.25	14.5%
05142350 5590 OTHER PURCHASED S	200	0	200	.00	.00	200.00	.0%
05142510 5590 OTHER PURCHASED S	0	0	0	.00	.00	.00	.0%
05142675 5590 OTHER PURCHASED S	0	382	382	382.00	.00	.00	100.0%
05153100 5590 OTHER PURCHASED S	0	0	0	.00	.00	.00	.0%
TOTAL OTHER PURCHASED SERVICES	99,307	-14,483	84,824	9,955.36	2,718.20	72,150.44	14.9%

5611 INSTRUCTIONAL SUPPLIES

01111001 5611 INSTRUCTIONAL SUP	3,700	-555	3,145	.00	.00	3,145.00	.0%
01111005 5611 INSTRUCTIONAL SUP	3,960	-594	3,366	.00	56.06	3,309.94	1.7%
01111006 5611 INSTRUCTIONAL SUP	6,445	-967	5,478	223.35	144.00	5,110.65	6.7%
01111007 5611 INSTRUCTIONAL SUP	624	-94	530	.00	351.28	178.72	66.3%
01111008 5611 INSTRUCTIONAL SUP	7,700	-1,155	6,545	1,430.17	.00	5,114.83	21.9%
01111009 5611 INSTRUCTIONAL SUP	1,195	-179	1,016	174.50	.00	841.50	17.2%
01111010 5611 INSTRUCTIONAL SUP	6,493	-174	6,319	1,097.67	2,593.20	2,628.13	58.4%
01111011 5611 INSTRUCTIONAL SUP	2,850	-428	2,422	.00	.00	2,422.00	.0%
01111013 5611 INSTRUCTIONAL SUP	4,220	-633	3,587	1,532.95	106.22	1,947.83	45.7%
01111014 5611 INSTRUCTIONAL SUP	3,314	-497	2,817	839.50	600.00	1,377.50	51.1%
01111015 5611 INSTRUCTIONAL SUP	2,192	-329	1,863	.00	.00	1,863.00	.0%
01111016 5611 INSTRUCTIONAL SUP	940	-141	799	799.00	.00	.00	100.0%
01132120 5611 INSTRUCTIONAL SUP	420	-63	357	.00	.00	357.00	.0%
01132220 5611 INSTRUCTIONAL SUP	1,100	-165	935	26.33	196.74	711.93	23.9%
01142219 5611 INSTRUCTIONAL SUP	5,381	-807	4,574	465.00	.00	4,109.00	10.2%
02111001 5611 INSTRUCTIONAL SUP	3,750	-563	3,187	1,461.82	1,289.24	435.94	86.3%
02111005 5611 INSTRUCTIONAL SUP	4,806	-721	4,085	1,235.74	988.57	1,860.69	54.5%
02111006 5611 INSTRUCTIONAL SUP	7,974	-1,196	6,778	2,201.02	396.00	4,180.98	38.3%
02111007 5611 INSTRUCTIONAL SUP	702	-105	597	.00	.00	597.00	.0%
02111008 5611 INSTRUCTIONAL SUP	8,014	-1,202	6,812	663.86	1,584.00	4,564.14	33.0%
02111009 5611 INSTRUCTIONAL SUP	3,418	-513	2,905	197.50	.00	2,707.50	6.8%
02111010 5611 INSTRUCTIONAL SUP	6,363	-954	5,409	1,588.52	1,129.68	2,690.80	50.3%
02111011 5611 INSTRUCTIONAL SUP	3,765	-565	3,200	.00	.00	3,200.00	.0%
02111013 5611 INSTRUCTIONAL SUP	7,404	-1,111	6,293	5,613.86	286.78	392.36	93.8%
02111014 5611 INSTRUCTIONAL SUP	5,458	-819	4,639	1,610.19	319.96	2,708.85	41.6%
02111015 5611 INSTRUCTIONAL SUP	619	-93	526	.00	.00	526.00	.0%

12/10/2020 10:58
165tlum

AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 14
glytdbud

FOR 2021 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
02111016 5611 INSTRUCTIONAL SUP	2,402	-360	2,042	440.00	.00	1,602.00	21.5%
02132120 5611 INSTRUCTIONAL SUP	700	-105	595	500.00	.00	95.00	84.0%
02132220 5611 INSTRUCTIONAL SUP	1,100	-165	935	48.88	.00	886.12	5.2%
02142219 5611 INSTRUCTIONAL SUP	11,546	-1,732	9,814	2,107.97	52.17	7,653.86	22.0%
03111001 5611 INSTRUCTIONAL SUP	23,882	-3,582	20,300	10,765.72	1,666.95	7,867.33	61.2%
03111003 5611 INSTRUCTIONAL SUP	1,279	-192	1,087	20.40	.00	1,066.60	1.9%
03111005 5611 INSTRUCTIONAL SUP	300	-3,867	-3,567	37.29	41.56	-3,645.85	-2.2%
03111006 5611 INSTRUCTIONAL SUP	2,500	-375	2,125	866.25	178.38	1,080.37	49.2%
03111007 5611 INSTRUCTIONAL SUP	26,691	-4,004	22,687	3,320.33	12,250.47	7,116.20	68.6%
03111008 5611 INSTRUCTIONAL SUP	25,779	1,200	26,979	8,849.09	4,398.23	13,731.68	49.1%
03111009 5611 INSTRUCTIONAL SUP	8,250	-1,238	7,012	175.84	.00	6,836.16	2.5%
03111010 5611 INSTRUCTIONAL SUP	10,416	-1,562	8,854	329.95	1,868.02	6,656.03	24.8%
03111011 5611 INSTRUCTIONAL SUP	8,643	-1,296	7,347	.00	2,890.95	4,456.05	39.3%
03111013 5611 INSTRUCTIONAL SUP	60,100	-9,015	51,085	3,506.21	28.98	47,549.81	6.9%
03111014 5611 INSTRUCTIONAL SUP	1,359	-204	1,155	197.80	.00	957.20	17.1%
03111015 5611 INSTRUCTIONAL SUP	6,950	-1,043	5,907	.00	.00	5,907.00	.0%
03111016 5611 INSTRUCTIONAL SUP	5,585	-838	4,747	2,020.45	251.50	2,475.05	47.9%
03111017 5611 INSTRUCTIONAL SUP	1,000	-150	850	.00	.00	850.00	.0%
03111018 5611 INSTRUCTIONAL SUP	0	0	0	.00	.00	.00	.0%
03121203 5611 INSTRUCTIONAL SUP	1,130	-545	585	568.53	.00	16.47	97.2%
03132120 5611 INSTRUCTIONAL SUP	4,000	-600	3,400	1,083.13	349.57	1,967.30	42.1%
03132220 5611 INSTRUCTIONAL SUP	1,500	-500	1,000	377.46	422.54	200.00	80.0%
03132400 5611 INSTRUCTIONAL SUP	3,000	-450	2,550	.00	400.96	2,149.04	15.7%
03142219 5611 INSTRUCTIONAL SUP	32,072	-4,811	27,261	3,717.72	802.74	22,740.54	16.6%
04121200 5611 INSTRUCTIONAL SUP	4,655	-698	3,957	514.51	160.19	3,282.30	17.1%
04121201 5611 INSTRUCTIONAL SUP	900	-135	765	.00	.00	765.00	.0%
04121203 5611 INSTRUCTIONAL SUP	0	0	0	.00	.00	.00	.0%
04121206 5611 INSTRUCTIONAL SUP	1,500	-225	1,275	98.18	.00	1,176.82	7.7%
04121207 5611 INSTRUCTIONAL SUP	0	0	0	.00	.00	.00	.0%
04122150 5611 INSTRUCTIONAL SUP	750	-113	637	599.98	.00	37.02	94.2%
04132140 5611 INSTRUCTIONAL SUP	500	-75	425	84.76	.00	340.24	19.9%
04132190 5611 INSTRUCTIONAL SUP	0	0	0	.00	.00	.00	.0%
05132212 5611 INSTRUCTIONAL SUP	13,900	-2,085	11,815	10,558.72	.00	1,256.28	89.4%
05132213 5611 INSTRUCTIONAL SUP	1,000	-150	850	.00	.00	850.00	.0%
05142350 5611 INSTRUCTIONAL SUP	0	0	0	.00	.00	.00	.0%
05142675 5611 INSTRUCTIONAL SUP	0	2,155	2,155	2,155.05	67.72	-67.77	103.1%
TOTAL INSTRUCTIONAL SUPPLIES	366,196	-51,383	314,813	74,105.20	35,872.66	204,835.14	34.9%
5613 MAINTENANCE/CUSTODIAL SUPPLIES							
01142600 5613 MAINTENANCE/CUSTO	57,726	0	57,726	7,820.19	25,970.79	23,935.02	58.5%

12/10/2020 10:58
165tlum

AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 15
glytdbud

FOR 2021 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
02142600 5613 MAINTENANCE/CUSTO	53,226	0	53,226	5,782.42	23,914.02	23,529.56	55.8%
03142600 5613 MAINTENANCE/CUSTO	118,605	-1,214	117,391	25,421.61	83,760.04	8,209.35	93.0%
05142600 5613 MAINTENANCE/CUSTO	0	0	0	.00	.00	.00	.0%
05142675 5613 MAINTENANCE/CUSTO	0	22,218	22,218	22,218.36	943.69	-944.05	104.2%
TOTAL MAINTENANCE/CUSTODIAL SUPPLIES	229,557	21,004	250,561	61,242.58	134,588.54	54,729.88	78.2%
5620 OIL USED FOR HEATING							
01142600 5620 OIL USED FOR HEAT	41,700	0	41,700	1,924.65	39,775.35	.00	100.0%
02142600 5620 OIL USED FOR HEAT	500	0	500	.00	500.00	.00	100.0%
03142600 5620 OIL USED FOR HEAT	500	0	500	.00	500.00	.00	100.0%
TOTAL OIL USED FOR HEATING	42,700	0	42,700	1,924.65	40,775.35	.00	100.0%
5621 NATURAL GAS							
02142600 5621 NATURAL GAS	25,257	0	25,257	2,971.94	22,285.06	.00	100.0%
03142600 5621 NATURAL GAS	41,916	0	41,916	2,259.22	39,656.78	.00	100.0%
TOTAL NATURAL GAS	67,173	0	67,173	5,231.16	61,941.84	.00	100.0%
5627 TRANSPORTATION SUPPLIES							
05142700 5627 TRANSPORTATION SU	124,202	-18,630	105,572	30,211.50	97,798.03	-22,437.53	121.3%
TOTAL TRANSPORTATION SUPPLIES	124,202	-18,630	105,572	30,211.50	97,798.03	-22,437.53	121.3%
5641 TEXTS AND DIGITAL RESOURCES							
01111005 5641 TEXTBOOKS	9,900	600	10,500	7,360.00	3,049.00	91.00	99.1%
01111006 5641 TEXTBOOKS	0	0	0	.00	.00	.00	.0%
01111009 5641 TEXTBOOKS	0	0	0	.00	.00	.00	.0%
01111010 5641 TEXTBOOKS	0	0	0	.00	.00	.00	.0%
01111013 5641 TEXTBOOKS	0	0	0	.00	.00	.00	.0%
01111014 5641 TEXTBOOKS	1,398	0	1,398	1,229.80	210.00	-41.80	103.0%

12/10/2020 10:58
165tlum

AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 16
glytdbud

FOR 2021 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
01111016 5641 TEXTBOOKS	1,430	0	1,430	110.93	215.00	1,104.07	22.8%
02111005 5641 TEXTBOOKS	10,428	0	10,428	9,300.00	.00	1,128.00	89.2%
02111006 5641 TEXTBOOKS	0	0	0	.00	.00	.00	.0%
02111009 5641 TEXTBOOKS	0	0	0	.00	.00	.00	.0%
02111010 5641 TEXTBOOKS	0	0	0	.00	.00	.00	.0%
02111013 5641 TEXTBOOKS	0	0	0	.00	.00	.00	.0%
02111014 5641 TEXTBOOKS	0	0	0	.00	.00	.00	.0%
02111016 5641 TEXTBOOKS	0	0	0	.00	.00	.00	.0%
03111001 5641 TEXTBOOKS	0	0	0	.00	.00	.00	.0%
03111005 5641 TEXTBOOKS	7,400	0	7,400	801.22	1,110.00	5,488.78	25.8%
03111006 5641 TEXTBOOKS	2,000	0	2,000	448.25	1,348.50	203.25	89.8%
03111007 5641 TEXTBOOKS	0	0	0	.00	.00	.00	.0%
03111008 5641 TEXTBOOKS	0	0	0	.00	.00	.00	.0%
03111009 5641 TEXTBOOKS	8,249	0	8,249	784.70	1,237.00	6,227.30	24.5%
03111010 5641 TEXTBOOKS	0	0	0	.00	.00	.00	.0%
03111013 5641 TEXTBOOKS	1,500	0	1,500	330.02	225.00	944.98	37.0%
03111014 5641 TEXTBOOKS	15,473	0	15,473	.00	2,321.00	13,152.00	15.0%
03111016 5641 TEXTBOOKS	0	0	0	.00	.00	.00	.0%
03132400 5641 TEXTS AND DIGITAL	6,000	0	6,000	.00	900.00	5,100.00	15.0%
04121200 5641 TEXTBOOKS	0	0	0	.00	.00	.00	.0%
04121201 5641 TEXTBOOKS	0	0	0	.00	.00	.00	.0%
04122151 5641 TEXTBOOKS	0	0	0	.00	.00	.00	.0%
05132213 5641 TEXTBOOKS	0	0	0	.00	.00	.00	.0%
TOTAL TEXTS AND DIGITAL RESOURCES	63,778	600	64,378	20,364.92	10,615.50	33,397.58	48.1%
5642 LIBRARY BOOKS & PERIODICALS							
01111016 5642 LIBRARY BOOKS & P	0	0	0	.00	.00	.00	.0%
01132220 5642 LIBRARY BOOKS & P	4,900	-735	4,165	1,879.29	2,151.32	134.39	96.8%
02132220 5642 LIBRARY BOOKS & P	5,865	-880	4,985	1,137.49	3,847.51	.00	100.0%
03111001 5642 LIBRARY BOOKS & P	0	0	0	.00	.00	.00	.0%
03132220 5642 LIBRARY BOOKS & P	9,450	-2,667	6,783	4,543.79	2,239.21	.00	100.0%
04121200 5642 LIBRARY BOOKS & P	0	0	0	.00	.00	.00	.0%
04132190 5642 LIBRARY BOOKS & P	0	0	0	.00	.00	.00	.0%
TOTAL LIBRARY BOOKS & PERIODICALS	20,215	-4,282	15,933	7,560.57	8,238.04	134.39	99.2%
5690 OTHER SUPPLIES							
01111001 5690 OTHER SUPPLIES	0	0	0	.00	.00	.00	.0%

12/10/2020 10:58
165tlum

AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 17
glytdbud

FOR 2021 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
01111005 5690 OTHER SUPPLIES	456	-68	388	347.78	11.89	28.33	92.7%
01111006 5690 OTHER SUPPLIES	0	0	0	.00	.00	.00	.0%
01111009 5690 OTHER SUPPLIES	0	0	0	.00	.00	.00	.0%
01111010 5690 OTHER SUPPLIES	1,722	-287	1,435	.00	300.00	1,135.00	20.9%
01111013 5690 OTHER SUPPLIES	1,720	-258	1,462	.00	.00	1,462.00	.0%
01111016 5690 OTHER SUPPLIES	839	-126	713	713.00	.00	.00	100.0%
01113201 5690 OTHER SUPPLIES	630	-95	535	.00	.00	535.00	.0%
01113202 5690 OTHER SUPPLIES	12,685	-1,903	10,782	1,362.63	.00	9,419.37	12.6%
01132120 5690 OTHER SUPPLIES	1,150	-173	977	205.06	6.88	765.06	21.7%
01132130 5690 OTHER SUPPLIES	1,892	-284	1,608	286.97	159.65	1,161.38	27.8%
01132220 5690 OTHER SUPPLIES	3,200	-480	2,720	.00	1,210.66	1,509.34	44.5%
01132400 5690 OTHER SUPPLIES	1,977	-297	1,680	.00	170.00	1,510.00	10.1%
01142219 5690 OTHER SUPPLIES	4,259	-639	3,620	2,397.03	94.56	1,128.41	68.8%
02111005 5690 OTHER SUPPLIES	0	0	0	.00	.00	.00	.0%
02111006 5690 OTHER SUPPLIES	0	0	0	.00	.00	.00	.0%
02111007 5690 OTHER SUPPLIES	0	0	0	.00	.00	.00	.0%
02111008 5690 OTHER SUPPLIES	0	0	0	.00	.00	.00	.0%
02111009 5690 OTHER SUPPLIES	476	-71	405	.00	.00	405.00	.0%
02111010 5690 OTHER SUPPLIES	0	0	0	.00	.00	.00	.0%
02111013 5690 OTHER SUPPLIES	961	-144	817	518.85	43.10	255.05	68.8%
02111014 5690 OTHER SUPPLIES	0	0	0	.00	.00	.00	.0%
02111016 5690 OTHER SUPPLIES	1,399	-210	1,189	400.00	.00	789.00	33.6%
02113201 5690 OTHER SUPPLIES	800	-120	680	79.10	.00	600.90	11.6%
02113202 5690 OTHER SUPPLIES	12,785	-1,918	10,867	262.64	.00	10,604.36	2.4%
02132120 5690 OTHER SUPPLIES	750	-113	637	177.86	25.87	433.27	32.0%
02132130 5690 OTHER SUPPLIES	1,600	-240	1,360	199.20	267.23	893.57	34.3%
02132220 5690 OTHER SUPPLIES	2,885	-433	2,452	435.59	.00	2,016.41	17.8%
02132400 5690 OTHER SUPPLIES	1,805	-271	1,534	891.12	416.71	226.17	85.3%
03111001 5690 OTHER SUPPLIES	0	0	0	.00	.00	.00	.0%
03111005 5690 OTHER SUPPLIES	0	-210	-210	.00	.00	-210.00	.0%
03111006 5690 OTHER SUPPLIES	0	0	0	.00	.00	.00	.0%
03111008 5690 OTHER SUPPLIES	1,400	0	1,400	105.44	1,084.56	210.00	85.0%
03111009 5690 OTHER SUPPLIES	0	0	0	.00	.00	.00	.0%
03111010 5690 OTHER SUPPLIES	0	0	0	.00	.00	.00	.0%
03111013 5690 OTHER SUPPLIES	0	0	0	.00	.00	.00	.0%
03111014 5690 OTHER SUPPLIES	500	-75	425	.00	.00	425.00	.0%
03111016 5690 OTHER SUPPLIES	700	-105	595	.00	46.45	548.55	7.8%
03111018 5690 OTHER SUPPLIES	0	0	0	.00	.00	.00	.0%
03113201 5690 OTHER SUPPLIES	0	0	0	.00	.00	.00	.0%
03113202 5690 OTHER SUPPLIES	102,144	-15,322	86,822	27,823.41	16,027.91	42,970.68	50.5%
03121203 5690 OTHER SUPPLIES	1,750	-263	1,487	.00	.00	1,487.00	.0%
03132120 5690 OTHER SUPPLIES	0	0	0	.00	.00	.00	.0%
03132130 5690 OTHER SUPPLIES	1,902	-285	1,617	638.89	33.98	944.13	41.6%
03132220 5690 OTHER SUPPLIES	19,250	-500	18,750	19,019.76	264.00	-533.76	102.8%

12/10/2020 10:58
165tlum

AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 18
glytdbud

FOR 2021 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
03132400 5690 OTHER SUPPLIES	500	-75	425	87.50	121.24	216.26	49.1%
03142219 5690 OTHER SUPPLIES	0	0	0	.00	.00	.00	.0%
03142600 5690 OTHER SUPPLIES	0	0	0	.00	.00	.00	.0%
04121200 5690 OTHER SUPPLIES	900	-135	765	484.69	219.44	60.87	92.0%
04121201 5690 OTHER SUPPLIES	675	-101	574	.00	.00	574.00	.0%
04121203 5690 OTHER SUPPLIES	0	0	0	.00	.00	.00	.0%
04121206 5690 OTHER SUPPLIES	1,150	-173	977	.00	650.00	327.00	66.5%
04121207 5690 OTHER SUPPLIES	0	0	0	.00	.00	.00	.0%
04122150 5690 OTHER SUPPLIES	150	0	150	.00	.00	150.00	.0%
04122151 5690 OTHER SUPPLIES	8,500	-1,275	7,225	2,422.04	.00	4,802.96	33.5%
04132130 5690 OTHER SUPPLIES	0	0	0	.00	.00	.00	.0%
04132140 5690 OTHER SUPPLIES	0	0	0	.00	.00	.00	.0%
04132190 5690 OTHER SUPPLIES	3,700	-555	3,145	2,192.62	.00	952.38	69.7%
05132212 5690 OTHER SUPPLIES	0	0	0	.00	.00	.00	.0%
05132213 5690 OTHER SUPPLIES	3,910	-587	3,323	249.05	190.00	2,883.95	13.2%
05142310 5690 OTHER SUPPLIES	4,000	-600	3,400	103.47	155.27	3,141.26	7.6%
05142320 5690 OTHER SUPPLIES	10,000	-1,500	8,500	2,123.41	1,303.14	5,073.45	40.3%
05142350 5690 OTHER SUPPLIES	296,811	-27,022	269,789	273,172.09	23,349.44	-26,732.53	109.9%
05142510 5690 OTHER SUPPLIES	3,000	-450	2,550	219.00	.00	2,331.00	8.6%
05142600 5690 OTHER SUPPLIES	8,000	-522	7,478	7,477.00	.00	1.00	100.0%
05142675 5690 OTHER SUPPLIES	0	25,231	25,231	25,231.46	9,076.49	-9,076.95	136.0%
05153100 5690 OTHER SUPPLIES	0	0	0	.00	.00	.00	.0%
TOTAL OTHER SUPPLIES	522,933	-32,654	490,279	369,626.66	55,228.47	65,423.87	86.7%
5715 IMPROVEMENTS TO BUILDINGS							
01142600 5715 IMPROVEMENTS TO B	19,500	-8,000	11,500	.00	2,925.00	8,575.00	25.4%
02142600 5715 IMPROVEMENTS TO B	0	8,000	8,000	.00	.00	8,000.00	.0%
03142600 5715 IMPROVEMENTS TO B	36,440	0	36,440	.00	28,817.00	7,623.00	79.1%
05142600 5715 IMPROVEMENTS TO B	100,000	0	100,000	.00	15,000.00	85,000.00	15.0%
05142660 5715 IMPROVEMENTS TO B	0	0	0	.00	.00	.00	.0%
05142675 5715 IMPROVEMENTS TO B	0	0	0	.00	.00	.00	.0%
TOTAL IMPROVEMENTS TO BUILDINGS	155,940	0	155,940	.00	46,742.00	109,198.00	30.0%
5720 IMPROVEMENTS TO SITES							
01142600 5720 IMPROVEMENTS TO S	0	0	0	.00	.00	.00	.0%
02142600 5720 IMPROVEMENTS TO SI	0	0	0	.00	.00	.00	.0%

12/10/2020 10:58
165tlum

AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 19
glytdbud

FOR 2021 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
03113202 5720 IMPROVEMENTS TO S	0	0	0	.00	.00	.00	.0%
03142600 5720 IMPROVEMENTS TO S	0	0	0	.00	.00	.00	.0%
05142600 5720 IMPROVEMENTS TO S	0	0	0	.00	.00	.00	.0%
05142675 5720 IMPROVEMENTS TO S	0	0	0	.00	.00	.00	.0%
TOTAL IMPROVEMENTS TO SITES	0	0	0	.00	.00	.00	.0%
5730 EQUIPMENT - NEW							
01111001 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
01111005 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
01111008 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
01111010 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
01111011 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
01111013 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
01113202 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
01132220 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
01132400 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
01142219 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
01142600 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
02111008 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
02111010 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
02111011 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
02113202 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
02132400 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
02142600 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
03111001 5730 EQUIPMENT - NEW	1,000	0	1,000	139.95	150.00	710.05	29.0%
03111005 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
03111007 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
03111008 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
03111010 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
03111013 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
03111017 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
03113202 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
03132220 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
03132400 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
03142600 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
04121200 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
04121203 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
04121206 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
04122150 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
04122151 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%

12/10/2020 10:58
165tlum

AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 20
glytdbud

FOR 2021 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
04132130 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
04132190 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
05142350 5730 EQUIPMENT - NEW	69,947	0	69,947	713.00	69,242.32	-8.32	100.0%
05142510 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
05142600 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
05142660 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
05142675 5730 EQUIPMENT - NEW	0	63,263	63,263	63,263.27	.00	-.27	100.0%
TOTAL EQUIPMENT - NEW	70,947	63,263	134,210	64,116.22	69,392.32	701.46	99.5%

5731 EQUIPMENT - REPLACEMENT

01111006 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
01111008 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
01111010 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
01111011 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
01111014 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
01113202 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
01132220 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
01132400 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
01142219 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
01142600 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
02111001 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
02111008 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
02111010 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
02111011 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
02111013 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
02113202 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
02132400 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
02142600 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
03111001 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
03111007 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
03111008 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
03111010 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
03111011 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
03111013 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
03113202 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
03132220 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
03132400 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
03142400 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
03142600 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
05142350 5731 EQUIPMENT - REPLA	58,106	0	58,106	3,495.70	9,670.15	44,940.15	22.7%

12/10/2020 10:58
165tlum

AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 21
glytdbud

FOR 2021 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
05142510 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
05142600 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
05142660 5731 EQUIPMENT - REPLA	5,000	0	5,000	.00	750.00	4,250.00	15.0%
05142675 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
TOTAL EQUIPMENT - REPLACEMENT	63,106	0	63,106	3,495.70	10,420.15	49,190.15	22.1%
5810 DUES & FEES							
01111001 5810 DUES & FEES	0	0	0	.00	.00	.00	.0%
01111006 5810 DUES & FEES	0	0	0	.00	.00	.00	.0%
01111007 5810 DUES & FEES	0	0	0	.00	.00	.00	.0%
01111008 5810 DUES & FEES	200	0	200	.00	.00	200.00	.0%
01111009 5810 DUES & FEES	624	-94	530	.00	.00	530.00	.0%
01111010 5810 DUES & FEES	460	-40	420	420.00	.00	.00	100.0%
01111011 5810 DUES & FEES	500	-75	425	.00	.00	425.00	.0%
01111013 5810 DUES & FEES	0	0	0	.00	.00	.00	.0%
01111014 5810 DUES & FEES	120	0	120	.00	.00	120.00	.0%
01111015 5810 DUES & FEES	550	-83	467	.00	.00	467.00	.0%
01111016 5810 DUES & FEES	168	0	168	.00	.00	168.00	.0%
01113202 5810 DUES & FEES	500	-75	425	390.00	.00	35.00	91.8%
01132120 5810 DUES & FEES	300	0	300	.00	.00	300.00	.0%
01132130 5810 DUES & FEES	140	0	140	.00	.00	140.00	.0%
01132220 5810 DUES & FEES	0	0	0	.00	.00	.00	.0%
01132400 5810 DUES & FEES	2,276	-341	1,935	675.00	.00	1,260.00	34.9%
02111001 5810 DUES & FEES	0	0	0	.00	.00	.00	.0%
02111006 5810 DUES & FEES	500	-75	425	.00	.00	425.00	.0%
02111008 5810 DUES & FEES	200	0	200	.00	.00	200.00	.0%
02111009 5810 DUES & FEES	0	0	0	.00	.00	.00	.0%
02111010 5810 DUES & FEES	725	-109	616	280.00	140.00	196.00	68.2%
02111011 5810 DUES & FEES	0	0	0	.00	.00	.00	.0%
02111014 5810 DUES & FEES	0	0	0	.00	.00	.00	.0%
02111015 5810 DUES & FEES	0	0	0	.00	.00	.00	.0%
02111016 5810 DUES & FEES	0	0	0	.00	.00	.00	.0%
02113202 5810 DUES & FEES	400	-60	340	330.00	.00	10.00	97.1%
02132130 5810 DUES & FEES	140	0	140	141.00	.00	-1.00	100.7%
02132220 5810 DUES & FEES	0	0	0	.00	.00	.00	.0%
02132400 5810 DUES & FEES	3,088	-463	2,625	724.99	.00	1,900.01	27.6%
03111001 5810 DUES & FEES	500	144	644	219.00	.00	425.00	34.0%
03111003 5810 DUES & FEES	750	-113	637	.00	144.00	493.00	22.6%
03111005 5810 DUES & FEES	620	-93	527	.00	.00	527.00	.0%
03111006 5810 DUES & FEES	1,759	-264	1,495	759.00	.00	736.00	50.8%

12/10/2020 10:58
165tlum

AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 22
glytdbud

FOR 2021 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
03111008 5810 DUES & FEES	0	0	0	.00	.00	.00	.0%
03111009 5810 DUES & FEES	400	-60	340	.00	.00	340.00	.0%
03111010 5810 DUES & FEES	1,115	-167	948	630.00	256.00	62.00	93.5%
03111011 5810 DUES & FEES	0	0	0	.00	.00	.00	.0%
03111013 5810 DUES & FEES	7,500	-1,125	6,375	4,345.00	.00	2,030.00	68.2%
03111014 5810 DUES & FEES	175	0	175	168.00	.00	7.00	96.0%
03111015 5810 DUES & FEES	1,250	-188	1,062	.00	.00	1,062.00	.0%
03111016 5810 DUES & FEES	600	-90	510	.00	.00	510.00	.0%
03113202 5810 DUES & FEES	34,374	-5,156	29,218	3,685.00	7,399.35	18,133.65	37.9%
03132120 5810 DUES & FEES	0	0	0	.00	.00	.00	.0%
03132130 5810 DUES & FEES	200	0	200	35.00	.00	165.00	17.5%
03132220 5810 DUES & FEES	1,250	-188	1,062	829.11	50.00	182.89	82.8%
03132400 5810 DUES & FEES	14,000	-2,100	11,900	9,515.00	.00	2,385.00	80.0%
04121200 5810 DUES & FEES	150	0	150	.00	135.00	15.00	90.0%
04121201 5810 DUES & FEES	0	0	0	.00	.00	.00	.0%
04121203 5810 DUES & FEES	0	0	0	.00	.00	.00	.0%
04122150 5810 DUES & FEES	0	0	0	.00	.00	.00	.0%
04132130 5810 DUES & FEES	0	0	0	.00	.00	.00	.0%
04132140 5810 DUES & FEES	1,260	-189	1,071	1,050.00	.00	21.00	98.0%
04132190 5810 DUES & FEES	700	270	970	970.00	.00	.00	100.0%
05132212 5810 DUES & FEES	160	0	160	.00	.00	160.00	.0%
05132213 5810 DUES & FEES	150	0	150	.00	.00	150.00	.0%
05142310 5810 DUES & FEES	23,000	-3,284	19,716	19,716.00	.00	.00	100.0%
05142320 5810 DUES & FEES	4,500	-841	3,659	1,014.00	.00	2,645.00	27.7%
05142350 5810 DUES & FEES	0	0	0	.00	.00	.00	.0%
05142600 5810 DUES & FEES	350	0	350	300.00	.00	50.00	85.7%
05142675 5810 DUES & FEES	0	0	0	.00	.00	.00	.0%
TOTAL DUES & FEES	105,654	-14,859	90,795	46,196.10	8,124.35	36,474.55	59.8%
5830 INTEREST							
05154000 5830 INTEREST	788,835	0	788,835	382,557.50	406,277.72	-.22	100.0%
TOTAL INTEREST	788,835	0	788,835	382,557.50	406,277.72	-.22	100.0%
5850 CONTINGENCY							
05150000 5850 CONTINGENCY	150,000	-17,500	132,500	.00	.00	132,500.00	.0%
TOTAL CONTINGENCY	150,000	-17,500	132,500	.00	.00	132,500.00	.0%

12/10/2020 10:58
165tlum

AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 23
glytdbud

FOR 2021 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
5855 Capital Reserve							
05150000 5855 Capital Reserve	0	0	0	.00	.00	.00	.0%
TOTAL Capital Reserve	0	0	0	.00	.00	.00	.0%
5856 Transfer Account							
05150000 5856 Transfer Account	0	0	0	.00	.00	.00	.0%
TOTAL Transfer Account	0	0	0	.00	.00	.00	.0%
5860 OPEB Trust							
05150000 5860 OPEB Trust	31,678	0	31,678	.00	31,678.00	.00	100.0%
TOTAL OPEB Trust	31,678	0	31,678	.00	31,678.00	.00	100.0%
5910 REDEMPTION OF PRINCIPAL							
05154000 5910 REDEMPTION OF PRI	3,665,000	0	3,665,000	3,445,000.00	220,000.00	.00	100.0%
TOTAL REDEMPTION OF PRINCIPAL	3,665,000	0	3,665,000	3,445,000.00	220,000.00	.00	100.0%
5999 UNALLOCATED PAYROLL							
99999999 5999 UNALLOCATED PAYRO	0	0	0	.00	.00	.00	.0%
TOTAL UNALLOCATED PAYROLL	0	0	0	.00	.00	.00	.0%
TOTAL General Fund	50,784,509	0	50,784,509	19,210,470.90	20,647,821.49	10,926,216.61	78.5%
TOTAL EXPENSES	50,784,509	0	50,784,509	19,210,470.90	20,647,821.49	10,926,216.61	

12/10/2020 10:58
 165tlum

AMITY REGIONAL SCH - LIVE DB
 YEAR-TO-DATE BUDGET REPORT

P 24
 glytdbud

FOR 2021 99

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
GRAND TOTAL	50,784,509	0	50,784,509	19,210,470.90	20,647,821.49	10,926,216.61	78.5%
** END OF REPORT - Generated by Terry Lumas **							

12/10/2020 11:01
165tlum

AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 1
glytdbud

FOR 2021 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
01 AMITY MIDDLE SCHOOL - BETHANY							
01111001 AMSB ART DEPARTMENT							
01111001 5111 CERTIFIED SALARIE	65,991	0	65,991	22,486.37	43,148.04	356.59	99.5%
01111001 5611 INSTRUCTIONAL SUP	3,700	-555	3,145	.00	.00	3,145.00	.0%
01111001 5690 OTHER SUPPLIES	0	0	0	.00	.00	.00	.0%
01111001 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
01111001 5810 DUES & FEES	0	0	0	.00	.00	.00	.0%
TOTAL AMSB ART DEPARTMENT	69,691	-555	69,136	22,486.37	43,148.04	3,501.59	94.9%
01111005 AMSB ENGLISH DEPT							
01111005 5111 CERTIFIED SALARIE	285,213	0	285,213	95,783.64	186,485.41	2,943.95	99.0%
01111005 5330 OTHER PROFESSIONA	2,200	-930	1,270	.00	.00	1,270.00	.0%
01111005 5611 INSTRUCTIONAL SUP	3,960	-594	3,366	.00	56.06	3,309.94	1.7%
01111005 5641 TEXTBOOKS	9,900	600	10,500	7,360.00	3,049.00	91.00	99.1%
01111005 5690 OTHER SUPPLIES	456	-68	388	347.78	11.89	28.33	92.7%
01111005 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
TOTAL AMSB ENGLISH DEPT	301,729	-992	300,737	103,491.42	189,602.36	7,643.22	97.5%
01111006 AMSB WORLD LANGUAGE							
01111006 5111 CERTIFIED SALARIE	349,876	0	349,876	108,760.10	198,889.10	42,226.80	87.9%
01111006 5611 INSTRUCTIONAL SUP	6,445	-967	5,478	223.35	144.00	5,110.65	6.7%
01111006 5641 TEXTBOOKS	0	0	0	.00	.00	.00	.0%
01111006 5690 OTHER SUPPLIES	0	0	0	.00	.00	.00	.0%
01111006 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
01111006 5810 DUES & FEES	0	0	0	.00	.00	.00	.0%
TOTAL AMSB WORLD LANGUAGE	356,321	-967	355,354	108,983.45	199,033.10	47,337.45	86.7%
01111007 AMSB HLTH/FAMILY STUDIES							
01111007 5111 CERTIFIED SALARIE	92,203	0	92,203	30,919.64	60,286.59	996.77	98.9%

12/10/2020 11:01
165tlum

AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 2
glytdbud

FOR 2021 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
01111007 5611 INSTRUCTIONAL SUP	624	-94	530	.00	351.28	178.72	66.3%
01111007 5810 DUES & FEES	0	0	0	.00	.00	.00	.0%
TOTAL AMSB HLTH/FAMILY STUDIES	92,827	-94	92,733	30,919.64	60,637.87	1,175.49	98.7%
01111008 AMSB TECH EDUCATION							
01111008 5111 CERTIFIED SALARIE	90,034	0	90,034	29,218.97	58,868.45	1,946.58	97.8%
01111008 5420 REPAIRS,MAINTENAN	0	0	0	.00	.00	.00	.0%
01111008 5611 INSTRUCTIONAL SUP	7,700	-1,155	6,545	1,430.17	.00	5,114.83	21.9%
01111008 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
01111008 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
01111008 5810 DUES & FEES	200	0	200	.00	.00	200.00	.0%
TOTAL AMSB TECH EDUCATION	97,934	-1,155	96,779	30,649.14	58,868.45	7,261.41	92.5%
01111009 AMSB MATHEMATICS DEPT							
01111009 5111 CERTIFIED SALARIE	325,442	0	325,442	86,748.52	198,225.36	40,468.12	87.6%
01111009 5611 INSTRUCTIONAL SUP	1,195	-179	1,016	174.50	.00	841.50	17.2%
01111009 5641 TEXTBOOKS	0	0	0	.00	.00	.00	.0%
01111009 5690 OTHER SUPPLIES	0	0	0	.00	.00	.00	.0%
01111009 5810 DUES & FEES	624	-94	530	.00	.00	530.00	.0%
TOTAL AMSB MATHEMATICS DEPT	327,261	-273	326,988	86,923.02	198,225.36	41,839.62	87.2%
01111010 AMSB MUSIC DEPARTMENT							
01111010 5111 CERTIFIED SALARIE	169,340	0	169,340	64,420.74	104,919.42	-.16	100.0%
01111010 5330 OTHER PROFESSIONA	1,570	-1,036	534	.00	.00	534.00	.0%
01111010 5420 REPAIRS,MAINTENAN	3,600	0	3,600	3,060.00	540.00	.00	100.0%
01111010 5440 RENTALS-LAND,BLDG	0	0	0	.00	.00	.00	.0%
01111010 5611 INSTRUCTIONAL SUP	6,493	-174	6,319	1,097.67	2,593.20	2,628.13	58.4%
01111010 5641 TEXTBOOKS	0	0	0	.00	.00	.00	.0%
01111010 5690 OTHER SUPPLIES	1,722	-287	1,435	.00	300.00	1,135.00	20.9%
01111010 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
01111010 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
01111010 5810 DUES & FEES	460	-40	420	420.00	.00	.00	100.0%

12/10/2020 11:01
165tlum

AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 3
glytdbud

FOR 2021 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
TOTAL AMSB MUSIC DEPARTMENT	183,185	-1,537	181,648	68,998.41	108,352.62	4,296.97	97.6%
01111011 AMSB PE DEPARTMENT							
01111011 5111 CERTIFIED SALARIE	184,406	0	184,406	69,635.88	114,770.24	-.12	100.0%
01111011 5420 REPAIRS,MAINTENAN	1,000	0	1,000	.00	150.00	850.00	15.0%
01111011 5611 INSTRUCTIONAL SUP	2,850	-428	2,422	.00	.00	2,422.00	.0%
01111011 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
01111011 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
01111011 5810 DUES & FEES	500	-75	425	.00	.00	425.00	.0%
TOTAL AMSB PE DEPARTMENT	188,756	-503	188,253	69,635.88	114,920.24	3,696.88	98.0%
01111013 AMSB SCIENCE DEPT							
01111013 5111 CERTIFIED SALARIE	380,339	0	380,339	115,471.46	219,834.95	45,032.59	88.2%
01111013 5510 PUPIL TRANSPORTAT	600	0	600	.00	90.00	510.00	15.0%
01111013 5611 INSTRUCTIONAL SUP	4,220	-633	3,587	1,532.95	106.22	1,947.83	45.7%
01111013 5641 TEXTBOOKS	0	0	0	.00	.00	.00	.0%
01111013 5690 OTHER SUPPLIES	1,720	-258	1,462	.00	.00	1,462.00	.0%
01111013 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
01111013 5810 DUES & FEES	0	0	0	.00	.00	.00	.0%
TOTAL AMSB SCIENCE DEPT	386,879	-891	385,988	117,004.41	220,031.17	48,952.42	87.3%
01111014 AMSB SOCIAL STUDIES							
01111014 5111 CERTIFIED SALARIE	336,847	0	336,847	116,037.24	209,223.97	11,585.79	96.6%
01111014 5611 INSTRUCTIONAL SUP	3,314	-497	2,817	839.50	600.00	1,377.50	51.1%
01111014 5641 TEXTBOOKS	1,398	0	1,398	1,229.80	210.00	-41.80	103.0%
01111014 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
01111014 5810 DUES & FEES	120	0	120	.00	.00	120.00	.0%
TOTAL AMSB SOCIAL STUDIES	341,679	-497	341,182	118,106.54	210,033.97	13,041.49	96.2%
01111015 STEM INITIATIVES							
01111015 5611 INSTRUCTIONAL SUP	2,192	-329	1,863	.00	.00	1,863.00	.0%

12/10/2020 11:01
165tlum

AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 4
glytdbud

FOR 2021 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
01111015 5810 DUES & FEES	550	-83	467	.00	.00	467.00	.0%
TOTAL STEM INITIATIVES	2,742	-412	2,330	.00	.00	2,330.00	.0%
01111016 AMSB READING DEPT							
01111016 5111 CERTIFIED SALARIE	262,277	0	262,277	92,321.01	174,384.07	-4,428.08	101.7%
01111016 5611 INSTRUCTIONAL SUP	940	-141	799	799.00	.00	.00	100.0%
01111016 5641 TEXTBOOKS	1,430	0	1,430	110.93	215.00	1,104.07	22.8%
01111016 5642 LIBRARY BOOKS & P	0	0	0	.00	.00	.00	.0%
01111016 5690 OTHER SUPPLIES	839	-126	713	713.00	.00	.00	100.0%
01111016 5810 DUES & FEES	168	0	168	.00	.00	168.00	.0%
TOTAL AMSB READING DEPT	265,654	-267	265,387	93,943.94	174,599.07	-3,156.01	101.2%
01111027 AMSB COVERAGE							
01111027 5111 CERTIFIED SALARIE	25,435	0	25,435	3,640.13	.00	21,794.87	14.3%
TOTAL AMSB COVERAGE	25,435	0	25,435	3,640.13	.00	21,794.87	14.3%
01113201 AMSB STUDENT BODY ACTIVITIES							
01113201 5111 CERTIFIED SALARIE	37,336	0	37,336	.00	.00	37,336.00	.0%
01113201 5590 OTHER PURCHASED S	0	0	0	.00	.00	.00	.0%
01113201 5690 OTHER SUPPLIES	630	-95	535	.00	.00	535.00	.0%
TOTAL AMSB STUDENT BODY ACTIVITIES	37,966	-95	37,871	.00	.00	37,871.00	.0%
01113202 AMSB INTERSCHOLASTIC SPORTS							
01113202 5111 CERTIFIED SALARIE	39,054	0	39,054	.00	14,689.00	24,365.00	37.6%
01113202 5330 OTHER PROFESSIONA	6,244	-937	5,307	588.23	1,411.77	3,307.00	37.7%
01113202 5420 REPAIRS, MAINTENAN	1,500	0	1,500	.00	225.00	1,275.00	15.0%
01113202 5440 RENTALS-LAND, BLDG	0	0	0	.00	.00	.00	.0%
01113202 5510 PUPIL TRANSPORTAT	17,042	0	17,042	.00	16,556.00	486.00	97.1%

12/10/2020 11:01
165tlum

AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 5
glytdbud

FOR 2021 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
01113202 5590 OTHER PURCHASED S	400	-60	340	101.98	238.02	.00	100.0%
01113202 5690 OTHER SUPPLIES	12,685	-1,903	10,782	1,362.63	.00	9,419.37	12.6%
01113202 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
01113202 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
01113202 5810 DUES & FEES	500	-75	425	390.00	.00	35.00	91.8%
TOTAL AMSB INTERSCHOLASTIC SPORTS	77,425	-2,975	74,450	2,442.84	33,119.79	38,887.37	47.8%
01121009 MATHEMATICS							
01121009 5112 CLASSIFIED SALARI	23,522	0	23,522	6,609.42	.00	16,912.58	28.1%
TOTAL MATHEMATICS	23,522	0	23,522	6,609.42	.00	16,912.58	28.1%
01121200 AMSB RESOURCE PROGRAM							
01121200 5111 CERTIFIED SALARIE	239,268	0	239,268	95,513.12	143,946.70	-191.82	100.1%
01121200 5112 CLASSIFIED SALARI	55,036	0	55,036	31,395.37	48,843.45	-25,202.82	145.8%
TOTAL AMSB RESOURCE PROGRAM	294,304	0	294,304	126,908.49	192,790.15	-25,394.64	108.6%
01122150 AMSB SPEECH/LANGUAGE							
01122150 5111 CERTIFIED SALARIE	0	0	0	8,040.22	18,135.09	-26,175.31	100.0%
TOTAL AMSB SPEECH/LANGUAGE	0	0	0	8,040.22	18,135.09	-26,175.31	100.0%
01132110 SOCIAL WORK SERVICES							
01132110 5111 CERTIFIED SALARIE	0	0	0	12,962.25	18,723.25	-31,685.50	100.0%
TOTAL SOCIAL WORK SERVICES	0	0	0	12,962.25	18,723.25	-31,685.50	100.0%
01132120 AMSB COUNSELING SERVICES							
01132120 5111 CERTIFIED SALARIE	157,471	0	157,471	50,696.41	102,961.69	3,812.90	97.6%

12/10/2020 11:01
165tlum

AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 6
glytdbud

FOR 2021 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
01132120 5112 CLASSIFIED SALARI	39,885	0	39,885	14,785.78	.00	25,099.22	37.1%
01132120 5330 OTHER PROFESSIONA	1,662	-249	1,413	.00	.00	1,413.00	.0%
01132120 5590 OTHER PURCHASED S	835	-125	710	.00	.00	710.00	.0%
01132120 5611 INSTRUCTIONAL SUP	420	-63	357	.00	.00	357.00	.0%
01132120 5690 OTHER SUPPLIES	1,150	-173	977	205.06	6.88	765.06	21.7%
01132120 5810 DUES & FEES	300	0	300	.00	.00	300.00	.0%
TOTAL AMSB COUNSELING SERVICES	201,723	-610	201,113	65,687.25	102,968.57	32,457.18	83.9%
01132130 AMSB MEDICAL SVCS							
01132130 5112 CLASSIFIED SALARI	64,716	0	64,716	25,510.20	39,205.43	.37	100.0%
01132130 5330 OTHER PROFESSIONA	33	0	33	.00	.00	33.00	.0%
01132130 5581 TRAVEL - CONFEREN	140	0	140	.00	.00	140.00	.0%
01132130 5690 OTHER SUPPLIES	1,892	-284	1,608	286.97	159.65	1,161.38	27.8%
01132130 5810 DUES & FEES	140	0	140	.00	.00	140.00	.0%
TOTAL AMSB MEDICAL SVCS	66,921	-284	66,637	25,797.17	39,365.08	1,474.75	97.8%
01132140 AMSB PSYCHOLOGICAL SVCS							
01132140 5111 CERTIFIED SALARIE	57,692	0	57,692	19,970.28	37,721.64	.08	100.0%
TOTAL AMSB PSYCHOLOGICAL SVCS	57,692	0	57,692	19,970.28	37,721.64	.08	100.0%
01132220 AMSB MEDIA CENTER							
01132220 5111 CERTIFIED SALARIE	98,149	0	98,149	29,730.35	64,174.32	4,244.33	95.7%
01132220 5112 CLASSIFIED SALARI	39,885	0	39,885	16,450.70	.00	23,434.30	41.2%
01132220 5330 OTHER PROFESSIONA	568	-85	483	.00	.00	483.00	.0%
01132220 5611 INSTRUCTIONAL SUP	1,100	-165	935	26.33	196.74	711.93	23.9%
01132220 5642 LIBRARY BOOKS & P	4,900	-735	4,165	1,879.29	2,151.32	134.39	96.8%
01132220 5690 OTHER SUPPLIES	3,200	-480	2,720	.00	1,210.66	1,509.34	44.5%
01132220 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
01132220 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
01132220 5810 DUES & FEES	0	0	0	.00	.00	.00	.0%
TOTAL AMSB MEDIA CENTER	147,802	-1,465	146,337	48,086.67	67,733.04	30,517.29	79.1%
01132400 AMSB PRINCIPAL SERVICES							

12/10/2020 11:01
165tlum

AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 7
glytdbud

FOR 2021 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
01132400 5111 CERTIFIED SALARIE	352,500	0	352,500	149,473.91	24,052.05	178,974.04	49.2%
01132400 5112 CLASSIFIED SALARI	236,746	0	236,746	75,102.08	35,158.65	126,485.27	46.6%
01132400 5330 OTHER PROFESSIONA	5,968	-895	5,073	75.60	140.40	4,857.00	4.3%
01132400 5420 REPAIRS,MAINTENAN	502	0	502	.00	75.00	427.00	14.9%
01132400 5440 RENTALS-LAND,BLDG	2,578	-387	2,191	655.68	655.68	879.64	59.9%
01132400 5550 COMMUNICATIONS: T	1,000	-150	850	60.00	.00	790.00	7.1%
01132400 5580 STAFF TRAVEL	650	-98	552	96.20	.00	455.80	17.4%
01132400 5581 TRAVEL - CONFEREN	3,560	-534	3,026	.00	65.00	2,961.00	2.1%
01132400 5590 OTHER PURCHASED S	3,429	-514	2,915	464.97	83.20	2,366.83	18.8%
01132400 5690 OTHER SUPPLIES	1,977	-297	1,680	.00	170.00	1,510.00	10.1%
01132400 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
01132400 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
01132400 5810 DUES & FEES	2,276	-341	1,935	675.00	.00	1,260.00	34.9%
TOTAL AMSB PRINCIPAL SERVICES	611,186	-3,216	607,970	226,603.44	60,399.98	320,966.58	47.2%
01142219 AMSB GENERAL INSTRUCTION							
01142219 5611 INSTRUCTIONAL SUP	5,381	-807	4,574	465.00	.00	4,109.00	10.2%
01142219 5690 OTHER SUPPLIES	4,259	-639	3,620	2,397.03	94.56	1,128.41	68.8%
01142219 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
01142219 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
TOTAL AMSB GENERAL INSTRUCTION	9,640	-1,446	8,194	2,862.03	94.56	5,237.41	36.1%
01142600 AMSB BUILDING OPER & MAINT							
01142600 5112 CLASSIFIED SALARI	200,775	0	200,775	95,137.60	.00	105,637.40	47.4%
01142600 5330 OTHER PROFESSIONA	0	0	0	.00	.00	.00	.0%
01142600 5410 UTILITIES, EXCLUD	109,534	0	109,534	37,908.41	71,625.59	.00	100.0%
01142600 5420 REPAIRS,MAINTENAN	95,414	0	95,414	37,889.51	52,792.85	4,731.64	95.0%
01142600 5440 RENTALS-LAND,BLDG	750	-113	637	.00	.00	637.00	.0%
01142600 5613 MAINTENANCE/CUSTO	57,726	0	57,726	7,820.19	25,970.79	23,935.02	58.5%
01142600 5620 OIL USED FOR HEAT	41,700	0	41,700	1,924.65	39,775.35	.00	100.0%
01142600 5715 IMPROVEMENTS TO B	19,500	-8,000	11,500	.00	2,925.00	8,575.00	25.4%
01142600 5720 IMPROVEMENTS TO S	0	0	0	.00	.00	.00	.0%
01142600 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
01142600 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
TOTAL AMSB BUILDING OPER & MAINT	525,399	-8,113	517,286	180,680.36	193,089.58	143,516.06	72.3%

12/10/2020 11:01
165tlum

AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 8
glytdbud

FOR 2021 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
01142700 AMSB TRANSPORTATION							
01142700 5510 PUPIL TRANSPORTAT	3,552	0	3,552	.00	533.00	3,019.00	15.0%
TOTAL AMSB TRANSPORTATION	3,552	0	3,552	.00	533.00	3,019.00	15.0%
01152601 AMSB SUMMER WORK							
01152601 5111 CERTIFIED SALARIE	28,860	0	28,860	952.43	.00	27,907.57	3.3%
TOTAL AMSB SUMMER WORK	28,860	0	28,860	952.43	.00	27,907.57	3.3%
TOTAL AMITY MIDDLE SCHOOL - BETHANY	4,726,085	-26,347	4,699,738	1,582,385.20	2,342,125.98	775,226.82	83.5%
02 AMITY MIDDLE SCHOOL - ORANGE							
02111001 AMSO ART DEPARTMENT							
02111001 5111 CERTIFIED SALARIE	85,595	0	85,595	28,241.05	55,966.04	1,387.91	98.4%
02111001 5420 REPAIRS, MAINTENAN	0	0	0	.00	.00	.00	.0%
02111001 5581 TRAVEL - CONFEREN	0	0	0	.00	.00	.00	.0%
02111001 5611 INSTRUCTIONAL SUP	3,750	-563	3,187	1,461.82	1,289.24	435.94	86.3%
02111001 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
02111001 5810 DUES & FEES	0	0	0	.00	.00	.00	.0%
TOTAL AMSO ART DEPARTMENT	89,345	-563	88,782	29,702.87	57,255.28	1,823.85	97.9%
02111005 AMSO ENGLISH DEPT							
02111005 5111 CERTIFIED SALARIE	292,069	0	292,069	83,682.51	185,165.37	23,221.12	92.0%
02111005 5330 OTHER PROFESSIONA	0	0	0	.00	.00	.00	.0%
02111005 5611 INSTRUCTIONAL SUP	4,806	-721	4,085	1,235.74	988.57	1,860.69	54.5%
02111005 5641 TEXTBOOKS	10,428	0	10,428	9,300.00	.00	1,128.00	89.2%
02111005 5690 OTHER SUPPLIES	0	0	0	.00	.00	.00	.0%
TOTAL AMSO ENGLISH DEPT	307,303	-721	306,582	94,218.25	186,153.94	26,209.81	91.5%

12/10/2020 11:01
165tlum

AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 9
glytdbud

FOR 2021 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
02111006 AMSO WORLD LANGUAGE							
02111006 5111 CERTIFIED SALARIE	334,624	0	334,624	121,064.39	218,318.45	-4,758.84	101.4%
02111006 5581 TRAVEL - CONFEREN	0	0	0	.00	.00	.00	.0%
02111006 5611 INSTRUCTIONAL SUP	7,974	-1,196	6,778	2,201.02	396.00	4,180.98	38.3%
02111006 5641 TEXTBOOKS	0	0	0	.00	.00	.00	.0%
02111006 5690 OTHER SUPPLIES	0	0	0	.00	.00	.00	.0%
02111006 5810 DUES & FEES	500	-75	425	.00	.00	425.00	.0%
TOTAL AMSO WORLD LANGUAGE	343,098	-1,271	341,827	123,265.41	218,714.45	-152.86	100.0%
02111007 AMSO HLTH/FAMILY STUDIES							
02111007 5111 CERTIFIED SALARIE	62,645	0	62,645	21,684.78	40,960.14	.08	100.0%
02111007 5611 INSTRUCTIONAL SUP	702	-105	597	.00	.00	597.00	.0%
02111007 5690 OTHER SUPPLIES	0	0	0	.00	.00	.00	.0%
TOTAL AMSO HLTH/FAMILY STUDIES	63,347	-105	63,242	21,684.78	40,960.14	597.08	99.1%
02111008 AMSO TECH EDUCATION							
02111008 5111 CERTIFIED SALARIE	92,203	0	92,203	31,916.43	60,286.59	-.02	100.0%
02111008 5420 REPAIRS, MAINTENAN	500	0	500	.00	75.00	425.00	15.0%
02111008 5581 TRAVEL - CONFEREN	0	0	0	.00	.00	.00	.0%
02111008 5611 INSTRUCTIONAL SUP	8,014	-1,202	6,812	663.86	1,584.00	4,564.14	33.0%
02111008 5690 OTHER SUPPLIES	0	0	0	.00	.00	.00	.0%
02111008 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
02111008 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
02111008 5810 DUES & FEES	200	0	200	.00	.00	200.00	.0%
TOTAL AMSO TECH EDUCATION	100,917	-1,202	99,715	32,580.29	61,945.59	5,189.12	94.8%
02111009 AMSO MATHEMATICS DEPT							
02111009 5111 CERTIFIED SALARIE	305,088	0	305,088	110,718.09	192,369.97	1,999.94	99.3%
02111009 5611 INSTRUCTIONAL SUP	3,418	-513	2,905	197.50	.00	2,707.50	6.8%

12/10/2020 11:01
165t1um

AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 10
glytddbud

FOR 2021 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
02111009 5641 TEXTBOOKS	0	0	0	.00	.00	.00	.0%
02111009 5690 OTHER SUPPLIES	476	-71	405	.00	.00	405.00	.0%
02111009 5810 DUES & FEES	0	0	0	.00	.00	.00	.0%
TOTAL AMSO MATHEMATICS DEPT	308,982	-584	308,398	110,915.59	192,369.97	5,112.44	98.3%
02111010 AMSO MUSIC DEPARTMENT							
02111010 5111 CERTIFIED SALARIE	112,017	0	112,017	40,307.94	76,137.16	-4,428.10	104.0%
02111010 5330 OTHER PROFESSIONA	2,000	-300	1,700	.00	.00	1,700.00	.0%
02111010 5420 REPAIRS,MAINTENAN	4,200	-720	3,480	1,249.65	2,230.35	.00	100.0%
02111010 5440 DUES & FEES	0	720	720	.00	720.00	.00	100.0%
02111010 5611 INSTRUCTIONAL SUP	6,363	-954	5,409	1,588.52	1,129.68	2,690.80	50.3%
02111010 5641 TEXTBOOKS	0	0	0	.00	.00	.00	.0%
02111010 5690 OTHER SUPPLIES	0	0	0	.00	.00	.00	.0%
02111010 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
02111010 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
02111010 5810 DUES & FEES	725	-109	616	280.00	140.00	196.00	68.2%
TOTAL AMSO MUSIC DEPARTMENT	125,305	-1,363	123,942	43,426.11	80,357.19	158.70	99.9%
02111011 AMSO PE DEPARTMENT							
02111011 5111 CERTIFIED SALARIE	151,673	0	151,673	52,502.22	99,170.86	-.08	100.0%
02111011 5420 REPAIRS,MAINTENAN	400	0	400	.00	60.00	340.00	15.0%
02111011 5611 INSTRUCTIONAL SUP	3,765	-565	3,200	.00	.00	3,200.00	.0%
02111011 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
02111011 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
02111011 5810 DUES & FEES	0	0	0	.00	.00	.00	.0%
TOTAL AMSO PE DEPARTMENT	155,838	-565	155,273	52,502.22	99,230.86	3,539.92	97.7%
02111013 AMSO SCIENCE DEPT							
02111013 5111 CERTIFIED SALARIE	334,667	0	334,667	129,641.10	202,534.31	2,491.59	99.3%
02111013 5611 INSTRUCTIONAL SUP	7,404	-1,111	6,293	5,613.86	286.78	392.36	93.8%
02111013 5641 TEXTBOOKS	0	0	0	.00	.00	.00	.0%
02111013 5690 OTHER SUPPLIES	961	-144	817	518.85	43.10	255.05	68.8%

12/10/2020 11:01
165tlum

AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 11
glytdbud

FOR 2021 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
02111013 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
TOTAL AMSO SCIENCE DEPT	343,032	-1,255	341,777	135,773.81	202,864.19	3,139.00	99.1%
02111014 AMSO SOCIAL STUDIES							
02111014 5111 CERTIFIED SALARIE	341,719	0	341,719	82,217.11	224,737.32	34,764.57	89.8%
02111014 5611 INSTRUCTIONAL SUP	5,458	-819	4,639	1,610.19	319.96	2,708.85	41.6%
02111014 5641 TEXTBOOKS	0	0	0	.00	.00	.00	.0%
02111014 5690 OTHER SUPPLIES	0	0	0	.00	.00	.00	.0%
02111014 5810 DUES & FEES	0	0	0	.00	.00	.00	.0%
TOTAL AMSO SOCIAL STUDIES	347,177	-819	346,358	83,827.30	225,057.28	37,473.42	89.2%
02111015 STEM INITIATIVES							
02111015 5611 INSTRUCTIONAL SUP	619	-93	526	.00	.00	526.00	.0%
02111015 5810 DUES & FEES	0	0	0	.00	.00	.00	.0%
TOTAL STEM INITIATIVES	619	-93	526	.00	.00	526.00	.0%
02111016 AMSO READING DEPT							
02111016 5111 CERTIFIED SALARIE	268,127	0	268,127	94,208.00	171,647.45	2,271.55	99.2%
02111016 5611 INSTRUCTIONAL SUP	2,402	-360	2,042	440.00	.00	1,602.00	21.5%
02111016 5641 TEXTBOOKS	0	0	0	.00	.00	.00	.0%
02111016 5690 OTHER SUPPLIES	1,399	-210	1,189	400.00	.00	789.00	33.6%
02111016 5810 DUES & FEES	0	0	0	.00	.00	.00	.0%
TOTAL AMSO READING DEPT	271,928	-570	271,358	95,048.00	171,647.45	4,662.55	98.3%
02111027 AMSO COVERAGE							
02111027 5111 CERTIFIED SALARIE	12,005	0	12,005	2,233.33	.00	9,771.67	18.6%
TOTAL AMSO COVERAGE	12,005	0	12,005	2,233.33	.00	9,771.67	18.6%
02113201 AMSO STUDENT BODY ACTIVITIES							

12/10/2020 11:01
165tlum

AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 12
glytdbud

FOR 2021 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
02113201 5111 CERTIFIED SALARIE	34,552	0	34,552	.00	.00	34,552.00	.0%
02113201 5690 OTHER SUPPLIES	800	-120	680	79.10	.00	600.90	11.6%
TOTAL AMSO STUDENT BODY ACTIVITIES	35,352	-120	35,232	79.10	.00	35,152.90	.2%
02113202 AMSO INTERSCHOLASTIC SPORTS							
02113202 5111 CERTIFIED SALARIE	39,054	0	39,054	.00	3,494.00	35,560.00	8.9%
02113202 5330 OTHER PROFESSIONA	5,754	-863	4,891	588.24	1,411.76	2,891.00	40.9%
02113202 5420 REPAIRS, MAINTENAN	1,500	0	1,500	.00	225.00	1,275.00	15.0%
02113202 5440 RENTALS-LAND, BLDG	960	6	966	480.00	444.00	42.00	95.7%
02113202 5510 PUPIL TRANSPORTAT	17,042	0	17,042	.00	17,042.00	.00	100.0%
02113202 5590 OTHER PURCHASED S	400	-60	340	102.01	237.99	.00	100.0%
02113202 5690 OTHER SUPPLIES	12,785	-1,918	10,867	262.64	.00	10,604.36	2.4%
02113202 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
02113202 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
02113202 5810 DUES & FEES	400	-60	340	330.00	.00	10.00	97.1%
TOTAL AMSO INTERSCHOLASTIC SPORTS	77,895	-2,895	75,000	1,762.89	22,854.75	50,382.36	32.8%
02121009 MATHEMATICS							
02121009 5112 CLASSIFIED SALARI	0	0	0	9,052.55	14,606.20	-23,658.75	100.0%
TOTAL MATHEMATICS	0	0	0	9,052.55	14,606.20	-23,658.75	100.0%
02121200 AMSO RESOURCE PROGRAM							
02121200 5111 CERTIFIED SALARIE	249,516	0	249,516	54,454.50	102,858.50	92,203.00	63.0%
02121200 5112 CLASSIFIED SALARI	110,072	0	110,072	34,520.04	67,622.20	7,929.76	92.8%
TOTAL AMSO RESOURCE PROGRAM	359,588	0	359,588	88,974.54	170,480.70	100,132.76	72.2%
02122150 AMSO SPEECH/LANGUAGE							
02122150 5111 CERTIFIED SALARIE	55,472	0	55,472	11,161.64	18,135.09	26,175.27	52.8%

12/10/2020 11:01
165tlum

AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 13
glytdbud

FOR 2021 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
TOTAL AMSO SPEECH/LANGUAGE	55,472	0	55,472	11,161.64	18,135.09	26,175.27	52.8%
02132110 SOCIAL WORK SERVICES							
02132110 5111 CERTIFIED SALARIE	0	0	0	12,962.25	18,723.25	-31,685.50	100.0%
TOTAL SOCIAL WORK SERVICES	0	0	0	12,962.25	18,723.25	-31,685.50	100.0%
02132120 AMSO COUNSELING SERVICES							
02132120 5111 CERTIFIED SALARIE	195,244	0	195,244	74,388.31	120,270.74	584.95	99.7%
02132120 5112 CLASSIFIED SALARI	39,885	0	39,885	17,109.24	.00	22,775.76	42.9%
02132120 5330 OTHER PROFESSIONA	2,300	-345	1,955	.00	.00	1,955.00	.0%
02132120 5581 TRAVEL - CONFEREN	150	0	150	.00	.00	150.00	.0%
02132120 5590 OTHER PURCHASED S	500	-75	425	.00	.00	425.00	.0%
02132120 5611 INSTRUCTIONAL SUP	700	-105	595	500.00	.00	95.00	84.0%
02132120 5690 OTHER SUPPLIES	750	-113	637	177.86	25.87	433.27	32.0%
TOTAL AMSO COUNSELING SERVICES	239,529	-638	238,891	92,175.41	120,296.61	26,418.98	88.9%
02132130 AMSO MEDICAL SVCS							
02132130 5112 CLASSIFIED SALARI	64,716	0	64,716	26,285.02	39,050.56	-619.58	101.0%
02132130 5330 OTHER PROFESSIONA	80	0	80	.00	.00	80.00	.0%
02132130 5690 OTHER SUPPLIES	1,600	-240	1,360	199.20	267.23	893.57	34.3%
02132130 5810 DUES & FEES	140	0	140	141.00	.00	-1.00	100.7%
TOTAL AMSO MEDICAL SVCS	66,536	-240	66,296	26,625.22	39,317.79	352.99	99.5%
02132140 AMSO PSYCHOLOGICAL SVCS							
02132140 5111 CERTIFIED SALARIE	99,655	0	99,655	34,495.92	65,158.96	.12	100.0%
TOTAL AMSO PSYCHOLOGICAL SVCS	99,655	0	99,655	34,495.92	65,158.96	.12	100.0%
02132220 AMSO MEDIA CENTER							
02132220 5111 CERTIFIED SALARIE	87,012	0	87,012	30,885.93	58,340.19	-2,214.12	102.5%

12/10/2020 11:01
165tlum

AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 14
glytdbud

FOR 2021 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
02132220 5112 CLASSIFIED SALARI	39,885	0	39,885	14,137.27	.00	25,747.73	35.4%
02132220 5330 OTHER PROFESSIONA	1,400	-210	1,190	277.50	40.00	872.50	26.7%
02132220 5581 TRAVEL - CONFEREN	0	0	0	.00	.00	.00	.0%
02132220 5611 INSTRUCTIONAL SUP	1,100	-165	935	48.88	.00	886.12	5.2%
02132220 5642 LIBRARY BOOKS & P	5,865	-880	4,985	1,137.49	3,847.51	.00	100.0%
02132220 5690 OTHER SUPPLIES	2,885	-433	2,452	435.59	.00	2,016.41	17.8%
02132220 5810 DUES & FEES	0	0	0	.00	.00	.00	.0%
TOTAL AMSO MEDIA CENTER	138,147	-1,688	136,459	46,922.66	62,227.70	27,308.64	80.0%
02132400 AMSO PRINCIPAL SERVICES							
02132400 5111 CERTIFIED SALARIE	351,000	0	351,000	149,205.85	16,535.34	185,258.81	47.2%
02132400 5112 CLASSIFIED SALARI	210,600	0	210,600	79,774.77	57,652.47	73,172.76	65.3%
02132400 5330 OTHER PROFESSIONA	7,300	-1,095	6,205	1,583.73	.00	4,621.27	25.5%
02132400 5420 REPAIRS,MAINTENAN	500	0	500	.00	75.00	425.00	15.0%
02132400 5440 RENTALS-LAND,BLDG	2,912	-437	2,475	655.68	656.32	1,163.00	53.0%
02132400 5550 COMMUNICATIONS: T	1,330	-200	1,130	80.74	500.00	549.26	51.4%
02132400 5580 STAFF TRAVEL	1,400	-210	1,190	270.00	.00	920.00	22.7%
02132400 5581 TRAVEL - CONFEREN	3,180	-477	2,703	.00	1,100.00	1,603.00	40.7%
02132400 5590 OTHER PURCHASED S	4,455	-668	3,787	1,648.70	235.00	1,903.30	49.7%
02132400 5690 OTHER SUPPLIES	1,805	-271	1,534	891.12	416.71	226.17	85.3%
02132400 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
02132400 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
02132400 5810 DUES & FEES	3,088	-463	2,625	724.99	.00	1,900.01	27.6%
TOTAL AMSO PRINCIPAL SERVICES	587,570	-3,821	583,749	234,835.58	77,170.84	271,742.58	53.4%
02142219 AMSO GENERAL INSTRUCTION							
02142219 5611 INSTRUCTIONAL SUP	11,546	-1,732	9,814	2,107.97	52.17	7,653.86	22.0%
TOTAL AMSO GENERAL INSTRUCTION	11,546	-1,732	9,814	2,107.97	52.17	7,653.86	22.0%
02142600 AMSO BUILDING OPER & MAINT							
02142600 5112 CLASSIFIED SALARI	205,536	0	205,536	90,992.05	.00	114,543.95	44.3%
02142600 5330 OTHER PROFESSIONA	0	0	0	.00	.00	.00	.0%

12/10/2020 11:01
165tlum

AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 15
glytdbud

FOR 2021 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
02142600 5410 UTILITIES, EXCLUD	119,645	0	119,645	46,792.42	72,852.58	.00	100.0%
02142600 5420 REPAIRS, MAINTENAN	87,503	0	87,503	36,079.86	47,995.03	3,428.11	96.1%
02142600 5440 RENTALS-LAND, BLDG	0	0	0	.00	.00	.00	.0%
02142600 5613 MAINTENANCE/CUSTO	53,226	0	53,226	5,782.42	23,914.02	23,529.56	55.8%
02142600 5620 OIL USED FOR HEAT	500	0	500	.00	500.00	.00	100.0%
02142600 5621 NATURAL GAS	25,257	0	25,257	2,971.94	22,285.06	.00	100.0%
02142600 5715 IMPROVEMENTS TO B	0	8,000	8,000	.00	.00	8,000.00	.0%
02142600 5720 IMPROVEMENTS TO SI	0	0	0	.00	.00	.00	.0%
02142600 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
02142600 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
TOTAL AMSO BUILDING OPER & MAINT	491,667	8,000	499,667	182,618.69	167,546.69	149,501.62	70.1%
02142700 AMSO TRANSPORTATION							
02142700 5510 PUPIL TRANSPORTAT	3,000	0	3,000	.00	450.00	2,550.00	15.0%
TOTAL AMSO TRANSPORTATION	3,000	0	3,000	.00	450.00	2,550.00	15.0%
02152601 AMSO SUMMER WORK							
02152601 5111 CERTIFIED SALARIE	33,795	0	33,795	2,441.04	.00	31,353.96	7.2%
TOTAL AMSO SUMMER WORK	33,795	0	33,795	2,441.04	.00	31,353.96	7.2%
TOTAL AMITY MIDDLE SCHOOL - ORANGE	4,668,648	-12,245	4,656,403	1,571,393.42	2,313,577.09	771,432.49	83.4%
03 AMITY HIGH SCHOOL							
03111001 AHS ART DEPARTMENT							
03111001 5111 CERTIFIED SALARIE	425,369	0	425,369	118,692.40	250,476.28	56,200.32	86.8%
03111001 5420 REPAIRS, MAINTENAN	0	0	0	.00	.00	.00	.0%
03111001 5581 TRAVEL - CONFEREN	500	-294	206	.00	.00	206.00	.0%
03111001 5611 INSTRUCTIONAL SUP	23,882	-3,582	20,300	10,765.72	1,666.95	7,867.33	61.2%
03111001 5641 TEXTBOOKS	0	0	0	.00	.00	.00	.0%
03111001 5642 LIBRARY BOOKS & P	0	0	0	.00	.00	.00	.0%

12/10/2020 11:01
165tlum

AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 16
glytdbud

FOR 2021 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
03111001 5690 OTHER SUPPLIES	0	0	0	.00	.00	.00	.0%
03111001 5730 EQUIPMENT - NEW	1,000	0	1,000	139.95	150.00	710.05	29.0%
03111001 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
03111001 5810 DUES & FEES	500	144	644	219.00	.00	425.00	34.0%
TOTAL AHS ART DEPARTMENT	451,251	-3,732	447,519	129,817.07	252,293.23	65,408.70	85.4%
03111003 AHS BUSINESS EDUCATION							
03111003 5111 CERTIFIED SALARIE	169,340	0	169,340	52,636.99	110,722.36	5,980.65	96.5%
03111003 5581 TRAVEL - CONFEREN	100	0	100	.00	.00	100.00	.0%
03111003 5611 INSTRUCTIONAL SUP	1,279	-192	1,087	20.40	.00	1,066.60	1.9%
03111003 5810 DUES & FEES	750	-113	637	.00	144.00	493.00	22.6%
TOTAL AHS BUSINESS EDUCATION	171,469	-305	171,164	52,657.39	110,866.36	7,640.25	95.5%
03111005 AHS ENGLISH DEPARTMENT							
03111005 5111 CERTIFIED SALARIE	1,174,681	0	1,174,681	362,852.18	752,477.53	59,351.29	94.9%
03111005 5611 INSTRUCTIONAL SUP	300	-3,867	-3,567	37.29	41.56	-3,645.85	-2.2%
03111005 5641 TEXTBOOKS	7,400	0	7,400	801.22	1,110.00	5,488.78	25.8%
03111005 5690 OTHER SUPPLIES	0	-210	-210	.00	.00	-210.00	.0%
03111005 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
03111005 5810 DUES & FEES	620	-93	527	.00	.00	527.00	.0%
TOTAL AHS ENGLISH DEPARTMENT	1,183,001	-4,170	1,178,831	363,690.69	753,629.09	61,511.22	94.8%
03111006 AHS WORLD LANGUAGE							
03111006 5111 CERTIFIED SALARIE	1,120,818	0	1,120,818	381,471.26	712,375.03	26,971.71	97.6%
03111006 5112 CLASSIFIED SALARI	0	0	0	.00	.00	.00	.0%
03111006 5611 INSTRUCTIONAL SUP	2,500	-375	2,125	866.25	178.38	1,080.37	49.2%
03111006 5641 TEXTBOOKS	2,000	0	2,000	448.25	1,348.50	203.25	89.8%
03111006 5690 OTHER SUPPLIES	0	0	0	.00	.00	.00	.0%
03111006 5810 DUES & FEES	1,759	-264	1,495	759.00	.00	736.00	50.8%
TOTAL AHS WORLD LANGUAGE	1,127,077	-639	1,126,438	383,544.76	713,901.91	28,991.33	97.4%
03111007 AHS FAMILY STUDIES							
03111007 5111 CERTIFIED SALARIE	336,911	0	336,911	118,841.32	214,329.85	3,739.83	98.9%

12/10/2020 11:01
165tlum

AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 17
glytddbud

FOR 2021 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
03111007 5420 REPAIRS,MAINTENAN	0	0	0	.00	.00	.00	.0%
03111007 5611 INSTRUCTIONAL SUP	26,691	-4,004	22,687	3,320.33	12,250.47	7,116.20	68.6%
03111007 5641 TEXTBOOKS	0	0	0	.00	.00	.00	.0%
03111007 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
03111007 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
TOTAL AHS FAMILY STUDIES	363,602	-4,004	359,598	122,161.65	226,580.32	10,856.03	97.0%
03111008 AHS TECH EDUCATION							
03111008 5111 CERTIFIED SALARIE	398,687	0	398,687	152,545.26	248,967.53	-2,825.79	100.7%
03111008 5420 REPAIRS,MAINTENAN	1,100	0	1,100	234.45	165.00	700.55	36.3%
03111008 5611 INSTRUCTIONAL SUP	25,779	1,200	26,979	8,849.09	4,398.23	13,731.68	49.1%
03111008 5641 TEXTBOOKS	0	0	0	.00	.00	.00	.0%
03111008 5690 OTHER SUPPLIES	1,400	0	1,400	105.44	1,084.56	210.00	85.0%
03111008 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
03111008 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
03111008 5810 DUES & FEES	0	0	0	.00	.00	.00	.0%
TOTAL AHS TECH EDUCATION	426,966	1,200	428,166	161,734.24	254,615.32	11,816.44	97.2%
03111009 AHS MATHEMATICS DEPT							
03111009 5111 CERTIFIED SALARIE	1,364,440	0	1,364,440	452,674.35	877,677.62	34,088.03	97.5%
03111009 5611 INSTRUCTIONAL SUP	8,250	-1,238	7,012	175.84	.00	6,836.16	2.5%
03111009 5641 TEXTBOOKS	8,249	0	8,249	784.70	1,237.00	6,227.30	24.5%
03111009 5690 OTHER SUPPLIES	0	0	0	.00	.00	.00	.0%
03111009 5810 DUES & FEES	400	-60	340	.00	.00	340.00	.0%
TOTAL AHS MATHEMATICS DEPT	1,381,339	-1,298	1,380,041	453,634.89	878,914.62	47,491.49	96.6%
03111010 AHS MUSIC DEPARTMENT							
03111010 5111 CERTIFIED SALARIE	241,915	0	241,915	80,556.16	158,175.31	3,183.53	98.7%
03111010 5330 OTHER PROFESSIONA	3,495	-524	2,971	.00	.00	2,971.00	.0%
03111010 5420 REPAIRS,MAINTENAN	5,170	0	5,170	550.00	776.00	3,844.00	25.6%
03111010 5611 INSTRUCTIONAL SUP	10,416	-1,562	8,854	329.95	1,868.02	6,656.03	24.8%
03111010 5641 TEXTBOOKS	0	0	0	.00	.00	.00	.0%

12/10/2020 11:01
165tlum

AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 18
glytdbud

FOR 2021 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
03111010 5690 OTHER SUPPLIES	0	0	0	.00	.00	.00	.0%
03111010 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
03111010 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
03111010 5810 DUES & FEES	1,115	-167	948	630.00	256.00	62.00	93.5%
TOTAL AHS MUSIC DEPARTMENT	262,111	-2,253	259,858	82,066.11	161,075.33	16,716.56	93.6%
03111011 AHS PE/ HEALTH DEPARTMENT							
03111011 5111 CERTIFIED SALARIE	462,576	0	462,576	173,160.50	312,280.73	-22,865.23	104.9%
03111011 5330 OTHER PROFESSIONA	500	-75	425	.00	.00	425.00	.0%
03111011 5611 INSTRUCTIONAL SUP	8,643	-1,296	7,347	.00	2,890.95	4,456.05	39.3%
03111011 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
03111011 5810 DUES & FEES	0	0	0	.00	.00	.00	.0%
TOTAL AHS PE/ HEALTH DEPARTMENT	471,719	-1,371	470,348	173,160.50	315,171.68	-17,984.18	103.8%
03111013 AHS SCIENCE DEPARTMENT							
03111013 5111 CERTIFIED SALARIE	1,669,203	0	1,669,203	563,189.46	1,069,855.65	36,157.89	97.8%
03111013 5330 OTHER PROFESSIONA	0	0	0	.00	.00	.00	.0%
03111013 5420 REPAIRS, MAINTENAN	1,000	0	1,000	218.80	150.00	631.20	36.9%
03111013 5581 TRAVEL - CONFEREN	1,000	-150	850	65.00	.00	785.00	7.6%
03111013 5590 OTHER PURCHASED S	0	0	0	.00	.00	.00	.0%
03111013 5611 INSTRUCTIONAL SUP	60,100	-9,015	51,085	3,506.21	28.98	47,549.81	6.9%
03111013 5641 TEXTBOOKS	1,500	0	1,500	330.02	225.00	944.98	37.0%
03111013 5690 OTHER SUPPLIES	0	0	0	.00	.00	.00	.0%
03111013 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
03111013 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
03111013 5810 DUES & FEES	7,500	-1,125	6,375	4,345.00	.00	2,030.00	68.2%
TOTAL AHS SCIENCE DEPARTMENT	1,740,303	-10,290	1,730,013	571,654.49	1,070,259.63	88,098.88	94.9%
03111014 AHS SOCIAL STUDIES							
03111014 5111 CERTIFIED SALARIE	1,360,771	0	1,360,771	485,575.06	873,091.40	2,104.54	99.8%
03111014 5611 INSTRUCTIONAL SUP	1,359	-204	1,155	197.80	.00	957.20	17.1%
03111014 5641 TEXTBOOKS	15,473	0	15,473	.00	2,321.00	13,152.00	15.0%

12/10/2020 11:01
165tlum

AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 19
glytdbud

FOR 2021 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
03111014 5690 OTHER SUPPLIES	500	-75	425	.00	.00	425.00	.0%
03111014 5810 DUES & FEES	175	0	175	168.00	.00	7.00	96.0%
TOTAL AHS SOCIAL STUDIES	1,378,278	-279	1,377,999	485,940.86	875,412.40	16,645.74	98.8%
03111015 STEM INITIATIVES							
03111015 5581 TRAVEL - CONFEREN	0	0	0	.00	.00	.00	.0%
03111015 5590 OTHER PURCHASED S	0	0	0	.00	.00	.00	.0%
03111015 5611 INSTRUCTIONAL SUP	6,950	-1,043	5,907	.00	.00	5,907.00	.0%
03111015 5810 DUES & FEES	1,250	-188	1,062	.00	.00	1,062.00	.0%
TOTAL STEM INITIATIVES	8,200	-1,231	6,969	.00	.00	6,969.00	.0%
03111016 AHS READING DEPT							
03111016 5111 CERTIFIED SALARIE	182,585	0	182,585	63,202.50	119,382.50	.00	100.0%
03111016 5611 INSTRUCTIONAL SUP	5,585	-838	4,747	2,020.45	251.50	2,475.05	47.9%
03111016 5641 TEXTBOOKS	0	0	0	.00	.00	.00	.0%
03111016 5690 OTHER SUPPLIES	700	-105	595	.00	46.45	548.55	7.8%
03111016 5810 DUES & FEES	600	-90	510	.00	.00	510.00	.0%
TOTAL AHS READING DEPT	189,470	-1,033	188,437	65,222.95	119,680.45	3,533.60	98.1%
03111017 THEATER							
03111017 5111 CERTIFIED SALARIE	187,935	0	187,935	43,970.43	122,880.49	21,084.08	88.8%
03111017 5112 CLASSIFIED SALARI	0	0	0	.00	.00	.00	.0%
03111017 5330 OTHER PROFESSIONA	357	0	357	277.00	.00	80.00	77.6%
03111017 5611 INSTRUCTIONAL SUP	1,000	-150	850	.00	.00	850.00	.0%
03111017 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
TOTAL THEATER	189,292	-150	189,142	44,247.43	122,880.49	22,014.08	88.4%
03111018 ESOL							
03111018 5611 INSTRUCTIONAL SUP	0	0	0	.00	.00	.00	.0%

12/10/2020 11:01
165tlum

AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 20
glytdbud

FOR 2021 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
03111018 5690 OTHER SUPPLIES	0	0	0	.00	.00	.00	.0%
TOTAL ESOL	0	0	0	.00	.00	.00	.0%
03111027 AHS UNCLASSIFIED TEACHING							
03111027 5111 CERTIFIED SALARIE	43,245	0	43,245	25,642.78	.00	17,602.22	59.3%
TOTAL AHS UNCLASSIFIED TEACHING	43,245	0	43,245	25,642.78	.00	17,602.22	59.3%
03113201 AHS STUDENT BODY ACTIVITIES							
03113201 5111 CERTIFIED SALARIE	156,499	0	156,499	.00	2,729.00	153,770.00	1.7%
03113201 5690 OTHER SUPPLIES	0	0	0	.00	.00	.00	.0%
TOTAL AHS STUDENT BODY ACTIVITIES	156,499	0	156,499	.00	2,729.00	153,770.00	1.7%
03113202 AHS INTERSCHOLASTIC SPRTS							
03113202 5111 CERTIFIED SALARIE	408,087	0	408,087	1,565.55	5,119.00	401,402.45	1.6%
03113202 5330 OTHER PROFESSIONA	198,758	-29,814	168,944	28,945.59	100,100.81	39,897.60	76.4%
03113202 5420 REPAIRS,MAINTENAN	33,886	0	33,886	1,802.96	13,105.85	18,977.19	44.0%
03113202 5440 RENTALS-LAND,BLDG	77,859	-11,829	66,030	3,060.00	49,570.00	13,400.00	79.7%
03113202 5510 PUPIL TRANSPORTAT	174,657	0	174,657	12,769.53	161,887.47	.00	100.0%
03113202 5590 OTHER PURCHASED S	5,760	-864	4,896	3,385.25	1,633.99	-123.24	102.5%
03113202 5690 OTHER SUPPLIES	102,144	-15,322	86,822	27,823.41	16,027.91	42,970.68	50.5%
03113202 5720 IMPROVEMENTS TO S	0	0	0	.00	.00	.00	.0%
03113202 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
03113202 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
03113202 5810 DUES & FEES	34,374	-5,156	29,218	3,685.00	7,399.35	18,133.65	37.9%
TOTAL AHS INTERSCHOLASTIC SPRTS	1,035,525	-62,985	972,540	83,037.29	354,844.38	534,658.33	45.0%
03121200 AHS RESOURCE PROGRAM							
03121200 5111 CERTIFIED SALARIE	625,086	0	625,086	221,155.60	402,907.32	1,023.08	99.8%

12/10/2020 11:01
165tlum

AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 21
glytdbud

FOR 2021 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
03121200 5112 CLASSIFIED SALARI	198,650	0	198,650	80,085.21	123,543.62	-4,978.83	102.5%
TOTAL AHS RESOURCE PROGRAM	823,736	0	823,736	301,240.81	526,450.94	-3,955.75	100.5%
03121203 DPPS TRANSITION PROGRAM							
03121203 5111 CERTIFIED SALARIE	130,730	0	130,730	42,599.43	80,465.63	7,664.94	94.1%
03121203 5112 CLASSIFIED SALARI	10,867	0	10,867	2,217.19	.00	8,649.81	20.4%
03121203 5330 OTHER PROFESSIONA	17,500	-2,625	14,875	2,000.00	.00	12,875.00	13.4%
03121203 5611 INSTRUCTIONAL SUP	1,130	-545	585	568.53	.00	16.47	97.2%
03121203 5690 OTHER SUPPLIES	1,750	-263	1,487	.00	.00	1,487.00	.0%
TOTAL DPPS TRANSITION PROGRAM	161,977	-3,433	158,544	47,385.15	80,465.63	30,693.22	80.6%
03122150 AHS SPEECH/LANGUAGE							
03122150 5111 CERTIFIED SALARIE	170,403	0	170,403	56,197.07	111,415.42	2,790.51	98.4%
TOTAL AHS SPEECH/LANGUAGE	170,403	0	170,403	56,197.07	111,415.42	2,790.51	98.4%
03132110 SOCIAL WORK SERVICES							
03132110 5111 CERTIFIED SALARIE	0	0	0	25,697.97	50,105.58	-75,803.55	100.0%
TOTAL SOCIAL WORK SERVICES	0	0	0	25,697.97	50,105.58	-75,803.55	100.0%
03132120 AHS COUNSELING SERVICES							
03132120 5111 CERTIFIED SALARIE	1,015,545	0	1,015,545	322,795.27	522,844.69	169,905.04	83.3%
03132120 5112 CLASSIFIED SALARI	218,500	0	218,500	84,943.89	51,762.47	81,793.64	62.6%
03132120 5330 OTHER PROFESSIONA	1,000	-150	850	354.00	.00	496.00	41.6%
03132120 5440 RENTALS-LAND,BLDG	0	0	0	.00	.00	.00	.0%
03132120 5581 TRAVEL - CONFEREN	1,000	-150	850	34.62	.00	815.38	4.1%
03132120 5590 OTHER PURCHASED S	13,215	-1,982	11,233	998.70	90.00	10,144.30	9.7%
03132120 5611 INSTRUCTIONAL SUP	4,000	-600	3,400	1,083.13	349.57	1,967.30	42.1%
03132120 5690 OTHER SUPPLIES	0	0	0	.00	.00	.00	.0%

12/10/2020 11:01
165tlum

AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 22
glytdbud

FOR 2021 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
03132120 5810 DUES & FEES	0	0	0	.00	.00	.00	.0%
TOTAL AHS COUNSELING SERVICES	1,253,260	-2,882	1,250,378	410,209.61	575,046.73	265,121.66	78.8%
03132130 AHS MEDICAL SVCS							
03132130 5112 CLASSIFIED SALARI	170,212	0	170,212	50,494.50	114,452.45	5,265.05	96.9%
03132130 5330 OTHER PROFESSIONA	0	0	0	.00	.00	.00	.0%
03132130 5690 OTHER SUPPLIES	1,902	-285	1,617	638.89	33.98	944.13	41.6%
03132130 5810 DUES & FEES	200	0	200	35.00	.00	165.00	17.5%
TOTAL AHS MEDICAL SVCS	172,314	-285	172,029	51,168.39	114,486.43	6,374.18	96.3%
03132140 AHS PSYCHOLOGICAL SVCS							
03132140 5111 CERTIFIED SALARIE	194,559	0	194,559	66,153.08	125,903.87	2,502.05	98.7%
TOTAL AHS PSYCHOLOGICAL SVCS	194,559	0	194,559	66,153.08	125,903.87	2,502.05	98.7%
03132220 AHS MEDIA CENTER							
03132220 5111 CERTIFIED SALARIE	187,225	0	187,225	63,364.17	122,416.32	1,444.51	99.2%
03132220 5112 CLASSIFIED SALARI	50,595	0	50,595	21,520.12	.00	29,074.88	42.5%
03132220 5330 OTHER PROFESSIONA	3,000	-2,000	1,000	.00	.00	1,000.00	.0%
03132220 5611 INSTRUCTIONAL SUP	1,500	-500	1,000	377.46	422.54	200.00	80.0%
03132220 5642 LIBRARY BOOKS & P	9,450	-2,667	6,783	4,543.79	2,239.21	.00	100.0%
03132220 5690 OTHER SUPPLIES	19,250	-500	18,750	19,019.76	264.00	-533.76	102.8%
03132220 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
03132220 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
03132220 5810 DUES & FEES	1,250	-188	1,062	829.11	50.00	182.89	82.8%
TOTAL AHS MEDIA CENTER	272,270	-5,855	266,415	109,654.41	125,392.07	31,368.52	88.2%
03132400 AHS PRINCIPAL SVCS							
03132400 5111 CERTIFIED SALARIE	1,194,215	0	1,194,215	506,095.42	244,987.87	443,131.71	62.9%

12/10/2020 11:01
165tlum

AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 23
glytdbud

FOR 2021 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
03132400 5112 CLASSIFIED SALARI	432,864	0	432,864	189,805.96	138,473.79	104,584.25	75.8%
03132400 5330 OTHER PROFESSIONA	184,144	-28,822	155,322	8,950.22	151,777.00	-5,405.22	103.5%
03132400 5333 NEASC	0	0	0	.00	.00	.00	.0%
03132400 5420 REPAIRS, MAINTENAN	2,000	0	2,000	.00	300.00	1,700.00	15.0%
03132400 5440 RENTALS-LAND, BLDG	5,000	-750	4,250	.00	.00	4,250.00	.0%
03132400 5550 COMMUNICATIONS: T	14,000	-2,100	11,900	1,131.90	2,975.04	7,793.06	34.5%
03132400 5580 STAFF TRAVEL	4,500	-675	3,825	.00	.00	3,825.00	.0%
03132400 5581 TRAVEL - CONFEREN	0	0	0	.00	.00	.00	.0%
03132400 5590 OTHER PURCHASED S	0	0	0	.00	.00	.00	.0%
03132400 5611 INSTRUCTIONAL SUP	3,000	-450	2,550	.00	400.96	2,149.04	15.7%
03132400 5641 TEXTS AND DIGITAL	6,000	0	6,000	.00	900.00	5,100.00	15.0%
03132400 5690 OTHER SUPPLIES	500	-75	425	87.50	121.24	216.26	49.1%
03132400 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
03132400 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
03132400 5810 DUES & FEES	14,000	-2,100	11,900	9,515.00	.00	2,385.00	80.0%
TOTAL AHS PRINCIPAL SVCS	1,860,223	-34,972	1,825,251	715,586.00	539,935.90	569,729.10	68.8%
03142219 AHS GENERAL INSTRUCTION							
03142219 5611 INSTRUCTIONAL SUP	32,072	-4,811	27,261	3,717.72	802.74	22,740.54	16.6%
03142219 5690 OTHER SUPPLIES	0	0	0	.00	.00	.00	.0%
TOTAL AHS GENERAL INSTRUCTION	32,072	-4,811	27,261	3,717.72	802.74	22,740.54	16.6%
03142400 General Support							
03142400 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
TOTAL General Support	0	0	0	.00	.00	.00	.0%
03142600 AHS BUILDING OPER & MAINT							
03142600 5112 CLASSIFIED SALARI	610,497	0	610,497	281,137.59	.00	329,359.41	46.1%
03142600 5330 OTHER PROFESSIONA	0	0	0	.00	.00	.00	.0%
03142600 5410 UTILITIES, EXCLUD	480,687	0	480,687	168,318.36	309,227.12	3,141.52	99.3%
03142600 5420 REPAIRS, MAINTENAN	266,579	0	266,579	98,004.86	159,007.61	9,566.53	96.4%
03142600 5440 RENTALS-LAND, BLDG	3,575	0	3,575	1,465.00	2,110.00	.00	100.0%

12/10/2020 11:01
165tlum

AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 24
glytdbud

FOR 2021 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
03142600 5613 MAINTENANCE/CUSTO	118,605	-1,214	117,391	25,421.61	83,760.04	8,209.35	93.0%
03142600 5620 OIL USED FOR HEAT	500	0	500	.00	500.00	.00	100.0%
03142600 5621 NATURAL GAS	41,916	0	41,916	2,259.22	39,656.78	.00	100.0%
03142600 5690 OTHER SUPPLIES	0	0	0	.00	.00	.00	.0%
03142600 5715 IMPROVEMENTS TO B	36,440	0	36,440	.00	28,817.00	7,623.00	79.1%
03142600 5720 IMPROVEMENTS TO S	0	0	0	.00	.00	.00	.0%
03142600 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
03142600 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
TOTAL AHS BUILDING OPER & MAINT	1,558,799	-1,214	1,557,585	576,606.64	623,078.55	357,899.81	77.0%
03142700 AHS TRANSPORTATION							
03142700 5510 PUPIL TRANSPORTAT	35,000	0	35,000	.00	5,250.00	29,750.00	15.0%
TOTAL AHS TRANSPORTATION	35,000	0	35,000	.00	5,250.00	29,750.00	15.0%
03152601 AHS SUMMER WORK							
03152601 5111 CERTIFIED SALARIE	75,033	0	75,033	106,615.06	.00	-31,582.06	142.1%
TOTAL AHS SUMMER WORK	75,033	0	75,033	106,615.06	.00	-31,582.06	142.1%
TOTAL AMITY HIGH SCHOOL	17,188,993	-145,992	17,043,001	5,668,445.01	9,091,188.07	2,283,367.92	86.6%
04 PUPIL SERVICES							
04121200 DPPS RESOURCE PROGRAM							
04121200 5111 CERTIFIED SALARIE	220,076	0	220,076	102,311.08	36,912.85	80,852.07	63.3%
04121200 5112 CLASSIFIED SALARI	16,431	0	16,431	18,575.59	.00	-2,144.59	113.1%
04121200 5330 OTHER PROFESSIONA	22,500	58,425	80,925	17,238.28	39,989.50	23,697.22	70.7%
04121200 5581 TRAVEL - CONFEREN	1,500	-225	1,275	.00	.00	1,275.00	.0%
04121200 5611 INSTRUCTIONAL SUP	4,655	-698	3,957	514.51	160.19	3,282.30	17.1%
04121200 5641 TEXTBOOKS	0	0	0	.00	.00	.00	.0%
04121200 5642 LIBRARY BOOKS & P	0	0	0	.00	.00	.00	.0%
04121200 5690 OTHER SUPPLIES	900	-135	765	484.69	219.44	60.87	92.0%

12/10/2020 11:01
165tlum

AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 25
glytdbud

FOR 2021 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
04121200 5730 EQUIPMENT- NEW	0	0	0	.00	.00	.00	.0%
04121200 5810 DUES & FEES	150	0	150	.00	135.00	15.00	90.0%
TOTAL DPPS RESOURCE PROGRAM	266,212	57,367	323,579	139,124.15	77,416.98	107,037.87	66.9%
04121201 DPPS ALTERNATIVE SCHOOL							
04121201 5111 CERTIFIED SALARIE	283,037	0	283,037	102,373.38	177,673.40	2,990.22	98.9%
04121201 5330 OTHER PROFESSIONA	0	0	0	.00	.00	.00	.0%
04121201 5611 INSTRUCTIONAL SUP	900	-135	765	.00	.00	765.00	.0%
04121201 5641 TEXTBOOKS	0	0	0	.00	.00	.00	.0%
04121201 5690 OTHER SUPPLIES	675	-101	574	.00	.00	574.00	.0%
04121201 5810 DUES & FEES	0	0	0	.00	.00	.00	.0%
TOTAL DPPS ALTERNATIVE SCHOOL	284,612	-236	284,376	102,373.38	177,673.40	4,329.22	98.5%
04121203 DPPS TRANSITION PROGRAM							
04121203 5111 CERTIFIED SALARIE	0	0	0	.00	.00	.00	.0%
04121203 5112 CLASSIFIED SALARI	0	0	0	.00	.00	.00	.0%
04121203 5330 OTHER PROFESSIONA	0	0	0	.00	.00	.00	.0%
04121203 5611 INSTRUCTIONAL SUP	0	0	0	.00	.00	.00	.0%
04121203 5690 OTHER SUPPLIES	0	0	0	.00	.00	.00	.0%
04121203 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
04121203 5810 DUES & FEES	0	0	0	.00	.00	.00	.0%
TOTAL DPPS TRANSITION PROGRAM	0	0	0	.00	.00	.00	.0%
04121206 TRANSITION ACADEMY							
04121206 5111 CERTIFIED SALARIE	92,203	0	92,203	37,719.45	54,483.65	-.10	100.0%
04121206 5112 CLASSIFIED SALARI	23,522	0	23,522	9,033.83	14,624.92	-136.75	100.6%
04121206 5330 OTHER PROFESSIONA	2,500	-375	2,125	.00	.00	2,125.00	.0%
04121206 5410 UTILITIES, EXCLUD	0	0	0	.00	.00	.00	.0%
04121206 5420 REPAIRS, MAINTENAN	0	0	0	.00	.00	.00	.0%
04121206 5440 RENTALS-LAND, BLDG	20,000	-3,000	17,000	.00	.00	17,000.00	.0%
04121206 5580 STAFF TRAVEL	2,000	-300	1,700	26.45	.00	1,673.55	1.6%
04121206 5581 TRAVEL - CONFEREN	300	0	300	.00	.00	300.00	.0%

12/10/2020 11:01
165tlum

AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 26
glytdbud

FOR 2021 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
04121206 5611 INSTRUCTIONAL SUP	1,500	-225	1,275	98.18	.00	1,176.82	7.7%
04121206 5690 OTHER SUPPLIES	1,150	-173	977	.00	650.00	327.00	66.5%
04121206 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
TOTAL TRANSITION ACADEMY	143,175	-4,073	139,102	46,877.91	69,758.57	22,465.52	83.8%
04121207 DPPS ED PROGRAM							
04121207 5111 CERTIFIED SALARIE	0	0	0	.00	.00	.00	.0%
04121207 5330 OTHER PROFESSIONA	0	0	0	.00	.00	.00	.0%
04121207 5611 INSTRUCTIONAL SUP	0	0	0	.00	.00	.00	.0%
04121207 5690 OTHER SUPPLIES	0	0	0	.00	.00	.00	.0%
TOTAL DPPS ED PROGRAM	0	0	0	.00	.00	.00	.0%
04122150 DPPS SPEECH/LANGUAGE							
04122150 5111 CERTIFIED SALARIE	0	0	0	.00	.00	.00	.0%
04122150 5330 OTHER PROFESSIONA	0	0	0	.00	.00	.00	.0%
04122150 5611 INSTRUCTIONAL SUP	750	-113	637	599.98	.00	37.02	94.2%
04122150 5690 OTHER SUPPLIES	150	0	150	.00	.00	150.00	.0%
04122150 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
04122150 5810 DUES & FEES	0	0	0	.00	.00	.00	.0%
TOTAL DPPS SPEECH/LANGUAGE	900	-113	787	599.98	.00	187.02	76.2%
04122151 DPPS HEARING IMPAIRED							
04122151 5330 OTHER PROFESSIONA	60,000	-9,000	51,000	41,694.50	547.50	8,758.00	82.8%
04122151 5420 REPAIRS, MAINTENAN	750	0	750	.00	113.00	637.00	15.1%
04122151 5641 TEXTBOOKS	0	0	0	.00	.00	.00	.0%
04122151 5690 OTHER SUPPLIES	8,500	-1,275	7,225	2,422.04	.00	4,802.96	33.5%
04122151 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
TOTAL DPPS HEARING IMPAIRED	69,250	-10,275	58,975	44,116.54	660.50	14,197.96	75.9%
04126110 DPPS SPEC ED PUBLIC OUT							
04126110 5510 PUPIL TRANSPORTAT	269,185	0	269,185	48,928.01	204,913.57	15,343.42	94.3%

12/10/2020 11:01
165tlum

AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 27
glytdbud

FOR 2021 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
04126110 5560 TUITION EXPENSE	770,999	0	770,999	288,848.11	325,262.70	156,888.19	79.7%
TOTAL DPPS SPEC ED PUBLIC OUT	1,040,184	0	1,040,184	337,776.12	530,176.27	172,231.61	83.4%
04126111 DPPS REG ED VOAG/VOTECH OUT							
04126111 5560 TUITION EXPENSE	190,630	-110	190,520	38,969.30	23,879.80	127,670.90	33.0%
TOTAL DPPS REG ED VOAG/VOTECH OUT	190,630	-110	190,520	38,969.30	23,879.80	127,670.90	33.0%
04126113 DPPS SPED PUBLIC IN							
04126113 5560 TUITION EXPENSE	0	0	0	.00	.00	.00	.0%
TOTAL DPPS SPED PUBLIC IN	0	0	0	.00	.00	.00	.0%
04126116 SPEC ED PUBLIC IN-DISTRICT							
04126116 5510 PUPIL TRANSPORTAT	477,780	0	477,780	64,875.93	276,550.55	136,353.52	71.5%
TOTAL SPEC ED PUBLIC IN-DISTRICT	477,780	0	477,780	64,875.93	276,550.55	136,353.52	71.5%
04126117 DPPS REG ED PUBLIC OUT							
04126117 5560 TUITION EXPENSE	113,400	-7,721	105,679	87,472.00	.00	18,207.00	82.8%
TOTAL DPPS REG ED PUBLIC OUT	113,400	-7,721	105,679	87,472.00	.00	18,207.00	82.8%
04126130 DPPS SPEC ED PRIVATE OUT							
04126130 5510 PUPIL TRANSPORTAT	735,405	0	735,405	114,875.64	611,017.58	9,511.78	98.7%
04126130 5560 TUITION EXPENSE	2,371,469	0	2,371,469	524,008.04	1,845,909.58	1,551.38	99.9%
TOTAL DPPS SPEC ED PRIVATE OUT	3,106,874	0	3,106,874	638,883.68	2,456,927.16	11,063.16	99.6%
04132120 DPPS GUIDANCE							

12/10/2020 11:01
165tlum

AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 28
glytdbud

FOR 2021 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
04132120 5112 CLASSIFIED SALARI	0	0	0	.00	.00	.00	.0%
TOTAL DPPS GUIDANCE	0	0	0	.00	.00	.00	.0%
<hr/> 04132130 DPPS MEDICAL SVCS							
04132130 5330 OTHER PROFESSIONA	94,197	-14,130	80,067	14,645.40	52,255.60	13,166.00	83.6%
04132130 5581 TRAVEL - CONFEREN	0	0	0	.00	.00	.00	.0%
04132130 5690 OTHER SUPPLIES	0	0	0	.00	.00	.00	.0%
04132130 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
04132130 5810 DUES & FEES	0	0	0	.00	.00	.00	.0%
TOTAL DPPS MEDICAL SVCS	94,197	-14,130	80,067	14,645.40	52,255.60	13,166.00	83.6%
<hr/> 04132140 DPPS PSYCHOLOGICAL SVCS							
04132140 5111 CERTIFIED SALARIE	0	0	0	.00	.00	.00	.0%
04132140 5330 OTHER PROFESSIONA	42,500	-6,375	36,125	.00	.00	36,125.00	.0%
04132140 5581 TRAVEL - CONFEREN	1,400	-210	1,190	.00	.00	1,190.00	.0%
04132140 5611 INSTRUCTIONAL SUP	500	-75	425	84.76	.00	340.24	19.9%
04132140 5690 OTHER SUPPLIES	0	0	0	.00	.00	.00	.0%
04132140 5810 DUES & FEES	1,260	-189	1,071	1,050.00	.00	21.00	98.0%
TOTAL DPPS PSYCHOLOGICAL SVCS	45,660	-6,849	38,811	1,134.76	.00	37,676.24	2.9%
<hr/> 04132190 PUPIL & PERSONNEL SERV							
04132190 5111 CERTIFIED SALARIE	159,519	0	159,519	73,623.83	.00	85,895.17	46.2%
04132190 5112 CLASSIFIED SALARI	65,885	0	65,885	28,323.09	.00	37,561.91	43.0%
04132190 5330 OTHER PROFESSIONA	170,000	-25,500	144,500	37,999.55	101,905.00	4,595.45	96.8%
04132190 5580 STAFF TRAVEL	3,000	-450	2,550	.00	.00	2,550.00	.0%
04132190 5581 TRAVEL - CONFEREN	1,500	-225	1,275	.00	.00	1,275.00	.0%
04132190 5590 OTHER PURCHASED S	21,145	-3,172	17,973	.00	.00	17,973.00	.0%
04132190 5611 INSTRUCTIONAL SUP	0	0	0	.00	.00	.00	.0%
04132190 5642 LIBRARY BOOKS & P	0	0	0	.00	.00	.00	.0%
04132190 5690 OTHER SUPPLIES	3,700	-555	3,145	2,192.62	.00	952.38	69.7%
04132190 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%

12/10/2020 11:01
165tlum

AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 29
glytddbud

FOR 2021 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
04132190 5810 DUES & FEES	700	270	970	970.00	.00	.00	100.0%
TOTAL PUPIL & PERSONNEL SERV	425,449	-29,632	395,817	143,109.09	101,905.00	150,802.91	61.9%
04151204 DPPS HOMEBOUND INSTRUCTION							
04151204 5111 CERTIFIED SALARIE	37,000	0	37,000	698.88	.00	36,301.12	1.9%
TOTAL DPPS HOMEBOUND INSTRUCTION	37,000	0	37,000	698.88	.00	36,301.12	1.9%
TOTAL PUPIL SERVICES	6,295,323	-15,772	6,279,551	1,660,657.12	3,767,203.83	851,690.05	86.4%
05 CENTRAL ADMINISTRATION							
05113202 INTERSCH SPORTS - COACHES							
05113202 5112 CLASSIFIED SALARI	0	0	0	.00	.00	.00	.0%
TOTAL INTERSCH SPORTS - COACHES	0	0	0	.00	.00	.00	.0%
05132212 CURR/STAFF DEVELOPMENT							
05132212 5111 CERTIFIED SALARIE	215,934	0	215,934	113,883.37	.00	102,050.63	52.7%
05132212 5112 CLASSIFIED SALARI	55,278	0	55,278	22,330.91	.00	32,947.09	40.4%
05132212 5322 INSTRUCTIONAL PRO	20,100	-3,015	17,085	15,910.32	1,875.00	-700.32	104.1%
05132212 5330 OTHER PROFESSIONA	0	0	0	.00	.00	.00	.0%
05132212 5550 COMMUNICATIONS: T	0	0	0	.00	.00	.00	.0%
05132212 5580 STAFF TRAVEL	800	-120	680	.00	.00	680.00	.0%
05132212 5581 TRAVEL - CONFEREN	10,900	-1,635	9,265	.00	200.00	9,065.00	2.2%
05132212 5590 OTHER PURCHASED S	2,500	-375	2,125	.00	.00	2,125.00	.0%
05132212 5611 INSTRUCTIONAL SUP	13,900	-2,085	11,815	10,558.72	.00	1,256.28	89.4%
05132212 5690 OTHER SUPPLIES	0	0	0	.00	.00	.00	.0%
05132212 5810 DUES & FEES	160	0	160	.00	.00	160.00	.0%
TOTAL CURR/STAFF DEVELOPMENT	319,572	-7,230	312,342	162,683.32	2,075.00	147,583.68	52.7%
05132213 STAFF DEVELOPMENT							
05132213 5111 CERTIFIED SALARIE	32,113	0	32,113	4,960.00	.00	27,153.00	15.4%

12/10/2020 11:01
165tlum

AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 30
glytdbud

FOR 2021 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
05132213 5322 INSTRUCTIONAL PRO	2,100	-315	1,785	1,210.00	.00	575.00	67.8%
05132213 5580 STAFF TRAVEL	3,300	-495	2,805	.00	.00	2,805.00	.0%
05132213 5581 TRAVEL - CONFEREN	11,830	-1,775	10,055	506.72	7,244.50	2,303.78	77.1%
05132213 5590 OTHER PURCHASED S	11,468	-1,720	9,748	.00	.00	9,748.00	.0%
05132213 5611 INSTRUCTIONAL SUP	1,000	-150	850	.00	.00	850.00	.0%
05132213 5641 TEXTBOOKS	0	0	0	.00	.00	.00	.0%
05132213 5690 OTHER SUPPLIES	3,910	-587	3,323	249.05	190.00	2,883.95	13.2%
05132213 5810 DUES & FEES	150	0	150	.00	.00	150.00	.0%
TOTAL STAFF DEVELOPMENT	65,871	-5,042	60,829	6,925.77	7,434.50	46,468.73	23.6%
05142310 BOARD OF EDUCATION							
05142310 5330 OTHER PROFESSIONA	287,856	0	287,856	183,238.03	116,096.97	-11,479.00	104.0%
05142310 5332 Facilities Assess	0	0	0	.00	.00	.00	.0%
05142310 5580 STAFF TRAVEL	0	0	0	.00	.00	.00	.0%
05142310 5590 OTHER PURCHASED S	10,000	-1,500	8,500	.00	.00	8,500.00	.0%
05142310 5690 OTHER SUPPLIES	4,000	-600	3,400	103.47	155.27	3,141.26	7.6%
05142310 5810 DUES & FEES	23,000	-3,284	19,716	19,716.00	.00	.00	100.0%
TOTAL BOARD OF EDUCATION	324,856	-5,384	319,472	203,057.50	116,252.24	162.26	99.9%
05142320 ADMINISTRATION GENERAL							
05142320 5111 CERTIFIED SALARIE	220,111	0	220,111	105,755.94	.00	114,355.06	48.0%
05142320 5112 CLASSIFIED SALARI	136,489	0	136,489	61,592.40	.00	74,896.60	45.1%
05142320 5330 OTHER PROFESSIONA	0	0	0	.00	.00	.00	.0%
05142320 5550 COMMUNICATIONS: T	52,426	-7,864	44,562	11,190.10	26,237.10	7,134.80	84.0%
05142320 5580 STAFF TRAVEL	5,000	-750	4,250	.00	.00	4,250.00	.0%
05142320 5581 TRAVEL - CONFEREN	600	-90	510	.00	.00	510.00	.0%
05142320 5590 OTHER PURCHASED S	25,000	-3,750	21,250	2,871.75	200.00	18,178.25	14.5%
05142320 5690 OTHER SUPPLIES	10,000	-1,500	8,500	2,123.41	1,303.14	5,073.45	40.3%
05142320 5810 DUES & FEES	4,500	-841	3,659	1,014.00	.00	2,645.00	27.7%
TOTAL ADMINISTRATION GENERAL	454,126	-14,795	439,331	184,547.60	27,740.24	227,043.16	48.3%
05142350 TECHNOLOGY DEPARTMENT							
05142350 5111 CERTIFIED SALARIE	104,229	0	104,229	42,636.15	60,077.74	1,515.11	98.5%

12/10/2020 11:01
165tlum

AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 31
glytdbud

FOR 2021 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
05142350 5112 CLASSIFIED SALARI	560,802	0	560,802	245,914.03	.00	314,887.97	43.9%
05142350 5330 OTHER PROFESSIONA	388,904	0	388,904	348,472.43	.00	40,431.57	89.6%
05142350 5420 REPAIRS, MAINTENAN	34,650	0	34,650	.00	5,198.00	29,452.00	15.0%
05142350 5550 COMMUNICATIONS: T	45,600	-6,840	38,760	10,575.00	17,415.00	10,770.00	72.2%
05142350 5580 STAFF TRAVEL	1,200	-180	1,020	94.07	.00	925.93	9.2%
05142350 5581 TRAVEL - CONFEREN	9,000	-1,350	7,650	.00	.00	7,650.00	.0%
05142350 5590 OTHER PURCHASED S	200	0	200	.00	.00	200.00	.0%
05142350 5611 INSTRUCTIONAL SUP	0	0	0	.00	.00	.00	.0%
05142350 5690 OTHER SUPPLIES	296,811	-27,022	269,789	273,172.09	23,349.44	-26,732.53	109.9%
05142350 5730 EQUIPMENT - NEW	69,947	0	69,947	713.00	69,242.32	-8.32	100.0%
05142350 5731 EQUIPMENT - REPLA	58,106	0	58,106	3,495.70	9,670.15	44,940.15	22.7%
05142350 5810 DUES & FEES	0	0	0	.00	.00	.00	.0%
TOTAL TECHNOLOGY DEPARTMENT	1,569,449	-35,392	1,534,057	925,072.47	184,952.65	424,031.88	72.4%
05142510 ADMINISTRATION-FISCAL							
05142510 5112 CLASSIFIED SALARI	508,598	0	508,598	219,498.85	.00	289,099.15	43.2%
05142510 5327 DATA PROCESSING	102,829	0	102,829	56,319.25	37,249.50	9,260.25	91.0%
05142510 5330 OTHER PROFESSIONA	220,419	0	220,419	58,146.61	116,656.07	45,616.32	79.3%
05142510 5521 GENERAL LIABILITY	247,562	0	247,562	190,111.45	50,021.00	7,429.55	97.0%
05142510 5550 COMMUNICATIONS: T	0	0	0	.00	.00	.00	.0%
05142510 5581 TRAVEL - CONFEREN	0	0	0	.00	.00	.00	.0%
05142510 5590 OTHER PURCHASED S	0	0	0	.00	.00	.00	.0%
05142510 5690 OTHER SUPPLIES	3,000	-450	2,550	219.00	.00	2,331.00	8.6%
05142510 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
05142510 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
TOTAL ADMINISTRATION-FISCAL	1,082,408	-450	1,081,958	524,295.16	203,926.57	353,736.27	67.3%
05142600 CNTRL ADMIN-BLDGS OPER & MAINT							
05142600 5112 CLASSIFIED SALARI	351,834	0	351,834	131,622.47	.00	220,211.53	37.4%
05142600 5330 OTHER PROFESSIONA	18,000	-2,700	15,300	3,156.25	10,453.75	1,690.00	89.0%
05142600 5420 REPAIRS, MAINTENAN	219,600	0	219,600	74,459.98	189,224.06	-44,084.04	120.1%
05142600 5580 STAFF TRAVEL	3,000	-450	2,550	743.73	.00	1,806.27	29.2%
05142600 5581 TRAVEL - CONFEREN	0	0	0	.00	.00	.00	.0%
05142600 5613 MAINTENANCE/CUSTO	0	0	0	.00	.00	.00	.0%
05142600 5690 OTHER SUPPLIES	8,000	-522	7,478	7,477.00	.00	1.00	100.0%
05142600 5715 IMPROVEMENTS TO B	100,000	0	100,000	.00	15,000.00	85,000.00	15.0%

12/10/2020 11:01
165tlum

AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 32
glytddbud

FOR 2021 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
05142600 5720 IMPROVEMENTS TO S	0	0	0	.00	.00	.00	.0%
05142600 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
05142600 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
05142600 5810 DUES & FEES	350	0	350	300.00	.00	50.00	85.7%
TOTAL CNTRL ADMIN-BLDGS OPER & MAINT	700,784	-3,672	697,112	217,759.43	214,677.81	264,674.76	62.0%
05142660 SECURITY							
05142660 5330 OTHER PROFESSIONA	6,650	-998	5,652	1,421.59	216.90	4,013.51	29.0%
05142660 5715 IMPROVEMENTS TO B	0	0	0	.00	.00	.00	.0%
05142660 5730 EQUIPMENT - NEW	0	0	0	.00	.00	.00	.0%
05142660 5731 EQUIPMENT - REPLA	5,000	0	5,000	.00	750.00	4,250.00	15.0%
TOTAL SECURITY	11,650	-998	10,652	1,421.59	966.90	8,263.51	22.4%
05142675 COVID-19							
05142675 5111 CERTIFIED SALARIE	0	226,578	226,578	430,793.96	.00	-204,215.96	190.1%
05142675 5112 CLASSIFIED SALARI	0	18,340	18,340	24,890.07	.00	-6,550.07	135.7%
05142675 5330 OTHER PROFESSIONA	0	3,981	3,981	3,981.93	.00	-.93	100.0%
05142675 5420 REPAIRS,MAINTENAN	0	0	0	.00	.00	.00	.0%
05142675 5440 RENTALS-LAND,BLDG	0	1,270	1,270	1,270.95	2,710.50	-2,711.45	313.5%
05142675 5580 STAFF TRAVEL	0	0	0	.00	.00	.00	.0%
05142675 5581 TRAVEL - CONFEREN	0	0	0	.00	.00	.00	.0%
05142675 5590 OTHER PURCHASED S	0	382	382	382.00	.00	.00	100.0%
05142675 5611 INSTRUCTIONAL SUP	0	2,155	2,155	2,155.05	67.72	-67.77	103.1%
05142675 5613 MAINTENANCE/CUSTO	0	22,218	22,218	22,218.36	943.69	-944.05	104.2%
05142675 5690 OTHER SUPPLIES	0	25,231	25,231	25,231.46	9,076.49	-9,076.95	136.0%
05142675 5715 IMPROVEMENTS TO B	0	0	0	.00	.00	.00	.0%
05142675 5720 IMPROVEMENTS TO S	0	0	0	.00	.00	.00	.0%
05142675 5730 EQUIPMENT - NEW	0	63,263	63,263	63,263.27	.00	-.27	100.0%
05142675 5731 EQUIPMENT - REPLA	0	0	0	.00	.00	.00	.0%
05142675 5810 DUES & FEES	0	0	0	.00	.00	.00	.0%
TOTAL COVID-19	0	363,418	363,418	574,187.05	12,798.40	-223,567.45	161.5%
05142700 CNTRL ADMIN-TRANSPORTATION							
05142700 5510 PUPIL TRANSPORTAT	1,467,673	0	1,467,673	557,606.00	836,409.00	73,658.00	95.0%

12/10/2020 11:01
165tlum

AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 33
glytdbud

FOR 2021 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
05142700 5512 VO-AG/VO-TECH REG	279,841	0	279,841	42,927.40	236,908.64	4.96	100.0%
05142700 5513 IN DISTRICT PRIVA	26,235	110	26,345	7,903.50	18,441.50	.00	100.0%
05142700 5514 IN DISTRICT PUBLI	10,000	0	10,000	.00	5,435.00	4,565.00	54.4%
05142700 5515 OUT DISTRICT - PU	27,885	7,721	35,606	6,989.58	19,894.62	8,721.80	75.5%
05142700 5627 TRANSPORTATION SU	124,202	-18,630	105,572	30,211.50	97,798.03	-22,437.53	121.3%
TOTAL CNTRL ADMIN-TRANSPORTATION	1,935,836	-10,799	1,925,037	645,637.98	1,214,886.79	64,512.23	96.6%
05150000 CENTRAL ADMINISTRATION-NON-PRO							
05150000 5111 CERTIFIED SALARIE	0	0	0	.00	.00	.00	.0%
05150000 5112 CLASSIFIED SALARI	130,939	0	130,939	.00	.00	130,939.00	.0%
05150000 5850 CONTINGENCY	150,000	-17,500	132,500	.00	.00	132,500.00	.0%
05150000 5855 Capital Reserve	0	0	0	.00	.00	.00	.0%
05150000 5856 Transfer Account	0	0	0	.00	.00	.00	.0%
05150000 5860 OPEB Trust	31,678	0	31,678	.00	31,678.00	.00	100.0%
TOTAL CENTRAL ADMINISTRATION-NON-PRO	312,617	-17,500	295,117	.00	31,678.00	263,439.00	10.7%
05151026 CNTRL ADMIN-SUBSTITUTES							
05151026 5111 CERTIFIED SALARIE	347,460	-61,800	285,660	132,311.95	190.00	153,158.05	46.4%
05151026 5112 CLASSIFIED SALARI	40,000	0	40,000	5,246.33	.00	34,753.67	13.1%
TOTAL CNTRL ADMIN-SUBSTITUTES	387,460	-61,800	325,660	137,558.28	190.00	187,911.72	42.3%
05152512 EMPLOYEE BENEFITS							
05152512 5111 CERTIFIED SALARIE	0	0	0	.00	.00	.00	.0%
05152512 5112 CLASSIFIED SALARI	132,525	0	132,525	64,950.00	.00	67,575.00	49.0%
05152512 5200 MEDICARE-ER	393,384	0	393,384	139,398.22	.00	253,985.78	35.4%
05152512 5210 FICA-ER	315,690	0	315,690	127,075.15	.00	188,614.85	40.3%
05152512 5220 WORKER'S COMPENSA	237,774	0	237,774	151,684.00	63,544.00	22,546.00	90.5%
05152512 5255 MEDICAL & DENTAL	4,229,925	0	4,229,925	347,984.79	1,044.51	3,880,895.70	8.3%
05152512 5260 LIFE INSURANCE	47,280	0	47,280	23,971.24	21,711.79	1,596.97	96.6%
05152512 5275 DISABILITY INSURA	10,529	0	10,529	5,811.99	5,069.63	-352.62	103.3%
05152512 5280 PENSION PLAN - CL	790,234	0	790,234	395,117.00	395,117.00	.00	100.0%
05152512 5281 DEFINED CONTRIB R	120,224	0	120,224	48,527.97	.00	71,696.03	40.4%

12/10/2020 11:01
165tlum

AMITY REGIONAL SCH - LIVE DB
YEAR-TO-DATE BUDGET REPORT

P 34
glytdbud

FOR 2021 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
05152512 5282 RETIREMENT SICK L	0	0	0	.00	.00	.00	.0%
05152512 5283 RETIREMENT SICK L	0	0	0	7,512.00	.00	-7,512.00	100.0%
05152512 5284 SEVERANCE PAY-CER	0	0	0	.00	.00	.00	.0%
05152512 5290 UNEMPLOYMENT COMP	7,431	0	7,431	4,048.23	3,382.77	.00	100.0%
05152512 5291 CLOTHING ALLOWANC	2,000	0	2,000	805.91	.00	1,194.09	40.3%
TOTAL EMPLOYEE BENEFITS	6,286,996	0	6,286,996	1,316,886.50	489,869.70	4,480,239.80	28.7%
05153100 FOOD SERVICES							
05153100 5590 OTHER PURCHASED S	0	0	0	.00	.00	.00	.0%
05153100 5690 OTHER SUPPLIES	0	0	0	.00	.00	.00	.0%
TOTAL FOOD SERVICES	0	0	0	.00	.00	.00	.0%
05154000 DEBT SERVICE							
05154000 5830 INTEREST	788,835	0	788,835	382,557.50	406,277.72	-.22	100.0%
05154000 5910 REDEMPTION OF PRI	3,665,000	0	3,665,000	3,445,000.00	220,000.00	.00	100.0%
TOTAL DEBT SERVICE	4,453,835	0	4,453,835	3,827,557.50	626,277.72	-.22	100.0%
TOTAL CENTRAL ADMINISTRATION	17,905,460	200,356	18,105,816	8,727,590.15	3,133,726.52	6,244,499.33	65.5%
99 UNALLOCATED PAYROLL							
99999999 UNALLOCATED PAYROLL							
99999999 5999 UNALLOCATED PAYRO	0	0	0	.00	.00	.00	.0%
TOTAL UNALLOCATED PAYROLL	0	0	0	.00	.00	.00	.0%
TOTAL UNALLOCATED PAYROLL	0	0	0	.00	.00	.00	.0%
TOTAL General Fund	50,784,509	0	50,784,509	19,210,470.90	20,647,821.49	10,926,216.61	78.5%
TOTAL EXPENSES	50,784,509	0	50,784,509	19,210,470.90	20,647,821.49	10,926,216.61	

12/10/2020 11:01
 165tlum

AMITY REGIONAL SCH - LIVE DB
 YEAR-TO-DATE BUDGET REPORT

P 35
 glytdbud

FOR 2021 99

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
GRAND TOTAL	50,784,509	0	50,784,509	19,210,470.90	20,647,821.49	10,926,216.61	78.5%
** END OF REPORT - Generated by Terry Lumas **							

Amity Regional School District No. 5 - Budget Transfers 2020-2021

<u>MONTH/YR</u>	<u>JNL#</u>	<u>ACCOUNT NUMBER & DESCRIPTION</u>	<u>AMOUNT</u>	<u>DESCRIPTION</u>
2021-Jul	56	03-14-2600-5613 MAINTENANCE/CUSTODIAL SUPPLIES	(678.00)	SCHOOLDUDE SRVC CONT (15% HOLD)
2021-Jul	56	05-14-2600-5690 OTHER SUPPLIES	678.00	SCHOOLDUDE SRVC CONT (15% HOLD)
2021-Jul	57	03-14-2600-5613 MAINTENANCE/CUSTODIAL SUPPLIES	(90.00)	EAGLE TRAILERS (15% HOLD)
2021-Jul	57	03-14-2600-5440 RENTALS-LAND,BLDG,EQUIPMENT	90.00	EAGLE TRAILERS (15% HOLD)
2021-Jul	69	03-14-2600-5613 MAINTENANCE/CUSTODIAL SUPPLIES	(446.00)	ADDITIONAL FUNDS EAGLE TRAILERS
2021-Jul	69	03-11-2600-5440 RENTALS-LAND,BLDG,EQUIPMENT	446.00	ADDITIONAL FUNDS EAGLE TRAILERS
2021-Jul	106	03-11-3202-5440 RENTALS-LAND,BLDG,EQUIPMENT	(150.00)	15% HOLD BACK-EAGLE LEASING
2021-Jul	106	02-11-3202-5440 RENTALS-LAND,BLDG,EQUIPMENT	150.00	15% HOLD BACK-EAGLE LEASING
2021-Sept	5	01-11-1005-5330 OTHER PROFESSIONAL & TECH SRVC	(600.00)	COVER COSTS OF ONLINE LICENSE
2021-Sept	5	01-11-1005-5641 TEXTBOOKS	600.00	COVER COSTS OF ONLINE LICENSE
2021-Sept	7	03-13-2400-5330 OTHER PROFESSIONAL & TECH SRVC	(1200.00)	UPDATE MASTERCAM SOFTWARE
2021-Sept	7	03-11-1008-5611 INSTRUCTIONAL SUPPLIES	1200.00	UPDATE MASTERCAM SOFTWARE
2021-Sept	8	01-11-1010-5690 OTHER SUPPLIES	(29.00)	COVER THE COST OF MEMBERSHIP F
2021-Sept	8	01-11-1010-5810 DUES & FEES	29.00	COVER THE COST OF MEMBERSHIP F
2021-Oct	11	04-12-6111-5560 TUITION	(110.00)	TRANSPORTATION EZRA ACADEMY
2021-Oct	11	05-14-2700-5513 TRANSPORTATION	110.00	TRANSPORTATION EZRA ACADEMY
2021-Oct	78	02-11-1010-5420 REPAIR & MAINTENANCE	(720.00)	MUSICAL INSTRUMENT RENTAL
2021-Oct	78	02-11-1010-5440 RENTALS	720.00	MUSICAL INSTRUMENT RENTAL
2021-Oct	103	05-14-2310-5810 DUES & FEES	166.00	Cover cost of BOE Dues & Fees
2021-Oct	103	05-14-2320-5810 DUES & FEES	(166.00)	Cover cost of BOE Dues & Fees
2021-Oct	106	03-12-1203-5611 INSTRUCTIONAL SUPPLIES	(375.00)	MEMBERSHIP FEES
2021-Oct	106	04-13-2190-5810 DUES & FEES	375.00	MEMBERSHIP FEES
2021-Nov	79	03-11-1001-5581 TRAVEL - CONFERENCES	(219.00)	COVER TEACHER DUES & FEES
2021-Nov	79	03-11-1001-5810 DUES & FEES	219.00	SCHOLASTICS COMPETITION
2021-Nov	123	01-11-1010-5330 OTHER PROFESSIONAL & TECH SRVC	(800.00)	ADDITIONAL CLASSROOM SUPPLIES
2021-Nov	123	01-11-1010-5611 INSTRUCTIONAL SUPPLIES	800.00	ADDITIONAL CLASSROOM SUPPLIES

AMITY REGIONAL SCHOOL DISTRICT NO. 5

Bethany Orange Woodbridge
25 Newton Road, Woodbridge Connecticut 06525



Theresa Lumas
Director of Finance and Administration
terry.lumas@amityregion5.org

Phone (203) 397-4813
Fax (203) 397-4864

To: Jennifer Byars, Ed. D., Superintendent of Schools
From: Theresa Lumas, Director of Finance and Administration
Re: Budget Transfers over \$3,000 for FY 2020-21
Date: December 7, 2020

Facilities:

Mr. Martoni has requested a budget transfer to cover cost to install a new supply heating line above ground. An underground supply line was leaking last week and the boiler cannot maintain adequate water pressure. This boiler supplies an academic wing of the high school. F+F Mechanical is scheduled to perform the emergency repair the week of December 11th. The funds are being transferred from the facilities contingency line.

I am requesting the funds be transferred from the District improvement/ facilities contingency account to the high school building repair and maintenance account.

For the Amity Finance Committee:
Recommend the Amity Board of Education approve ...

For the Amity Board of Education:
Move to approve...

the following budget transfer to cover the installation of the new heating supply line.

ACCOUNT NUMBER	ACCOUNT NAME	FROM	TO
05-14-2600-5715	Improvements to Bldgs/Contingency	\$53,420	
03-14-2600-5420	Repair & Maintenance		\$53,420

COVID:

The District established accounts to identify expenses related to operating under the COVID-19 pandemic. There was nothing budgeted for these expenses in the 2020-21 budget. Fifteen percent (15%) was held from most lines in the budget at the start of the fiscal year in order to fund these unanticipated costs. The District recently received most of the Coronavirus Relief Funds (CRF) from the State. A credit of \$178,692 has been applied against the COVID-19 lines items recording receipt of the reimbursement funds from the State. The year to date charges are \$720,767 before the credits were applied.

The District is still working on securing FEMA funding but does not anticipate significant dollars will be approved. Initially, \$969,292 was held from accounts to cover COVID-19 costs. Currently \$362,730 is to be transferred from the accounts where the 15% was held to the COVID-19 account lines. The remaining accounts with 15% held will be transferred over the next few months.

The total of this transfer is \$362,730 requiring Board of Education approval.

Motions:

For the Amity Finance Committee:

Recommend the Amity Board of Education approve...

For the Amity Board of Education:

Move to approve –

the following budget transfer to cover the cost of operations including staff, personal protective equipment, distance learning tools and equipment, and cleaning supplies, \$362,730.

ORG	OBJECT	COMMENT	FROM	TO
05142675	5111	Certified Salaries		\$ 226,578
05142675	5730	Equipment		\$ 63,263
05142675	5690	Other Supplies		\$ 25,231
05142675	5613	Maintenance Supplies		\$ 22,218
05142675	5112	Classified Salaries		\$ 18,340
05142675	5330	Professional Technical Services		\$ 3,981
05142675	5611	Instructional Supplies		\$ 2,155
05142675	5440	Rentals		\$ 1,270
05142675	5590	Other Purchased Services		\$ 382
05132212	5322	Instructional Program Improvement	\$ 3,015	
05132213	5322	Instructional Program Improvement	\$ 315	
01111005	5330	Professional Technical Services	\$ 330	
01111010	5330	Professional Technical Services	\$ 236	
01113202	5330	Professional Technical Services	\$ 937	
01132120	5330	Professional Technical Services	\$ 249	
01132220	5330	Professional Technical Services	\$ 85	
01132400	5330	Professional Technical Services	\$ 895	
02111010	5330	Professional Technical Services	\$ 300	
02113202	5330	Professional Technical Services	\$ 863	
02132120	5330	Professional Technical Services	\$ 345	
02132220	5330	Professional Technical Services	\$ 210	
02132400	5330	Professional Technical Services	\$ 1,095	
03111010	5330	Professional Technical Services	\$ 524	

03111011	5330	Professional Technical Services	\$ 75	
03113202	5330	Professional Technical Services	\$ 29,814	
03121203	5330	Professional Technical Services	\$ 2,625	
03132120	5330	Professional Technical Services	\$ 150	
03132220	5330	Professional Technical Services	\$ 2,000	
03132400	5330	Professional Technical Services	\$ 27,622	
04121200	5330	Professional Technical Services	\$ 3,375	
04121206	5330	Professional Technical Services	\$ 375	
04122151	5330	Professional Technical Services	\$ 9,000	
04132130	5330	Professional Technical Services	\$ 14,130	
04132140	5330	Professional Technical Services	\$ 6,375	
04132190	5330	Professional Technical Services	\$ 25,500	
05142600	5330	Professional Technical Services	\$ 2,700	
05142660	5330	Professional Technical Services	\$ 998	
01132400	5440	Rentals	\$ 387	
01142600	5440	Rentals	\$ 113	
02113202	5440	Rentals	\$ 144	
02132400	5440	Rentals	\$ 437	
03113202	5440	Rentals	\$ 11,679	
03132400	5440	Rentals	\$ 750	
03142600	5440	Rentals	\$ 536	
04121206	5440	Rentals	\$ 3,000	
01132400	5550	Communications	\$ 150	
02132400	5550	Communications	\$ 200	
03132400	5550	Communications	\$ 2,100	
05142320	5550	Communications	\$ 7,864	
05142350	5550	Communications	\$ 6,840	
01132400	5580	Staff Travel	\$ 98	
02132400	5580	Staff Travel	\$ 210	
03132400	5580	Staff Travel	\$ 675	
04121206	5580	Staff Travel	\$ 300	
04132190	5580	Staff Travel	\$ 450	
05132212	5580	Staff Travel	\$ 120	
05132213	5580	Staff Travel	\$ 495	
05142320	5580	Staff Travel	\$ 750	
05142350	5580	Staff Travel	\$ 180	
05142600	5580	Staff Travel	\$ 450	
01132400	5581	Travel-Conferences	\$ 534	
02132400	5581	Travel-Conferences	\$ 477	
03111001	5581	Travel-Conferences	\$ 75	
03111013	5581	Travel-Conferences	\$ 150	
03132120	5581	Travel-Conferences	\$ 150	
04121200	5581	Travel-Conferences	\$ 225	
04132140	5581	Travel-Conferences	\$ 210	
04132190	5581	Travel-Conferences	\$ 225	

05132212	5581	Travel-Conferences	\$ 1,635	
05132213	5581	Travel-Conferences	\$ 1,775	
05142320	5581	Travel-Conferences	\$ 90	
05142350	5581	Travel-Conferences	\$ 1,350	
01113202	5590	Other Purchased Services	\$ 60	
01132120	5590	Other Purchased Services	\$ 125	
01132400	5590	Other Purchased Services	\$ 514	
02113202	5590	Other Purchased Services	\$ 60	
02132120	5590	Other Purchased Services	\$ 75	
02132400	5590	Other Purchased Services	\$ 668	
03113202	5590	Other Purchased Services	\$ 864	
03132120	5590	Other Purchased Services	\$ 1,982	
04132190	5590	Other Purchased Services	\$ 3,172	
05132212	5590	Other Purchased Services	\$ 375	
05132213	5590	Other Purchased Services	\$ 1,720	
05142310	5590	Other Purchased Services	\$ 1,500	
05142320	5590	Other Purchased Services	\$ 3,750	
01111001	5611	Instructional Supplies	\$ 555	
01111005	5611	Instructional Supplies	\$ 594	
01111006	5611	Instructional Supplies	\$ 967	
01111007	5611	Instructional Supplies	\$ 94	
01111008	5611	Instructional Supplies	\$ 1,155	
01111009	5611	Instructional Supplies	\$ 179	
01111010	5611	Instructional Supplies	\$ 974	
01111011	5611	Instructional Supplies	\$ 428	
01111013	5611	Instructional Supplies	\$ 633	
01111014	5611	Instructional Supplies	\$ 497	
01111015	5611	Instructional Supplies	\$ 329	
01111016	5611	Instructional Supplies	\$ 141	
01132120	5611	Instructional Supplies	\$ 63	
01132220	5611	Instructional Supplies	\$ 165	
01142219	5611	Instructional Supplies	\$ 807	
02111001	5611	Instructional Supplies	\$ 563	
02111005	5611	Instructional Supplies	\$ 721	
02111006	5611	Instructional Supplies	\$ 1,196	
02111007	5611	Instructional Supplies	\$ 105	
02111008	5611	Instructional Supplies	\$ 1,202	
02111009	5611	Instructional Supplies	\$ 513	
02111010	5611	Instructional Supplies	\$ 954	
02111011	5611	Instructional Supplies	\$ 565	
02111013	5611	Instructional Supplies	\$ 1,111	
02111014	5611	Instructional Supplies	\$ 819	
02111015	5611	Instructional Supplies	\$ 93	
02111016	5611	Instructional Supplies	\$ 360	
02132120	5611	Instructional Supplies	\$ 105	

02132220	5611	Instructional Supplies	\$ 165	
02142219	5611	Instructional Supplies	\$ 1,732	
03111001	5611	Instructional Supplies	\$ 3,582	
03111003	5611	Instructional Supplies	\$ 192	
03111006	5611	Instructional Supplies	\$ 375	
03111007	5611	Instructional Supplies	\$ 4,004	
03111005	5611	Instructional Supplies	\$ 3,867	
03111009	5611	Instructional Supplies	\$ 1,238	
03111010	5611	Instructional Supplies	\$ 1,562	
03111011	5611	Instructional Supplies	\$ 1,296	
03111013	5611	Instructional Supplies	\$ 9,015	
03111014	5611	Instructional Supplies	\$ 204	
03111015	5611	Instructional Supplies	\$ 1,043	
03111016	5611	Instructional Supplies	\$ 838	
03111017	5611	Instructional Supplies	\$ 150	
03121203	5611	Instructional Supplies	\$ 170	
03132120	5611	Instructional Supplies	\$ 600	
03132220	5611	Instructional Supplies	\$ 500	
03132400	5611	Instructional Supplies	\$ 450	
03142219	5611	Instructional Supplies	\$ 4,811	
04121200	5611	Instructional Supplies	\$ 698	
04121201	5611	Instructional Supplies	\$ 135	
04121206	5611	Instructional Supplies	\$ 225	
04122150	5611	Instructional Supplies	\$ 113	
04132140	5611	Instructional Supplies	\$ 75	
05132212	5611	Instructional Supplies	\$ 2,085	
05132213	5611	Instructional Supplies	\$ 150	
05142700	5627	Transportation Supplies	\$ 18,630	
01132220	5642	Library Texts & Supplies	\$ 735	
02132220	5642	Library Texts & Supplies	\$ 880	
03132220	5642	Library Texts & Supplies	\$ 2,667	
01111005	5690	Other Supplies	\$ 68	
01111010	5690	Other Supplies	\$ 258	
01111013	5690	Other Supplies	\$ 258	
01111016	5690	Other Supplies	\$ 126	
01113201	5690	Other Supplies	\$ 95	
01113202	5690	Other Supplies	\$ 1,903	
01132120	5690	Other Supplies	\$ 173	
01132130	5690	Other Supplies	\$ 284	
01132220	5690	Other Supplies	\$ 480	
01132400	5690	Other Supplies	\$ 297	
01142219	5690	Other Supplies	\$ 639	
02111009	5690	Other Supplies	\$ 71	
02111013	5690	Other Supplies	\$ 144	
02111016	5690	Other Supplies	\$ 210	

02113201	5690	Other Supplies	\$ 120	
02113202	5690	Other Supplies	\$ 1,918	
02132120	5690	Other Supplies	\$ 113	
02132130	5690	Other Supplies	\$ 240	
02132220	5690	Other Supplies	\$ 433	
02132400	5690	Other Supplies	\$ 271	
03111005	5690	Other Supplies	\$ 210	
03111014	5690	Other Supplies	\$ 75	
03111016	5690	Other Supplies	\$ 105	
03113202	5690	Other Supplies	\$ 15,322	
03121203	5690	Other Supplies	\$ 263	
03132130	5690	Other Supplies	\$ 285	
03132400	5690	Other Supplies	\$ 75	
04121200	5690	Other Supplies	\$ 135	
04121201	5690	Other Supplies	\$ 101	
04121206	5690	Other Supplies	\$ 173	
04122151	5690	Other Supplies	\$ 1,275	
04132190	5690	Other Supplies	\$ 555	
05132213	5690	Other Supplies	\$ 587	
05142310	5690	Other Supplies	\$ 600	
05142320	5690	Other Supplies	\$ 1,500	
05142350	5690	Other Supplies	\$ 44,522	
05142510	5690	Other Supplies	\$ 450	
05142600	5690	Other Supplies	\$ 1,200	
01111009	5810	Dues & Fees	\$ 94	
01111010	5810	Dues & Fees	\$ 69	
01111011	5810	Dues & Fees	\$ 75	
01111015	5810	Dues & Fees	\$ 83	
01113202	5810	Dues & Fees	\$ 75	
01132400	5810	Dues & Fees	\$ 341	
02111006	5810	Dues & Fees	\$ 75	
02111010	5810	Dues & Fees	\$ 109	
02113202	5810	Dues & Fees	\$ 60	
02132400	5810	Dues & Fees	\$ 463	
03111001	5810	Dues & Fees	\$ 75	
03111003	5810	Dues & Fees	\$ 113	
03111005	5810	Dues & Fees	\$ 93	
03111006	5810	Dues & Fees	\$ 264	
03111009	5810	Dues & Fees	\$ 60	
03111010	5810	Dues & Fees	\$ 167	
03111013	5810	Dues & Fees	\$ 1,125	
03111015	5810	Dues & Fees	\$ 188	
03111016	5810	Dues & Fees	\$ 90	
03113202	5810	Dues & Fees	\$ 5,156	
03132400	5810	Dues & Fees	\$ 2,100	

04132140	5810	Dues & Fees	\$ 189	
04132190	5810	Dues & Fees	\$ 105	
05142310	5810	Dues & Fees	\$ 3,450	
05142320	5810	Dues & Fees	\$ 675	
			\$ 362,730	\$ 362,730