

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**

*Bethany Orange Woodbridge  
25 Newton Road, Woodbridge, Connecticut 06525  
(203) 397-4811*

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*Dr. Jennifer P. Byars  
Superintendent of Schools*

**AMITY REGIONAL BOARD OF EDUCATION FINANCE COMMITTEE MEETING AGENDA**

*January 10, 2022 at 5:30 p.m.  
25 Newton Road, Woodbridge, CT*

*The Amity Board of Education is conducting all Board and committee meetings in person unless designated on the agenda. In-person public comment may be made at the meeting location at the point so designated in the agenda. Per Governor's Executive Orders 13A and 14, all attendees must wear a mask while inside a school building. Comments submitted in writing will be forwarded to the Board of Education or Board Committee as Correspondence.*

1. Call to Order
2. Discussion and Possible Action on Minutes
  - a. Finance Committee Meeting – December 13, 2021 *Page 2*
3. Public Comment
4. Presentation and Possible Action on Audited 2020-2021 Financial Statements *Page 115*
5. Discussion and Possible Action on Returning Unspent Funds to Member Towns *Page 115*
6. Presentation of Superintendent's Proposed 2022-2023 Budget
7. Discussion of Monthly Financial Statements *Page 116*
8. Director of Finance and Administration Approved Transfers Under \$3,000 *Page 197*
9. Other
  - a. Bond Projects Report *Page 198*
10. Adjourn



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Jennifer P. Byars, Ed.D.  
Superintendent of Schools

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.

**COMMITTEE MEMBERS PRESENT**

Christopher Browe, Matthew Giglietti, Andrea Hubbard, Sharon Huxley,  
Joseph Nuzzo

**COMMITTEE MEMBERS ABSENT**

Dr. K. Sudhir

**STAFF MEMBERS PRESENT**

Dr. Jennifer Byars, Theresa Lumas, Kathy Kovalik, Dr. Marie McPadden

**BOE MEMBERS PRESENT**

John Belfonti

**1. Call to Order**

Chairperson Browe called the meeting to order at 5:32 p.m.

**2. Discussion and Possible Action on Minutes**

**a. Finance Committee Meeting – November 8, 2021**

*MOTION by Matthew Giglietti, SECOND by Sharon Huxley, to approve minutes as submitted  
VOTES IN FAVOR, 5 (unanimous)  
MOTION CARRIED*

**3. Public Comment**

None

**4. Update of 2022-23 Budget Process**

**a. Initial Budget Data and Revisions to Date**

**b. Important Budget Meeting Dates**

**5. Discussion and Possible Action on Selecting Architect**

**a. Lecture Hall – ARHS**

**b. Outdoor Classroom Structures**

*MOTION by Matthew Giglietti, SECOND by Joseph Nuzzo, to recommend the Amity Board of Education award the architectural services project for the lecture hall, presentation room, and outdoor structures to Northeast Collaborative Architects of Middletown for \$10,000 and \$4,500 respectively, totaling \$14,500 and funded as outlined below:*

*The lecture hall has a basic estimate in the 5-year Capital Plan for \$110,000. Once the architectural services are complete the project will be bid and a better estimate will be available. There is \$507,844 undesignated from FY21 appropriation and \$332,587 from previous projects for a total of \$840,431 to support this request. The outdoor classroom structures have a base estimate of \$144,000 in the ARP-ESSER III budget. Once the architectural services are complete the project will be bid and a better estimate will be available.*

*VOTES IN FAVOR, 5 (unanimous)  
 MOTION CARRIED*

**6. Discussion of Monthly Financial Statements**

**7. Director of Finance and Administration Approved Transfers Under \$3,000**

**8. Discussion and Possible Action on Transfers over \$3,000**

*MOTION by Joseph Nuzzo, SECOND by Sharon Huxley, to recommend the Amity Board of Education approve the following:*

- *Additional engineering costs for the HVAC project at Amity Regional High School*
- *A transfer from remaining funds in the paving project account to the HVAC Project Account for engineering costs*

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT NAME</u>	<u>FROM</u>	<u>TO</u>
17-00-15-0050-5720	Paving	\$10,000	
17-00-15-0048-5715	HVAC Projects		\$10,000

- *Additional concrete sections for the Athletic project at Amity Regional High School*
- *A transfer from remaining funds in the paving project account to the Athletic project Account for concrete installation costs*

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT NAME</u>	<u>FROM</u>	<u>TO</u>
17-00-15-0050-5720	Paving	\$2,500	
17-00-15-0047-5715	Athletic Projects		\$2,500

*VOTES IN FAVOR, 5 (unanimous)  
 MOTION CARRIED*

9. **Other**

a. **Bond Projects YTD Budget Report**

b. **Audit Update**

10. **Adjourn**

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

Respectfully submitted,  
*Pamela Pero*  
Recording Secretary

DRAFT

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**

**COMMUNICATION WITH THOSE CHARGED  
WITH GOVERNANCE**

**FOR THE YEAR ENDED JUNE 30, 2021**

December 22, 2021

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

We have audited 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"), for the year ended June 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, the Connecticut State Single Audit Act, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Matters

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. As disclosed in Note 1 to the financial statements, the District implemented the provisions of GASB Statement No. 84, *Fiduciary Activities* ("Statement No. 84"). Based on the application of Statement No. 84, the District recharacterized certain activities previously reported as fiduciary activities. The District reported the cumulative effect of applying Statement No. 84 as a restatement of its beginning net position and fund balances.

We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were:

- Depreciable lives - The determination of depreciation and amortization expense is based on assignment of estimated useful lives.
- Net sick and severance liability (asset) - The determination of the District's net sick and severance liability (asset) is based on an actuarial determined liability as of a measurement date. The calculation of the actuarial determined liability involves a number of actuarial assumptions, including the use of a discount rate, an investment rate of return and an inflation rate.
- Net pension liability - The determination of the District's net pension liability is based on an actuarial determined liability as of a measurement date. The calculation of the actuarial determined liability involves a number of actuarial assumptions, including the use of a discount rate, an investment rate of return, an inflation rate, and a mortality rate.
- Net OPEB liability: The determination of the District's net other post-employment benefits (OPEB) liability is based on an actuarial determined liability as of the measurement date. The calculation of the actuarial determined liability involves a number of actuarial assumptions, including the use of a discount rate, a health

We have evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are considered to be neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

#### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated December 22, 2021.

#### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

#### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

#### Other Matters

##### *Required Supplementary Information*

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.


*Other Supplementary Information*

We were engaged to report on the combining and individual fund financial statements and schedules, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the Board of Education and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in cursive script that reads "Mahoney Sabol + Company, LLP".

Certified Public Accountants  
Glastonbury, Connecticut  
December 22, 2021



**AMITY REGIONAL SCHOOL DISTRICT NO. 5**

**FINANCIAL STATEMENTS**

**AS OF AND FOR THE YEAR ENDED  
JUNE 30, 2021**

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
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**INDEPENDENT AUDITOR'S REPORT**

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## 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, 2021, 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, 2021, 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.

### ***Change in Accounting Principle***

As disclosed in Note 1 to the financial statements, the District adopted new accounting guidance, GASB Statement No. 84, *Fiduciary Activities*, during the year ended June 30, 2021. Our opinion is not modified with respect to this matter.

### **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 81 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 22, 2021, 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 solely 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 22, 2021

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**MANAGEMENT'S DISCUSSION AND ANALYSIS**

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**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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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, 2021.

**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 \$77,437,851 (net position). Included in this amount is a deficit in unrestricted net position of \$2,587,460. 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, 2021 increased by \$3,315,893.
- As of the close of the current fiscal year, the District's governmental funds reported a combined ending fund balance of \$6,873,333, an increase of \$4,349,685 in comparison with the prior year.
- The principal balance outstanding on the District's long-term bonded debt increased by \$2,905,000 or 14.5% from \$20,025,000 as of June 30, 2020 to \$22,930,000 as of June 30, 2021.
- As of June 30, 2021, the District has recorded a liability to return the current year budgetary General Fund surplus of \$2,836,112 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, 2021

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**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, 2021

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**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 81 of this report.

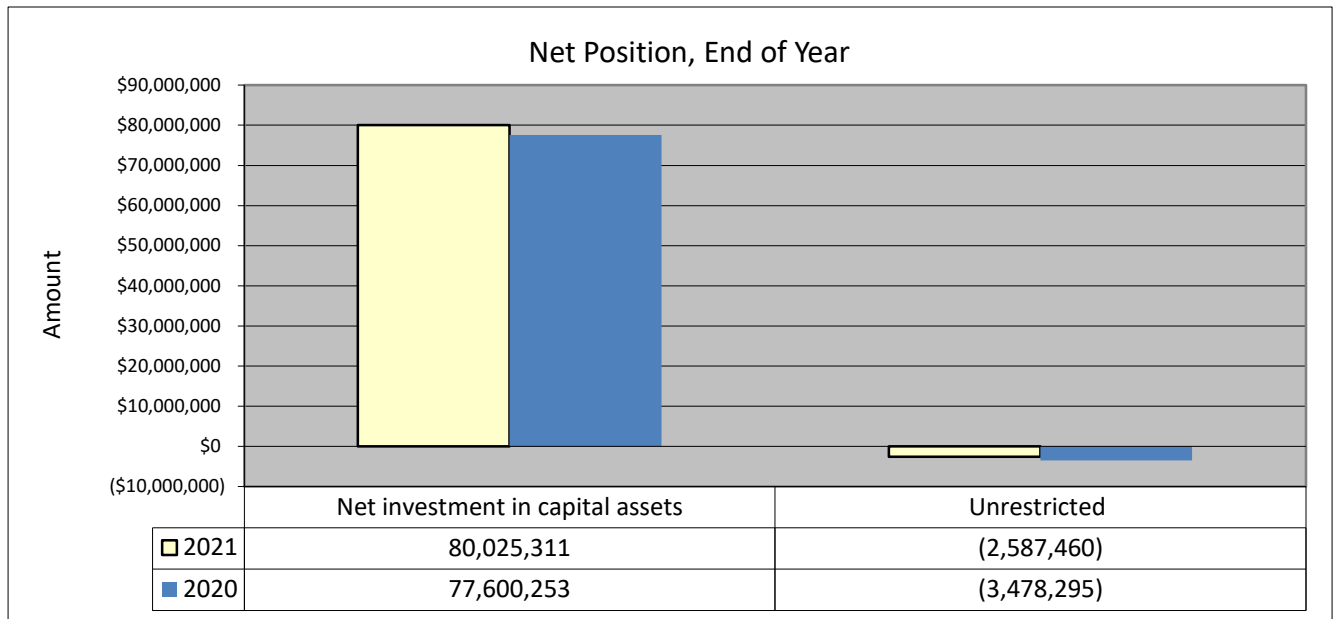
**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
 MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED (Continued)  
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

**Net Position**

Over time, net position may serve as one measure of a government's financial position. The District's net position as of June 30, 2020 has been restated for the implementation of GASB Statement No. 84, *Fiduciary Activities*. The effect of implementing GASB Statement No. 84 resulted in an increase to the District's net position of \$597,342. The District's net position totaled \$77,437,851 as of June 30, 2021 and \$74,121,958, as restated, as of June 30, 2020 and are summarized as follows:

	<b>2021</b>	<b>2020</b> <i>(As Restated)</i>	<b>\$ Variance</b>	<b>% Variance</b>
Current and other assets	\$ 13,080,022	\$ 8,053,862	\$ 5,026,160	62%
Capital assets, net	101,468,029	98,609,521	2,858,508	3%
Total assets	<u>114,548,051</u>	<u>106,663,383</u>	<u>7,884,668</u>	7%
Deferred outflows of resources	892,910	1,174,981	(282,071)	-24%
Long-term liabilities	28,277,629	27,568,257	709,372	3%
Other liabilities	5,206,731	4,520,798	685,933	15%
Total liabilities	<u>33,484,360</u>	<u>32,089,055</u>	<u>1,395,305</u>	4%
Deferred inflows of resources	4,518,750	1,627,351	2,891,399	178%
Net position:				
Net investment in capital assets	80,025,311	77,600,253	2,425,058	3%
Unrestricted	(2,587,460)	(3,478,295)	890,835	-26%
Total net position	<u>\$ 77,437,851</u>	<u>\$ 74,121,958</u>	<u>\$ 3,315,893</u>	4%



**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED *(Continued)*  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

**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**

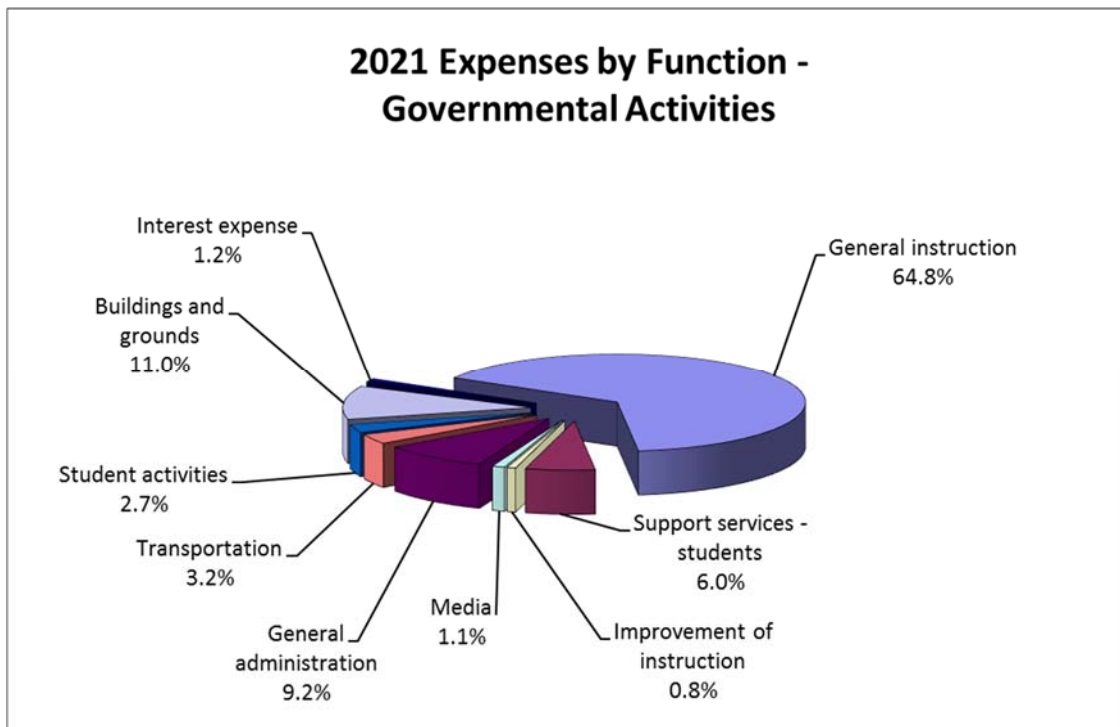
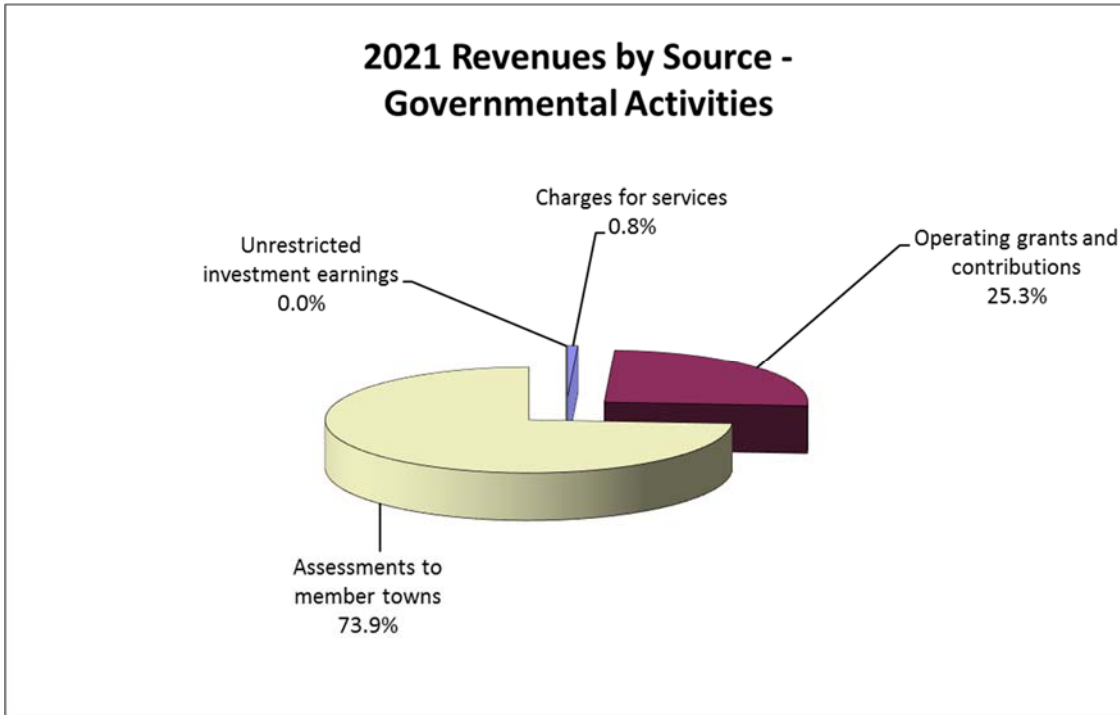
Changes in net position for the years ended June 30, 2021 and 2020 are as follows. Amounts reported for the year ended June 30, 2020 have not been restated for the implementation of GASB Statement No. 84, *Fiduciary Activities*.

	<u>2021</u>	<u>2020</u>	<u>\$ Variance</u>	<u>% Variance</u>
Revenues				
Program revenues:				
Charges for services	\$ 521,276	\$ 863,039	\$ (341,763)	-39.6%
Operating grants and contributions	16,075,809	10,892,136	5,183,673	47.6%
General revenues:				
Assessments to member towns	46,924,677	46,641,731	282,946	0.6%
Unrestricted investment earnings	3,493	52,292	(48,799)	-93.3%
Total revenues	<u>63,525,255</u>	<u>58,449,198</u>	<u>5,076,057</u>	8.7%
Program expenses:				
General instruction	39,062,514	34,876,435	4,186,079	12.0%
Support services - students	3,585,944	3,867,521	(281,577)	-7.3%
Improvement of instruction	455,897	514,405	(58,508)	-11.4%
Media	643,561	645,595	(2,034)	-0.3%
General administration	5,515,843	5,621,460	(105,617)	-1.9%
Transportation	1,954,571	1,752,876	201,695	11.5%
Student activities	1,645,695	1,474,242	171,453	11.6%
Buildings and grounds	6,647,457	5,620,106	1,027,351	18.3%
Interest expense	697,880	615,610	82,270	13.4%
Total expenses	<u>60,209,362</u>	<u>54,988,250</u>	<u>5,221,112</u>	9.5%
Change in net position	<u>\$ 3,315,893</u>	<u>\$ 3,460,948</u>	<u>\$ (145,055)</u>	-4.2%

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
 MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED (Continued)  
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

**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, 2021

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**GOVERNMENT-WIDE FINANCIAL ANALYSIS *(Continued)***

**Change in Net Position *(Continued)***

The change in net position for the current fiscal year was an increase of \$3,315,893 over the prior year. Revenues increased by \$5,076,057 or 8.7% and expenses increased by \$5,221,112 or 9.5%.

Operating grants and general instruction expenses increased by \$4,331,400 from the prior year due to an increase in the amount of on-behalf pension and OPEB expenses 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 \$6,873,333, an increase in fund balance of \$4,349,685 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 \$555,815, which consists of amounts encumbered for specific purposes.

The overall fund balance of the General Fund decreased by \$415,686 during the current year.

**Reserve for Capital and Nonrecurring Fund**

The Reserve for Capital and Nonrecurring Fund has a fund balance of \$5,370,857 as of June 30, 2021. This represents an increase in fund balance of \$4,723,351 compared to the prior year. This increase was driven by the issuance of general obligation bonds in the amount of \$6,570,000, the proceeds of which are being used to fund authorized capital projects.

**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 \$236,148 higher than anticipated primarily due to the special education grant from the State of Connecticut. Expenditures were \$2,755,444 lower than anticipated due to increased budgetary monitoring and favorable experience on the cost of health insurance.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
 MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED (Continued)  
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

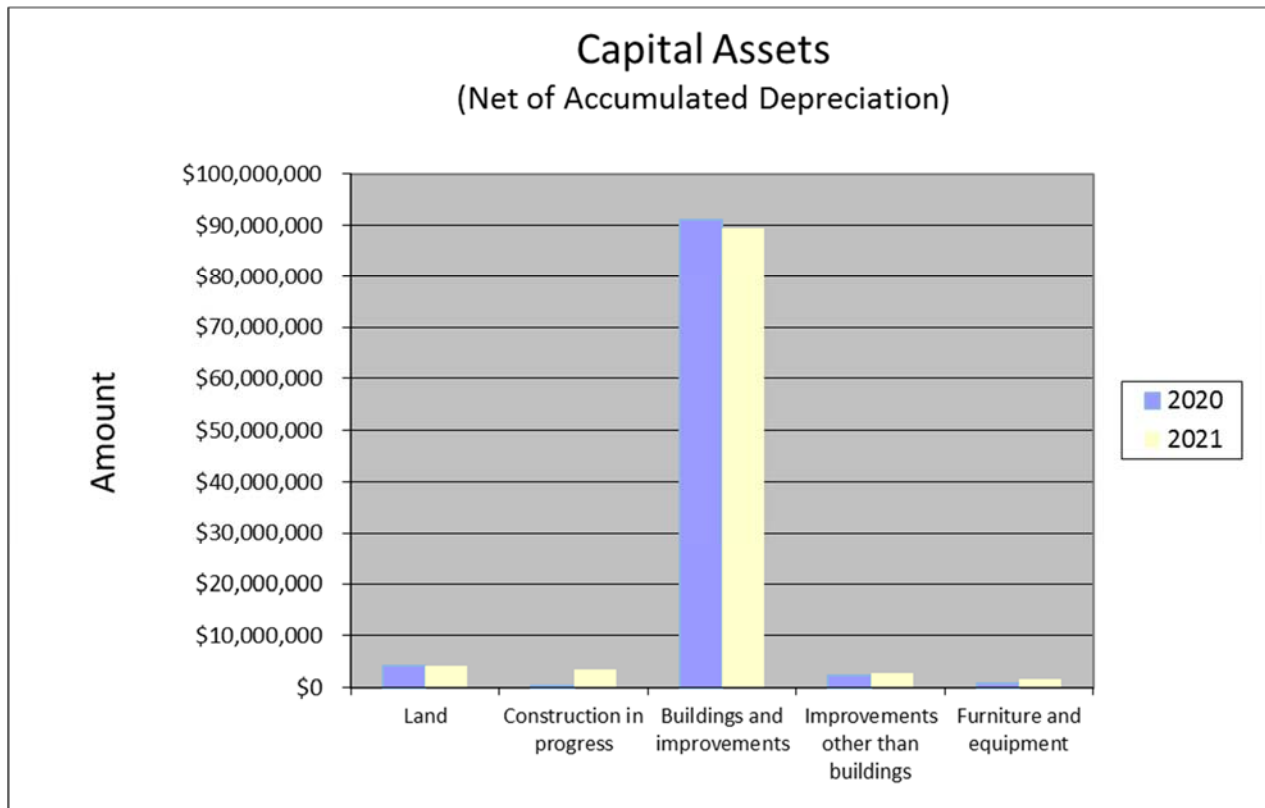
**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets**

The District's investment in capital assets for its governmental activities as of June 30, 2021 totaled \$101,468,029 (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 increase in the District's investment in capital assets for the current fiscal year was \$2,858,508 or 2.9%. This was primarily due depreciation expense of \$2,040,611, offset by capital additions of \$4,901,620.

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

	<b>2021</b>	<b>2020</b>	<b>\$ Variance</b>	<b>% Variance</b>
Land	\$ 4,186,566	\$ 4,186,566	\$ -	0.0%
Construction in progress	3,434,033	377,750	3,056,283	809.1%
Buildings and improvements	89,436,996	91,001,283	(1,564,287)	-1.7%
Improvements other than buildings	2,768,840	2,249,177	519,663	23.1%
Furniture and equipment	1,641,594	794,745	846,849	106.6%
Totals	<u>\$ 101,468,029</u>	<u>\$ 98,609,521</u>	<u>\$ 2,858,508</u>	2.9%



**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
 MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED (Continued)  
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

**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**

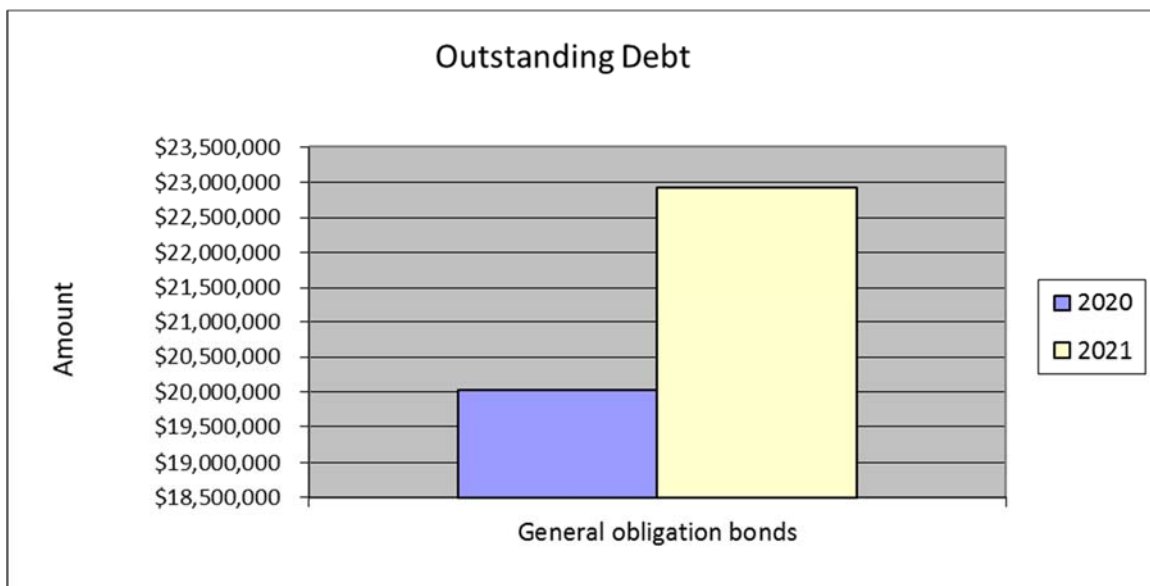
At the end of the current fiscal year, the District had total bonded debt outstanding of \$22,930,000, all of which is backed by the full faith and credit of the District and its member towns of Bethany, Orange and Woodbridge. Total long-term debt increased by \$2,905,000 or 14.5% due to the issuance of \$6,570,000 in general obligation bonds, offset by 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:

	<u>2021</u>	<u>2020</u>	<u>\$ Variance</u>	<u>% Variance</u>
General obligation bonds	\$ 22,930,000	\$ 20,025,000	\$ 2,905,000	14.5%



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, 2021

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**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 2021.

All of these factors were considered in preparing the District's budget for fiscal year 2022. The District's fiscal year 2022 General Fund budget was approved on May 6, 2021. The fiscal year 2022 budget contemplates expenditures of \$51,698,207, an increase of \$913,698 or 1.8% over the fiscal year 2021 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.

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**BASIC FINANCIAL STATEMENTS**

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**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**STATEMENT OF NET POSITION**  
**AS OF JUNE 30, 2021**

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 12,485,266
Receivables:	
Grants and contracts	73,082
Other	29,601
Inventories	41,595
Net sick and severance asset	450,478
Capital assets:	
Non-depreciable	7,620,599
Depreciable, net	93,847,430
Total assets	114,548,051
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred charges on refundings	261,273
Pension related	245,938
OPEB related	385,699
Total deferred outflows of resources	892,910
<b>LIABILITIES</b>	
Accounts payable	1,360,097
Accrued liabilities	290,463
Accrued interest	351,303
Unearned revenue	153,030
Claims payable	215,726
Due to member towns	2,836,112
Noncurrent liabilities:	
Due within one year	4,611,839
Due in more than one year	23,665,790
Total liabilities	33,484,360
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Pension related	2,472,465
OPEB related	2,046,285
Total deferred inflows of resources	4,518,750
<b>NET POSITION</b>	
Net investment in capital assets	80,025,311
Unrestricted deficit	(2,587,460)
Total net position	\$ 77,437,851

*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, 2021**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Position- Governmental Activities</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Instruction:					
General instruction	\$ 39,062,514	\$ 135,806	\$ 15,113,819	\$ -	\$ (23,812,889)
Total instruction	<u>39,062,514</u>	<u>135,806</u>	<u>15,113,819</u>	<u>-</u>	<u>(23,812,889)</u>
Support services:					
Support services - students	3,585,944	11,035	622,838	-	(2,952,071)
Improvement of instruction	455,897	-	63,257	-	(392,640)
Media	643,561	-	-	-	(643,561)
General administration	5,515,843	79,810	-	-	(5,436,033)
Transportation	1,954,571	-	101,225	-	(1,853,346)
Student activities	1,645,695	269,555	41,467	-	(1,334,673)
Buildings and grounds	6,647,457	25,070	133,203	-	(6,489,184)
Total support services	<u>20,448,968</u>	<u>385,470</u>	<u>961,990</u>	<u>-</u>	<u>(19,101,508)</u>
Interest expense	697,880	-	-	-	(697,880)
	<u>\$ 60,209,362</u>	<u>\$ 521,276</u>	<u>\$ 16,075,809</u>	<u>\$ -</u>	<u>(43,612,277)</u>
General revenues:					
					46,924,677
					3,493
					<u>46,928,170</u>
					3,315,893
					73,524,616
					597,342
					<u>74,121,958</u>
					<u>\$ 77,437,851</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, 2021

	<b>General Fund</b>	<b>Reserve Fund for Capital and Nonrecurring</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 4,790,565	\$ 5,289,176	\$ 1,239,345	\$ 11,319,086
Receivables:				
Grants and contracts	-	-	73,082	73,082
Other	29,601	-	-	29,601
Due from other funds	58,439	507,844	-	566,283
Inventories	-	-	41,595	41,595
Total assets	<u>\$ 4,878,605</u>	<u>\$ 5,797,020</u>	<u>\$ 1,354,022</u>	<u>\$ 12,029,647</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 688,370	\$ 426,163	\$ 245,564	\$ 1,360,097
Accrued liabilities	290,463	-	-	290,463
Due to member towns	2,836,112	-	-	2,836,112
Due to other funds	507,845	-	58,438	566,283
Unearned revenue	-	-	103,359	103,359
Total liabilities	<u>4,322,790</u>	<u>426,163</u>	<u>407,361</u>	<u>5,156,314</u>
<b>FUND BALANCES</b>				
Nonspendable	-	-	41,595	41,595
Restricted	-	4,043,170	-	4,043,170
Committed	-	1,327,687	905,066	2,232,753
Assigned	555,815	-	-	555,815
Total fund balances	<u>555,815</u>	<u>5,370,857</u>	<u>946,661</u>	<u>6,873,333</u>
Total liabilities and fund balances	<u>\$ 4,878,605</u>	<u>\$ 5,797,020</u>	<u>\$ 1,354,022</u>	<u>\$ 12,029,647</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, 2021**

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Total fund balances for governmental funds \$ 6,873,333

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	3,434,033	
Buildings and improvements	114,672,345	
Improvements other than buildings	3,253,463	
Furniture and equipment	2,715,864	
Less: accumulated depreciation and amortization	<u>(26,794,242)</u>	
Total capital assets, net		101,468,029

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. 450,478

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. (3,887,113)

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	(351,303)	
Long-term debt:		
Bonds payable	(22,930,000)	
Unamortized bond premiums	(1,924,216)	
Deferred charges on refundings	261,273	
Capital lease obligations	(892,945)	
Other long-term liabilities:		
Net OPEB liability	(1,096,999)	
Net pension liability	(1,379,005)	
Vacation accrual payable	<u>(54,464)</u>	
Total long-term liabilities		(28,367,659)

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. 900,783

Net position of governmental activities \$ 77,437,851

*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, 2021**

	<b>General Fund</b>	<b>Reserve Fund for Capital and Nonrecurring</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>REVENUES</b>				
Assessments to member towns	\$ 46,924,677	\$ -	\$ -	\$ 46,924,677
Intergovernmental	6,977,618	-	1,507,542	8,485,160
Charges for services	132,810	-	369,885	502,695
Interest income	3,338	-	155	3,493
Other	18,581	-	41,467	60,048
Total revenues	<u>54,057,024</u>	<u>-</u>	<u>1,919,049</u>	<u>55,976,073</u>
<b>EXPENDITURES</b>				
Current:				
General instruction	27,638,033	-	561,786	28,199,819
Support services:				
Support services - student	2,485,099	-	758,144	3,243,243
Improvement of instruction	378,086	-	24,473	402,559
Media	549,001	-	-	549,001
General administration	4,821,536	-	21,114	4,842,650
Transportation	1,872,846	-	81,725	1,954,571
Employee benefits	4,950,267	-	38,784	4,989,051
Student activities	1,189,733	-	307,240	1,496,973
Buildings and grounds	4,551,673	-	133,203	4,684,876
Capital outlays	1,756,499	3,321,809	-	5,078,308
Debt service:				
Principal payments	4,065,914	-	57,000	4,122,914
Interest and fiscal charges	791,330	54,962	-	846,292
Total expenditures	<u>55,050,017</u>	<u>3,376,771</u>	<u>1,983,469</u>	<u>60,410,257</u>
Excess (deficiency) of revenues over expenditures	(992,993)	(3,376,771)	(64,420)	(4,434,184)
<b>OTHER FINANCING SOURCES (USES)</b>				
Bonds issued	-	6,570,000	-	6,570,000
Premium on bonds issued	-	1,022,278	-	1,022,278
Leases (as lessee)	1,191,591	-	-	1,191,591
Transfers in	-	507,844	128,368	636,212
Transfers out	(614,284)	-	(21,928)	(636,212)
Total other financing sources (uses)	<u>577,307</u>	<u>8,100,122</u>	<u>106,440</u>	<u>8,783,869</u>
Net changes in fund balances	(415,686)	4,723,351	42,020	4,349,685
Fund balances - beginning, as originally reported	971,501	647,506	307,299	1,926,306
Adjustments (see Note 1)	-	-	597,342	597,342
Fund balances - beginning, as adjusted	<u>971,501</u>	<u>647,506</u>	<u>904,641</u>	<u>2,523,648</u>
Fund balances - ending	<u>\$ 555,815</u>	<u>\$ 5,370,857</u>	<u>\$ 946,661</u>	<u>\$ 6,873,333</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, 2021**

Net change in fund balances for governmental funds \$ 4,349,685

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 capital outlays exceeded depreciation and amortization in the current period is as follows:

Expenditures for capital assets	\$ 4,901,620	
Depreciation and amortization expense	<u>(2,040,611)</u>	
Net adjustment		2,861,009

The statement of activities reports losses arising from the disposal of existing capital assets. Conversely, governmental funds do not report any gain or loss on disposal of capital assets. This amount represents the loss on disposal of capital assets. (2,501)

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. (3,124,083)

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:		
Bonds	(6,570,000)	
Premium on bonds	(1,022,278)	
Capital lease financing	(1,191,591)	
Principal repayments:		
Bonds	3,665,000	
Capital leases	<u>457,914</u>	
Net adjustment		(4,660,955)

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	(54,965)	
Amortization of deferred charges on refundings	(49,387)	
Amortization of bond premiums	252,764	
Net OPEB liability	1,064,068	
Net pension liability	2,623,711	
Net sick and severance asset	252,915	
Vacation accrual payable	<u>11,040</u>	
Net adjustment		4,100,146

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. (207,408)

Change in net position of governmental activities \$ 3,315,893

*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, 2021**

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	<b>Governmental Activities Internal Service Fund</b>
<b>ASSETS</b>	
Current assets:	
Cash and cash equivalents	\$ 1,166,180
Total assets	1,166,180
<b>LIABILITIES</b>	
Current liabilities:	
Claims payable	215,726
Unearned revenue	49,671
Total liabilities	265,397
<b>NET POSITION</b>	
Unrestricted	900,783
Total net position	\$ 900,783

*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, 2021

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	<b>Governmental Activities</b>
	<b>Internal Service Fund</b>
<b>OPERATING REVENUES</b>	
Charges for services	\$ 4,027,970
Total operating revenues	4,027,970
<b>OPERATING EXPENSES</b>	
Claims incurred	3,566,503
Administrative and other	668,875
Total operating expenses	4,235,378
Change in net position	(207,408)
Net position - beginning	1,108,191
Net position - ending	\$ 900,783

*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, 2021**

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	<b>Governmental Activities</b>
	<b>Internal Service Fund</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Cash received from employer and plan participants	\$ 4,587,985
Cash payments for claims incurred	(3,571,128)
Cash payments to contractors for administration	(668,875)
Net cash provided by operating activities	347,982
Net increase in cash and cash equivalents	347,982
Cash and cash equivalents, beginning of year	818,198
Cash and cash equivalents, end of year	\$ 1,166,180
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	
Operating loss	\$ (207,408)
Adjustments to reconcile operating loss to net cash provided by operating activities:	
Decrease in accounts payable	(4,625)
Increase in unearned revenue	920
Change in due from other funds	559,095
Net cash used in operating activities	\$ 347,982

*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, 2021**

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	<b>Pension, Other Post-Employment Benefit and Sick &amp; Severance Trust Funds</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 402,213
Investments - mutual funds	21,183,409
Total assets	<u>21,585,622</u>
<b>LIABILITIES</b>	
Accounts payable	21,372
Total liabilities	<u>21,372</u>
<b>NET POSITION</b>	
Restricted for pension benefits, other post-employment benefits and other purposes	<u>\$ 21,564,250</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, 2021**

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	<b>Pension, Other Post-Employment Benefit and Sick &amp; Severance Trust Funds</b>
<b>ADDITIONS</b>	
Contributions:	
Employer	\$ 821,912
Employee	88,848
Other	57,416
Total contributions	968,176
Investment earnings:	
Interest and dividends	373,151
Net change in the fair value of investments	4,304,268
	4,677,419
Less investment fees	(15,991)
Total investment earnings	4,661,428
Total additions	5,629,604
<b>DEDUCTIONS</b>	
Benefit payments	972,558
Total deductions	972,558
Change in net position	4,657,046
Net position - beginning	16,907,204
Net position - ending	\$ 21,564,250

*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, 2021

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**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 2020 - 2021) assessment percentages are: Bethany 18.1%, Orange 50.2% and Woodbridge 31.7%.

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, 2021

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**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.

**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.

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.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
 NOTES TO FINANCIAL STATEMENTS *(Continued)*  
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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

**Measurement Focus and Basis of Accounting *(Continued)***

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.

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**

Effective July 1, 2020, the District implemented the provisions of GASB Statement No. 84, *Fiduciary Activities* ("Statement No. 84"). 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. Based on the application of Statement No. 84, the District has recharacterized certain activities previously reported as fiduciary activities. The District has reported the cumulative effect of applying Statement No. 84 as a restatement of its beginning net position and fund balances as follows:

	<b>Governmental Activities</b>	<b>Governmental Funds</b>
Net Position/Fund balance - beginning, as originally reported	\$ 73,524,616	\$ 1,926,306
Recharacterization of certain activities previously reported as fiduciary activities	597,342	597,342
Net Position/Fund balance - beginning, as adjusted	\$ 74,121,958	\$ 2,523,648



**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
NOTES TO FINANCIAL STATEMENTS *(Continued)*  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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**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.

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.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
NOTES TO FINANCIAL STATEMENTS *(Continued)*  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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**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)***

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, 2021

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**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, 2021

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**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, 2021

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**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, 2021, \$9,477,008 of the District's bank balance of \$9,727,008 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$ 8,529,307
Uninsured and collateralized with securities held by the pledging bank's trust department or agent but not in the District's name	<u>947,701</u>
	<u>\$ 9,477,008</u>

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
 NOTES TO FINANCIAL STATEMENTS *(Continued)*  
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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**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, 2021 is as follows:

<b>Government-wide statement of net position:</b>	
Cash and cash equivalents	\$ 12,485,266
Less: cash equivalents considered investments for disclosure purposes	(3,061,372)
	9,423,894
 <b>Statement of fiduciary net position:</b>	
Cash and cash equivalents	402,213
Less: cash equivalents considered investments for disclosure purposes	(557,745)
	(155,532)
	\$ 9,268,362

**Investments**

A reconciliation of the District’s investments as of June 30, 2021 is as follows:

<b>Government-wide statement of net position:</b>	
Investments	\$ -
Add: cash equivalents considered investments for disclosure purposes	3,061,372
	3,061,372
 <b>Statement of fiduciary net position:</b>	
Investments	21,183,409
Add: cash equivalents considered investments for disclosure purposes	557,745
	21,741,154
	\$ 24,802,526

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
NOTES TO FINANCIAL STATEMENTS *(Continued)*  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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

**Investments *(Continued)***

As of June 30, 2021, the District's investments consisted of the following:

<u>Investment type</u>	<u>Valuation Basis</u>	<u>Credit Rating</u>	<u>Value</u>	<u>Investment Maturities (In Years) Less Than 1</u>
<b>Debt Securities:</b>				
<b><i>Government-wide statement of net position:</i></b>				
Short-term Investment Fund (STIF)	Net asset value	AAA	\$ 3,061,372	\$ 3,061,372
<b><i>Statement of fiduciary net position:</i></b>				
Short-term Investment Fund (STIF)	Net asset value	AAA	155,532	155,532
Money market mutual funds	Net asset value	Unrated	402,213	402,213
			<u>3,619,117</u>	<u>\$ 3,619,117</u>
<b>Other investments:</b>				
<b><i>Statement of fiduciary net position:</i></b>				
Mutual funds	Fair Value		<u>21,183,409</u>	
<b>Total</b>			<u>\$ 24,802,526</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.

**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, 2021, 100% of the District's governmental activities investments were invested in the Short-term Investment Fund.

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.

**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.



**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
NOTES TO FINANCIAL STATEMENTS (Continued)  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

**NOTE 3 - FAIR VALUE MEASUREMENTS (Continued)**

The District's financial assets that are accounted for at fair value on a recurring basis as of June 30, 2021, by level within the fair value hierarchy are presented in the table below.

<b>Financial Assets Measured at Fair Value</b>	<b>Prices in Active Market (Level 1)</b>	<b>Significant Other Observable Inputs (Level 2)</b>	<b>Significant Unobservable Inputs (Level 3)</b>
Mutual funds	\$ 21,183,409	\$ -	\$ -

**NOTE 4 - CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2021 consisted of the following:

	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Transfers</b>	<b>Ending Balance</b>
<b>Governmental Activities</b>					
Capital assets, not being depreciated:					
Land	\$ 4,186,566	\$ -	\$ -	\$ -	\$ 4,186,566
Construction in progress	377,750	3,697,797	-	(641,514)	3,434,033
Total capital assets, not being depreciated	4,564,316	3,697,797	-	(641,514)	7,620,599
Capital assets, being depreciated:					
Buildings and improvements	114,672,345	-	-	-	114,672,345
Improvements other than buildings	2,611,949	-	-	641,514	3,253,463
Furniture and equipment	1,526,005	1,203,823	13,964	-	2,715,864
Total capital assets, being depreciated	118,810,299	1,203,823	13,964	641,514	120,641,672
Less accumulated depreciation and amortization for:					
Buildings and improvements	23,671,062	1,564,287	-	-	25,235,349
Improvements other than buildings	362,772	121,851	-	-	484,623
Furniture and equipment	731,260	354,473	11,463	-	1,074,270
Total accumulated depreciation and amortization	24,765,094	2,040,611	11,463	-	26,794,242
Total capital assets, being depreciated, net	94,045,205	(836,788)	2,501	641,514	93,847,430
Governmental activities capital assets, net	<u>\$ 98,609,521</u>	<u>\$ 2,861,009</u>	<u>\$ 2,501</u>	<u>\$ -</u>	<u>\$ 101,468,029</u>

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

Governmental Activities:	
General instruction	\$ 322,300
Support services:	
Support services - students	33,226
General administration	341
Buildings and grounds	1,684,745
Total depreciation and amortization expense	<u>\$ 2,040,611</u>

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
 NOTES TO FINANCIAL STATEMENTS *(Continued)*  
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

**NOTE 5 - INTERFUND RECEIVABLES AND PAYABLES**

Interfund receivable and payable balances at June 30, 2021 are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
<b>Governmental Funds</b>		
General Fund	Other Governmental Funds	\$ 58,438
Reserve for Capital and Nonrecurring Fund	General Fund	507,844
		<u>\$ 566,282</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, 2021 consisted of the following:

<u>Transfers In</u>	<u>Transfers Out</u>	<u>Amount</u>
<b>Governmental Funds</b>		
Reserve for Capital and Nonrecurring Fund	General Fund	\$ 507,844
Other Governmental Funds	General Fund	106,440
	Other Governmental Funds	21,928
		<u>128,368</u>
		<u>\$ 636,212</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, 2021

**NOTE 7 - FUND BALANCE**

The various components of fund balance as of June 30, 2021 are as follows:

	<u>General Fund</u>	<u>Reserve Fund for Capital and Nonrecurring</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
Nonspendable:				
Inventories	\$ -	\$ -	\$ 41,595	\$ 41,595
Restricted for:				
Capital purposes	-	4,043,170	-	4,043,170
Committed to:				
Capital purposes	-	1,327,687	-	1,327,687
Cafeteria operations	-	-	81,326	81,326
Educational purposes	-	-	222,461	222,461
Scholarships	-	-	217,479	217,479
Student Activities	-	-	383,800	383,800
Assigned to:				
Encumbrances:				
General instruction	73,067	-	-	73,067
Support services - student	14,712	-	-	14,712
Improvement of instruction	6,475	-	-	6,475
Media	292	-	-	292
General administration	11,769	-	-	11,769
Transportation	-	-	-	-
Employee benefits	3,149	-	-	3,149
Student activities	24,242	-	-	24,242
Buildings and grounds	328,474	-	-	328,474
Capital outlays	93,635	-	-	93,635
	<u>\$ 555,815</u>	<u>\$ 5,370,857</u>	<u>\$ 946,661</u>	<u>\$ 6,873,333</u>

**NOTE 8 - LONG-TERM DEBT**

Changes in long-term debt for the year ended June 30, 2021, were as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
<b>Governmental Activities:</b>					
<b><i>Direct Placements:</i></b>					
General obligation bonds	\$ 20,025,000	\$ 6,570,000	\$ 3,665,000	\$ 22,930,000	\$ 4,195,000
Unamortized premiums	1,154,702	1,022,278	252,764	1,924,216	-
Total bonds payable	21,179,702	7,592,278	3,917,764	24,854,216	4,195,000
<b><i>Direct Borrowings:</i></b>					
Capital leases	159,268	1,191,591	457,914	892,945	386,839
	<u>\$ 21,338,970</u>	<u>\$ 8,783,869</u>	<u>\$ 4,375,678</u>	<u>\$ 25,747,161</u>	<u>\$ 4,581,839</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, 2021

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

**General Obligation Bonds**

A summary of general obligation bonds outstanding at June 30, 2021 is as follows:

<u>Purpose of Bonds</u>	<u>Final Maturity Dates</u>	<u>Interest Rates</u>	<u>Amount Outstanding</u>
<b>Governmental Activities</b>			
<b>Bonds Payable</b>			
General obligation bonds issued 7/26/12, original amount of \$4,010,000	2023	2.00% - 4.00%	\$ 1,480,000
General obligation bonds issued 1/5/17, original amount of \$1,960,000	2027	4.00%	1,300,000
General obligation refunding bonds issued 1/5/17, original amount of \$12,130,000	2025	1.37% - 2.95%	5,290,000
General obligation refunding bonds issued 4/26/18, original amount of \$10,300,000	2026	3.00% - 5.00%	8,290,000
General obligation refunding bonds issued 7/14/20, original amount of \$6,570,000	2036	2.00% - 5.00%	6,570,000
			<u>\$ 22,930,000</u>

Annual debt service requirements to maturity at June 30, 2021 are as follows:

<u>Year ending June 30:</u>	<u>General Obligation Bonds</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 4,195,000	\$ 839,317	\$ 5,034,317
2023	4,190,000	682,549	4,872,549
2024	3,990,000	523,987	4,513,987
2025	3,615,000	368,978	3,983,978
2026	2,325,000	235,850	2,560,850
2027-2031	3,545,000	380,350	3,925,350
2032-2036	1,070,000	53,300	1,123,300
	<u>\$ 22,930,000</u>	<u>\$ 3,084,331</u>	<u>\$ 26,014,331</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 \$261,273 as of June 30, 2021 and amortization expense for the year ended June 30, 2021 totaled \$49,387.

**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, 2021.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
 NOTES TO FINANCIAL STATEMENTS *(Continued)*  
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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

**Capital Leases from Direct Borrowings**

The District has capital leases from direct borrowings outstanding of \$892,945 as of June 30, 2021. 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, 2021:

	<b>Governmental Activities</b>
Equipment	\$ 1,525,376
Less: accumulated amortization	323,596
	\$ 1,201,780

Amortization expense on equipment under capital leases totaled \$287,199 for the year ended June 30, 2021 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, 2021:

<b>Year ending June 30:</b>	<b>Capital Leases</b>		
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2022	\$ 386,839	\$ 17,573	\$ 404,412
2023	339,246	13,529	352,775
2024	81,177	9,261	90,438
2025	85,683	4,755	90,438
	\$ 892,945	\$ 45,118	\$ 938,063

**NOTE 9 - OTHER LONG-TERM LIABILITIES**

Changes in other long-term liabilities for the year ended June 30, 2021 are as follows:

	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>	<b>Due Within One Year</b>
<b>Governmental Activities:</b>					
Vacation accrual payable	\$ 65,504	\$ 16,283	\$ 27,323	\$ 54,464	\$ 30,000
Net pension liability <i>(see Note 10)</i>	4,002,716	-	2,623,711	1,379,005	-
Net OPEB liability <i>(see Note 11)</i>	2,161,067	-	1,064,068	1,096,999	-
	\$ 6,229,287	\$ 16,283	\$ 3,715,102	\$ 2,530,468	\$ 30,000

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, 2021

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**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 \$21,372 for the year ended June 30, 2021. The components of the District's net sick and severance asset as of June 30, 2021, were as follows:

Total sick and severance liability	\$	355,639
Assets held in Trust		806,117
District's net sick and severance asset		\$ (450,478)
Plan fiduciary net position as a percentage of the total sick and severance liability		
		226.67%

The total sick and severance benefits liability for the District was determined by an actuarial valuation as of July 1, 2021. 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, 2021
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 (with separate tables for General Employees and Teachers), projected to the valuation date with Scale MP-2021.
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, 2021

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**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, 2021.

	<b>Sick &amp; Severance Trust Fund</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 1,681
Investments	825,808
Total assets	827,489
 <b>LIABILITIES</b>	
Accounts payable	21,372
 <b>NET POSITION</b>	
Restricted for sick and severance benefits	\$ 806,117
 <b>ADDITIONS</b>	
Contributions:	
Employer contributions	\$ -
Total contributions	-
Investment earnings:	
Interest and dividends	11,423
Net changes in the fair value of investments	133,949
	145,372
Less investment fees	(2,181)
Total investment earnings	143,191
Total additions	143,191
 <b>DEDUCTIONS</b>	
Benefit payments	21,372
Total deductions	21,372
Change in net position	121,819
Net position - beginning	684,298
Net position - ending	\$ 806,117

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
NOTES TO FINANCIAL STATEMENTS *(Continued)*  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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**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, 2020, 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	7
Active employees	48
	<u>100</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, 2021, employer contributions to the Retirement Plan were \$790,234 and represented approximately 25.99% 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, 2021

**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, 2021, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 27.74%. 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, 2021, were as follows:

Total pension liability	\$ 18,835,836
Plan fiduciary net position	<u>17,456,831</u>
District's net pension liability	<u><u>\$ 1,379,005</u></u>
Plan fiduciary net position as a percentage of the total pension liability	92.68%

The components of the change in the net pension liability of the District's Plan for the year ended June 30, 2021, were as follows:

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(a) - (b)
Balance as of June 30, 2020	\$ 17,651,256	\$ 13,648,540	\$ 4,002,716
Changes for the year:			
Service cost	510,895	-	510,895
Interest	1,240,598	-	1,240,598
Difference between expected and actual experience	11,260	-	11,260
Change of assumptions	315,597	-	315,597
Contributions - employer	-	790,234	(790,234)
Contributions - member	-	88,848	(88,848)
Net investment income	-	3,822,979	(3,822,979)
Benefit payments, including refunds	(893,770)	(893,770)	-
Net changes	<u>1,184,580</u>	<u>3,808,291</u>	<u>(2,623,711)</u>
Balance as of June 30, 2021	<u><u>\$ 18,835,836</u></u>	<u><u>\$ 17,456,831</u></u>	<u><u>\$ 1,379,005</u></u>

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
 NOTES TO FINANCIAL STATEMENTS *(Continued)*  
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

**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, 2020 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40%
Salary increases	2.40% - 7.40%
Investment rate of return	6.875%
Discount rate	6.875%

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:

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-term Expected Real Rate of Return</b>	<b>Weighting</b>
US Large Cap	37.50%	5.25%	1.97%
US Mid/Small Cap	12.50%	5.75%	0.72%
Developed International Equities	15.00%	5.75%	0.86%
Intermediate Corporate Bonds	17.50%	1.75%	0.31%
Intermediate Government Bonds	17.50%	0.75%	0.13%

*Discount rate* - The discount rate used to measure the total District pension liability was 6.875%. 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 6.875% 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 (5.875%) or 1- percentage point higher (7.875%) than the current rate:

	<b>1% Decrease (5.875%)</b>	<b>Current Discount Rate (6.875%)</b>	<b>1% Increase (7.875%)</b>
Net pension liability as of June 30, 2021	\$ 3,300,032	\$ 1,379,005	\$ (280,774)

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
 NOTES TO FINANCIAL STATEMENTS *(Continued)*  
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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**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, 2021.

	<b>Pension Trust Fund</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 355,195
Investments	<u>17,101,636</u>
Total assets	<u>17,456,831</u>
 <b>NET POSITION</b>	
Restricted for pension benefits	<u><u>\$ 17,456,831</u></u>
 <b>ADDITIONS</b>	
Contributions:	
Employer contributions	\$ 790,234
Employee contributions	<u>88,848</u>
Total contributions	<u>879,082</u>
Investment earnings:	
Interest and dividends	303,705
Net changes in the fair value of investments	<u>3,530,261</u>
	3,833,966
Less investment fees	<u>(10,987)</u>
Total investment earnings	<u>3,822,979</u>
Total additions	<u>4,702,061</u>
 <b>DEDUCTIONS</b>	
Benefit payments	<u>893,770</u>
Total deductions	<u>893,770</u>
Change in net position	3,808,291
Net position - beginning	<u>13,648,540</u>
Net position - ending	<u><u>\$ 17,456,831</u></u>

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
 NOTES TO FINANCIAL STATEMENTS *(Continued)*  
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

**NOTE 10 - PENSION PLANS *(Continued)***

**Defined Benefit Plan *(Continued)***

**Pension Expense and Deferred Outflows and Inflows of Resources**

At June 30, 2021, the District reported deferred outflows and inflows of resources related to the Plan from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred (Inflows) of Resources</b>	<b>Net Deferrals</b>
Differences between expected and actual experience	\$ 25,976	\$ (280,453)	\$ (254,477)
Changes of assumptions	219,962	(36,700)	183,262
Net difference between projected and actual earnings on pension plan investments	-	(2,155,312)	(2,155,312)
Total	\$ 245,938	\$ (2,472,465)	\$ (2,226,527)

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,	
2022	\$ (624,363)
2023	(540,429)
2024	(488,116)
2025	(573,619)
	\$ (2,226,527)

**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](http://www.ct.gov).

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
NOTES TO FINANCIAL STATEMENTS *(Continued)*  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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**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, 2021

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**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, 2020. The net pension liability at June 30, 2020 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](http://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 2020 expected contribution effort for each participating employer. 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 District totaled 0.474% 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, 2020, 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>\$ 18,846,090,000</u>
	<b><u>Proportion</u></b>	<b><u>Proportionate Share</u></b>
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	0.474%	<u>\$ 89,397,000</u>

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
NOTES TO FINANCIAL STATEMENTS *(Continued)*  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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**NOTE 10 - PENSION PLANS *(Continued)***

**Connecticut Teachers' Retirement System *(Continued)***

**Collective Pension Expense**

The District's expected contribution effort for allocation purposes totaled \$5,734,095 or 0.474% 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, 2021.

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 \$12,805,749 or 0.474% of the total collective pension expense and has been recognized as an operating contribution and related education expense in the statement of activities for the year ended June 30, 2021.

**Actuarial Assumptions**

The total pension liability was determined by an actuarial valuation as of June 30, 2020 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	3.00% - 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 PubT-2010 Healthy Retiree Table, adjusted 105% for males and 103% for females as ages 82 and above, projected generationally with MP-2019 for the period after service retirement.

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 3.0% 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, 2021

**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:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity Fund	20.0%	5.6%
Developed Market Intl. Stock Fund	11.0%	6.0%
Emerging Market Intl. Stock Fund	9.0%	7.9%
Core Fixed Income Fund	16.0%	2.1%
Inflation Linked Bond Fund	5.0%	1.1%
Emerging Market Debt Fund	5.0%	2.7%
High Yield Bond Fund	6.0%	4.0%
Real Estate Fund	10.0%	4.5%
Private Equity	10.0%	7.3%
Alternative Investments	7.0%	2.9%
Liquidity Fund	1.0%	0.4%
	<u>100.0%</u>	

**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, 2021

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**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, 2020, the date of the most recent actuarial valuation, membership data was as follows:

Active plan members	361
Retirees and beneficiaries receiving benefits	<u>21</u>
	<u><u>382</u></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, 2021, the District was credited for making \$89,094 in contributions toward Plan benefits, for which \$31,678 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, 2021, the annual money-weighted rate of return on OPEB plan investments, net of OPEB plan investment expense, was 27.01%. 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, 2021

**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, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of July 1, 2020. The components of the net OPEB liability of the District's Plan at June 30, 2021, were as follows:

Total OPEB liability	\$ 4,398,301
Plan fiduciary net position	<u>3,301,302</u>
District's net OPEB liability	<u><u>\$ 1,096,999</u></u>
Plan fiduciary net position as a percentage of the total OPEB liability	75.06%

The components of the change in the net OPEB liability of the District's Plan for the year ended June 30, 2021, were as follows:

	<b>Total OPEB Liability</b>	<b>Plan Fiduciary Net Position</b>	<b>Net OPEB Liability</b>
Balance as of June 30, 2020	\$ 4,735,433	\$ 2,574,366	\$ 2,161,067
Changes for the year:			
Service cost	97,152	-	97,152
Interest	342,209	-	342,209
Differences between expected and actual experience	(766,551)	-	(766,551)
Changes of assumptions	(124,088)	-	(124,088)
Contributions - employer	-	31,678	(31,678)
Contribution - TRB subsidy	-	57,416	(57,416)
Net investment income	-	695,258	(695,258)
Benefit payments, including refunds of member contributions	(57,416)	(57,416)	-
Other	171,562	-	171,562
Net changes	<u>(337,132)</u>	<u>726,936</u>	<u>(1,064,068)</u>
Balances as of June 30, 2021	<u><u>\$ 4,398,301</u></u>	<u><u>\$ 3,301,302</u></u>	<u><u>\$ 1,096,999</u></u>

Benefit payments are reported net of retiree cost shares.

*Actuarial Assumptions* - The total OPEB liability in the July 1, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Investment rate of return	6.50%
Discount rate	6.50%
Salary increases	2.40% - 7.40%
Inflation rate	2.40%
Healthcare cost trend rate:	
Initial	6.50%
Ultimate	4.40%

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
 NOTES TO FINANCIAL STATEMENTS (Continued)  
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

**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 Pub-2010 Public Retirement Plans Mortality Tables (with separate tables for General employees and Teachers) and for non-annuitants and annuitants, projected to the valuation date with Scale MP-2019.

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, 2021 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return *</u>	<u>Weighting</u>
Core Fixed Income	40.00%	1.25%	0.50%
U.S. Large Cap Equities	30.00%	5.25%	1.58%
U.S. Small Cap Equities	10.00%	5.75%	0.58%
Developed Foreign Equities	20.00%	5.75%	1.15%

*Discount rate* - The discount rate used to measure the total OPEB liability was 6.50%. 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:

	<u>Discount Rates</u>		
	<u>1% Decrease (5.50%)</u>	<u>Current (6.50%)</u>	<u>1% Increase (7.50%)</u>
Net OPEB liability as of June 30, 2021	\$ 1,531,457	\$ 1,096,999	\$ 717,799

*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:

	<u>Healthcare Cost Trend Rates</u>		
	<u>1% Decrease</u>	<u>Current</u>	<u>1% Increase</u>
Net OPEB liability as of June 30, 2021	\$ 650,600	\$ 1,096,999	\$ 1,616,303

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
NOTES TO FINANCIAL STATEMENTS *(Continued)*  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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**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, 2021.

	<b>Other Post-Employment Benefits Trust Fund</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 45,337
Investments	3,255,965
Total assets	3,301,302
<b>NET POSITION</b>	
Restricted for other post-employment benefits	\$ 3,301,302
<b>ADDITIONS</b>	
Contributions:	
Employer	\$ 31,678
Other	57,416
Total contributions	89,094
Investment earnings:	
Interest and dividends	58,023
Net changes in the fair value of investments	640,058
	698,081
Less investment fees	(2,823)
Total investment earnings	695,258
Total additions	784,352
<b>DEDUCTIONS</b>	
Benefit payments	57,416
Total deductions	57,416
Change in net position	726,936
Net position - beginning	2,574,366
Net position - ending	\$ 3,301,302

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
NOTES TO FINANCIAL STATEMENTS *(Continued)*  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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**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, 2021, the District reported deferred outflows and inflows of resources related to OPEB from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred (Inflows) of Resources</b>	<b>Net Deferrals</b>
Differences between expected and actual experience	\$ -	\$ (1,705,581)	\$ (1,705,581)
Changes of assumptions	385,699	(118,103)	267,596
Net difference between projected and actual earnings on OPEB plan investments	-	(222,601)	(222,601)
Total	\$ 385,699	\$ (2,046,285)	\$ (1,660,586)

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:		
2022	\$	(151,640)
2023		(150,099)
2024		(172,234)
2025		(205,012)
2026		(114,096)
Thereafter		(867,505)
	\$	(1,660,586)

**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](http://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, 2021

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**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, 2020. The net OPEB liability at June 30, 2020 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](http://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, 2020, the date of the latest biennial valuation. 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 0.474% 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, 2020, 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>\$ 2,810,895,000</u>
	<b><u>Proportion</u></b>	<b><u>Proportionate Share</u></b>
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	0.474%	<u>\$ 13,334,000</u>

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
NOTES TO FINANCIAL STATEMENTS *(Continued)*  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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**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 \$138,384 or 0.474% 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, 2021.

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 \$615,912 or 0.474% of the total collective OPEB expense and has been recognized as an operating contribution and related education expense in the statement of activities for the year ended June 30, 2021.

**Actuarial Assumptions**

The total OPEB liability was determined by an actuarial valuation as of June 30, 2020 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Real Wage Growth	0.50%
Wage Inflation	3.00%
Salary increases	3.00% - 6.50%, including inflation
Investment rate of return	3.00%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rates:	
Medicare	5.125% for 2020 decreasing to an ultimate rate of 4.5% by 2023

Mortality rates were based on the PubT-2010 Healthy Retiree Table, adjusted 105% for males and 103% for females as ages 82 and above, projected generationally with MP-2019 for the period after service retirement.

**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, 2021

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**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:

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Expected 10-Year Geometric Real Rate of Return</b>	<b>Standard Deviation</b>
U.S. Treasuries (Cash Equivalents)	100.0%	-0.42%	1.78%

**Discount Rate**

The discount rate used to measure the total OPEB liability was 2.21%. 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, 2020.

In addition to the actuarial methods and assumptions of the June 30, 2020 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 3.00%.
- 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.
- Annual State contributions were assumed to be equal to the most recent five-year average of state contributions toward the fund.

Based on those assumptions, the Plan's fiduciary net position was projected to be depleted in 2021 and, as a result, the Municipal Bond Index Rate 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.

**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.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
 NOTES TO FINANCIAL STATEMENTS *(Continued)*  
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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**NOTE 12 - RISK MANAGEMENT *(Continued)***

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, 2021 and 2020 are as follows:

<u>Year Ended June 30</u>	<u>Claims Payable, Beginning of Year</u>	<u>Claims and Changes in Estimates</u>	<u>Claims Paid</u>	<u>Claims Payable, End of Year</u>
2020	\$ 395,735	\$ 3,390,343	\$ 3,565,727	\$ 220,351
2021	220,351	3,566,503	3,571,128	215,726

**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, 2021, the District has recorded \$555,815 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.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
NOTES TO FINANCIAL STATEMENTS *(Continued)*  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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**NOTE 14 - IMPACT OF NEW ACCOUNTING STANDARDS NOT YET EFFECTIVE**

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. 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. 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. The District does not expect this statement to have a material effect on its financial statements.

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. 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 is currently evaluating the potential impact of adopting this Statement 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.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
NOTES TO FINANCIAL STATEMENTS *(Continued)*  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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**NOTE 14 - IMPACT OF NEW ACCOUNTING STANDARDS NOT YET EFFECTIVE *(Continued)***

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 that relate to the accounting and reporting of Section 457 plans are effective for the District's reporting period beginning July 1, 2021. The District does not expect this statement to have a material effect on its financial statements.

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**REQUIRED SUPPLEMENTARY INFORMATION**

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**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, 2021**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance With Final Budget Over (Under)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
Assessments to member towns	\$ 49,760,789	\$ 49,760,789	\$ 46,924,677	\$ (2,836,112)
Intergovernmental	761,295	761,295	1,105,139	343,844
Charges for services	188,425	188,425	132,810	(55,615)
Interest income	35,000	35,000	3,338	(31,662)
Other	39,000	39,000	18,581	(20,419)
Total revenues	<u>50,784,509</u>	<u>50,784,509</u>	<u>48,184,545</u>	<u>(2,599,964)</u>
<b>EXPENDITURES</b>				
Current:				
Salaries	27,168,752	27,418,418	26,973,878	(444,540)
Employee benefits	6,186,149	5,944,614	4,801,671	(1,142,943)
Instruction	472,389	434,591	370,032	(64,559)
Pupil transport	3,669,099	3,414,837	2,968,215	(446,622)
Tuition	3,446,498	3,425,686	3,206,117	(219,569)
Purchased services	2,075,851	2,118,939	2,009,884	(109,055)
Rental and other services	636,567	698,874	625,615	(73,259)
Buildings and grounds	990,911	1,019,300	923,188	(96,112)
Utilities	819,739	819,747	708,467	(111,280)
Property and liability insurance	247,562	255,504	255,504	-
Travel and memberships	177,164	124,449	80,854	(43,595)
Contingency	150,000	-	-	-
Capital outlays	289,993	655,714	651,805	(3,909)
Debt service:				
Principal	3,665,000	3,665,000	3,665,000	-
Interest	788,835	788,836	788,835	(1)
Total expenditures	<u>50,784,509</u>	<u>50,784,509</u>	<u>48,029,065</u>	<u>(2,755,444)</u>
Excess of revenues over expenditures	-	-	155,480	155,480
<b>OTHER FINANCING SOURCES (USES)</b>				
Cancellation of prior year encumbrances	-	-	352,364	352,364
Transfers out	-	-	(507,844)	(507,844)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(155,480)</u>	<u>(155,480)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

*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 EIGHT FISCAL YEARS \***

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b>Total pension liability</b>								
Service cost	\$ 510,895	\$ 544,055	\$ 546,532	\$ 539,815	\$ 542,547	\$ 493,768	\$ 479,386	\$ 408,199
Interest	1,240,598	1,202,276	1,165,984	1,095,440	1,096,406	988,845	930,362	882,103
Differences between expected and actual experience	11,260	(271,511)	(454,769)	138,984	(143,763)	19,949	(247,484)	-
Changes of assumptions	315,597	(47,566)	-	(99,030)	210,599	529,757	962,070	-
Benefit payments, including refunds	(893,770)	(801,082)	(674,698)	(673,617)	(670,971)	(623,779)	(677,103)	(703,532)
Net change in total pension liability	1,184,580	626,172	583,049	1,001,592	1,034,818	1,408,540	1,447,231	586,770
Total pension liability - beginning	17,651,256	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	<u>18,835,836</u>	<u>17,651,256</u>	<u>17,025,084</u>	<u>16,442,035</u>	<u>15,440,443</u>	<u>14,405,625</u>	<u>12,997,085</u>	<u>11,549,854</u>
<b>Plan fiduciary net position</b>								
Contributions - employer	790,234	851,987	892,845	886,831	862,404	772,191	738,934	707,554
Contributions - members	88,848	72,237	77,728	77,655	81,533	80,951	77,564	75,449
Net investment income	3,822,979	628,125	836,401	886,762	1,099,641	176,783	281,561	1,271,801
Benefit payments, including refunds	(893,770)	(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	3,808,291	751,267	1,132,276	1,177,631	1,364,391	406,342	421,085	1,344,722
Plan fiduciary net position - beginning	13,648,540	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	<u>17,456,831</u>	<u>13,648,540</u>	<u>12,897,273</u>	<u>11,764,997</u>	<u>10,587,366</u>	<u>9,222,975</u>	<u>8,816,633</u>	<u>8,395,548</u>
<b>District's net pension liability</b>	<u>\$ 1,379,005</u>	<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	92.68%	77.32%	75.75%	71.55%	68.57%	64.02%	67.84%	72.69%
Covered payroll	\$ 3,040,958	\$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	45.35%	120.84%	118.45%	136.62%	144.09%	149.19%	128.04%	99.10%

\* This schedule is intended to show information for ten years and additional years' information will be displayed as it becomes available.

*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 EIGHT FISCAL YEARS\***

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Actuarially determined contribution	\$ 790,234	\$ 851,987	\$ 892,845	\$ 886,831	\$ 862,402	\$ 772,191	\$ 738,934	\$ 707,554
Contributions in relation to the actuarially determined contribution	<u>790,234</u>	<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>\$ -</u>	<u>\$ (2)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 3,040,958	\$ 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	25.99%	25.72%	25.62%	25.90%	25.60%	22.23%	22.63%	22.23%
Annual money-weighted rate of return, net of investment expense	27.74%	4.81%	6.92%	8.16%	11.46%	1.96%	3.27%	17.61%

\* This schedule is intended to show information for ten years and additional years' information will be displayed as it becomes available.

*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 SEVEN FISCAL YEARS\***  
(Rounded to nearest thousand)

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
District's proportion of the collective net pension liability	0.00%	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	<u>89,397,000</u>	<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>
Total	<u>\$ 89,397,000</u>	<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	\$ 20,648,000	\$ 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%	0.00%
Plan fiduciary net position as a percentage of the total collective pension liability	49.24%	52.00%	57.69%	55.93%	52.26%	59.50%	61.51%

\* This schedule is intended to show information for ten years and additional years' information will be displayed as it becomes available.

*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 FOUR FISCAL YEARS\***  
(Rounded to Nearest Thousand)

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
District's proportion of the collective net OPEB liability	0.00%	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	<u>13,334,000</u>	<u>12,725,000</u>	<u>12,557,000</u>	<u>16,472,000</u>
Total	<u>\$ 13,334,000</u>	<u>\$ 12,725,000</u>	<u>\$ 12,557,000</u>	<u>\$ 16,472,000</u>
District's covered payroll	\$ 21,054,000	\$ 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 payroll	0.00%	0.00%	0.00%	0.00%
Plan fiduciary net position as a percentage of the total collective OPEB liability	2.50%	2.08%	1.49%	1.79%

\* This schedule is intended to show information for ten years and additional years' information will be displayed as it becomes available.

*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 FIVE FISCAL YEARS\***

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b>Total OPEB liability</b>					
Service cost	\$ 97,152	\$ 94,104	\$ 94,804	\$ 108,167	\$ 105,426
Interest	342,209	334,998	321,315	315,156	293,998
Differences between expected and actual experience	(766,551)	(735,952)	(213,246)	(266,055)	(1,788)
Changes of assumptions	(124,088)	377,326	77,972	(3,351)	-
Benefit payments, including refunds	(57,416)	(52,322)	(116,010)	8,789	(203,200)
Other	171,562	-	-	-	-
Net change in total OPEB liability	<u>(337,132)</u>	<u>18,154</u>	<u>164,835</u>	<u>162,706</u>	<u>194,436</u>
Total OPEB liability - beginning	<u>4,735,433</u>	<u>4,717,279</u>	<u>4,552,444</u>	<u>4,389,738</u>	<u>4,195,302</u>
Total OPEB liability - ending	<u>4,398,301</u>	<u>4,735,433</u>	<u>4,717,279</u>	<u>4,552,444</u>	<u>4,389,738</u>
<b>Plan fiduciary net position</b>					
Contributions - employer	31,678	93,272	178,920	45,377	282,793
Contributions - retirees' subsidies	57,416	64,709	70,408	51,371	77,679
Net investment income	695,258	11,748	52,854	152,252	169,538
Benefit payments, including refunds	(57,416)	(52,322)	(116,010)	8,789	(203,200)
Administrative expense	-	-	-	-	-
Net change in plan fiduciary net position	<u>726,936</u>	<u>117,407</u>	<u>186,172</u>	<u>257,789</u>	<u>326,810</u>
Plan fiduciary net position - beginning	<u>2,574,366</u>	<u>2,456,959</u>	<u>2,270,787</u>	<u>2,012,998</u>	<u>1,686,188</u>
Plan fiduciary net position - ending	<u>3,301,302</u>	<u>2,574,366</u>	<u>2,456,959</u>	<u>2,270,787</u>	<u>2,012,998</u>
<b>District's net OPEB liability</b>	<u>\$ 1,096,999</u>	<u>\$ 2,161,067</u>	<u>\$ 2,260,320</u>	<u>\$ 2,281,657</u>	<u>\$ 2,376,740</u>
Plan fiduciary net position as a percentage of total OPEB liability	75.06%	54.36%	52.08%	49.88%	45.86%
Covered employee payroll	\$ 27,487,263	\$ 26,530,584	\$ 25,670,057	\$ 25,121,818	\$ 24,809,512
District's net OPEB liability as a percentage of covered employee payroll	3.99%	8.15%	8.81%	9.08%	9.58%

\* This schedule is intended to show information for ten years and additional years' information will be displayed as it becomes available.

*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 FIVE FISCAL YEARS\***

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Actuarially determined contribution	\$ 318,874	\$ 341,547	\$ 343,728	\$ 323,526	\$ 442,313
Contributions in relation to the actuarially determined contribution	<u>31,678</u>	<u>93,272</u>	<u>178,920</u>	<u>45,377</u>	<u>282,793</u>
Contribution deficiency (excess)	<u>\$ 287,196</u>	<u>\$ 248,275</u>	<u>\$ 164,808</u>	<u>\$ 278,149</u>	<u>\$ 159,520</u>
Covered employee payroll	\$ 27,487,263	\$ 26,530,584	\$ 25,670,057	\$ 25,121,818	\$ 24,809,512
Contributions as a percentage of covered employee payroll	0.12%	0.35%	0.70%	0.18%	1.14%
Annual money-weighted rate of return, net of investment expense	27.01%	3.11%	5.43%	7.56%	10.05%

\* This schedule is intended to show information for ten years and additional years' information will be displayed as it becomes available.

*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, 2021

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**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 District in accordance with Connecticut General Statutes Section 10-51, and notifies the respective member District'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 District 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, 2021.

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, 2021

**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, 2021:

	<u>Revenues</u>	<u>Expenditures</u>	<u>Other Financing Sources (Uses)</u>	<u>Change in Fund Balance</u>
Budgetary basis	\$ 48,184,545	\$ 48,029,065	\$ (155,480)	\$ -
"On-behalf" payments -				
State Teachers' Retirement Fund	5,872,479	5,872,479	-	-
expenditures for budgetary purposes	-	(106,440)	(106,440)	-
Changes in encumbrances	-	63,322	(352,364)	(415,686)
Noncash financing sources not recognized for budgetary purposes:				
Capital lease financing activity	-	1,191,591	1,191,591	-
GAAP basis	<u>\$ 54,057,024</u>	<u>\$ 55,050,017</u>	<u>\$ 577,307</u>	<u>\$ (415,686)</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, 2020. The July 1, 2020 was utilized to calculate the total pension liability as of July 1, 2020, which was rolled forward to the most recent measurement date of June 30, 2021.

*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, 2021. 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. As of June 30, 2021 the District lowered the discount rate from 7.0% to 6.875%.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED) *(Continued)*  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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**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, 2021.

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 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.

Actuarial valuations are prepared every two years with the most recent available actuarial valuation performed as of June 30, 2020. The liabilities were estimated based on a measurement date of June 30, 2020. The employer allocations were then applied to the net pension liability and pension expense to determine the amount applicable to each employer. This information is utilized by the District for reporting as of June 30, 2021.

*Benefit Changes* - There were no benefit term changes that had a significant effect on the measurement of the District's collective net pension liability reported as of June 30, 2021.

*Assumption Changes* - The following assumption changes had a significant effect on the measurement of the District's collective net pension liability reported as of June 30, 2021.

- a decrease in the annual rate of real wage increase assumption from 0.75% to 0.50%;
- a decrease in the payroll growth assumption from 3.25% to 3.00%; and
- rates of withdrawal, disability, retirement, mortality, and assumed rates of salary increase were adjusted to more closely reflect actual and anticipated experience.



**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED) *(Continued)*  
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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**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, 2020. The July 1, 2020 was utilized to calculate the total OPEB liability as of July 1, 2020, which was rolled forward to the most recent measurement date of June 30, 2021.

*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. The District lowered the discount rate utilized to measure its total OPEB liability from 7.0% as of the June 30, 2020 to 6.5% as of the June 30, 2021.

**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, 2021.

Valuation date	July 1, 2019
Actuarial cost method:	Entry Age Normal
Amortization method:	Level Percentage of Salary
Remaining amortization period	20 years, closed (16 years remaining as of July 1, 2019)
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, 2021

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**NOTE 7 - SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE COLLECTIVE NET OTHER POST-EMPLOYMENT BENEFITS LIABILITY - CONNECTICUT 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.

Actuarial valuations are prepared every two years with the most recent available actuarial valuation performed as of June 30, 2020. This information is utilized by the District for reporting as of June 30, 2021.

*Benefit Changes* - There were no benefit term changes that had a significant effect on the measurement of the District's collective net OPEB liability reported as of June 30, 2021.

*Assumption Changes* - The following assumption changes had a significant effect on the measurement of the District's collective net OPEB liability reported as of June 30, 2021.

- a decrease in the annual rate of real wage increase assumption from 0.75% to 0.50%;
- a decrease in the payroll growth assumption from 3.25% to 3.00%; and
- rates of withdrawal, disability, retirement, mortality, and assumed rates of salary increase were adjusted to more closely reflect actual and anticipated experience.

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**COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES**

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**GENERAL FUND**

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**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, 2021**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance With Final Budget Over (Under)</b>
	<b>Original</b>	<b>Final</b>		
<b>ASSESSMENTS TO MEMBER TOWNS</b>				
Bethany	\$ 9,000,731	\$ 9,000,731	\$ 8,486,790	\$ (513,941)
Orange	25,003,802	25,003,802	23,576,529	(1,427,273)
Woodbridge	15,756,256	15,756,256	14,861,358	(894,898)
Total assessment to member towns	<u>49,760,789</u>	<u>49,760,789</u>	<u>46,924,677</u>	<u>(2,836,112)</u>
<b>INTERGOVERNMENTAL</b>				
Adult education	3,042	3,042	4,286	1,244
Transportation income	26,600	26,600	19,500	(7,100)
Special education	731,653	731,653	1,081,048	349,395
Health services	-	-	305	305
Total intergovernmental	<u>761,295</u>	<u>761,295</u>	<u>1,105,139</u>	<u>343,844</u>
<b>CHARGES FOR SERVICES</b>				
Parking income	32,000	32,000	25,045	(6,955)
Athletics	22,000	22,000	-	(22,000)
Tuition revenue	129,675	129,675	102,968	(26,707)
Shared services	4,750	4,750	4,797	47
Total charges for services	<u>188,425</u>	<u>188,425</u>	<u>132,810</u>	<u>(55,615)</u>
<b>INTEREST INCOME</b>	<u>35,000</u>	<u>35,000</u>	<u>3,338</u>	<u>(31,662)</u>
<b>OTHER REVENUES</b>				
Rental income	14,000	14,000	25	(13,975)
Miscellaneous	25,000	25,000	18,556	(6,444)
Total other revenues	<u>39,000</u>	<u>39,000</u>	<u>18,581</u>	<u>(20,419)</u>
<b>Total revenues</b>	<u>50,784,509</u>	<u>50,784,509</u>	<u>48,184,545</u>	<u>(2,599,964)</u>
<b>OTHER FINANCING SOURCES</b>				
Cancellation of prior year encumbrances	-	-	352,364	352,364
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<u>\$ 50,784,509</u>	<u>\$ 50,784,509</u>	<u>\$ 48,536,909</u>	<u>\$ (2,247,600)</u>

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL -**  
**BUDGETARY BASIS - GENERAL FUND (UNAUDITED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance With Final Budget Over (Under)</b>
	<b>Original</b>	<b>Final</b>		
<b>SALARIES</b>				
Certified	\$ 22,123,005	\$ 22,393,822	\$ 22,041,066	\$ (352,756)
Classified	5,045,747	5,024,596	4,932,812	(91,784)
Total salaries	<u>27,168,752</u>	<u>27,418,418</u>	<u>26,973,878</u>	<u>(444,540)</u>
<b>EMPLOYEE BENEFITS</b>				
Medicare	393,384	393,384	369,840	(23,544)
FICA	315,690	315,690	300,649	(15,041)
Workers' compensation	237,774	205,308	205,308	-
Medical and dental insurance	4,229,925	4,014,925	2,913,911	(1,101,014)
OPEB trust	31,678	31,678	31,678	-
Life insurance	47,280	47,280	44,550	(2,730)
Disability insurance	10,529	10,766	10,765	(1)
Pension plan - classified	790,234	790,234	790,234	-
Defined contribution retirement plan	120,224	121,218	121,217	(1)
Unemployment compensation	7,431	12,131	12,131	-
Clothing allowance	2,000	2,000	1,388	(612)
Total employee benefits	<u>6,186,149</u>	<u>5,944,614</u>	<u>4,801,671</u>	<u>(1,142,943)</u>
<b>INSTRUCTION</b>				
Instructional program improvement	22,200	38,371	37,973	(398)
Instructional supplies	366,196	299,471	244,348	(55,123)
Text and digital resources	63,778	77,291	68,321	(8,970)
Library books & periodicals	20,215	19,458	19,390	(68)
Total instruction	<u>472,389</u>	<u>434,591</u>	<u>370,032</u>	<u>(64,559)</u>
<b>PUPIL TRANSPORT</b>				
Pupil transportation	3,544,897	3,290,635	2,874,413	(416,222)
Transportation supplies	124,202	124,202	93,802	(30,400)
Total pupil transport	<u>3,669,099</u>	<u>3,414,837</u>	<u>2,968,215</u>	<u>(446,622)</u>
<b>TUITION</b>				
	<u>3,446,498</u>	<u>3,425,686</u>	<u>3,206,117</u>	<u>(219,569)</u>
<b>PURCHASED SERVICES</b>				
Data processing	102,829	102,829	99,936	(2,893)
Other professional & technical services	1,759,359	1,738,395	1,657,059	(81,336)
Communications	114,356	93,598	88,161	(5,437)
Other purchased services	99,307	184,117	164,728	(19,389)
Total purchased services	<u>2,075,851</u>	<u>2,118,939</u>	<u>2,009,884</u>	<u>(109,055)</u>
<b>RENTAL AND OTHER SERVICES</b>				
Rentals - land, building, equipment	113,634	132,387	99,808	(32,579)
Other supplies	522,933	566,487	525,807	(40,680)
Total rental and other services	<u>636,567</u>	<u>698,874</u>	<u>625,615</u>	<u>(73,259)</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, 2021**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance With Final Budget Over (Under)</b>
	<b>Original</b>	<b>Final</b>		
<b>BUILDINGS AND GROUNDS</b>				
Repairs, maintenance and cleaning	\$ 761,354	\$ 798,387	\$ 764,059	\$ (34,328)
Maintenance and custodial supplies	229,557	220,913	159,129	(61,784)
Total buildings and grounds	<u>990,911</u>	<u>1,019,300</u>	<u>923,188</u>	<u>(96,112)</u>
<b>UTILITIES</b>				
Utilities, excluding heat	709,866	709,866	616,751	(93,115)
Oil and natural gas used for heating	42,700	58,000	49,788	(8,212)
Natural gas	67,173	51,881	41,928	(9,953)
Total utilities	<u>819,739</u>	<u>819,747</u>	<u>708,467</u>	<u>(111,280)</u>
<b>PROPERTY AND LIABILITY INSURANCE</b>	<u>247,562</u>	<u>255,504</u>	<u>255,504</u>	<u>-</u>
<b>TRAVEL AND MEMBERSHIPS</b>				
Staff travel	24,850	15,181	3,137	(12,044)
Travel - conferences	46,660	21,640	14,472	(7,168)
Dues and fees	105,654	87,628	63,245	(24,383)
Total travel and memberships	<u>177,164</u>	<u>124,449</u>	<u>80,854</u>	<u>(43,595)</u>
<b>CONTINGENCY</b>	<u>150,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>CAPITAL OUTLAYS</b>				
Equipment - new	70,947	186,718	182,810	(3,908)
Equipment - replacement	63,106	137,617	137,616	(1)
Improvements to sites	-	5,000	5,000	-
Improvements to buildings	155,940	326,379	326,379	-
Total capital outlays	<u>289,993</u>	<u>655,714</u>	<u>651,805</u>	<u>(3,909)</u>
<b>DEBT SERVICE</b>				
Principal	3,665,000	3,665,000	3,665,000	-
Interest	788,835	788,836	788,835	(1)
Total debt service	<u>4,453,835</u>	<u>4,453,836</u>	<u>4,453,835</u>	<u>(1)</u>
<b>TOTAL EXPENDITURES</b>	<u>50,784,509</u>	<u>50,784,509</u>	<u>48,029,065</u>	<u>(2,755,444)</u>
<b>OTHER FINANCING USES</b>				
Transfers out	<u>-</u>	<u>-</u>	<u>507,844</u>	<u>507,844</u>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<u>\$ 50,784,509</u>	<u>\$ 50,784,509</u>	<u>\$ 48,536,909</u>	<u>\$ (2,247,600)</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, 2021**

	Orange	Woodbridge	Bethany	Total
Total cash collections for the year ended June 30, 2021:	\$ 23,576,529	\$ 14,861,358	\$ 8,486,790	\$ 46,924,677
				District
Debt limitation:				
4-1/2 times base				\$ 211,161,047
Indebtedness:				
Bonds payable				22,930,000
Net indebtedness				22,930,000
Debt limitation in excess of outstanding and authorized debt				\$ 188,231,047
Total capacity of borrowing (4-1/2 times base)				\$ 211,161,047
Total present indebtedness				22,930,000
Margin for additional borrowing				\$ 188,231,047



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**NONMAJOR GOVERNMENTAL FUNDS**

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**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**COMBINING BALANCE SHEET -**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**AS OF JUNE 30, 2021**

	<b>Nonmajor Special Revenue Funds</b>						<b>Total Nonmajor Governmental Funds</b>
	<b>Education Grants Fund</b>	<b>Continuing Education Fund</b>	<b>School Operating Fund</b>	<b>Cafeteria Fund</b>	<b>School Activity Fund</b>	<b>Scholarship Fund</b>	
<b>ASSETS</b>							
Cash and cash equivalents	\$ 171,178	\$ 49,989	\$ 187,202	\$ 82,686	\$ 479,010	\$ 269,280	\$ 1,239,345
Grants and contracts receivables	1,934	-	-	71,148	-	-	73,082
Inventories	-	-	-	41,595	-	-	41,595
Total assets	<u>\$ 173,112</u>	<u>\$ 49,989</u>	<u>\$ 187,202</u>	<u>\$ 195,429</u>	<u>\$ 479,010</u>	<u>\$ 269,280</u>	<u>\$ 1,354,022</u>
<b>LIABILITIES</b>							
Accounts payable	\$ 76,447	\$ -	\$ 1,500	\$ 20,606	\$ 95,210	\$ 51,801	\$ 245,564
Due to other funds	58,438	-	-	-	-	-	58,438
Unearned revenue	38,122	13,335	-	51,902	-	-	103,359
Total liabilities	<u>173,007</u>	<u>13,335</u>	<u>1,500</u>	<u>72,508</u>	<u>95,210</u>	<u>51,801</u>	<u>407,361</u>
<b>FUND BALANCES</b>							
Nonspendable	-	-	-	41,595	-	-	41,595
Committed	105	36,654	185,702	81,326	383,800	217,479	905,066
Total fund balances	<u>105</u>	<u>36,654</u>	<u>185,702</u>	<u>122,921</u>	<u>383,800</u>	<u>217,479</u>	<u>946,661</u>
Total liabilities and fund balances	<u>\$ 173,112</u>	<u>\$ 49,989</u>	<u>\$ 187,202</u>	<u>\$ 195,429</u>	<u>\$ 479,010</u>	<u>\$ 269,280</u>	<u>\$ 1,354,022</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, 2021

	Nonmajor Special Revenue Funds						Total Nonmajor Governmental Funds
	Education Grants Fund	Continuing Education Fund	School Operating Fund	Cafeteria Fund	School Activity Fund	Scholarship Fund	
<b>REVENUES</b>							
Intergovernmental	\$ 1,136,776	\$ -	\$ -	\$ 370,766	\$ -	\$ -	\$ 1,507,542
Charges for services	-	9,485	79,810	11,035	269,555	-	369,885
Interest Income	-	-	-	-	-	155	155
Other	-	-	-	-	-	41,467	41,467
Total revenues	<u>1,136,776</u>	<u>9,485</u>	<u>79,810</u>	<u>381,801</u>	<u>269,555</u>	<u>41,622</u>	<u>1,919,049</u>
<b>EXPENDITURES</b>							
Current:							
General instruction	549,510	12,276	-	-	-	-	561,786
Support services:							
Support services - student	230,146	-	8,454	519,544	-	-	758,144
Improvement of instruction	24,473	-	-	-	-	-	24,473
General administration	-	-	21,114	-	-	-	21,114
Transportation	81,725	-	-	-	-	-	81,725
Employee benefits	38,784	-	-	-	-	-	38,784
Student activities	-	-	-	-	255,439	51,801	307,240
Buildings and grounds	133,203	-	-	-	-	-	133,203
Debt service:							
Principal payments	57,000	-	-	-	-	-	57,000
Total expenditures	<u>1,114,841</u>	<u>12,276</u>	<u>29,568</u>	<u>519,544</u>	<u>255,439</u>	<u>51,801</u>	<u>1,983,469</u>
Excess (deficiency) of revenues over expenditures	21,935	(2,791)	50,242	(137,743)	14,116	(10,179)	(64,420)
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	-	-	-	128,368	-	-	128,368
Transfers out	(21,928)	-	-	-	-	-	(21,928)
Total other financing sources (uses)	<u>(21,928)</u>	<u>-</u>	<u>-</u>	<u>128,368</u>	<u>-</u>	<u>-</u>	<u>106,440</u>
Net change in fund balance	7	(2,791)	50,242	(9,375)	14,116	(10,179)	42,020
Fund balances - beginning, as originally reported	98	39,445	135,460	132,296	-	-	307,299
Adjustments (see Note 1)	-	-	-	-	369,684	227,658	597,342
Fund balances - beginning, as adjusted	<u>98</u>	<u>39,445</u>	<u>135,460</u>	<u>132,296</u>	<u>369,684</u>	<u>227,658</u>	<u>904,641</u>
Fund balances - ending	<u>\$ 105</u>	<u>\$ 36,654</u>	<u>\$ 185,702</u>	<u>\$ 122,921</u>	<u>\$ 383,800</u>	<u>\$ 217,479</u>	<u>\$ 946,661</u>

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**

**FEDERAL AND STATE  
SINGLE AUDITS**

**FOR THE YEAR ENDED JUNE 30, 2021**

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**

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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, 2021, 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 22, 2021.

**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.

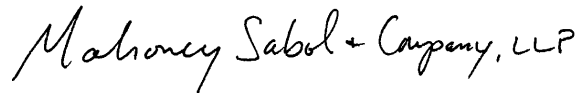
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not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



Certified Public Accountants  
Glastonbury, Connecticut  
December 22, 2021

**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, 2021. 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, 2021.



## **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.

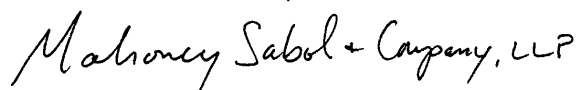
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any 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, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated December 22, 2021, 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 22, 2021

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

Federal Grantor; Pass-Through Grantor; Program Title; Description	Pass-Through Entity Identification Number	Federal CFDA Number	Expenditures
<b>U.S. DEPARTMENT OF AGRICULTURE</b>			
<b>Child Nutrition Cluster:</b>			
<b>Passed through the Connecticut Department of Education:</b>			
National School Lunch Program - USDA Commodities	-	10.555	\$ 53,435
National School Lunch Program	12060-SDE64370-20560	10.555	179,501
National School Lunch Program - CARES Act	12060-SDE64370-29572	10.555	6,866
National School Breakfast Program	12060-SDE64370-20508	10.553	106,824
National School Breakfast Program - CARES Act	12060-SDE64370-29576	10.553	3,492
<b>Total Child Nutrition Cluster</b>			<u>350,118</u>
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			
			<u>350,118</u>
<b>U.S. DEPARTMENT OF EDUCATION</b>			
<b>Special Education Cluster:</b>			
<b>Passed through the Connecticut Department of Education:</b>			
Special Education - Grants to States - 2021	12060-SDE64370-20977	84.027	333,819
Special Education - Grants to States - 2020	12060-SDE64370-20977	84.027	114,908
Special Education - Grants to States - 2019	12060-SDE64370-20977	84.027	6,764
<b>Total Special Education Cluster</b>			<u>455,491</u>
<b>Passed through the Connecticut Department of Education:</b>			
Title I Grants to Local Educational Agencies - 2021	12060-SDE64370-20679	84.010	37,948
Title I Grants to Local Educational Agencies - 2020	12060-SDE64370-20679	84.010	20,217
			<u>58,165</u>
Student Support and Academic Enrichment Grant - 2021	12060-SDE64370-22854	84.424	10,000
Student Support and Academic Enrichment Grant - 2020	12060-SDE64370-22854	84.424	155
			<u>10,155</u>
Supporting Effective Instruction State Grants - 2021	12060-SDE64370-20858	84.367	591
Supporting Effective Instruction State Grants - 2020	12060-SDE64370-20858	84.367	24,631
Supporting Effective Instruction State Grants - 2019	12060-SDE64370-20858	84.367	8,850
			<u>34,072</u>
Title III Part A, English Language Acquisition Grants	12060-SDE64370-20868	84.365	2,806
Elementary & Secondary School Emergency Relief Fund (ESSER)	12060-SDE64370-29571	84.425D	162,497
Career and Technical Education - Basic Grants to States	12060-SDE64370-20742	84.048	38,375
<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>			<u>761,561</u>
<b>U.S. DEPARTMENT OF TREASURY</b>			
<b>Passed through the Connecticut Department of Education:</b>			
Coronavirus Relief Fund	12060-SDE64370-29561	21.019	240,120
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u>\$ 1,351,799</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, 2021

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**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 \$53,435 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, 2021. No other federal assistance was received in the form of loans, loan guarantees or insurance.

**NOTE 3 - PASS-THROUGH TO SUBRECIPIENTS**

The District did not pass through any federal awards to a subrecipient organization.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

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**SECTION I - 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)
21.019	Coronavirus Relief Fund

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

Auditee qualified as low-risk auditee? \_\_\_\_\_ Yes  No

**SECTION II - FINANCIAL STATEMENT FINDINGS**

No matters were reported.

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

No matters were reported.

**SUMMARY SCHEDULE OF THE STATUS OF PRIOR AUDIT FINDINGS**

No audit findings were reported in the prior year.

**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, 2021. 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, 2021.

## **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, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated December 22, 2021, 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 22, 2021

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE**  
**FOR THE YEAR ENDED JUNE 30, 2021**

State Grantor; Pass-Through Grantor; Program Title	State Grant Program Core-CT Number	Expenditures
<b>NONEXEMPT PROGRAMS:</b>		
<b>DEPARTMENT OF EDUCATION</b>		
<b>Direct:</b>		
Talent Development	11000-SDE64370-12552	\$ 645
Open Choice	11000-SDE64370-17053-82060	64,358
Magnet Schools	11000-SDE64370-17057	19,500
Healthy Foods Initiative	11000-SDE64370-16212	11,344
Child Nutrition State Matching Grant	11000-SDE64370-16211	6,586
Adult Education	11000-SDE64370-17030	4,286
Health Services	11000-SDE64370-17034	305
School Breakfast Program	11000-SDE64370-17046	2,716
<b>Total Department of Education</b>		<u>109,740</u>
<b>DEPARTMENT OF ENERGY AND ENVIRONMENTAL PROTECTION</b>		
<b>Direct:</b>		
Public, Educational and Governmental Programming and Educational Technology Investment Account (PEGPETIA)	12060-DEP44620-35363	<u>48,969</u>
<b>DEPARTMENT OF SOCIAL SERVICES</b>		
<b>Direct:</b>		
Medicaid	11000-DSS60000-16020	<u>622</u>
<b>Total State Financial Assistance Before Exempt Programs</b>		<u>159,331</u>
<b>EXEMPT PROGRAMS:</b>		
<b>DEPARTMENT OF EDUCATION</b>		
<b>Direct Programs:</b>		
Excess Cost Student Based and Equity	11000-SDE64370-17047	<u>1,081,048</u>
<b>Total Exempt Programs</b>		<u>1,081,048</u>
<b>TOTAL STATE FINANCIAL ASSISTANCE</b>		<u>\$ 1,240,379</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, 2021

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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, 2021. 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.

**NOTE 2 - PASS-THROUGH TO SUBRECIPIENTS**

The District did not pass through any state financial assistance to a subrecipient organization.



**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**SCHEDULE OF STATE FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

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**SECTION I - 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:

<b>State Grantor/ Program</b>	<b>State Grant Program Core-CT Number</b>	<b>Expenditures</b>
<b>Department of Education</b>		
Open Choice	11000-SDE64370-17053-82060	\$ 64,358
<b>Department of Energy and Environmental Protection</b>		
Public, Educational and Governmental Programming and Educational Technology Investment Account (PEGPETIA)	12060-DEP44620-35363	48,969

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

**SECTION II - FINANCIAL STATEMENT FINDINGS**

No matters were reported.

**SECTION III - STATE FINANCIAL ASSISTANCE FINDINGS AND QUESTIONED COSTS**

No matters were reported.

**SUMMARY SCHEDULE OF THE STATUS OF PRIOR AUDIT FINDINGS**

No audit findings were reported in the prior year.

# 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](mailto: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: December 28, 2021

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 2019-20 and the unused fund balance in fiscal year 2020-21.

<b>Amounts Returned to Towns with 1% Appropriation</b>		
<b>Bethany</b>	<b>Orange</b>	<b>Woodbridge</b>
18.088%	50.248%	31.664%
	<b>2020-2021</b>	
<b>MEMBER TOWNS</b>	<b>UNUSED FUNDS</b>	
BETHANY	\$ 449,260.43	<i>Unspent funds less 1% of \$507,844, approved in August, balance returned at FY21 allocation rates</i>
ORANGE	\$ 1,248,033.95	
WOODBIDGE	\$ 786,454.12	
<b>TOTALS</b>	<b>\$ 2,483,748.50</b>	
	<b>2019-2020</b>	
<b>MEMBER TOWNS</b>	<b>UNUSED FUNDS</b>	
BETHANY	\$ 64,679.99	<i>Unspent encumbrances returned at FY20 allocation rates</i>
ORANGE	\$ 179,240.65	
WOODBIDGE	\$ 108,443.62	
<b>TOTALS</b>	<b>\$ 352,364.26</b>	

	<b>TOTAL RETURN WITH 1% TO CNR</b>	
<b>MEMBER TOWNS</b>	<b>UNUSED FUNDS</b>	
BETHANY	\$ 513,940.42	
ORANGE	\$ 1,427,274.60	<i>1% To CNR and Balance Combined FY20 and FY21 returns</i>
WOODBIDGE	\$ 894,897.74	
<b>TOTALS</b>	<b>\$ 2,836,112.76</b>	

**Amity Finance Committee:**

*Move to recommend the Amity Board of Education accept the Annual Financial Statements for the period ending June 30, 2021, and authorize the Superintendent of Schools to return to the Member Towns a balance of \$2,836,112.76, as follows:*

<i>Town of Bethany</i>	<i>\$ 513,940.42</i>
<i>Town of Orange</i>	<i>\$ 1,427,274.60</i>
<i>Town of Woodbridge</i>	<i><u>\$ 894,897.74</u></i>
<i>Total</i>	<i>\$2,836,112.76</i>

**Amity Board of Education:**

*Move to accept the Annual Financial Statements for the period ending June 30, 2021, and authorize the Superintendent of Schools to return to the Member Towns a balance of \$2,836,112.76, as follows:*

<i>Town of Bethany</i>	<i>\$ 513,940.42</i>
<i>Town of Orange</i>	<i>\$ 1,427,274.60</i>
<i>Town of Woodbridge</i>	<i><u>\$ 894,897.74</u></i>
<i>Total</i>	<i>\$2,836,112.76</i>

**AMITY REGIONAL SCHOOL DISTRICT NO. 5  
REVENUES AND EXPENDITURES  
FOR FY 2021-2022**

		<b>COLUMN 1</b>	<b>COLUMN 2</b>	<b>COLUMN 3</b>	<b>COLUMN 4</b>	<b>COLUMN 5</b>	<b>COLUMN 6</b>	<b>COL 7</b>
		<b>2020-2021</b>	<b>2021-2022</b>	<b>NOV 21</b>	<b>CHANGE</b>	<b>DEC 21</b>	<b>VARIANCE</b>	<b>FAV</b>
<b>LINE</b>	<b>CATEGORY</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>FORECAST</b>	<b>INCR./(DECR.)</b>	<b>FORECAST</b>	<b>OVER/(UNDER)</b>	<b>UNF</b>
1	MEMBER TOWN ALLOCATIONS	49,760,789	50,495,237	50,495,237	0	50,495,237	0	FAV
2	OTHER REVENUE	155,137	136,871	125,076	0	125,076	(11,795)	UNF
3	OTHER STATE GRANTS	1,081,353	1,025,301	802,280	0	802,280	(223,021)	UNF
4	MISCELLANEOUS INCOME	23,374	40,798	40,893	0	40,893	95	FAV
5	BUILDING RENOVATION GRANTS	0	0	0	0	0	0	FAV
6	<b>TOTAL REVENUES</b>	<b>51,020,653</b>	<b>51,698,207</b>	<b>51,463,486</b>	<b>0</b>	<b>51,463,486</b>	<b>(234,721)</b>	<b>UNF</b>
7	SALARIES	26,973,879	28,036,821	27,779,844	72,322	27,852,166	(184,655)	FAV
8	BENEFITS	4,801,671	5,597,784	5,538,178	40,120	5,578,298	(19,486)	FAV
9	PURCHASED SERVICES	8,483,699	9,758,800	9,394,817	25,099	9,419,916	(338,884)	FAV
10	DEBT SERVICE	4,453,835	4,453,835	4,453,835	0	4,453,835	0	FAV
11	SUPPLIES (INCLUDING UTILITIES)	2,583,319	3,218,072	3,244,072	800	3,244,872	26,800	UNF
12	EQUIPMENT	320,427	54,348	54,348	0	54,348	0	FAV
13	IMPROVEMENTS / CONTINGENCY	331,379	404,500	378,500	0	378,500	(26,000)	FAV
14	DUES AND FEES	80,852	174,047	174,047	0	174,047	0	FAV
15	TRANSFER ACCOUNT	507,844	0	0	0	0	0	FAV
16	<b>TOTAL EXPENDITURES</b>	<b>48,536,905</b>	<b>51,698,207</b>	<b>51,017,641</b>	<b>138,341</b>	<b>51,155,982</b>	<b>(542,225)</b>	<b>FAV</b>
17	<b>SUBTOTAL</b>	<b>2,483,748</b>	<b>0</b>	<b>445,845</b>	<b>(138,341)</b>	<b>307,504</b>	<b>307,504</b>	<b>FAV</b>
18	PLUS: CANCELLATION OF PRIOR YEAR'S ENCUMBRANCES	<b>352,364</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>FAV</b>
19	DESIGNATED FOR SUBSEQUENT YEAR'S BUDGET:	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>FAV</b>
20	<b>NET BALANCE / (DEFICIT)</b>	<b>2,836,112</b>	<b>0</b>	<b>445,845</b>	<b>(138,341)</b>	<b>307,504</b>	<b>307,504</b>	<b>FAV</b>

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 2021-2022**

		<b>COLUMN 1</b>	<b>COLUMN 2</b>	<b>COLUMN 3</b>	<b>COLUMN 4</b>	<b>COLUMN 5</b>	<b>COLUMN 6</b>	<b>COL 7</b>
		<b>2020-2021</b>	<b>2021-2022</b>	<b>NOV 21</b>	<b>CHANGE</b>	<b>DEC 21</b>	<b>VARIANCE</b>	<b>FAV</b>
<b>LINE</b>	<b>CATEGORY</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>FORECAST</b>	<b>INCR./(DECR.)</b>	<b>FORECAST</b>	<b>OVER/(UNDER)</b>	<b>UNF</b>
1	BETHANY ALLOCATION	9,000,731	8,983,608	8,983,608	0	8,983,608	0	FAV
2	ORANGE ALLOCATION	25,003,802	25,236,005	25,236,005	0	25,236,005	0	FAV
3	WOODBIDGE ALLOCATION	15,756,256	16,275,624	16,275,624	0	16,275,624	0	FAV
4	<b>MEMBER TOWN ALLOCATIONS</b>	<b>49,760,789</b>	<b>50,495,237</b>	<b>50,495,237</b>	<b>0</b>	<b>50,495,237</b>	<b>0</b>	<b>FAV</b>
5	ADULT EDUCATION	4,286	3,042	3,042	0	3,042	0	FAV
6	PARKING INCOME	25,045	32,000	30,000	0	30,000	(2,000)	UNF
7	INVESTMENT INCOME	3,338	7,500	3,500	0	3,500	(4,000)	UNF
8	ATHLETICS	0	25,000	25,000	0	25,000	0	FAV
9	TUITION REVENUE	102,968	43,329	44,034	0	44,034	705	FAV
10	TRANSPORTATION INCOME	19,500	26,000	19,500	0	19,500	(6,500)	UNF
11	TRANSPORTATION BOWA AGREEMENT	0	0	0	0	0	0	FAV
12	<b>OTHER REVENUE</b>	<b>155,137</b>	<b>136,871</b>	<b>125,076</b>	<b>0</b>	<b>125,076</b>	<b>(11,795)</b>	<b>UNF</b>
13	OTHER STATE GRANT	0	0	0	0	0	0	FAV
14	SPECIAL EDUCATION GRANTS	1,081,353	1,025,301	802,280	0	802,280	(223,021)	UNF
15	<b>OTHER STATE GRANTS</b>	<b>1,081,353</b>	<b>1,025,301</b>	<b>802,280</b>	<b>0</b>	<b>802,280</b>	<b>(223,021)</b>	<b>UNF</b>
16	RENTAL INCOME	25	18,000	18,000	0	18,000	0	FAV
17	INTERGOVERNMENTAL REVENUE	4,797	4,798	4,893	0	4,893	95	FAV
18	OTHER REVENUE	18,552	18,000	18,000	0	18,000	0	FAV
19	TRANSFER IN	0	0	0	0	0	0	FAV
20	<b>MISCELLANEOUS INCOME</b>	<b>23,374</b>	<b>40,798</b>	<b>40,893</b>	<b>0</b>	<b>40,893</b>	<b>95</b>	<b>FAV</b>
21	<b>BUILDING RENOVATION GRANTS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>FAV</b>
22	<b>TOTAL REVENUES</b>	<b>51,020,653</b>	<b>51,698,207</b>	<b>51,463,486</b>	<b>0</b>	<b>51,463,486</b>	<b>(234,721)</b>	<b>UNF</b>

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 2021-2022**

		<b>COLUMN 1</b>	<b>COLUMN 2</b>	<b>COLUMN 3</b>	<b>COLUMN 4</b>	<b>COLUMN 5</b>	<b>COLUMN 6</b>	<b>COL 7</b>
		<b>2020-2021</b>	<b>2021-2022</b>	<b>NOV 21</b>	<b>CHANGE</b>	<b>DEC 21</b>	<b>VARIANCE</b>	<b>FAV</b>
<b>LINE</b>	<b>CATEGORY</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>FORECAST</b>	<b>INCR./(DECR.)</b>	<b>FORECAST</b>	<b>OVER/(UNDER)</b>	<b>UNF</b>
1	5111-CERTIFIED SALARIES	22,041,070	22,915,344	22,685,661	72,322	22,757,983	(157,361)	FAV
2	5112-CLASSIFIED SALARIES	4,932,809	5,121,477	5,094,183	0	5,094,183	(27,294)	FAV
3	<b>SALARIES</b>	<b>26,973,879</b>	<b>28,036,821</b>	<b>27,779,844</b>	<b>72,322</b>	<b>27,852,166</b>	<b>(184,655)</b>	<b>FAV</b>
4	5200-MEDICARE - ER	369,840	407,811	407,811	0	407,811	0	FAV
5	5210-FICA - ER	300,649	311,405	311,405	0	311,405	0	FAV
6	5220-WORKERS' COMPENSATION	205,308	214,297	152,164	0	152,164	(62,133)	FAV
7	5255-MEDICAL & DENTAL INSURANCE	2,913,911	3,675,704	3,675,704	40,120	3,715,824	40,120	UNF
8	5860-OPEB TRUST	31,678	0	0	0	0	0	FAV
9	5260-LIFE INSURANCE	44,550	49,918	52,200	0	52,200	2,282	UNF
10	5275-DISABILITY INSURANCE	10,765	11,136	11,381	0	11,381	245	UNF
11	5280-PENSION PLAN - CLASSIFIED	790,234	764,395	764,395	0	764,395	0	FAV
12	5281-DEFINED CONTRIBUTION RETIREMENT PLAN	121,217	148,418	148,418	0	148,418	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	12,131	12,500	12,500	0	12,500	0	FAV
16	5291-CLOTHING ALLOWANCE	1,388	2,200	2,200	0	2,200	0	FAV
17	<b>BENEFITS</b>	<b>4,801,671</b>	<b>5,597,784</b>	<b>5,538,178</b>	<b>40,120</b>	<b>5,578,298</b>	<b>(19,486)</b>	<b>FAV</b>
18	5322-INSTRUCTIONAL PROG IMPROVEMENT	37,973	26,600	26,600	0	26,600	0	FAV
19	5327-DATA PROCESSING	99,936	114,785	114,785	0	114,785	0	FAV
20	5330-OTHER PROFESSIONAL & TECHNICAL SRVC	1,657,059	1,749,530	1,749,530	(20,000)	1,729,530	(20,000)	FAV
21	5440-RENTALS - LAND, BLDG, EQUIPMENT	99,809	122,685	122,685	0	122,685	0	FAV
22	5510-PUPIL TRANSPORTATION	2,874,413	3,655,436	3,633,318	46,153	3,679,471	24,035	UNF
23	5521-GENERAL LIABILITY INSURANCE	255,503	249,650	264,839	0	264,839	15,189	UNF
24	5550-COMMUNICATIONS: TEL, POST, ETC.	88,161	114,356	104,306	0	104,306	(10,050)	FAV
25	5560-TUITION EXPENSE	3,206,118	3,638,655	3,291,651	(1,054)	3,290,597	(348,058)	FAV
26	5590-OTHER PURCHASED SERVICES	164,727	87,103	87,103	0	87,103	0	FAV
27	<b>PURCHASED SERVICES</b>	<b>8,483,699</b>	<b>9,758,800</b>	<b>9,394,817</b>	<b>25,099</b>	<b>9,419,916</b>	<b>(338,884)</b>	<b>FAV</b>

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 2021-2022**

		<b>COLUMN 1</b>	<b>COLUMN 2</b>	<b>COLUMN 3</b>	<b>COLUMN 4</b>	<b>COLUMN 5</b>	<b>COLUMN 6</b>	<b>COL 7</b>
		<b>2020-2021</b>	<b>2021-2022</b>	<b>NOV 21</b>	<b>CHANGE</b>	<b>DEC 21</b>	<b>VARIANCE</b>	<b>FAV</b>
<b>LINE</b>	<b>CATEGORY</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>FORECAST</b>	<b>INCR./(DECR.)</b>	<b>FORECAST</b>	<b>OVER/(UNDER)</b>	<b>UNF</b>
28	5830-INTEREST	788,835	788,835	788,835	0	788,835	0	FAV
29	5910-REDEMPTION OF PRINCIPAL	3,665,000	3,665,000	3,665,000	0	3,665,000	0	FAV
30	<b>DEBT SERVICE</b>	<b>4,453,835</b>	<b>4,453,835</b>	<b>4,453,835</b>	<b>0</b>	<b>4,453,835</b>	<b>0</b>	<b>FAV</b>
31	5410-UTILITIES, EXCLUDING HEAT	616,751	725,065	725,065	800	725,865	800	UNF
32	5420-REPAIRS, MAINTENANCE & CLEANING	764,059	747,751	773,751	0	773,751	26,000	UNF
33	5611-INSTRUCTIONAL SUPPLIES	244,344	369,883	369,883	0	369,883	0	FAV
34	5613-MAINTENANCE/CUSTODIAL SUPPLIES	159,130	246,698	246,698	0	246,698	0	FAV
35	5620-OIL USED FOR HEATING	49,787	42,500	42,500	0	42,500	0	FAV
36	5621-NATURAL GAS	41,929	68,171	68,171	0	68,171	0	FAV
37	5627-TRANSPORTATION SUPPLIES	93,802	122,016	122,016	0	122,016	0	FAV
38	5641-TEXTS & DIGITAL RESOURCES	68,322	243,902	243,902	0	243,902	0	FAV
39	5642-LIBRARY BOOKS & PERIODICALS	19,390	20,215	20,215	0	20,215	0	FAV
40	5690-OTHER SUPPLIES	525,805	631,871	631,871	0	631,871	0	FAV
41	<b>SUPPLIES (INCLUDING UTILITIES)</b>	<b>2,583,319</b>	<b>3,218,072</b>	<b>3,244,072</b>	<b>800</b>	<b>3,244,872</b>	<b>26,800</b>	<b>UNF</b>
42	5730-EQUIPMENT - NEW	182,811	49,348	54,348	0	54,348	5,000	UNF
43	5731-EQUIPMENT - REPLACEMENT	137,616	5,000	0	0	0	(5,000)	FAV
44	<b>EQUIPMENT</b>	<b>320,427</b>	<b>54,348</b>	<b>54,348</b>	<b>0</b>	<b>54,348</b>	<b>0</b>	<b>FAV</b>
45	5715-IMPROVEMENTS TO BUILDING	326,379	65,000	53,000	0	53,000	(12,000)	FAV
45a	5715-FACILITIES CONTINGENCY	100,000	100,000	100,000	0	100,000	0	FAV
45b	TRSF. FROM FACILITIES CONTINGENCY	(100,000)	0	(26,000)	0	(26,000)	(26,000)	FAV
46	5720-IMPROVEMENTS TO SITES	5,000	89,500	101,500	0	101,500	12,000	UNF
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	<b>IMPROVEMENTS / CONTINGENCY</b>	<b>331,379</b>	<b>404,500</b>	<b>378,500</b>	<b>0</b>	<b>378,500</b>	<b>(26,000)</b>	<b>FAV</b>
49	5580-STAFF TRAVEL	3,135	23,850	23,850	0	23,850	0	FAV
50	5581-TRAVEL - CONFERENCES	14,472	44,800	44,800	0	44,800	0	FAV
51	5810-DUES & FEES	63,245	105,397	105,397	0	105,397	0	FAV
52	<b>DUES AND FEES</b>	<b>80,852</b>	<b>174,047</b>	<b>174,047</b>	<b>0</b>	<b>174,047</b>	<b>0</b>	<b>FAV</b>
53	<b>5856-TRANSFER ACCOUNT</b>	<i>507,844</i>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>FAV</b>
54	<b>ESTIMATED UNSPENT BUDGETS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>FAV</b>
55	<b>TOTAL EXPENDITURES</b>	<b>48,536,905</b>	<b>51,698,207</b>	<b>51,017,641</b>	<b>138,341</b>	<b>51,155,982</b>	<b>(542,225)</b>	<b>FAV</b>

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**



**DECEMBER 2021**

**2021-2022 FORECAST**

**OVERVIEW**

*The projected unspent fund balance for this fiscal year is \$307,504 FAV previously, \$445,845 FAV, which appears on page 1, column 6, and line 20.*

**REVENUES BY CATEGORY**

The projected yearend balance of revenues is *\$234,721 UNF, previously, \$234,721 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 is to be *\$2,000 UNF* compared to budget.

**LINE 7 on Page 2: INVESTMENT INCOME:**

*The budget is based on the expectation that interest rates will remain low and revenue will not meet budget, \$4,000 UNF, previously \$4,000 UNF.*

<u>Month</u>	<u>Peoples United</u>	<u>State Treasurer's Investment Fund</u>
July 2021	.398%	.10%
August	.398%	.10%
September	.398%	.09%
October	.398%	.09%
November	.398%	.09%
December	.398%	.09%

**LINE 8 on Page 2: ATHLETICS:**

The forecast is based on budget.

**LINE 9 on Page 2: TUITION REVENUE:**

The budget is based on three tuition students, one at a reduced employee rate. The actual tuition charged is higher (\$574 per year) than budgeted since the rate is set after the budget referendum is past. One tuition student has enrolled in the District since last month. *The projected variance is \$705 FAV, previously \$705 FAV.*



**LINE 10 on Page 2: TRANSPORTATION INCOME:**

The forecast is based on projected State payments and enrollment for magnet school transportation budgeted. *The actual transportation cost is \$19,500 which is \$6,500 UNF.*

**LINE 14 on Page 2: SPECIAL EDUCATION GRANTS:**

The current projection is based on budgeted costs for placements and transportation. The budget assumes a 73% reimbursement rate. The end of year report for fiscal year 2021 was filed on September 1, 2021. This data submitted reports the final cost for high cost students. The State made its final payment to the District in May based on the March data. The State will adjust the payment for the current fiscal year based on any variances between the March report and the end of year report. There were significant changes in student placements after March 1<sup>st</sup>. It was noted in the forecast for fiscal year 2021 that we would receive additional funds that would not be “returned” to the State until this year. The additional funds were part of the surplus in the fiscal year 2021 end of year report. *The forecast reflects that \$102,419 UNF will be reduced from our current year grant to align with the end of year report. The current reimbursement for students is down \$120,597 UNF, previously, \$148,478 UNF based on current student placements. The total for this line is \$223,021 UNF, previously, \$223,021 UNF. The budget expenditures will need to be reduced to cover this shortfall.*

**LINE 16 on Page 2: RENTAL INCOME:**

The forecast is based on the budget.

**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.

**EXPENDITURES BY CATEGORY**

The projected yearend balance of expenditures is *\$542,225 FAV, previously \$680,566 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. There were 5 retirements at the end of fiscal year 2020. Fewer retirements were known during the budget process and therefore expected in 2021. Two staff members were budgeted to retire. To date 7 have retired and 7 have resigned. *There is a favorable turnover variance of \$216,805 FAV in the forecast. An estimated number of stipend positions for clubs and activities are vacant, \$12,878 FAV, coverage costs are expected to be \$72,322 UNF based on YTD costs, total for the certified salary line is \$157,361 FAV, previously \$229,683 FAV.*

**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. There are 7 retirements which is unusually high for

classified staff. *The forecast is \$27,294 FAV, previously, \$27,294 favorable. Substitutes costs are higher than budgeted due to the higher turnover and vacant positions.*

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

The forecast is based on the budget.

**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 **\$23,129 FAV**. The renewal policy is \$39,004 FAV less than budgeted. We are provided the maximum premium number during the fiscal year and at the time of renewal, July 1, the final premium is calculated. **Total savings YTD \$62,133 FAV, previously \$62,133 FAV.**

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

*The following charts are included to track how the District actual claims are comparing against the expected claims. How claims are running for the year has always been a common question, so the charts for claims and fees are shown monthly. However, claims are one piece of the medical budget line shown in the Excel file. Fees, employee contributions, grant funding, employer contributions to employee HSA accounts and reserve funding are other factors built into the Medical and Dental Insurance Budget. The claim chart in the Word document will not equal the Excel line since it is only one factor of the data comprising the medical budget. Certainly a significant factor which is why it is given in detail below.*

*The forecast projects actual claims of current employees and retirees will be \$40,112 UNF (average 6 month overage) the budget, previously neutral. The projected monthly budget is based on an average of five years of claims.*

**CLAIMS OF CURRENT EMPLOYEES AND RETIREES**

<b>MONTH</b>	<b>2021-2022 ACTUAL</b>	<b>2021-2022 BUDGET</b>	<b>VARIANCE</b>	<b>2020-2021 ACTUAL</b>	<b>2019-2020 ACTUAL</b>
<i>JUL</i>	<b>\$ 530,877</b>	\$ 369,954	<b>\$ 160,923</b>	\$ 256,509	\$ 366,182
<i>AUG</i>	<b>\$ 405,635</b>	\$ 426,870	<b>\$ (21,235)</b>	\$ 200,490	\$ 383,765
<i>SEP</i>	<b>\$ 364,327</b>	\$ 363,929	<b>\$ 398</b>	\$ 292,575	\$ 317,685
<i>OCT</i>	<b>\$ 341,109</b>	\$ 361,074	<b>\$ (19,965)</b>	\$ 293,360	\$ 383,369
<i>NOV</i>	<b>\$ 324,557</b>	\$ 464,671	<b>\$ (140,114)</b>	\$ 409,279	\$ 370,672
<i>DEC</i>	<b>\$ 767,843</b>	\$ 507,134	<b>\$ 260,709</b>	\$ 489,999	\$ 403,126
JAN	\$ 325,625	\$ 325,625	\$ -	\$ 253,077	\$ 348,820
FEB	\$ 312,242	\$ 312,242	\$ -	\$ 259,775	\$ 124,317
MAR	\$ 366,860	\$ 366,860	\$ -	\$ 255,965	\$ 276,832
APR	\$ 303,014	\$ 303,014	\$ -	\$ 304,485	\$ 196,735
MAY	\$ 379,181	\$ 379,181	\$ -	\$ 235,252	\$ 124,900
JUN	\$ 318,269	\$ 318,269	\$ -	\$ 274,741	\$ 194,428
<b>TOTALS</b>	<b>\$ 4,739,540</b>	<b>\$ 4,498,824</b>	<b>\$ 240,716</b>	<b>\$ 3,525,507</b>	<b>\$ 3,490,831</b>

**ACTUAL/FORECAST CLAIMS AS A PERCENTAGE OF EXPECTED CLAIMS**

<b>2017-2018 ACTUAL</b>	<b>2018-2019 ACTUAL</b>	<b>2019-2020 ACTUAL</b>	<b>2020-2021 ACTUAL</b>	<b>2021-2022 FORECAST</b>
72.1%	92.2%	84.1%	75.8%	<i>105.3%</i>

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

<b>MONTH</b>	<b>2021-2022 ACTUAL</b>	<b>2021-2022 BUDGET</b>	<b>VARIANCE</b>	<b>2020-2021 ACTUAL</b>	<b>2019-2020 ACTUAL</b>
JUL	\$ 14,068	\$ 49,997	\$ (35,929)	\$ 53,562	\$ 65,692
AUG	\$ 74,642	\$ 53,423	\$ 21,219	\$ 50,187	\$ 62,661
SEP	\$ 46,923	\$ 45,088	\$ 1,835	\$ 53,804	\$ 46,306
OCT	\$ 47,049	\$ 51,048	\$ (3,999)	\$ 55,100	\$ 70,245
NOV	\$ 39,556	\$ 42,200	\$ (2,644)	\$ 56,242	\$ 59,406
DEC	\$ 51,770	\$ 39,812	\$ 11,958	\$ 55,608	\$ 62,365
JAN	\$ 36,118	\$ 36,118	\$ -	\$ 11,403	\$ 73,157
FEB	\$ 44,037	\$ 44,037	\$ -	\$ 94,489	\$ 57,592
MAR	\$ 38,241	\$ 38,241	\$ -	\$ 80,240	\$ 58,624
APR	\$ 38,834	\$ 38,834	\$ -	\$ 54,687	\$ 57,573
MAY	\$ 40,369	\$ 40,369	\$ -	\$ 59,398	\$ 56,459
JUN	\$ 36,858	\$ 36,858	\$ -	\$ 50,341	\$ 56,502
<b>TOTALS</b>	\$ 508,464	\$ 516,024	\$ (7,560)	\$ 675,061	\$ 726,582

**LINE 9 on Page 3: 5260-LIFE INSURANCE:**

*The forecast reflects \$2,282 UNF.*

**LINE 10 on Page 3: 5275-DISABILITY INSURANCE:**

*The forecast reflects \$245 UNF, previously \$568 UNF.*

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

The forecast is based on budget.

**LINE 15 on Page 3: 5290-UNEMPLOYMENT:**

The forecast is based on budget.

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

The forecast is projects the legal budget will be \$20,000 FAV, previously neutral.

**LINE 21on Page 3: 5440-RENTALS:**

The forecast is based on budget.

**LINE 22 on Page 3: 5510-PUPIL TRANSPORTATION:**

Special Education Transportation is projected to be *\$24,035 FAV*, previously *\$22,118 FAV*, based on current student placements.

**LINE 23 on Page 3: 5521-GENERAL LIABILITY INSURANCE:** Various liability policies, including medical professional, Student Accident insurance and cyberinsurance renewed higher than budgeted-*\$15,189 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 District will save \$18,446 FAV. An onboarding software was purchased to digitize hiring forms for \$8,396 UNF. *The account is projected to be \$10,050 FAV.*

**LINE 25 on Page 3: 5560-TUITION EXPENSE:** *Tuition is currently forecasted to have a \$348,058 FAV previously \$347,004 FAV variance.* The forecast is based on current students and their placements.

Tuition for the vo-ag schools has a projected variance of *\$35,376 FAV previously, \$35,376 FAV.*

	<b>FY17-18 ACTUAL</b>	<b>FY18-19 ACTUAL</b>	<b>FY19-20 ACTUAL</b>	<b>FY20-21 ACTUAL</b>	<b>FY21-22 BUDGET</b>	<b>FY21-22 FORECAST</b>
Sound	4	6	6	5	6	3
Trumbull	6	4	4	3	3	1(1)
Nonnewaug	4	6	5	7	7	9(9)
Common Ground Charter HS	0	0	0	1	1	1(1)
Betsy Ross Magnet	0	0	0	0	1	0(0)
King Robinson Magnet	0	0	0	0	0	0
Engineering Science Magnet	1	0	0	0	0	0
Highville Charter School	1	0	0	0	0	0
<b>Totals</b>	<b>16</b>	<b>16</b>	<b>15</b>	<b>16</b>	<b>18</b>	<b>14(14)</b>

ECA is projected variance *to be \$11,360 FAV, with two less students enrolled than budgeted.*

	<b>FY17-18 ACTUAL</b>	<b>FY18-19 ACTUAL</b>	<b>FY19-20 ACTUAL</b>	<b>FY20-21 ACTUAL</b>	<b>FY21-22 BUDGET</b>	<b>FY21-22 FORECAST</b>
<b>ECA</b>	<b>19</b>	<b>24</b>	<b>21</b>	<b>16</b>	<b>20</b>	<b>18(18)</b>

*Public (ACES) and private out-of-district placements are currently less than anticipated, \$301,322 FAV, previously \$300,268 FAV. There are more outplaced students who recently returned back to District in-house programs or moved out of the District.*

	FY17-18 ACTUAL	FY18-19 ACTUAL	FY19-20 ACTUAL	FY20-21 ACTUAL	FY21-22 BUDGET	FY21-22 FORECAST
Public SPED	8	11	8	6	14	<i>11(11)</i>
Private SPED	20	22	18	27	25	<i>24(24)</i>
Totals	28	33	26	33	39	<i>35(37)</i>

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

The 2021-2022 budget for electricity assumes the use of 3,189,868 kilowatt hours at an average price of 0.20037 or a cost of \$639,169. Forecast is neutral.

**ELECTRICITY (KILOWATT HOURS)**

MONTH	2021-2022 FORECAST	2021-2022 BUDGET	VARIANCE	2020-2021 ACTUAL	2019-2020 ACTUAL
<i>JUL</i>	<b>296,292</b>	253,660	<b>42,632</b>	254,686	306,744
<i>AUG</i>	<b>321,023</b>	287,736	<b>33,287</b>	299,439	298,187
<i>SEP</i>	<b>314,756</b>	303,777	<b>10,979</b>	285,993	255,198
<i>OCT</i>	<b>272,755</b>	282,968	<b>(10,213)</b>	248,089	294,827
<i>NOV</i>	<b>256,208</b>	262,230	<b>(6,022)</b>	238,583	243,754
DEC	263,699	263,699	-	240,912	250,944
JAN	273,187	273,187	-	249,595	266,227
FEB	268,924	268,924	-	243,774	251,802
MAR	255,252	255,252	-	246,886	217,683
APR	265,084	265,084	-	254,711	<b>232,983</b>
MAY	243,404	243,404	-	244,685	<b>145,568</b>
JUN	229,947	229,947	-	290,054	<b>239,032</b>
Totals	<b>3,260,531</b>	<b>3,189,868</b>	<b>70,663</b>	<b>3,097,407</b>	<b>3,002,949</b>

**Note: 2019-2020 Actual Kilowatt Hours during COVID shutdown shown in bold italics.**

The budget assumes there will not be a Load Shed credit.  
 The budget for propane is \$3,546. *The forecast is project to be \$800 UNF.*  
 The budget for water is \$57,350. *The forecast is project to be neutral.*  
 Sewer costs are budgeted at \$25,000. *The forecast is project to be neutral*

**DEGREE DAYS**

There are 1,190 degree days to date compared to 1,298 last year at this time.

**LINE 32 on Page 4: 5420-REPAIRS & MAINTENANCE:** *The forecast is projected to be \$26,000 UNF, previously neutral.* A budget transfer was approved in October to

cover an emergency replacement of a failed building control system at Amity Middle School –Orange and to schedule replace for Amity Middle School –Bethany.

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

The budget for natural gas is \$68,171 and the budget for oil is \$41,000. *The forecast is project to be neutral.*

**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. A budget transfer was approved in October to cover an emergency replacement of a failed building control system at Amity Middle School –Orange and to schedule replace for Amity Middle School –Bethany. *Current balance is \$74,000.*

**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.

**COVID ACCOUNTS:**

Year to date, the District has committed \$32,794 which is \$5,599 UNF to purchases related to operating safely during the pandemic. We are once again seeking FEMA funds for the eligible purchases. FEMA has recently changed the eligibility criteria so an application will be submitted soon.

Other grant funding is listed below by fiscal year. Many of these grants required meeting needs that are not budgeted or in response to newly identified needs stemming from the pandemic.

GRANT	FY21	FY22	FY23	FY24	TOTAL
ESSER I	\$ 55,040				\$ 55,040
ESSER II		\$ 48,678	\$ 159,307	\$ 36,037	\$ 244,022
ESSER III		\$ 181,212	\$ 361,353		\$ 542,565
Coronavirus Relief Funds	\$ 240,120				\$ 240,120
Special Education - COVID	\$ 20,000				\$ 20,000
Special Education IDEA-ARP (application in progress)			\$ 94,631		\$ 94,631
<b>TOTAL</b>	<b>\$ 315,160</b>	<b>\$ 229,890</b>	<b>\$ 615,291</b>	<b>\$ 36,037</b>	<b>\$ 1,196,378</b>

## APPENDIX A

### COST SAVINGS AND EFFICIENCIES FOR FISCAL YEAR 2020-2021

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**TOTAL ANNUAL SAVINGS TO-DATE OF: \$128,708**

**\$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.

**\$7,524 Reduced Trash Pickups:** The Director of Facilities, Steve Martoni, negotiated a revised schedule for trash pickups at all three buildings, saving \$1,254 per month. Less trash is generated without full cafeteria service and the hybrid/shortened day schedule of students.

**\$300 DMV fees:** The Facilitites staff reviewed motor vehicles fees for registering our vehicles and obtained a waiver as a municipal agency.

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-committe>
- 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).

The most recent two fiscal years were significantly impacted by the COVID-19 pandemic. School operations were halted or modified and not at 100% for either year. The District staff took many steps to reserve the general operating budget to meet the demands and brace for the unknown costs. Nearly one million dollars was held from accounts to prepare for operations in fiscal year 2021. Grant funding from State and Federal sources became available during the year. These funds were used to offset unexpected costs and plan for the future costs. Some of the funds do not expire until September 2024. The administration is planning to use funds as required by grant guidelines while limiting the impact to future budgets.

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).

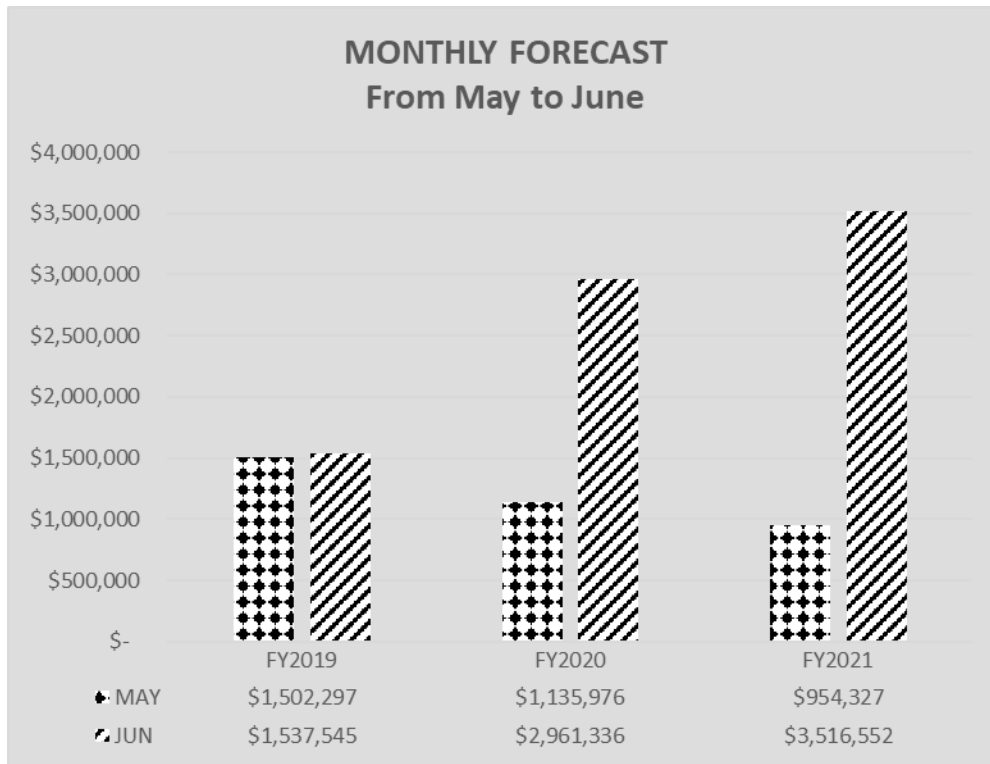
Revenues can be most impacted by decisions made at the State level for Special Education and Transportation grants. We have seen the reimbursement rate change in mid-year.

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.

### 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 audited fund balance is \$1,950,777 after \$515,077 in EOY purchases and allocation of 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.

**FY2021:**

The audited fund balance for 2020-2021 is \$2,483,748 after designating \$185,600 for items cut from the FY22 budget, \$339,360 for end of year purchases (security and technology) and \$507,844 proposed for capital nonrecurring account. ***The change is \$2,991,592 higher than the prior month's forecast. The major reasons for the significant increase in the yearend fund balance was the continuing unsettled environment of the COVID-19 global pandemic. The changes from one month to the next month are summarized as follows:***

- **\$609,645:** Medical & dental claims were lower and the assumption is it is due to the COVID-19 global pandemic. Routine office visits and medical tests may not have resumed to normal levels. Since we are self-insured, actual claims are not known until the end of the fiscal year.
- **\$260,880** Purchased services were lower due to the COVID-19 global pandemic. There were fewer athletic contests, which reduced the annual number of game day staff and officials paid. Less costs were incurred for special education than anticipated.
- **\$147,390:** Transportation and fuel costs for busses were lower due to the COVID-19 global pandemic. There were no field trips or late runs during the year. As the schools edged toward operating at 100% it was difficult to predicate if transportation needs would increase in May and June. There were also a reduced number of athletic trips. The fuel bills from the member towns are not finalized until mid-July. The final invoices were less than allotted.
- **\$111,272:** Instructional supplies and maintance 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. Grant funding became available to reimburse \$96,980 of cleaning supplies.

## APPENDIX C

### 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 30<sup>th</sup> 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.

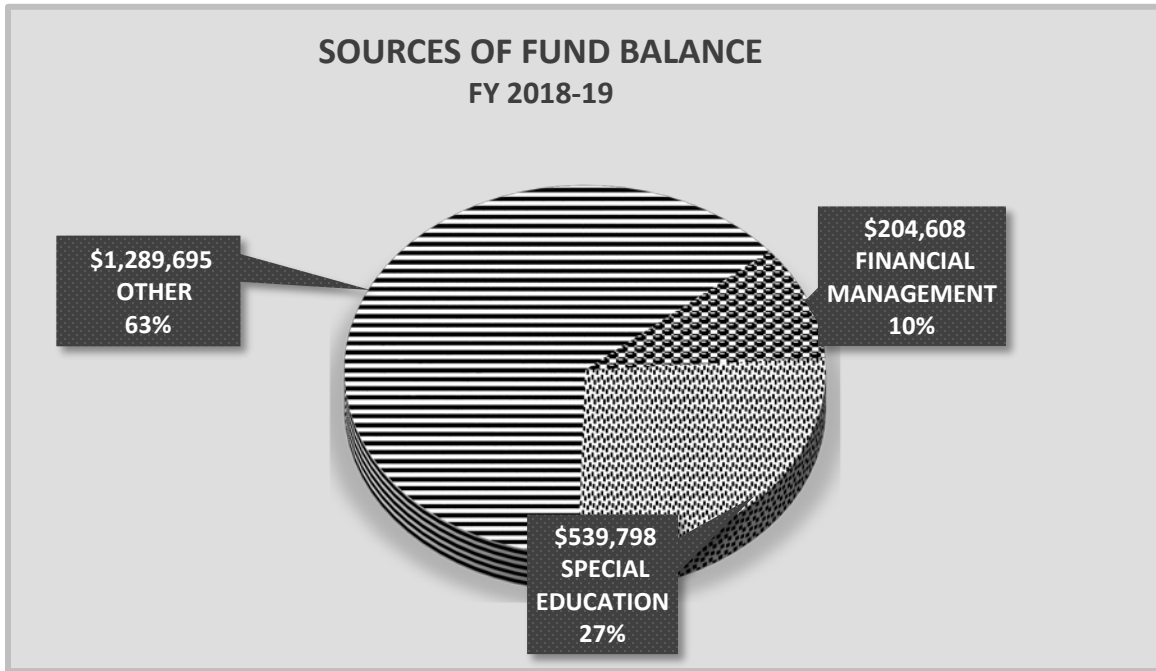
**\$378,012 REVENUE:** The Special Education Grant was higher than budgeted by \$224,297 based on actual special education costs and a higher reimbursement rate. The interest earned on the District's accounts was \$100,966 more than budgeted as interest rates were higher than budgeted. These accounts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

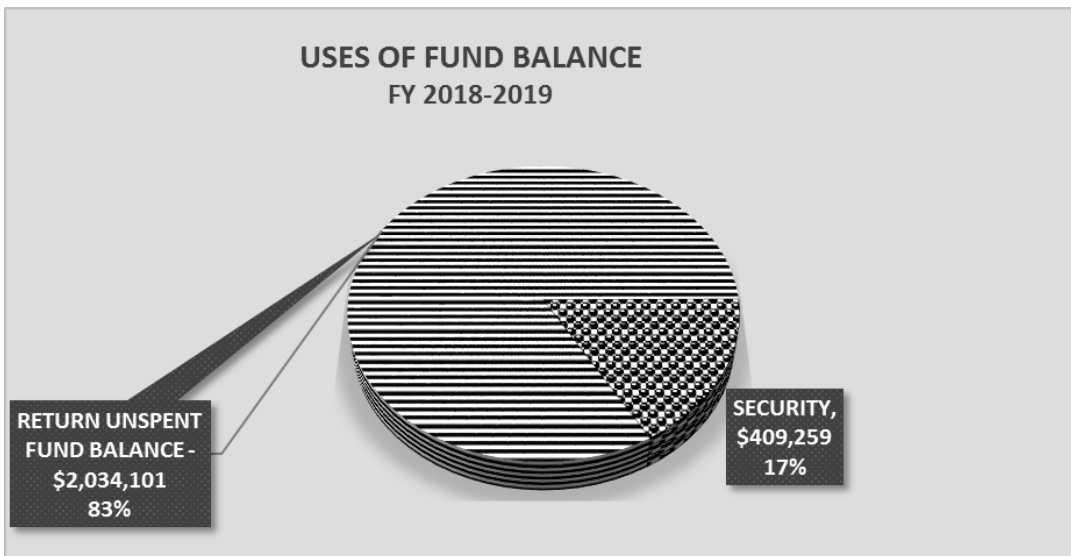
The primary sources of the fund balance are shown graphically below:



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



**APPENDIX D**

**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 30<sup>th</sup> 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, after 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 exceeded 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.

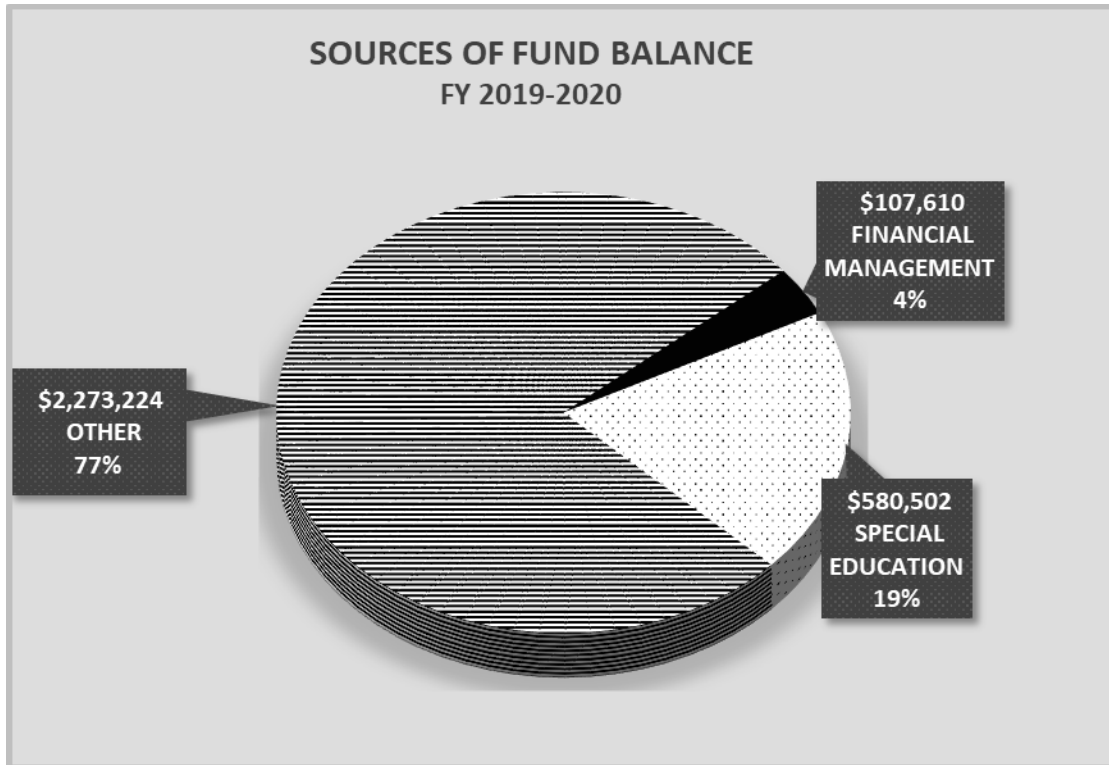
**\$93,339 UTILITIES (OTHER):** A mild winter combined with fuel cell operating properly to supply heat generated savings of \$17,731 FAV. Electricity usage was down due to the reduced occupancy in buildings, \$70,089 FAV.

**\$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** – Approved for Capital Reserve
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.

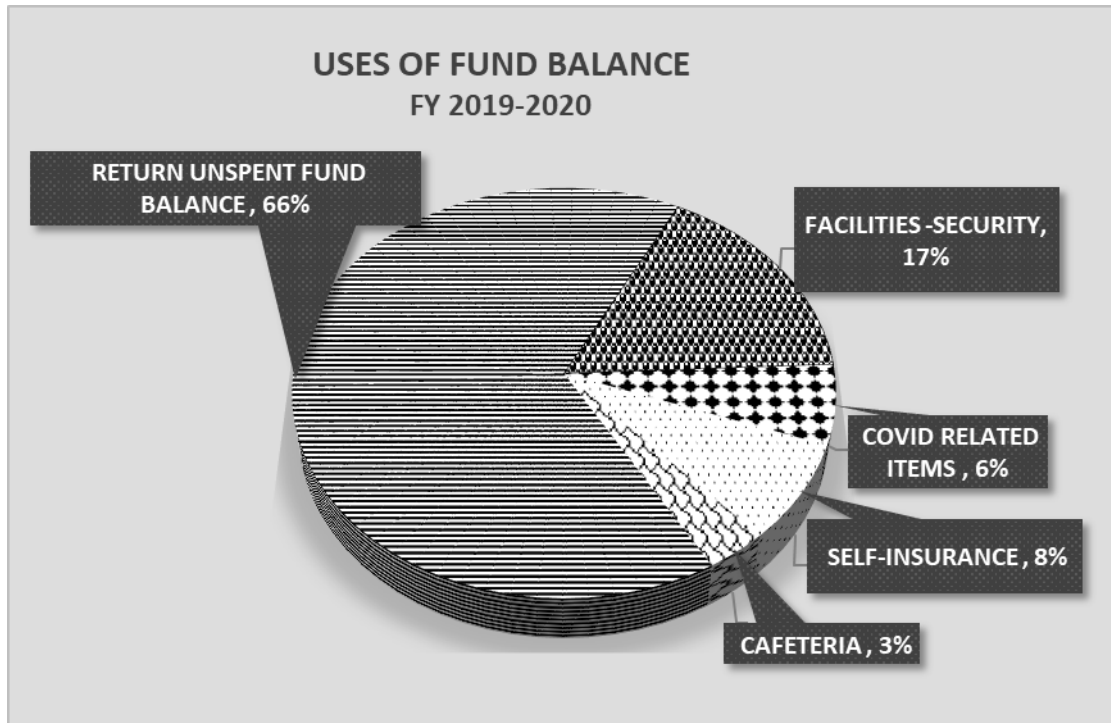
**\$515,077 END OF YEAR PURCHASES (EOY):**

**\$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	\$ 600,371
<b>Total</b>	<b>\$1,950,777</b>

APPENDIX E

RECAP OF 2020-2021

**Return Unspent Fund Balance:**

*The cancellation of 2019-2020 encumbrances of \$352,364 will be returned to the Member Towns. We encumber funds for goods and services received by June 30<sup>th</sup> but not yet billed. The final quarter of FY20 was a period of shut down making it difficult to determine the need for open orders and there was a substantial amount of unemployment claims in dispute. 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 2020-21, the funds will be returned.*

<i>Bethany</i>	<i>\$ 64,680</i>
<i>Orange</i>	<i>\$179,241</i>
<i>Woodbridge</i>	<i><u>\$108,444</u></i>
<i>Total</i>	<i>\$352,364</i>

The audited fund balance for 2020-2021 is \$2,483,748 after designating \$185,600 for items cut from the FY22 budget, \$339,360 for end of year purchases (security and technology) and \$507,844 approved for capital nonrecurring account. These source of the available funds are described below.

**FINANCIAL MANAGEMENT:**

**\$ 578,763**

Our efforts to foster a District culture of finding cost savings and efficiencies has been successful producing savings of \$128,708. Grant money was applied for and awarded to offset the cost of the CEN for savings of \$27,440, \$49,245 Pegpetia Grant for course equipment and supplies, \$28,339 for polycarbonate dividers manufactured in-house. \$968,619 was withheld in general fund accounts in preparation for operating in a pandemic environment. These funds were redistributed as needed and it was difficult to predict all throughout the year how much funds would be needed to keep schools open. The District operating under many scenarios, remote, hybrid, shortened days and full days. All operations were subject to constant change during the year making forecasting difficult.

**\$194,873 SALARIES (FINANCIAL MANAGEMENT):** The administration worked closely with bargaining units to develop options for remote work to keep all staff employed. The administration hired an additional number of bench subs including college students (allowed under executive order) to maintain our own pool of substitutes rather than contracting for more outside services.

**\$255,182 GRANTS AWARDS (FINANCIAL MANAGEMENT):** The administration closely tracked expenses related to the pandemic and applied for funding under various grants. \$255,182 of expenses were credited to the general operation and charged to appropriate grants.

**SPECIAL EDUCATION:**

**\$1, 078,971**

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. Transportation budget was \$488,891 FAV and the tuition budget was \$240,380 FAV.

**\$349,700 REVENUE (SPECIAL EDUCATION):** The Special Education Grant was higher than budgeted by \$349,700 based on actual special education costs and a higher reimbursement rate. The interest earned on the District's accounts was \$31,662 less than budgeted as interest rates were less than budgeted. Building rental and athletics events generated no income due to COVID-19 pandemic and offset the gain in special education revenue.

**OTHER:** **\$ 1,877,084**

**\$1,315,946 MEDICAL (OTHER):** The net balance of the medical account was under budget. Claims and fees were significantly lower than budgeted, \$1,125,718, amounting to only 75.8% of expected claims. The assumption is members were still hesitant to get routine care because of the pandemic. There were some other savings with other components of the account including employer contributions to HSA accounts, retiree payments, and employee co-share contributions.

**\$212,213 TRANSPORTATION (OTHER):** Transportation costs including fuel were reduced since no late busses were offered during the year, fewer athletic trips and no field trips requiring bus services were scheduled due to the pandemic.

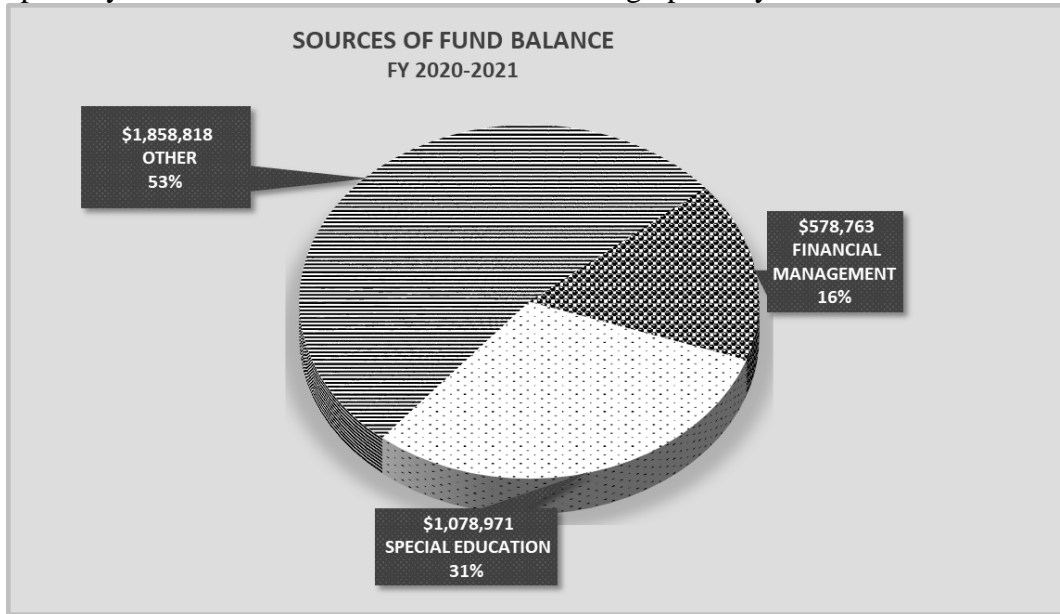
**\$192,377 SUPPLIES:** Instructional supplies and maintenance supplies were underbudget. The teaching staff adjusted purchases for remote and hybrid learning. \$96,980 was reimbursed through grants.

**\$111,272 UTILITIES (OTHER):** The buildings did not operate under full capacity for most of the year and there were no building rentals, limited evening activities and many more outside events.

**\$102,300 PROFESSIONAL TECHNICAL SERVICES (OTHER):** Athletic services were reduced for officials and game day workers and special education services were less than budgeted. These savings were offset by higher legal costs.

**\$96,312 STAFF TRAVEL, CONFERENCES AND DUES & FEES (OTHER):** Staff travel was not necessary with remote options and 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 school year. Less entry fees for athletics also reduced fees.

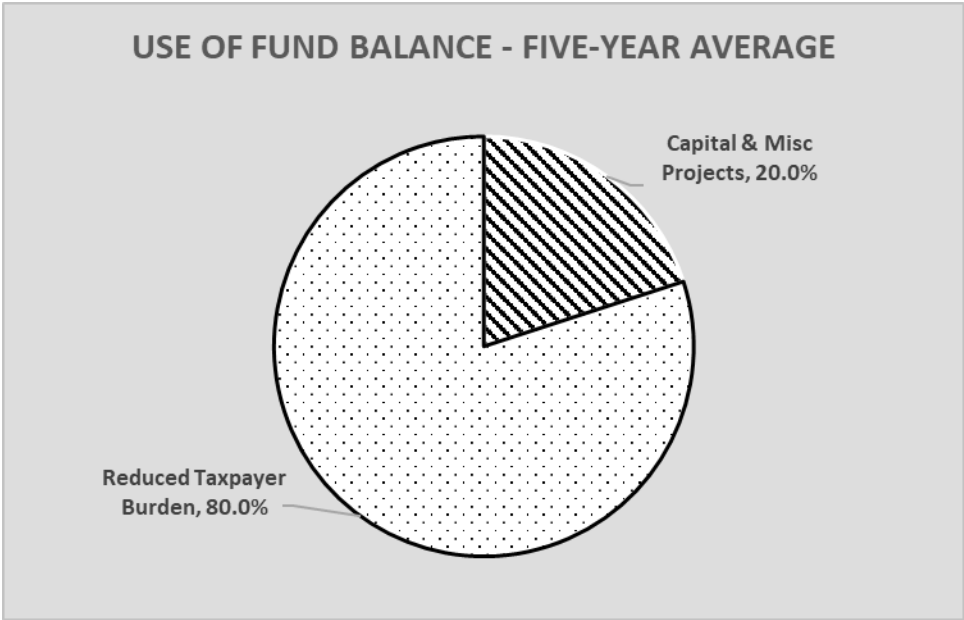
The primary sources of the fund balance are shown graphically below:



The use of the fund balance was designated as follows:

1. **\$187,600** was designated in items removed from the 21-22 budget
2. **\$339,360** was designated for security and technology items eligible for grant reimbursement.
3. **\$507,844** approved for capital nonrecurring projects to offset future budgets.
4. **\$2,483,748** - 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 would be returned to the Member Towns, as follows:

<i>Town of Bethany</i>	<i>\$ 449,260</i>
<i>Town of Orange</i>	<i>\$1,248,034</i>
<i>Town of Woodbridge</i>	<i><u>\$ 786,454</u></i>
<i>Total</i>	<i>\$2,483,748</i>



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ACCOUNTS FOR:	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
1 General Fund						
<a href="#">1 4411 TOWN OF BETHANY ALLOCATI</a>	8,983,608	0	8,983,608	5,436,754.00	3,546,854.00	60.5%
<a href="#">1 4412 TOWN OF ORANGE ALLOCATIO</a>	25,236,005	0	25,236,005	15,272,480.00	9,963,525.00	60.5%
<a href="#">1 4413 TOWN OF WOODBRIDGE ALLOC</a>	16,275,624	0	16,275,624	9,849,782.00	6,425,842.00	60.5%
<a href="#">1 4420 TUITION REVENUE</a>	43,329	0	43,329	16,377.81	26,951.19	37.8%
<a href="#">1 4430 SPECIAL EDUCATION GRANTS</a>	1,025,022	0	1,025,022	.00	1,025,022.00	.0%
<a href="#">1 4436 HEALTH SERVICE-NP</a>	279	0	279	.00	279.00	.0%
<a href="#">1 4460 INVESTMENT INCOME</a>	7,500	0	7,500	483.38	7,016.62	6.4%
<a href="#">1 4463 Adult Education</a>	3,042	0	3,042	2,821.00	221.00	92.7%
<a href="#">1 4465 Athletics</a>	25,000	0	25,000	12,820.00	12,180.00	51.3%
<a href="#">1 4470 MISCELLANEOUS INCOME</a>	18,000	0	18,000	9,093.08	8,906.92	50.5%
<a href="#">1 4471 Building Rental Income</a>	18,000	0	18,000	6,375.00	11,625.00	35.4%
<a href="#">1 4475 PARKING INCOME</a>	32,000	0	32,000	30,892.03	1,107.97	96.5%
<a href="#">1 4480 TRANSPORTATION INCOME</a>	26,000	0	26,000	9,750.00	16,250.00	37.5%
<a href="#">1 4485 INTERGOVERNMENTAL</a>	4,798	0	4,798	2,446.50	2,351.50	51.0%

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	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
GRAND TOTAL	51,698,207	0	51,698,207	30,650,074.80	21,048,132.20	59.3%

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FOR 2022 99

ACCOUNTS FOR: 1	General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
5111	CERTIFIED SALARIES	22,915,344	-43,582	22,871,762	9,211,530.78	12,487,022.76	1,173,208.46	94.9%
5112	CLASSIFIED SALARIES	5,121,477	0	5,121,477	2,289,829.73	2,714,846.47	116,800.80	97.7%
5200	MEDICARE-ER	407,811	0	407,811	160,687.22	.00	247,123.78	39.4%
5210	FICA-ER	311,405	0	311,405	137,846.54	.00	173,558.46	44.3%
5220	WORKERS' COMPENSATION	214,297	0	214,297	108,492.00	52,062.00	53,743.00	74.9%
5255	MEDICAL & DENTAL INSURANCE	3,675,704	0	3,675,704	2,156,946.32	992.10	1,517,765.58	58.7%
5260	LIFE INSURANCE	49,918	0	49,918	22,954.08	26,963.92	.00	100.0%
5275	DISABILITY INSURANCE	11,136	0	11,136	5,686.98	5,449.02	.00	100.0%
5280	PENSION PLAN - CLASSIFIED	764,395	0	764,395	382,197.50	382,197.50	.00	100.0%
5281	DEFINED CONTRIBUTIVE RETIRE PLN	148,418	0	148,418	62,111.45	.00	86,306.55	41.8%
5282	RETIREMENT SICK LEAVE-CERT	0	0	0	38,884.25	.00	-38,884.25	100.0%
5283	RETIREMENT SICK LEAVE-CLASS	0	0	0	4,502.40	.00	-4,502.40	100.0%
5284	SEVERANCE PAY-CERTIFIED	0	0	0	46,200.00	.00	-46,200.00	100.0%
5290	UNEMPLOYMENT COMPENSATION	12,500	0	12,500	4,022.10	8,477.90	.00	100.0%
5291	CLOTHING ALLOWANCE	2,200	0	2,200	1,369.84	.00	830.16	62.3%
5322	INSTRUCTIONAL PROG IMPROVEMENT	26,600	0	26,600	600.00	9,900.00	16,100.00	39.5%
5327	DATA PROCESSING	114,785	0	114,785	79,153.68	20,944.41	14,686.91	87.2%
5330	OTHER PROFESSIONAL & TECH SRVC	1,749,530	42,131	1,791,661	851,429.84	359,052.97	581,178.19	67.6%
5410	UTILITIES, EXCLUDING HEAT	725,065	0	725,065	258,000.57	439,350.83	27,713.60	96.2%
5420	REPAIRS, MAINTENANCE & CLEANING	747,751	27,505	775,256	337,283.04	266,134.68	171,838.28	77.8%
5440	RENTALS-LAND, BLDG, EQUIPMENT	122,685	133	122,818	14,753.23	50,093.92	57,970.85	52.8%
5510	PUPIL TRANSPORTATION	3,277,333	0	3,277,333	1,266,090.27	1,767,392.19	243,850.54	92.6%
5512	VO-AG/VO-TECH REG ED	304,916	2,440	307,356	116,901.56	190,453.46	.98	100.0%
5513	IN DISTRICT PRIVATE REG ED	27,400	-2,440	24,960	8,934.32	13,401.48	2,624.20	89.5%
5514	IN DISTRICT PUBLIC REG ED-MED	10,000	0	10,000	.00	.00	10,000.00	.0%
5515	OUT DISTRICT - PUBLIC REG ED	35,787	0	35,787	14,380.66	20,717.90	688.44	98.1%
5521	GENERAL LIABILITY INSURANCE	249,650	0	249,650	201,994.00	51,577.00	-3,921.00	101.6%
5550	COMMUNICATIONS: TEL, POST, ETC.	114,356	0	114,356	43,191.44	62,955.63	8,208.93	92.8%
5560	TUITION EXPENSE	3,638,655	0	3,638,655	1,291,432.22	1,646,652.38	700,570.40	80.7%
5580	STAFF TRAVEL	23,850	-1,425	22,425	3,029.99	.00	19,395.01	13.5%
5581	TRAVEL - CONFERENCES	44,800	950	45,750	2,135.42	2,025.00	41,589.58	9.1%
5590	OTHER PURCHASED SERVICES	87,103	600	87,703	51,527.05	7,263.32	28,912.63	67.0%
5611	INSTRUCTIONAL SUPPLIES	369,883	-2,525	367,358	118,233.98	31,658.04	217,465.98	40.8%
5613	MAINTENANCE/CUSTODIAL SUPPLIES	246,698	-133	246,565	67,574.12	67,443.16	111,547.72	54.8%
5620	OIL USED FOR HEATING	42,500	0	42,500	13,209.07	29,290.93	.00	100.0%
5621	NATURAL GAS	68,171	0	68,171	9,296.89	58,874.11	.00	100.0%
5627	TRANSPORTATION SUPPLIES	122,016	0	122,016	7,886.00	103,960.16	10,169.84	91.7%
5641	TEXTS AND DIGITAL RESOURCES	243,902	1,309	245,211	193,196.92	2,136.37	49,877.71	79.7%
5642	LIBRARY BOOKS & PERIODICALS	20,215	0	20,215	9,801.95	5,201.99	5,211.06	74.2%
5690	OTHER SUPPLIES	631,871	-1,100	630,771	374,856.15	25,059.30	230,855.55	63.4%
5715	IMPROVEMENTS TO BUILDINGS	165,000	-22,100	142,900	.00	55,000.00	87,900.00	38.5%
5720	IMPROVEMENTS TO SITES	89,500	-12,000	77,500	42,900.00	.00	34,600.00	55.4%
5730	EQUIPMENT - NEW	49,348	19,470	68,818	68,425.27	8,100.00	-7,707.27	111.2%
5731	EQUIPMENT - REPLACEMENT	5,000	995	5,995	243.90	995.00	4,756.10	20.7%

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FOR 2022 99

ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
5810 DUES & FEES	105,397	242	105,639	51,259.78	7,685.00	46,694.22	55.8%
5830 INTEREST	788,835	0	788,835	456,077.50	383,240.00	-50,482.50	106.4%
5850 CONTINGENCY	150,000	-10,470	139,530	.00	.00	139,530.00	.0%
5910 REDEMPTION OF PRINCIPAL	3,665,000	0	3,665,000	3,665,000.00	220,000.00	-220,000.00	106.0%

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AMITY REGIONAL SCH - LIVE DB  
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FOR 2022 99

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
GRAND TOTAL	51,698,207	0	51,698,207	24,252,060.01	21,584,570.90	5,861,576.09	88.7%

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FOR 2022 99

ACCOUNTS FOR:  
1 General Fund

ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
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5111 CERTIFIED SALARIES

01111001	5111	CERTIFIED SALARIE	68,431	0	68,431	35,558.50	56,893.60	-24,021.10	135.1%
01111005	5111	CERTIFIED SALARIE	295,756	0	295,756	113,752.30	182,003.68	.02	100.0%
01111006	5111	CERTIFIED SALARIE	328,992	0	328,992	128,741.63	198,362.40	1,887.97	99.4%
01111007	5111	CERTIFIED SALARIE	93,604	0	93,604	19,964.20	31,942.80	41,697.00	55.5%
01111008	5111	CERTIFIED SALARIE	94,603	0	94,603	37,073.80	60,969.28	-3,440.08	103.6%
01111009	5111	CERTIFIED SALARIE	312,940	0	312,940	136,474.66	187,795.96	-11,330.62	103.6%
01111010	5111	CERTIFIED SALARIE	173,592	0	173,592	73,311.90	100,280.12	-.02	100.0%
01111011	5111	CERTIFIED SALARIE	187,208	0	187,208	60,678.80	87,215.10	39,314.10	79.0%
01111013	5111	CERTIFIED SALARIE	342,272	0	342,272	131,643.00	210,628.80	.20	100.0%
01111014	5111	CERTIFIED SALARIE	355,400	0	355,400	149,958.80	205,441.16	.04	100.0%
01111016	5111	CERTIFIED SALARIE	129,781	0	129,781	66,589.37	123,792.46	-60,600.83	146.7%
01111027	5111	CERTIFIED SALARIE	25,684	0	25,684	5,729.52	.00	19,954.48	22.3%
01113201	5111	CERTIFIED SALARIE	44,040	0	44,040	.00	.00	44,040.00	.0%
01113202	5111	CERTIFIED SALARIE	35,495	0	35,495	4,132.50	.00	31,362.50	11.6%
01121200	5111	CERTIFIED SALARIE	348,298	0	348,298	133,077.60	176,336.52	38,883.88	88.8%
01122150	5111	CERTIFIED SALARIE	28,749	0	28,749	12,606.93	23,657.09	-7,515.02	126.1%
01132110	5111	CERTIFIED SALARIE	32,777	0	32,777	29,796.80	35,756.20	-32,776.00	200.0%
01132120	5111	CERTIFIED SALARIE	163,019	0	163,019	62,699.60	100,319.40	.00	100.0%
01132140	5111	CERTIFIED SALARIE	59,666	0	59,666	24,896.98	73,699.69	-38,930.67	165.2%
01132220	5111	CERTIFIED SALARIE	99,938	0	99,938	38,437.70	61,500.30	.00	100.0%
01132400	5111	CERTIFIED SALARIE	354,794	0	354,794	173,472.14	181,417.88	-96.02	100.0%
01152601	5111	CERTIFIED SALARIE	30,077	0	30,077	5,909.58	.00	24,167.42	19.6%
02111001	5111	CERTIFIED SALARIE	90,028	0	90,028	34,626.20	55,401.92	-.12	100.0%
02111005	5111	CERTIFIED SALARIE	303,286	0	303,286	123,194.20	180,091.80	.00	100.0%
02111006	5111	CERTIFIED SALARIE	344,743	0	344,743	134,480.57	212,149.12	-1,886.69	100.5%
02111007	5111	CERTIFIED SALARIE	64,961	0	64,961	24,985.00	39,976.00	.00	100.0%
02111008	5111	CERTIFIED SALARIE	93,604	0	93,604	36,001.50	57,602.50	.00	100.0%
02111009	5111	CERTIFIED SALARIE	315,554	0	315,554	113,070.04	177,465.32	25,018.64	92.1%
02111010	5111	CERTIFIED SALARIE	115,958	0	115,958	46,234.70	73,975.40	-4,252.10	103.7%
02111011	5111	CERTIFIED SALARIE	155,272	0	155,272	59,720.00	95,552.00	.00	100.0%
02111013	5111	CERTIFIED SALARIE	340,889	0	340,889	123,413.30	182,093.64	35,382.06	89.6%
02111014	5111	CERTIFIED SALARIE	355,400	0	355,400	143,238.00	212,161.88	.12	100.0%
02111016	5111	CERTIFIED SALARIE	325,593	0	325,593	92,954.91	145,546.32	87,091.77	73.3%
02111027	5111	CERTIFIED SALARIE	12,125	0	12,125	5,081.68	.00	7,043.32	41.9%
02113201	5111	CERTIFIED SALARIE	40,216	0	40,216	.00	.00	40,216.00	.0%
02113202	5111	CERTIFIED SALARIE	35,495	0	35,495	2,827.00	.00	32,668.00	8.0%
02121200	5111	CERTIFIED SALARIE	161,068	0	161,068	46,824.20	74,918.80	39,325.00	75.6%
02122150	5111	CERTIFIED SALARIE	28,749	0	28,749	17,746.10	28,306.18	-17,303.28	160.2%
02132110	5111	CERTIFIED SALARIE	32,777	0	32,777	22,228.50	35,565.50	-25,017.00	176.3%
02132120	5111	CERTIFIED SALARIE	198,134	0	198,134	82,125.45	60,348.90	55,659.65	71.9%

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ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD EXPENDED	ENCUMBRANCES	AVAILABLE	PCT
1 General Fund	APPROP	ADJSTMTS	BUDGET			BUDGET	USED
<a href="#">02132140 5111 CERTIFIED SALARIE</a>	101,144	0	101,144	31,998.50	51,197.60	17,947.90	82.3%
<a href="#">02132220 5111 CERTIFIED SALARIE</a>	90,412	0	90,412	7,873.73	55,170.31	27,367.96	69.7%
<a href="#">02132400 5111 CERTIFIED SALARIE</a>	353,044	0	353,044	171,619.14	180,844.04	580.82	99.8%
<a href="#">02152601 5111 CERTIFIED SALARIE</a>	35,852	0	35,852	2,935.83	.00	32,916.17	8.2%
<a href="#">03111001 5111 CERTIFIED SALARIE</a>	441,136	0	441,136	172,537.80	259,041.70	9,556.50	97.8%
<a href="#">03111003 5111 CERTIFIED SALARIE</a>	173,592	0	173,592	66,766.10	106,825.76	.14	100.0%
<a href="#">03111005 5111 CERTIFIED SALARIE</a>	1,207,436	0	1,207,436	485,230.91	727,777.98	-5,572.89	100.5%
<a href="#">03111006 5111 CERTIFIED SALARIE</a>	1,149,658	0	1,149,658	427,649.27	628,403.48	93,605.25	91.9%
<a href="#">03111007 5111 CERTIFIED SALARIE</a>	345,037	0	345,037	122,107.40	182,697.07	40,232.53	88.3%
<a href="#">03111008 5111 CERTIFIED SALARIE</a>	410,000	0	410,000	160,135.70	230,412.62	19,451.68	95.3%
<a href="#">03111009 5111 CERTIFIED SALARIE</a>	1,412,344	0	1,412,344	585,460.23	865,325.47	-38,441.70	102.7%
<a href="#">03111010 5111 CERTIFIED SALARIE</a>	248,798	0	248,798	95,691.50	153,106.40	.10	100.0%
<a href="#">03111011 5111 CERTIFIED SALARIE</a>	497,231	0	497,231	199,369.51	302,746.70	-4,885.21	101.0%
<a href="#">03111013 5111 CERTIFIED SALARIE</a>	1,707,542	0	1,707,542	653,126.18	1,014,350.83	40,064.99	97.7%
<a href="#">03111014 5111 CERTIFIED SALARIE</a>	1,387,397	0	1,387,397	553,106.20	836,792.68	-2,501.88	100.2%
<a href="#">03111016 5111 CERTIFIED SALARIE</a>	188,559	0	188,559	72,522.70	116,036.32	-.02	100.0%
<a href="#">03111017 5111 CERTIFIED SALARIE</a>	194,440	0	194,440	53,183.39	85,093.47	56,163.14	71.1%
<a href="#">03111027 5111 CERTIFIED SALARIE</a>	43,678	0	43,678	60,761.04	.00	-17,083.04	139.1%
<a href="#">03113201 5111 CERTIFIED SALARIE</a>	169,876	0	169,876	15,271.32	.00	154,604.68	9.0%
<a href="#">03113202 5111 CERTIFIED SALARIE</a>	408,175	0	408,175	144,503.15	.00	263,671.85	35.4%
<a href="#">03121200 5111 CERTIFIED SALARIE</a>	645,116	0	645,116	250,039.60	383,044.46	12,031.94	98.1%
<a href="#">03122150 5111 CERTIFIED SALARIE</a>	172,993	0	172,993	53,202.49	82,799.81	36,990.70	78.6%
<a href="#">03132110 5111 CERTIFIED SALARIE</a>	79,298	0	79,298	47,453.30	75,925.46	-44,080.76	155.6%
<a href="#">03132120 5111 CERTIFIED SALARIE</a>	959,629	0	959,629	384,910.04	574,727.98	-9.02	100.0%
<a href="#">03132140 5111 CERTIFIED SALARIE</a>	200,633	0	200,633	78,397.30	122,235.70	.00	100.0%
<a href="#">03132220 5111 CERTIFIED SALARIE</a>	193,797	0	193,797	74,537.30	119,259.70	.00	100.0%
<a href="#">03132400 5111 CERTIFIED SALARIE</a>	1,194,620	0	1,194,620	561,857.62	632,934.11	-171.73	100.0%
<a href="#">03152601 5111 CERTIFIED SALARIE</a>	77,385	0	77,385	129,167.00	.00	-51,782.00	166.9%
<a href="#">04121200 5111 CERTIFIED SALARIE</a>	349,018	0	349,018	189,009.82	118,435.98	41,572.20	88.1%
<a href="#">04121201 5111 CERTIFIED SALARIE</a>	287,284	0	287,284	118,098.30	169,013.56	172.14	99.9%
<a href="#">04121203 5111 CERTIFIED SALARIE</a>	127,440	0	127,440	53,280.80	85,249.28	-11,090.08	108.7%
<a href="#">04121206 5111 CERTIFIED SALARIE</a>	93,604	0	93,604	65,166.20	87,334.58	-58,896.78	162.9%
<a href="#">04132190 5111 CERTIFIED SALARIE</a>	171,273	0	171,273	85,636.46	85,636.46	.08	100.0%
<a href="#">04151204 5111 CERTIFIED SALARIE</a>	35,000	0	35,000	6,306.00	.00	28,694.00	18.0%
<a href="#">05132212 5111 CERTIFIED SALARIE</a>	209,416	0	209,416	122,270.47	84,630.47	2,515.06	98.8%
<a href="#">05132213 5111 CERTIFIED SALARIE</a>	30,603	0	30,603	16,542.14	.00	14,060.86	54.1%
<a href="#">05142320 5111 CERTIFIED SALARIE</a>	222,425	0	222,425	110,400.06	102,899.92	9,125.02	95.9%
<a href="#">05142350 5111 CERTIFIED SALARIE</a>	108,297	0	108,297	46,899.50	56,279.50	5,118.00	95.3%
<a href="#">05151026 5111 CERTIFIED SALARIE</a>	573,194	-43,582	529,612	183,249.12	181,625.64	164,737.24	68.9%
TOTAL CERTIFIED SALARIES	22,915,344	-43,582	22,871,762	9,211,530.78	12,487,022.76	1,173,208.46	94.9%
5112 CLASSIFIED SALARIES							
<a href="#">01121009 5112 CLASSIFIED SALARI</a>	23,644	0	23,644	10,368.80	15,007.55	-1,732.35	107.3%

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ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<a href="#">01121200 5112 CLASSIFIED SALARI</a>	78,964	0	78,964	32,969.68	48,994.54	-3,000.22	103.8%
<a href="#">01132120 5112 CLASSIFIED SALARI</a>	41,557	0	41,557	17,836.54	25,012.90	-1,292.44	103.1%
<a href="#">01132130 5112 CLASSIFIED SALARI</a>	64,716	0	64,716	14,834.69	38,314.84	11,566.47	82.1%
<a href="#">01132220 5112 CLASSIFIED SALARI</a>	20,779	0	20,779	9,564.50	25,012.94	-13,798.44	166.4%
<a href="#">01132400 5112 CLASSIFIED SALARI</a>	205,836	0	205,836	97,590.54	115,871.00	-7,625.54	103.7%
<a href="#">01142600 5112 CLASSIFIED SALARI</a>	213,827	0	213,827	106,290.92	113,267.33	-5,731.25	102.7%
<a href="#">02121009 5112 CLASSIFIED SALARI</a>	23,644	0	23,644	10,368.80	15,007.56	-1,732.36	107.3%
<a href="#">02121200 5112 CLASSIFIED SALARI</a>	110,640	0	110,640	45,976.97	67,213.65	-2,550.62	102.3%
<a href="#">02132120 5112 CLASSIFIED SALARI</a>	40,083	0	40,083	17,926.98	25,013.08	-2,857.06	107.1%
<a href="#">02132130 5112 CLASSIFIED SALARI</a>	64,716	0	64,716	29,241.41	37,982.95	-2,508.36	103.9%
<a href="#">02132220 5112 CLASSIFIED SALARI</a>	20,779	0	20,779	8,478.80	.00	12,300.20	40.8%
<a href="#">02132400 5112 CLASSIFIED SALARI</a>	216,084	0	216,084	86,110.11	117,017.84	12,956.05	94.0%
<a href="#">02142600 5112 CLASSIFIED SALARI</a>	213,827	0	213,827	104,642.94	113,585.92	-4,401.86	102.1%
<a href="#">03121200 5112 CLASSIFIED SALARI</a>	187,908	0	187,908	35,956.52	60,702.71	91,248.77	51.4%
<a href="#">03132120 5112 CLASSIFIED SALARI</a>	226,025	0	226,025	97,257.97	131,685.79	-2,918.76	101.3%
<a href="#">03132130 5112 CLASSIFIED SALARI</a>	170,211	0	170,211	73,776.33	101,484.16	-5,049.49	103.0%
<a href="#">03132220 5112 CLASSIFIED SALARI</a>	52,651	0	52,651	17,319.50	25,012.94	10,318.56	80.4%
<a href="#">03132400 5112 CLASSIFIED SALARI</a>	452,723	0	452,723	203,375.43	273,669.63	-24,322.06	105.4%
<a href="#">03142600 5112 CLASSIFIED SALARI</a>	638,249	0	638,249	309,733.16	339,273.23	-10,757.39	101.7%
<a href="#">04121200 5112 CLASSIFIED SALARI</a>	20,000	0	20,000	5,560.85	.00	14,439.15	27.8%
<a href="#">04121203 5112 CLASSIFIED SALARI</a>	9,281	0	9,281	40,800.85	59,681.89	-91,201.74	1082.7%
<a href="#">04121206 5112 CLASSIFIED SALARI</a>	23,644	0	23,644	25,715.53	39,504.16	-41,575.69	275.8%
<a href="#">04132190 5112 CLASSIFIED SALARI</a>	68,552	0	68,552	31,889.74	36,826.53	-164.27	100.2%
<a href="#">05132212 5112 CLASSIFIED SALARI</a>	57,497	0	57,497	26,498.50	30,969.89	28.61	100.0%
<a href="#">05142320 5112 CLASSIFIED SALARI</a>	141,328	0	141,328	69,715.94	73,011.46	-1,399.40	101.0%
<a href="#">05142350 5112 CLASSIFIED SALARI</a>	592,589	0	592,589	275,595.74	276,141.24	40,852.02	93.1%
<a href="#">05142510 5112 CLASSIFIED SALARI</a>	526,238	0	526,238	261,297.91	273,554.53	-8,614.44	101.6%
<a href="#">05142600 5112 CLASSIFIED SALARI</a>	353,018	0	353,018	126,508.60	134,390.49	92,118.91	73.9%
<a href="#">05150000 5112 CLASSIFIED SALARI</a>	89,942	0	89,942	.00	.00	89,942.00	.0%
<a href="#">05151026 5112 CLASSIFIED SALARI</a>	40,000	0	40,000	36,758.81	40,535.72	-37,294.53	193.2%
<a href="#">05152512 5112 CLASSIFIED SALARI</a>	132,525	0	132,525	59,866.67	61,100.00	11,558.33	91.3%
TOTAL CLASSIFIED SALARIES	5,121,477	0	5,121,477	2,289,829.73	2,714,846.47	116,800.80	97.7%
5200 MEDICARE-ER							
<a href="#">05152512 5200 MEDICARE-ER</a>	407,811	0	407,811	160,687.22	.00	247,123.78	39.4%
TOTAL MEDICARE-ER	407,811	0	407,811	160,687.22	.00	247,123.78	39.4%
5210 FICA-ER							
<a href="#">05152512 5210 FICA-ER</a>	311,405	0	311,405	137,846.54	.00	173,558.46	44.3%



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ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL FICA-ER	311,405	0	311,405	137,846.54	.00	173,558.46	44.3%
<u>5220 WORKERS' COMPENSATION</u>							
<a href="#">05152512 5220 WORKER'S COMPENSA</a>	214,297	0	214,297	108,492.00	52,062.00	53,743.00	74.9%
TOTAL WORKERS' COMPENSATION	214,297	0	214,297	108,492.00	52,062.00	53,743.00	74.9%
<u>5255 MEDICAL &amp; DENTAL INSURANCE</u>							
<a href="#">05152512 5255 MEDICAL &amp; DENTAL</a>	3,675,704	0	3,675,704	2,156,946.32	992.10	1,517,765.58	58.7%
TOTAL MEDICAL & DENTAL INSURANCE	3,675,704	0	3,675,704	2,156,946.32	992.10	1,517,765.58	58.7%
<u>5260 LIFE INSURANCE</u>							
<a href="#">05152512 5260 LIFE INSURANCE</a>	49,918	0	49,918	22,954.08	26,963.92	.00	100.0%
TOTAL LIFE INSURANCE	49,918	0	49,918	22,954.08	26,963.92	.00	100.0%
<u>5275 DISABILITY INSURANCE</u>							
<a href="#">05152512 5275 DISABILITY INSURA</a>	11,136	0	11,136	5,686.98	5,449.02	.00	100.0%
TOTAL DISABILITY INSURANCE	11,136	0	11,136	5,686.98	5,449.02	.00	100.0%
<u>5280 PENSION PLAN - CLASSIFIED</u>							
<a href="#">05152512 5280 PENSION PLAN - CL</a>	764,395	0	764,395	382,197.50	382,197.50	.00	100.0%
TOTAL PENSION PLAN - CLASSIFIED	764,395	0	764,395	382,197.50	382,197.50	.00	100.0%
<u>5281 DEFINED CONTRIBUTE RETIRE PLN</u>							
<a href="#">05152512 5281 DEFINED CONTRIB R</a>	148,418	0	148,418	62,111.45	.00	86,306.55	41.8%

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ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL DEFINED CONTRIBUTE RETIRE PLN	148,418	0	148,418	62,111.45	.00	86,306.55	41.8%
5282 RETIREMENT SICK LEAVE-CERT							
<a href="#">05152512 5282 RETIREMENT SICK L</a>	0	0	0	38,884.25	.00	-38,884.25	100.0%
TOTAL RETIREMENT SICK LEAVE-CERT	0	0	0	38,884.25	.00	-38,884.25	100.0%
5283 RETIREMENT SICK LEAVE-CLASS							
<a href="#">05152512 5283 RETIREMENT SICK L</a>	0	0	0	4,502.40	.00	-4,502.40	100.0%
TOTAL RETIREMENT SICK LEAVE-CLASS	0	0	0	4,502.40	.00	-4,502.40	100.0%
5284 SEVERANCE PAY-CERTIFIED							
<a href="#">05152512 5284 SEVERANCE PAY-CER</a>	0	0	0	46,200.00	.00	-46,200.00	100.0%
TOTAL SEVERANCE PAY-CERTIFIED	0	0	0	46,200.00	.00	-46,200.00	100.0%
5290 UNEMPLOYMENT COMPENSATION							
<a href="#">05152512 5290 UNEMPLOYMENT COMP</a>	12,500	0	12,500	4,022.10	8,477.90	.00	100.0%
TOTAL UNEMPLOYMENT COMPENSATION	12,500	0	12,500	4,022.10	8,477.90	.00	100.0%
5291 CLOTHING ALLOWANCE							
<a href="#">05152512 5291 CLOTHING ALLOWANC</a>	2,200	0	2,200	1,369.84	.00	830.16	62.3%
TOTAL CLOTHING ALLOWANCE	2,200	0	2,200	1,369.84	.00	830.16	62.3%
5322 INSTRUCTIONAL PROG IMPROVEMENT							
<a href="#">05132212 5322 INSTRUCTIONAL PRO</a>	22,500	0	22,500	.00	9,900.00	12,600.00	44.0%

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ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>05132213 5322 INSTRUCTIONAL PRO</u>	4,100	0	4,100	600.00	.00	3,500.00	14.6%
TOTAL INSTRUCTIONAL PROG IMPROVEMENT	26,600	0	26,600	600.00	9,900.00	16,100.00	39.5%
5327 DATA PROCESSING							
<u>05142510 5327 DATA PROCESSING</u>	114,785	0	114,785	79,153.68	20,944.41	14,686.91	87.2%
TOTAL DATA PROCESSING	114,785	0	114,785	79,153.68	20,944.41	14,686.91	87.2%
5330 OTHER PROFESSIONAL & TECH SRVC							
<u>01111005 5330 OTHER PROFESSIONA</u>	2,200	0	2,200	.00	.00	2,200.00	.0%
<u>01111010 5330 OTHER PROFESSIONA</u>	1,570	-201	1,369	416.40	.00	952.60	30.4%
<u>01113202 5330 OTHER PROFESSIONA</u>	6,244	0	6,244	2,955.70	235.30	3,053.00	51.1%
<u>01132120 5330 OTHER PROFESSIONA</u>	1,662	0	1,662	304.70	.00	1,357.30	18.3%
<u>01132130 5330 OTHER PROFESSIONA</u>	33	0	33	.00	.00	33.00	.0%
<u>01132220 5330 OTHER PROFESSIONA</u>	568	0	568	.00	.00	568.00	.0%
<u>01132400 5330 OTHER PROFESSIONA</u>	1,768	0	1,768	41.91	174.09	1,552.00	12.2%
<u>02111010 5330 OTHER PROFESSIONA</u>	2,000	0	2,000	.00	.00	2,000.00	.0%
<u>02113202 5330 OTHER PROFESSIONA</u>	5,754	0	5,754	2,991.71	235.29	2,527.00	56.1%
<u>02132120 5330 OTHER PROFESSIONA</u>	2,300	0	2,300	.00	.00	2,300.00	.0%
<u>02132130 5330 OTHER PROFESSIONA</u>	80	0	80	.00	.00	80.00	.0%
<u>02132220 5330 OTHER PROFESSIONA</u>	1,400	0	1,400	.00	.00	1,400.00	.0%
<u>02132400 5330 OTHER PROFESSIONA</u>	3,200	-1,250	1,950	1,521.73	.00	428.27	78.0%
<u>03111010 5330 OTHER PROFESSIONA</u>	3,495	0	3,495	676.70	.00	2,818.30	19.4%
<u>03111011 5330 OTHER PROFESSIONA</u>	500	0	500	.00	302.99	197.01	60.6%
<u>03111017 5330 OTHER PROFESSIONA</u>	357	0	357	.00	.00	357.00	.0%
<u>03113202 5330 OTHER PROFESSIONA</u>	199,753	0	199,753	83,193.87	51,049.00	65,510.13	67.2%
<u>03132120 5330 OTHER PROFESSIONA</u>	1,000	0	1,000	389.00	.00	611.00	38.9%
<u>03132220 5330 OTHER PROFESSIONA</u>	3,000	0	3,000	.00	.00	3,000.00	.0%
<u>03132400 5330 OTHER PROFESSIONA</u>	187,547	0	187,547	24,288.60	2,323.83	160,934.57	14.2%
<u>04121200 5330 OTHER PROFESSIONA</u>	22,500	0	22,500	2,165.51	1,550.18	18,784.31	16.5%
<u>04121203 5330 OTHER PROFESSIONA</u>	35,000	0	35,000	2,500.00	.00	32,500.00	7.1%
<u>04121206 5330 OTHER PROFESSIONA</u>	2,500	0	2,500	.00	.00	2,500.00	.0%
<u>04122151 5330 OTHER PROFESSIONA</u>	62,250	0	62,250	17,320.00	6,620.00	38,310.00	38.5%
<u>04132130 5330 OTHER PROFESSIONA</u>	106,866	0	106,866	41,826.50	54,539.50	10,500.00	90.2%
<u>04132140 5330 OTHER PROFESSIONA</u>	42,500	43,582	86,082	24,676.25	22,965.75	38,440.00	55.3%
<u>04132190 5330 OTHER PROFESSIONA</u>	186,000	0	186,000	110,635.00	75,365.00	.00	100.0%
<u>05142310 5330 OTHER PROFESSIONA</u>	282,913	0	282,913	151,476.91	110,248.09	21,188.00	92.5%

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ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<a href="#">05142350 5330 OTHER PROFESSIONA</a>	352,403	0	352,403	294,697.21	.00	57,705.79	83.6%
<a href="#">05142510 5330 OTHER PROFESSIONA</a>	208,857	0	208,857	82,662.14	21,000.00	105,194.86	49.6%
<a href="#">05142600 5330 OTHER PROFESSIONA</a>	16,410	0	16,410	2,840.00	10,800.00	2,770.00	83.1%
<a href="#">05142660 5330 OTHER PROFESSIONA</a>	6,900	0	6,900	3,850.00	1,643.95	1,406.05	79.6%
TOTAL OTHER PROFESSIONAL & TECH SRVC	1,749,530	42,131	1,791,661	851,429.84	359,052.97	581,178.19	67.6%
5410 UTILITIES, EXCLUDING HEAT							
<a href="#">01142600 5410 UTILITIES, EXCLUD</a>	124,461	0	124,461	49,831.76	74,629.24	.00	100.0%
<a href="#">02142600 5410 UTILITIES, EXCLUD</a>	124,054	0	124,054	54,785.78	69,268.22	.00	100.0%
<a href="#">03142600 5410 UTILITIES, EXCLUD</a>	476,550	0	476,550	153,383.03	295,453.37	27,713.60	94.2%
TOTAL UTILITIES, EXCLUDING HEAT	725,065	0	725,065	258,000.57	439,350.83	27,713.60	96.2%
5420 REPAIRS, MAINTENANCE & CLEANING							
<a href="#">01111010 5420 REPAIRS, MAINTENAN</a>	3,600	0	3,600	2,600.00	.00	1,000.00	72.2%
<a href="#">01111011 5420 REPAIRS, MAINTENAN</a>	1,000	0	1,000	.00	.00	1,000.00	.0%
<a href="#">01132400 5420 REPAIRS, MAINTENAN</a>	502	0	502	.00	.00	502.00	.0%
<a href="#">01142600 5420 REPAIRS, MAINTENAN</a>	97,778	13,000	110,778	52,529.98	33,810.61	24,437.41	77.9%
<a href="#">02111008 5420 REPAIRS, MAINTENAN</a>	500	0	500	.00	.00	500.00	.0%
<a href="#">02111010 5420 REPAIRS, MAINTENAN</a>	4,150	0	4,150	110.00	1,190.00	2,850.00	31.3%
<a href="#">02111011 5420 REPAIRS, MAINTENAN</a>	400	0	400	.00	.00	400.00	.0%
<a href="#">02132400 5420 REPAIRS, MAINTENAN</a>	500	2,500	3,000	.00	1,625.65	1,374.35	54.2%
<a href="#">02142600 5420 REPAIRS, MAINTENAN</a>	87,373	13,000	100,373	58,487.32	18,796.81	23,088.87	77.0%
<a href="#">03111001 5420 REPAIRS, MAINTENAN</a>	1,000	0	1,000	.00	.00	1,000.00	.0%
<a href="#">03111008 5420 REPAIRS, MAINTENAN</a>	1,100	0	1,100	574.74	119.08	406.18	63.1%
<a href="#">03111010 5420 REPAIRS, MAINTENAN</a>	5,170	0	5,170	.00	.00	5,170.00	.0%
<a href="#">03113202 5420 REPAIRS, MAINTENAN</a>	26,886	-995	25,891	1,925.00	9,065.00	14,901.00	42.4%
<a href="#">03132400 5420 REPAIRS, MAINTENAN</a>	2,000	0	2,000	1,142.28	.00	857.72	57.1%
<a href="#">03142600 5420 REPAIRS, MAINTENAN</a>	263,142	0	263,142	110,585.49	91,629.91	60,926.60	76.8%
<a href="#">04122151 5420 REPAIRS, MAINTENAN</a>	500	0	500	.00	.00	500.00	.0%
<a href="#">05142350 5420 REPAIRS, MAINTENAN</a>	34,650	0	34,650	2,072.23	478.58	32,099.19	7.4%
<a href="#">05142600 5420 REPAIRS, MAINTENAN</a>	217,500	0	217,500	107,256.00	109,419.04	824.96	99.6%
TOTAL REPAIRS, MAINTENANCE & CLEANING	747,751	27,505	775,256	337,283.04	266,134.68	171,838.28	77.8%
5440 RENTALS-LAND, BLDG, EQUIPMENT							
<a href="#">01132400 5440 RENTALS-LAND, BLDG</a>	2,578	0	2,578	983.52	327.84	1,266.64	50.9%

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ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01142600 5440 RENTALS-LAND,BLDG	500	0	500	.00	.00	500.00	.0%
02113202 5440 RENTALS-LAND,BLDG	960	0	960	510.00	450.00	.00	100.0%
02132400 5440 RENTALS-LAND,BLDG	2,912	0	2,912	655.68	655.68	1,600.64	45.0%
03113202 5440 RENTALS-LAND,BLDG	75,465	0	75,465	6,974.00	45,001.00	23,490.00	68.9%
03132400 5440 RENTALS-LAND,BLDG	4,500	0	4,500	783.50	.00	3,716.50	17.4%
03142600 5440 RENTALS-LAND,BLDG	3,575	133	3,708	1,967.43	1,740.00	.57	100.0%
04121206 5440 RENTALS-LAND,BLDG	30,000	0	30,000	.00	.00	30,000.00	.0%
05142675 5440 RENTALS-LAND,BLDG	2,195	0	2,195	2,879.10	1,919.40	-2,603.50	218.6%
TOTAL RENTALS-LAND,BLDG,EQUIPMENT	122,685	133	122,818	14,753.23	50,093.92	57,970.85	52.8%
5510 PUPIL TRANSPORTATION							
01111013 5510 PUPIL TRANSPORTAT	600	0	600	.00	.00	600.00	.0%
01113202 5510 PUPIL TRANSPORTAT	14,857	0	14,857	4,143.95	10,713.05	.00	100.0%
01142700 5510 PUPIL TRANSPORTAT	3,552	0	3,552	.00	.00	3,552.00	.0%
02113202 5510 PUPIL TRANSPORTAT	14,857	0	14,857	4,823.75	10,033.25	.00	100.0%
02142700 5510 PUPIL TRANSPORTAT	3,000	0	3,000	1,096.92	.00	1,903.08	36.6%
03113202 5510 PUPIL TRANSPORTAT	174,657	0	174,657	46,604.18	123,396.82	4,656.00	97.3%
03142700 5510 PUPIL TRANSPORTAT	28,000	0	28,000	2,163.36	18,836.64	7,000.00	75.0%
04126110 5510 PUPIL TRANSPORTAT	375,156	0	375,156	132,657.91	139,480.59	103,017.50	72.5%
04126116 5510 PUPIL TRANSPORTAT	488,889	0	488,889	197,124.74	274,656.91	17,107.35	96.5%
04126130 5510 PUPIL TRANSPORTAT	662,849	0	662,849	296,597.03	319,506.53	46,745.44	92.9%
05142700 5510 PUPIL TRANSPORTAT	1,510,916	0	1,510,916	580,878.43	870,768.40	59,269.17	96.1%
TOTAL PUPIL TRANSPORTATION	3,277,333	0	3,277,333	1,266,090.27	1,767,392.19	243,850.54	92.6%
5512 VO-AG/VO-TECH REG ED							
05142700 5512 VO-AG/VO-TECH REG	304,916	2,440	307,356	116,901.56	190,453.46	.98	100.0%
TOTAL VO-AG/VO-TECH REG ED	304,916	2,440	307,356	116,901.56	190,453.46	.98	100.0%
5513 IN DISTRICT PRIVATE REG ED							
05142700 5513 IN DISTRICT PRIVA	27,400	-2,440	24,960	8,934.32	13,401.48	2,624.20	89.5%
TOTAL IN DISTRICT PRIVATE REG ED	27,400	-2,440	24,960	8,934.32	13,401.48	2,624.20	89.5%
5514 IN DISTRICT PUBLIC REG ED-MED							

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ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>05142700 5514 IN DISTRICT PUBLI</u>	10,000	0	10,000	.00	.00	10,000.00	.0%
TOTAL IN DISTRICT PUBLIC REG ED-MED	10,000	0	10,000	.00	.00	10,000.00	.0%
<u>5515 OUT DISTRICT - PUBLIC REG ED</u>							
<u>05142700 5515 OUT DISTRICT - PU</u>	35,787	0	35,787	14,380.66	20,717.90	688.44	98.1%
TOTAL OUT DISTRICT - PUBLIC REG ED	35,787	0	35,787	14,380.66	20,717.90	688.44	98.1%
<u>5521 GENERAL LIABILITY INSURANCE</u>							
<u>05142510 5521 GENERAL LIABILITY</u>	249,650	0	249,650	201,994.00	51,577.00	-3,921.00	101.6%
TOTAL GENERAL LIABILITY INSURANCE	249,650	0	249,650	201,994.00	51,577.00	-3,921.00	101.6%
<u>5550 COMMUNICATIONS: TEL,POST,ETC.</u>							
<u>01132400 5550 COMMUNICATIONS: T</u>	1,000	0	1,000	1,008.50	.00	-8.50	100.9%
<u>02132400 5550 COMMUNICATIONS: T</u>	1,330	0	1,330	.00	.00	1,330.00	.0%
<u>03132400 5550 COMMUNICATIONS: T</u>	14,000	0	14,000	2,101.14	3,850.14	8,048.72	42.5%
<u>05142320 5550 COMMUNICATIONS: T</u>	52,426	0	52,426	20,990.05	31,656.69	-220.74	100.4%
<u>05142350 5550 COMMUNICATIONS: T</u>	45,600	0	45,600	19,091.75	27,448.80	-940.55	102.1%
TOTAL COMMUNICATIONS: TEL,POST,ETC.	114,356	0	114,356	43,191.44	62,955.63	8,208.93	92.8%
<u>5560 TUITION EXPENSE</u>							
<u>04126110 5560 TUITION EXPENSE</u>	1,021,739	0	1,021,739	328,983.60	416,232.87	276,522.53	72.9%
<u>04126111 5560 TUITION EXPENSE</u>	173,000	0	173,000	91,744.37	30,702.60	50,553.03	70.8%
<u>04126117 5560 TUITION EXPENSE</u>	113,600	0	113,600	102,240.00	.00	11,360.00	90.0%
<u>04126130 5560 TUITION EXPENSE</u>	2,330,316	0	2,330,316	768,464.25	1,199,716.91	362,134.84	84.5%
TOTAL TUITION EXPENSE	3,638,655	0	3,638,655	1,291,432.22	1,646,652.38	700,570.40	80.7%
<u>5580 STAFF TRAVEL</u>							
<u>01132400 5580 STAFF TRAVEL</u>	650	0	650	224.79	.00	425.21	34.6%

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ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD EXPENDED	ENCUMBRANCES	AVAILABLE	PCT
1 General Fund	APPROP	ADJSTMTS	BUDGET			BUDGET	USED
02132400 5580 STAFF TRAVEL	1,400	0	1,400	128.42	.00	1,271.58	9.2%
03132400 5580 STAFF TRAVEL	4,500	-1,425	3,075	.00	.00	3,075.00	.0%
04121206 5580 STAFF TRAVEL	1,250	0	1,250	13.72	.00	1,236.28	1.1%
04132190 5580 STAFF TRAVEL	2,750	0	2,750	182.11	.00	2,567.89	6.6%
05132212 5580 STAFF TRAVEL	800	0	800	78.45	.00	721.55	9.8%
05132213 5580 STAFF TRAVEL	3,300	0	3,300	1,820.00	.00	1,480.00	55.2%
05142320 5580 STAFF TRAVEL	5,000	0	5,000	.00	.00	5,000.00	.0%
05142350 5580 STAFF TRAVEL	1,200	0	1,200	66.75	.00	1,133.25	5.6%
05142600 5580 STAFF TRAVEL	3,000	0	3,000	515.75	.00	2,484.25	17.2%
TOTAL STAFF TRAVEL	23,850	-1,425	22,425	3,029.99	.00	19,395.01	13.5%

5581 TRAVEL - CONFERENCES

01132130 5581 TRAVEL - CONFEREN	140	0	140	.00	.00	140.00	.0%
01132400 5581 TRAVEL - CONFEREN	3,560	0	3,560	.00	.00	3,560.00	.0%
02111001 5581 TRAVEL - CONFEREN	200	0	200	.00	.00	200.00	.0%
02132120 5581 TRAVEL - CONFEREN	150	-75	75	.00	.00	75.00	.0%
02132400 5581 TRAVEL - CONFEREN	3,180	0	3,180	.00	.00	3,180.00	.0%
03111001 5581 TRAVEL - CONFEREN	1,150	0	1,150	.00	.00	1,150.00	.0%
03111003 5581 TRAVEL - CONFEREN	100	0	100	.00	.00	100.00	.0%
03111013 5581 TRAVEL - CONFEREN	1,000	0	1,000	190.00	.00	810.00	19.0%
03132120 5581 TRAVEL - CONFEREN	3,785	0	3,785	18.42	.00	3,766.58	.5%
03132400 5581 TRAVEL - CONFEREN	0	1,425	1,425	.00	1,425.00	.00	100.0%
04121200 5581 TRAVEL - CONFEREN	3,000	0	3,000	594.00	.00	2,406.00	19.8%
04121206 5581 TRAVEL - CONFEREN	200	0	200	.00	.00	200.00	.0%
04132190 5581 TRAVEL - CONFEREN	1,250	0	1,250	.00	.00	1,250.00	.0%
05132212 5581 TRAVEL - CONFEREN	9,040	-400	8,640	1,095.00	.00	7,545.00	12.7%
05132213 5581 TRAVEL - CONFEREN	8,445	0	8,445	238.00	.00	8,207.00	2.8%
05142320 5581 TRAVEL - CONFEREN	600	0	600	.00	.00	600.00	.0%
05142350 5581 TRAVEL - CONFEREN	9,000	0	9,000	.00	600.00	8,400.00	6.7%
TOTAL TRAVEL - CONFERENCES	44,800	950	45,750	2,135.42	2,025.00	41,589.58	9.1%

5590 OTHER PURCHASED SERVICES

01113202 5590 OTHER PURCHASED S	400	0	400	217.60	122.40	60.00	85.0%
01132120 5590 OTHER PURCHASED S	835	0	835	575.00	80.90	179.10	78.6%
01132400 5590 OTHER PURCHASED S	1,981	0	1,981	1,702.11	19.97	258.92	86.9%
02113202 5590 OTHER PURCHASED S	400	0	400	217.60	122.40	60.00	85.0%

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ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD EXPENDED	ENCUMBRANCES	AVAILABLE	PCT
1 General Fund	APPROP	ADJSTMTS	BUDGET			BUDGET	USED
02132120 5590 OTHER PURCHASED S	500	75	575	575.00	.00	.00	100.0%
02132400 5590 OTHER PURCHASED S	2,983	-1,250	1,733	137.86	.00	1,595.14	8.0%
03113202 5590 OTHER PURCHASED S	5,510	0	5,510	3,615.80	1,253.20	641.00	88.4%
03132120 5590 OTHER PURCHASED S	12,205	0	12,205	1,339.20	.00	10,865.80	11.0%
04132190 5590 OTHER PURCHASED S	22,575	0	22,575	22,538.78	.00	36.22	99.8%
05132212 5590 OTHER PURCHASED S	2,500	0	2,500	.00	.00	2,500.00	.0%
05132213 5590 OTHER PURCHASED S	6,014	1,775	7,789	7,788.49	.00	.51	100.0%
05142310 5590 OTHER PURCHASED S	8,000	0	8,000	874.75	678.52	6,446.73	19.4%
05142320 5590 OTHER PURCHASED S	23,000	0	23,000	11,944.86	4,985.93	6,069.21	73.6%
05142350 5590 OTHER PURCHASED S	200	0	200	.00	.00	200.00	.0%
TOTAL OTHER PURCHASED SERVICES	87,103	600	87,703	51,527.05	7,263.32	28,912.63	67.0%
5611 INSTRUCTIONAL SUPPLIES							
01111001 5611 INSTRUCTIONAL SUP	3,850	0	3,850	3,810.38	37.00	2.62	99.9%
01111005 5611 INSTRUCTIONAL SUP	3,960	0	3,960	291.70	179.68	3,488.62	11.9%
01111006 5611 INSTRUCTIONAL SUP	6,115	0	6,115	1,544.40	52.72	4,517.88	26.1%
01111007 5611 INSTRUCTIONAL SUP	624	-65	559	.00	.00	559.00	.0%
01111008 5611 INSTRUCTIONAL SUP	8,000	0	8,000	3,315.26	1,371.68	3,313.06	58.6%
01111009 5611 INSTRUCTIONAL SUP	2,635	0	2,635	1,505.03	93.39	1,036.58	60.7%
01111010 5611 INSTRUCTIONAL SUP	6,893	1,301	8,194	3,152.89	1,867.09	3,174.02	61.3%
01111011 5611 INSTRUCTIONAL SUP	2,850	0	2,850	1,021.47	162.86	1,665.67	41.6%
01111013 5611 INSTRUCTIONAL SUP	4,212	0	4,212	527.32	457.42	3,227.26	23.4%
01111014 5611 INSTRUCTIONAL SUP	4,988	100	5,088	1,149.92	527.04	3,411.04	33.0%
01111015 5611 INSTRUCTIONAL SUP	2,192	0	2,192	1,208.75	398.00	585.25	73.3%
01111016 5611 INSTRUCTIONAL SUP	948	0	948	782.93	.00	165.07	82.6%
01132120 5611 INSTRUCTIONAL SUP	420	0	420	.00	.00	420.00	.0%
01132220 5611 INSTRUCTIONAL SUP	1,100	0	1,100	.00	103.11	996.89	9.4%
01142219 5611 INSTRUCTIONAL SUP	5,381	0	5,381	1,659.26	796.80	2,924.94	45.6%
02111001 5611 INSTRUCTIONAL SUP	3,840	0	3,840	3,369.49	74.91	395.60	89.7%
02111005 5611 INSTRUCTIONAL SUP	4,706	-1,309	3,397	659.34	645.81	2,091.85	38.4%
02111006 5611 INSTRUCTIONAL SUP	7,327	-277	7,050	4,318.19	47.67	2,684.14	61.9%
02111007 5611 INSTRUCTIONAL SUP	702	0	702	223.63	.00	478.37	31.9%
02111008 5611 INSTRUCTIONAL SUP	8,375	0	8,375	4,678.10	460.35	3,236.55	61.4%
02111009 5611 INSTRUCTIONAL SUP	3,919	0	3,919	749.13	144.00	3,025.87	22.8%
02111010 5611 INSTRUCTIONAL SUP	6,088	-900	5,188	3,276.22	920.76	991.02	80.9%
02111011 5611 INSTRUCTIONAL SUP	3,800	0	3,800	721.83	713.72	2,364.45	37.8%
02111013 5611 INSTRUCTIONAL SUP	6,499	0	6,499	6,468.81	49.75	-19.56	100.3%
02111014 5611 INSTRUCTIONAL SUP	4,912	0	4,912	2,466.76	.00	2,445.24	50.2%
02111015 5611 INSTRUCTIONAL SUP	919	0	919	.00	.00	919.00	.0%
02111016 5611 INSTRUCTIONAL SUP	2,810	0	2,810	1,714.31	385.21	710.48	74.7%



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ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
02132120 5611 INSTRUCTIONAL SUP	1,200	0	1,200	.00	.00	1,200.00	.0%
02132220 5611 INSTRUCTIONAL SUP	1,100	0	1,100	675.43	16.48	408.09	62.9%
02142219 5611 INSTRUCTIONAL SUP	11,546	0	11,546	3,545.42	615.31	7,385.27	36.0%
03111001 5611 INSTRUCTIONAL SUP	22,500	0	22,500	3,448.56	2,416.22	16,635.22	26.1%
03111003 5611 INSTRUCTIONAL SUP	1,279	0	1,279	444.17	.00	834.83	34.7%
03111005 5611 INSTRUCTIONAL SUP	500	0	500	49.35	.00	450.65	9.9%
03111006 5611 INSTRUCTIONAL SUP	4,850	0	4,850	359.40	.00	4,490.60	7.4%
03111007 5611 INSTRUCTIONAL SUP	26,691	0	26,691	10,717.60	5,515.28	10,458.12	60.8%
03111008 5611 INSTRUCTIONAL SUP	25,779	0	25,779	8,441.27	4,066.61	13,271.12	48.5%
03111009 5611 INSTRUCTIONAL SUP	8,750	0	8,750	1,530.14	111.64	7,108.22	18.8%
03111010 5611 INSTRUCTIONAL SUP	11,457	0	11,457	2,733.26	279.83	8,443.91	26.3%
03111011 5611 INSTRUCTIONAL SUP	9,286	0	9,286	327.08	1,568.73	7,390.19	20.4%
03111013 5611 INSTRUCTIONAL SUP	59,860	0	59,860	9,271.05	4,608.29	45,980.66	23.2%
03111014 5611 INSTRUCTIONAL SUP	275	0	275	197.80	.00	77.20	71.9%
03111015 5611 INSTRUCTIONAL SUP	6,950	0	6,950	.00	.00	6,950.00	.0%
03111016 5611 INSTRUCTIONAL SUP	5,585	0	5,585	.00	503.18	5,081.82	9.0%
03111018 5611 INSTRUCTIONAL SUP	600	0	600	.00	.00	600.00	.0%
03132120 5611 INSTRUCTIONAL SUP	4,000	0	4,000	2,070.61	240.10	1,689.29	57.8%
03132220 5611 INSTRUCTIONAL SUP	1,500	0	1,500	244.20	611.50	644.30	57.0%
03132400 5611 INSTRUCTIONAL SUP	3,000	0	3,000	490.40	.00	2,509.60	16.3%
03142219 5611 INSTRUCTIONAL SUP	23,162	0	23,162	5,241.59	664.94	17,255.47	25.5%
04121200 5611 INSTRUCTIONAL SUP	3,250	0	3,250	2,874.64	.00	375.36	88.5%
04121201 5611 INSTRUCTIONAL SUP	1,000	0	1,000	.00	.00	1,000.00	.0%
04121203 5611 INSTRUCTIONAL SUP	4,408	0	4,408	92.02	.00	4,315.98	2.1%
04121206 5611 INSTRUCTIONAL SUP	1,390	0	1,390	55.28	694.72	640.00	54.0%
04121207 5611 INSTRUCTIONAL SUP	500	0	500	358.99	29.98	111.03	77.8%
04122150 5611 INSTRUCTIONAL SUP	1,000	0	1,000	896.88	.00	103.12	89.7%
04132140 5611 INSTRUCTIONAL SUP	500	0	500	.00	.00	500.00	.0%
05132212 5611 INSTRUCTIONAL SUP	10,000	400	10,400	10,400.00	.00	.00	100.0%
05132213 5611 INSTRUCTIONAL SUP	9,900	-1,775	8,125	1,207.64	226.26	6,691.10	17.6%
05142675 5611 INSTRUCTIONAL SUP	0	0	0	3,946.08	.00	-3,946.08	100.0%
TOTAL INSTRUCTIONAL SUPPLIES	369,883	-2,525	367,358	118,233.98	31,658.04	217,465.98	40.8%
5613 MAINTENANCE/CUSTODIAL SUPPLIES							
01142600 5613 MAINTENANCE/CUSTO	53,366	0	53,366	9,592.93	12,575.28	31,197.79	41.5%
02142600 5613 MAINTENANCE/CUSTO	50,966	0	50,966	14,592.78	10,104.56	26,268.66	48.5%
03142600 5613 MAINTENANCE/CUSTO	117,366	-133	117,233	33,360.41	44,763.32	39,109.27	66.6%
05142675 5613 MAINTENANCE/CUSTO	25,000	0	25,000	10,028.00	.00	14,972.00	40.1%
TOTAL MAINTENANCE/CUSTODIAL SUPPLIES	246,698	-133	246,565	67,574.12	67,443.16	111,547.72	54.8%
5620 OIL USED FOR HEATING							

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ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<a href="#">01142600 5620 OIL USED FOR HEAT</a>	41,500	0	41,500	13,209.07	28,290.93	.00	100.0%
<a href="#">02142600 5620 OIL USED FOR HEAT</a>	500	0	500	.00	500.00	.00	100.0%
<a href="#">03142600 5620 OIL USED FOR HEAT</a>	500	0	500	.00	500.00	.00	100.0%
TOTAL OIL USED FOR HEATING	42,500	0	42,500	13,209.07	29,290.93	.00	100.0%
5621 NATURAL GAS							
<a href="#">02142600 5621 NATURAL GAS</a>	26,255	0	26,255	6,200.27	20,054.73	.00	100.0%
<a href="#">03142600 5621 NATURAL GAS</a>	41,916	0	41,916	3,096.62	38,819.38	.00	100.0%
TOTAL NATURAL GAS	68,171	0	68,171	9,296.89	58,874.11	.00	100.0%
5627 TRANSPORTATION SUPPLIES							
<a href="#">05142700 5627 TRANSPORTATION SU</a>	122,016	0	122,016	7,886.00	103,960.16	10,169.84	91.7%
TOTAL TRANSPORTATION SUPPLIES	122,016	0	122,016	7,886.00	103,960.16	10,169.84	91.7%
5641 TEXTS AND DIGITAL RESOURCES							
<a href="#">01111005 5641 TEXTBOOKS</a>	9,325	0	9,325	9,324.40	.00	.60	100.0%
<a href="#">01111006 5641 TEXTBOOKS</a>	14,679	0	14,679	10,252.60	.00	4,426.40	69.8%
<a href="#">01111009 5641 TEXTBOOKS</a>	9,991	0	9,991	9,990.33	.00	.67	100.0%
<a href="#">01111013 5641 TEXTBOOKS</a>	23,382	0	23,382	23,428.50	.00	-46.50	100.2%
<a href="#">01111016 5641 TEXTBOOKS</a>	1,950	0	1,950	509.98	59.80	1,380.22	29.2%
<a href="#">02111005 5641 TEXTBOOKS</a>	10,428	1,309	11,737	9,660.00	2,076.57	.43	100.0%
<a href="#">02111006 5641 TEXTBOOKS</a>	18,305	0	18,305	18,021.12	.00	283.88	98.4%
<a href="#">02111009 5641 TEXTBOOKS</a>	9,990	0	9,990	9,600.18	.00	389.82	96.1%
<a href="#">02111013 5641 TEXTBOOKS</a>	23,382	0	23,382	23,382.00	.00	.00	100.0%
<a href="#">03111005 5641 TEXTBOOKS</a>	8,000	0	8,000	3,098.94	.00	4,901.06	38.7%
<a href="#">03111006 5641 TEXTBOOKS</a>	39,470	0	39,470	35,981.00	.00	3,489.00	91.2%
<a href="#">03111009 5641 TEXTBOOKS</a>	28,000	0	28,000	619.73	.00	27,380.27	2.2%
<a href="#">03111013 5641 TEXTBOOKS</a>	1,000	0	1,000	95.98	.00	904.02	9.6%
<a href="#">03111014 5641 TEXTBOOKS</a>	40,000	0	40,000	39,232.16	.00	767.84	98.1%
<a href="#">03132400 5641 TEXTBOOKS</a>	6,000	0	6,000	.00	.00	6,000.00	.0%
TOTAL TEXTS AND DIGITAL RESOURCES	243,902	1,309	245,211	193,196.92	2,136.37	49,877.71	79.7%

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ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
5642 LIBRARY BOOKS & PERIODICALS							
<a href="#">01132220 5642 LIBRARY BOOKS &amp; P</a>	4,900	0	4,900	1,520.42	384.37	2,995.21	38.9%
<a href="#">02132220 5642 LIBRARY BOOKS &amp; P</a>	5,865	0	5,865	2,761.71	3,067.69	35.60	99.4%
<a href="#">03132220 5642 LIBRARY BOOKS &amp; P</a>	9,450	0	9,450	5,519.82	1,749.93	2,180.25	76.9%
TOTAL LIBRARY BOOKS & PERIODICALS	20,215	0	20,215	9,801.95	5,201.99	5,211.06	74.2%
5690 OTHER SUPPLIES							
<a href="#">01111005 5690 OTHER SUPPLIES</a>	456	0	456	.00	108.66	347.34	23.8%
<a href="#">01111010 5690 OTHER SUPPLIES</a>	1,100	-1,100	0	.00	.00	.00	.0%
<a href="#">01111013 5690 OTHER SUPPLIES</a>	1,720	0	1,720	.00	.00	1,720.00	.0%
<a href="#">01111016 5690 OTHER SUPPLIES</a>	671	0	671	.00	.00	671.00	.0%
<a href="#">01113201 5690 OTHER SUPPLIES</a>	630	0	630	.00	.00	630.00	.0%
<a href="#">01113202 5690 OTHER SUPPLIES</a>	12,685	0	12,685	3,773.00	.00	8,912.00	29.7%
<a href="#">01132120 5690 OTHER SUPPLIES</a>	1,150	0	1,150	672.98	.00	477.02	58.5%
<a href="#">01132130 5690 OTHER SUPPLIES</a>	1,892	-747	1,145	340.50	66.51	738.32	35.5%
<a href="#">01132220 5690 OTHER SUPPLIES</a>	3,200	0	3,200	823.10	1,165.85	1,211.05	62.2%
<a href="#">01132400 5690 OTHER SUPPLIES</a>	1,759	0	1,759	100.59	.00	1,658.41	5.7%
<a href="#">01142219 5690 OTHER SUPPLIES</a>	4,259	0	4,259	184.75	.00	4,074.25	4.3%
<a href="#">02111009 5690 OTHER SUPPLIES</a>	400	0	400	.00	.00	400.00	.0%
<a href="#">02111013 5690 OTHER SUPPLIES</a>	978	0	978	339.45	85.73	552.82	43.5%
<a href="#">02111016 5690 OTHER SUPPLIES</a>	1,198	0	1,198	833.73	149.10	215.17	82.0%
<a href="#">02113201 5690 OTHER SUPPLIES</a>	800	0	800	.00	.00	800.00	.0%
<a href="#">02113202 5690 OTHER SUPPLIES</a>	12,785	0	12,785	3,613.00	.00	9,172.00	28.3%
<a href="#">02132120 5690 OTHER SUPPLIES</a>	750	0	750	487.90	19.99	242.11	67.7%
<a href="#">02132130 5690 OTHER SUPPLIES</a>	1,800	-747	1,053	507.96	18.60	526.77	50.0%
<a href="#">02132220 5690 OTHER SUPPLIES</a>	2,885	0	2,885	79.50	1,000.00	1,805.50	37.4%
<a href="#">02132400 5690 OTHER SUPPLIES</a>	1,905	0	1,905	548.82	.00	1,356.18	28.8%
<a href="#">03111008 5690 OTHER SUPPLIES</a>	1,400	0	1,400	351.49	1,048.51	.00	100.0%
<a href="#">03111009 5690 OTHER SUPPLIES</a>	300	0	300	.00	.00	300.00	.0%
<a href="#">03111014 5690 OTHER SUPPLIES</a>	500	0	500	.00	.00	500.00	.0%
<a href="#">03111016 5690 OTHER SUPPLIES</a>	700	0	700	.00	.00	700.00	.0%
<a href="#">03113202 5690 OTHER SUPPLIES</a>	102,144	0	102,144	32,857.23	15,562.05	53,724.72	47.4%
<a href="#">03132130 5690 OTHER SUPPLIES</a>	1,902	-747	1,155	343.09	.00	812.25	29.7%
<a href="#">03132220 5690 OTHER SUPPLIES</a>	20,475	0	20,475	19,744.14	145.44	585.42	97.1%
<a href="#">03132400 5690 OTHER SUPPLIES</a>	500	0	500	.00	.00	500.00	.0%
<a href="#">04121200 5690 OTHER SUPPLIES</a>	750	0	750	.00	.00	750.00	.0%
<a href="#">04121201 5690 OTHER SUPPLIES</a>	600	0	600	50.78	.00	549.22	8.5%

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ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<a href="#">04121203 5690 OTHER SUPPLIES</a>	2,250	0	2,250	834.28	1,204.31	211.41	90.6%
<a href="#">04121206 5690 OTHER SUPPLIES</a>	1,000	0	1,000	394.84	104.25	500.91	49.9%
<a href="#">04121207 5690 OTHER SUPPLIES</a>	500	0	500	179.07	20.95	299.98	40.0%
<a href="#">04122150 5690 OTHER SUPPLIES</a>	175	0	175	.00	.00	175.00	.0%
<a href="#">04122151 5690 OTHER SUPPLIES</a>	8,500	0	8,500	32.35	.00	8,467.65	.4%
<a href="#">04132140 5690 OTHER SUPPLIES</a>	500	0	500	.00	.00	500.00	.0%
<a href="#">04132190 5690 OTHER SUPPLIES</a>	9,000	0	9,000	2,307.91	560.75	6,131.34	31.9%
<a href="#">05132213 5690 OTHER SUPPLIES</a>	3,910	0	3,910	278.77	1,194.66	2,436.57	37.7%
<a href="#">05142310 5690 OTHER SUPPLIES</a>	4,000	0	4,000	3,151.67	103.85	744.48	81.4%
<a href="#">05142320 5690 OTHER SUPPLIES</a>	8,000	0	8,000	1,688.98	93.09	6,217.93	22.3%
<a href="#">05142350 5690 OTHER SUPPLIES</a>	400,742	2,240	402,982	287,957.04	2,407.00	112,617.96	72.1%
<a href="#">05142510 5690 OTHER SUPPLIES</a>	3,000	0	3,000	684.00	.00	2,316.00	22.8%
<a href="#">05142600 5690 OTHER SUPPLIES</a>	8,000	0	8,000	7,910.15	.00	89.85	98.9%
<a href="#">05142675 5690 OTHER SUPPLIES</a>	0	0	0	3,785.08	.00	-3,785.08	100.0%
TOTAL OTHER SUPPLIES	631,871	-1,100	630,771	374,856.15	25,059.30	230,855.55	63.4%
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5715 IMPROVEMENTS TO BUILDINGS							
<a href="#">02142600 5715 IMPROVEMENTS TO B</a>	0	12,000	12,000	.00	10,000.00	2,000.00	83.3%
<a href="#">03142600 5715 IMPROVEMENTS TO B</a>	45,000	0	45,000	.00	45,000.00	.00	100.0%
<a href="#">05142600 5715 IMPROVEMENTS TO B</a>	100,000	-26,000	74,000	.00	.00	74,000.00	.0%
<a href="#">05142660 5715 IMPROVEMENTS TO B</a>	20,000	-8,100	11,900	.00	.00	11,900.00	.0%
TOTAL IMPROVEMENTS TO BUILDINGS	165,000	-22,100	142,900	.00	55,000.00	87,900.00	38.5%
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5720 IMPROVEMENTS TO SITES							
<a href="#">01142600 5720 IMPROVEMENTS TO S</a>	15,500	0	15,500	.00	.00	15,500.00	.0%
<a href="#">02142600 5720 IMPROVEMENTS TO SI</a>	74,000	-12,000	62,000	42,900.00	.00	19,100.00	69.2%
TOTAL IMPROVEMENTS TO SITES	89,500	-12,000	77,500	42,900.00	.00	34,600.00	55.4%
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5730 EQUIPMENT - NEW							
<a href="#">02111010 5730 EQUIPMENT - NEW</a>	0	900	900	899.99	.00	.01	100.0%
<a href="#">03111001 5730 EQUIPMENT - NEW</a>	500	0	500	375.00	.00	125.00	75.0%
<a href="#">03111017 5730 EQUIPMENT - NEW</a>	500	0	500	202.72	.00	297.28	40.5%

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ACCOUNTS FOR: 1	General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
05142350	5730 EQUIPMENT - NEW	48,348	10,470	58,818	54,789.80	.00	4,028.20	93.2%
05142660	5730 EQUIPMENT - NEW	0	8,100	8,100	.00	8,100.00	.00	100.0%
05142675	5730 EQUIPMENT - NEW	0	0	0	12,157.76	.00	-12,157.76	100.0%
TOTAL EQUIPMENT - NEW		49,348	19,470	68,818	68,425.27	8,100.00	-7,707.27	111.2%
5731 EQUIPMENT - REPLACEMENT								
03113202	5731 EQUIPMENT - REPLA	0	995	995	.00	995.00	.00	100.0%
05142350	5731 EQUIPMENT - REPLA	0	0	0	243.90	.00	-243.90	100.0%
05142660	5731 EQUIPMENT - REPLA	5,000	0	5,000	.00	.00	5,000.00	.0%
TOTAL EQUIPMENT - REPLACEMENT		5,000	995	5,995	243.90	995.00	4,756.10	20.7%
5810 DUES & FEES								
01111001	5810 DUES & FEES	200	0	200	.00	.00	200.00	.0%
01111006	5810 DUES & FEES	1,000	0	1,000	.00	.00	1,000.00	.0%
01111007	5810 DUES & FEES	0	65	65	65.00	.00	.00	100.0%
01111008	5810 DUES & FEES	200	0	200	.00	.00	200.00	.0%
01111009	5810 DUES & FEES	388	0	388	380.00	.00	8.00	97.9%
01111010	5810 DUES & FEES	460	0	460	280.00	.00	180.00	60.9%
01111011	5810 DUES & FEES	500	0	500	320.00	.00	180.00	64.0%
01111014	5810 DUES & FEES	240	-100	140	129.00	.00	11.00	92.1%
01111015	5810 DUES & FEES	550	0	550	.00	.00	550.00	.0%
01111016	5810 DUES & FEES	168	0	168	.00	.00	168.00	.0%
01113202	5810 DUES & FEES	500	0	500	455.00	45.00	.00	100.0%
01132120	5810 DUES & FEES	300	0	300	.00	.00	300.00	.0%
01132130	5810 DUES & FEES	140	0	140	.00	.00	140.00	.0%
01132400	5810 DUES & FEES	1,951	0	1,951	.00	.00	1,951.00	.0%
02111006	5810 DUES & FEES	500	277	777	777.00	.00	.00	100.0%
02111008	5810 DUES & FEES	200	0	200	.00	.00	200.00	.0%
02111009	5810 DUES & FEES	376	0	376	.00	.00	376.00	.0%
02111010	5810 DUES & FEES	865	0	865	320.00	180.00	365.00	57.8%
02111014	5810 DUES & FEES	262	0	262	129.00	.00	133.00	49.2%
02113202	5810 DUES & FEES	400	0	400	364.00	36.00	.00	100.0%
02132130	5810 DUES & FEES	150	0	150	.00	.00	150.00	.0%
02132400	5810 DUES & FEES	2,956	0	2,956	724.99	.00	2,231.01	24.5%
03111001	5810 DUES & FEES	500	0	500	210.00	.00	290.00	42.0%
03111005	5810 DUES & FEES	275	0	275	.00	.00	275.00	.0%

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<a href="#">03111006</a>	<a href="#">5810 DUES &amp; FEES</a>	1,329	0	1,329	1,144.75	.00	184.25	86.1%
<a href="#">03111008</a>	<a href="#">5810 DUES &amp; FEES</a>	750	0	750	.00	.00	750.00	.0%
<a href="#">03111009</a>	<a href="#">5810 DUES &amp; FEES</a>	400	0	400	50.00	.00	350.00	12.5%
<a href="#">03111010</a>	<a href="#">5810 DUES &amp; FEES</a>	1,115	0	1,115	845.00	.00	270.00	75.8%
<a href="#">03111013</a>	<a href="#">5810 DUES &amp; FEES</a>	7,500	0	7,500	1,115.30	.00	6,384.70	14.9%
<a href="#">03111014</a>	<a href="#">5810 DUES &amp; FEES</a>	25	0	25	20.00	.00	5.00	80.0%
<a href="#">03111015</a>	<a href="#">5810 DUES &amp; FEES</a>	1,250	0	1,250	225.00	.00	1,025.00	18.0%
<a href="#">03111016</a>	<a href="#">5810 DUES &amp; FEES</a>	600	0	600	.00	.00	600.00	.0%
<a href="#">03113202</a>	<a href="#">5810 DUES &amp; FEES</a>	29,224	0	29,224	8,266.50	5,839.00	15,118.50	48.3%
<a href="#">03132130</a>	<a href="#">5810 DUES &amp; FEES</a>	300	0	300	.00	.00	300.00	.0%
<a href="#">03132220</a>	<a href="#">5810 DUES &amp; FEES</a>	1,250	0	1,250	927.24	.00	322.76	74.2%
<a href="#">03132400</a>	<a href="#">5810 DUES &amp; FEES</a>	15,000	0	15,000	9,805.00	.00	5,195.00	65.4%
<a href="#">04121200</a>	<a href="#">5810 DUES &amp; FEES</a>	150	0	150	.00	.00	150.00	.0%
<a href="#">04122150</a>	<a href="#">5810 DUES &amp; FEES</a>	900	0	900	675.00	.00	225.00	75.0%
<a href="#">04132140</a>	<a href="#">5810 DUES &amp; FEES</a>	1,792	0	1,792	1,706.00	.00	86.00	95.2%
<a href="#">04132190</a>	<a href="#">5810 DUES &amp; FEES</a>	1,250	0	1,250	986.00	.00	264.00	78.9%
<a href="#">05132212</a>	<a href="#">5810 DUES &amp; FEES</a>	150	0	150	.00	.00	150.00	.0%
<a href="#">05132213</a>	<a href="#">5810 DUES &amp; FEES</a>	150	0	150	.00	.00	150.00	.0%
<a href="#">05142310</a>	<a href="#">5810 DUES &amp; FEES</a>	21,500	0	21,500	20,390.00	.00	1,110.00	94.8%
<a href="#">05142320</a>	<a href="#">5810 DUES &amp; FEES</a>	6,326	0	6,326	650.00	1,585.00	4,091.00	35.3%
<a href="#">05142350</a>	<a href="#">5810 DUES &amp; FEES</a>	600	0	600	.00	.00	600.00	.0%
<a href="#">05142600</a>	<a href="#">5810 DUES &amp; FEES</a>	755	0	755	300.00	.00	455.00	39.7%
TOTAL DUES & FEES		105,397	242	105,639	51,259.78	7,685.00	46,694.22	55.8%
5830 INTEREST								
<a href="#">05154000</a>	<a href="#">5830 INTEREST</a>	788,835	0	788,835	456,077.50	383,240.00	-50,482.50	106.4%
TOTAL INTEREST		788,835	0	788,835	456,077.50	383,240.00	-50,482.50	106.4%
5850 CONTINGENCY								
<a href="#">05150000</a>	<a href="#">5850 CONTINGENCY</a>	150,000	-10,470	139,530	.00	.00	139,530.00	.0%
TOTAL CONTINGENCY		150,000	-10,470	139,530	.00	.00	139,530.00	.0%
5910 REDEMPTION OF PRINCIPAL								
<a href="#">05154000</a>	<a href="#">5910 REDEMPTION OF PRI</a>	3,665,000	0	3,665,000	3,665,000.00	220,000.00	-220,000.00	106.0%
TOTAL REDEMPTION OF PRINCIPAL		3,665,000	0	3,665,000	3,665,000.00	220,000.00	-220,000.00	106.0%

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
GRAND TOTAL	51,698,207	0	51,698,207	24,252,060.01	21,584,570.90	5,861,576.09	88.7%

\*\* END OF REPORT - Generated by Kelly Stoner \*\*

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ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01 AMITY MIDDLE SCHOOL - BETHANY							
1001 ART							
<a href="#">01111001 5111 CERTIFIED SALARIE</a>	68,431	0	68,431	35,558.50	56,893.60	-24,021.10	135.1%
<a href="#">01111001 5611 INSTRUCTIONAL SUP</a>	3,850	0	3,850	3,810.38	37.00	2.62	99.9%
<a href="#">01111001 5810 DUES &amp; FEES</a>	200	0	200	.00	.00	200.00	.0%
TOTAL ART	72,481	0	72,481	39,368.88	56,930.60	-23,818.48	132.9%
1005 ENGLISH							
<a href="#">01111005 5111 CERTIFIED SALARIE</a>	295,756	0	295,756	113,752.30	182,003.68	.02	100.0%
<a href="#">01111005 5330 OTHER PROFESSIONA</a>	2,200	0	2,200	.00	.00	2,200.00	.0%
<a href="#">01111005 5611 INSTRUCTIONAL SUP</a>	3,960	0	3,960	291.70	179.68	3,488.62	11.9%
<a href="#">01111005 5641 TEXTBOOKS</a>	9,325	0	9,325	9,324.40	.00	.60	100.0%
<a href="#">01111005 5690 OTHER SUPPLIES</a>	456	0	456	.00	108.66	347.34	23.8%
TOTAL ENGLISH	311,697	0	311,697	123,368.40	182,292.02	6,036.58	98.1%
1006 WORLD LANGUAGE							
<a href="#">01111006 5111 CERTIFIED SALARIE</a>	328,992	0	328,992	128,741.63	198,362.40	1,887.97	99.4%
<a href="#">01111006 5611 INSTRUCTIONAL SUP</a>	6,115	0	6,115	1,544.40	52.72	4,517.88	26.1%
<a href="#">01111006 5641 TEXTBOOKS</a>	14,679	0	14,679	10,252.60	.00	4,426.40	69.8%
<a href="#">01111006 5810 DUES &amp; FEES</a>	1,000	0	1,000	.00	.00	1,000.00	.0%
TOTAL WORLD LANGUAGE	350,786	0	350,786	140,538.63	198,415.12	11,832.25	96.6%
1007 FAM/CONS SCIENCE (MS-HEALTH)							
<a href="#">01111007 5111 CERTIFIED SALARIE</a>	93,604	0	93,604	19,964.20	31,942.80	41,697.00	55.5%
<a href="#">01111007 5611 INSTRUCTIONAL SUP</a>	624	-65	559	.00	.00	559.00	.0%
<a href="#">01111007 5810 DUES &amp; FEES</a>	0	65	65	65.00	.00	.00	100.0%
TOTAL FAM/CONS SCIENCE (MS-HEALTH)	94,228	0	94,228	20,029.20	31,942.80	42,256.00	55.2%



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ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>1008 CAREER &amp; TECHNOLOGY EDUCATION</b>							
<a href="#">01111008 5111 CERTIFIED SALARIE</a>	94,603	0	94,603	37,073.80	60,969.28	-3,440.08	103.6%
<a href="#">01111008 5611 INSTRUCTIONAL SUP</a>	8,000	0	8,000	3,315.26	1,371.68	3,313.06	58.6%
<a href="#">01111008 5810 DUES &amp; FEES</a>	200	0	200	.00	.00	200.00	.0%
TOTAL CAREER & TECHNOLOGY EDUCATION	102,803	0	102,803	40,389.06	62,340.96	72.98	99.9%
<b>1009 MATHEMATICS</b>							
<a href="#">01111009 5111 CERTIFIED SALARIE</a>	312,940	0	312,940	136,474.66	187,795.96	-11,330.62	103.6%
<a href="#">01111009 5611 INSTRUCTIONAL SUP</a>	2,635	0	2,635	1,505.03	93.39	1,036.58	60.7%
<a href="#">01111009 5641 TEXTBOOKS</a>	9,991	0	9,991	9,990.33	.00	.67	100.0%
<a href="#">01111009 5810 DUES &amp; FEES</a>	388	0	388	380.00	.00	8.00	97.9%
<a href="#">01121009 5112 CLASSIFIED SALARI</a>	23,644	0	23,644	10,368.80	15,007.55	-1,732.35	107.3%
TOTAL MATHEMATICS	349,598	0	349,598	158,718.82	202,896.90	-12,017.72	103.4%
<b>1010 MUSIC</b>							
<a href="#">01111010 5111 CERTIFIED SALARIE</a>	173,592	0	173,592	73,311.90	100,280.12	-.02	100.0%
<a href="#">01111010 5330 OTHER PROFESSIONA</a>	1,570	-201	1,369	416.40	.00	952.60	30.4%
<a href="#">01111010 5420 REPAIRS,MAINTENAN</a>	3,600	0	3,600	2,600.00	.00	1,000.00	72.2%
<a href="#">01111010 5611 INSTRUCTIONAL SUP</a>	6,893	1,301	8,194	3,152.89	1,867.09	3,174.02	61.3%
<a href="#">01111010 5690 OTHER SUPPLIES</a>	1,100	-1,100	0	.00	.00	.00	.0%
<a href="#">01111010 5810 DUES &amp; FEES</a>	460	0	460	280.00	.00	180.00	60.9%
TOTAL MUSIC	187,215	0	187,215	79,761.19	102,147.21	5,306.60	97.2%
<b>1011 PHYSICAL EDUCATION</b>							
<a href="#">01111011 5111 CERTIFIED SALARIE</a>	187,208	0	187,208	60,678.80	87,215.10	39,314.10	79.0%
<a href="#">01111011 5420 REPAIRS,MAINTENAN</a>	1,000	0	1,000	.00	.00	1,000.00	.0%
<a href="#">01111011 5611 INSTRUCTIONAL SUP</a>	2,850	0	2,850	1,021.47	162.86	1,665.67	41.6%
<a href="#">01111011 5810 DUES &amp; FEES</a>	500	0	500	320.00	.00	180.00	64.0%
TOTAL PHYSICAL EDUCATION	191,558	0	191,558	62,020.27	87,377.96	42,159.77	78.0%

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ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>1013 SCIENCE</u>							
<a href="#">01111013 5111 CERTIFIED SALARIE</a>	342,272	0	342,272	131,643.00	210,628.80	.20	100.0%
<a href="#">01111013 5510 PUPIL TRANSPORTAT</a>	600	0	600	.00	.00	600.00	.0%
<a href="#">01111013 5611 INSTRUCTIONAL SUP</a>	4,212	0	4,212	527.32	457.42	3,227.26	23.4%
<a href="#">01111013 5641 TEXTBOOKS</a>	23,382	0	23,382	23,428.50	.00	-46.50	100.2%
<a href="#">01111013 5690 OTHER SUPPLIES</a>	1,720	0	1,720	.00	.00	1,720.00	.0%
TOTAL SCIENCE	372,186	0	372,186	155,598.82	211,086.22	5,500.96	98.5%
<u>1014 SOCIAL STUDIES</u>							
<a href="#">01111014 5111 CERTIFIED SALARIE</a>	355,400	0	355,400	149,958.80	205,441.16	.04	100.0%
<a href="#">01111014 5611 INSTRUCTIONAL SUP</a>	4,988	100	5,088	1,149.92	527.04	3,411.04	33.0%
<a href="#">01111014 5810 DUES &amp; FEES</a>	240	-100	140	129.00	.00	11.00	92.1%
TOTAL SOCIAL STUDIES	360,628	0	360,628	151,237.72	205,968.20	3,422.08	99.1%
<u>1015 STEM INITIATIVES</u>							
<a href="#">01111015 5611 INSTRUCTIONAL SUP</a>	2,192	0	2,192	1,208.75	398.00	585.25	73.3%
<a href="#">01111015 5810 DUES &amp; FEES</a>	550	0	550	.00	.00	550.00	.0%
TOTAL STEM INITIATIVES	2,742	0	2,742	1,208.75	398.00	1,135.25	58.6%
<u>1016 READING</u>							
<a href="#">01111016 5111 CERTIFIED SALARIE</a>	129,781	0	129,781	66,589.37	123,792.46	-60,600.83	146.7%
<a href="#">01111016 5611 INSTRUCTIONAL SUP</a>	948	0	948	782.93	.00	165.07	82.6%
<a href="#">01111016 5641 TEXTBOOKS</a>	1,950	0	1,950	509.98	59.80	1,380.22	29.2%
<a href="#">01111016 5690 OTHER SUPPLIES</a>	671	0	671	.00	.00	671.00	.0%
<a href="#">01111016 5810 DUES &amp; FEES</a>	168	0	168	.00	.00	168.00	.0%
TOTAL READING	133,518	0	133,518	67,882.28	123,852.26	-58,216.54	143.6%
<u>1027 COVERAGE</u>							
<a href="#">01111027 5111 CERTIFIED SALARIE</a>	25,684	0	25,684	5,729.52	.00	19,954.48	22.3%

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ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL COVERAGE	25,684	0	25,684	5,729.52	.00	19,954.48	22.3%
1200 RESOURCE PROGRAMS							
<a href="#">01121200 5111 CERTIFIED SALARIE</a>	348,298	0	348,298	133,077.60	176,336.52	38,883.88	88.8%
<a href="#">01121200 5112 CLASSIFIED SALARI</a>	78,964	0	78,964	32,969.68	48,994.54	-3,000.22	103.8%
TOTAL RESOURCE PROGRAMS	427,262	0	427,262	166,047.28	225,331.06	35,883.66	91.6%
2110 SOCIAL WORK SERVICES							
<a href="#">01132110 5111 CERTIFIED SALARIE</a>	32,777	0	32,777	29,796.80	35,756.20	-32,776.00	200.0%
TOTAL SOCIAL WORK SERVICES	32,777	0	32,777	29,796.80	35,756.20	-32,776.00	200.0%
2120 COUNSELING SERVICES							
<a href="#">01132120 5111 CERTIFIED SALARIE</a>	163,019	0	163,019	62,699.60	100,319.40	.00	100.0%
<a href="#">01132120 5112 CLASSIFIED SALARI</a>	41,557	0	41,557	17,836.54	25,012.90	-1,292.44	103.1%
<a href="#">01132120 5330 OTHER PROFESSIONA</a>	1,662	0	1,662	304.70	.00	1,357.30	18.3%
<a href="#">01132120 5590 OTHER PURCHASED S</a>	835	0	835	575.00	80.90	179.10	78.6%
<a href="#">01132120 5611 INSTRUCTIONAL SUP</a>	420	0	420	.00	.00	420.00	.0%
<a href="#">01132120 5690 OTHER SUPPLIES</a>	1,150	0	1,150	672.98	.00	477.02	58.5%
<a href="#">01132120 5810 DUES &amp; FEES</a>	300	0	300	.00	.00	300.00	.0%
TOTAL COUNSELING SERVICES	208,943	0	208,943	82,088.82	125,413.20	1,440.98	99.3%
2130 MEDICAL SERVICES							
<a href="#">01132130 5112 CLASSIFIED SALARI</a>	64,716	0	64,716	14,834.69	38,314.84	11,566.47	82.1%
<a href="#">01132130 5330 OTHER PROFESSIONA</a>	33	0	33	.00	.00	33.00	.0%
<a href="#">01132130 5581 TRAVEL - CONFEREN</a>	140	0	140	.00	.00	140.00	.0%
<a href="#">01132130 5690 OTHER SUPPLIES</a>	1,892	-747	1,145	340.50	66.51	738.32	35.5%
<a href="#">01132130 5810 DUES &amp; FEES</a>	140	0	140	.00	.00	140.00	.0%
TOTAL MEDICAL SERVICES	66,921	-747	66,174	15,175.19	38,381.35	12,617.79	80.9%

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ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>2140 PSYCHOLOGICAL SERVICES</u>							
<a href="#">01132140 5111 CERTIFIED SALARIE</a>	59,666	0	59,666	24,896.98	73,699.69	-38,930.67	165.2%
TOTAL PSYCHOLOGICAL SERVICES	59,666	0	59,666	24,896.98	73,699.69	-38,930.67	165.2%
<u>2150 SPEECH &amp; LANGUAGE</u>							
<a href="#">01122150 5111 CERTIFIED SALARIE</a>	28,749	0	28,749	12,606.93	23,657.09	-7,515.02	126.1%
TOTAL SPEECH & LANGUAGE	28,749	0	28,749	12,606.93	23,657.09	-7,515.02	126.1%
<u>2219 GENERAL INSTRUCTION</u>							
<a href="#">01142219 5611 INSTRUCTIONAL SUP</a>	5,381	0	5,381	1,659.26	796.80	2,924.94	45.6%
<a href="#">01142219 5690 OTHER SUPPLIES</a>	4,259	0	4,259	184.75	.00	4,074.25	4.3%
TOTAL GENERAL INSTRUCTION	9,640	0	9,640	1,844.01	796.80	6,999.19	27.4%
<u>2220 MEDIA CENTER</u>							
<a href="#">01132220 5111 CERTIFIED SALARIE</a>	99,938	0	99,938	38,437.70	61,500.30	.00	100.0%
<a href="#">01132220 5112 CLASSIFIED SALARI</a>	20,779	0	20,779	9,564.50	25,012.94	-13,798.44	166.4%
<a href="#">01132220 5330 OTHER PROFESSIONA</a>	568	0	568	.00	.00	568.00	.0%
<a href="#">01132220 5611 INSTRUCTIONAL SUP</a>	1,100	0	1,100	.00	103.11	996.89	9.4%
<a href="#">01132220 5642 LIBRARY BOOKS &amp; P</a>	4,900	0	4,900	1,520.42	384.37	2,995.21	38.9%
<a href="#">01132220 5690 OTHER SUPPLIES</a>	3,200	0	3,200	823.10	1,165.85	1,211.05	62.2%
TOTAL MEDIA CENTER	130,485	0	130,485	50,345.72	88,166.57	-8,027.29	106.2%
<u>2400 PRINCIPAL SERVICES</u>							
<a href="#">01132400 5111 CERTIFIED SALARIE</a>	354,794	0	354,794	173,472.14	181,417.88	-96.02	100.0%
<a href="#">01132400 5112 CLASSIFIED SALARI</a>	205,836	0	205,836	97,590.54	115,871.00	-7,625.54	103.7%

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ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<a href="#">01132400 5330 OTHER PROFESSIONA</a>	1,768	0	1,768	41.91	174.09	1,552.00	12.2%
<a href="#">01132400 5420 REPAIRS, MAINTENAN</a>	502	0	502	.00	.00	502.00	.0%
<a href="#">01132400 5440 RENTALS-LAND, BLDG</a>	2,578	0	2,578	983.52	327.84	1,266.64	50.9%
<a href="#">01132400 5550 COMMUNICATIONS: T</a>	1,000	0	1,000	1,008.50	.00	-8.50	100.9%
<a href="#">01132400 5580 STAFF TRAVEL</a>	650	0	650	224.79	.00	425.21	34.6%
<a href="#">01132400 5581 TRAVEL - CONFEREN</a>	3,560	0	3,560	.00	.00	3,560.00	.0%
<a href="#">01132400 5590 OTHER PURCHASED S</a>	1,981	0	1,981	1,702.11	19.97	258.92	86.9%
<a href="#">01132400 5690 OTHER SUPPLIES</a>	1,759	0	1,759	100.59	.00	1,658.41	5.7%
<a href="#">01132400 5810 DUES &amp; FEES</a>	1,951	0	1,951	.00	.00	1,951.00	.0%
TOTAL PRINCIPAL SERVICES	576,379	0	576,379	275,124.10	297,810.78	3,444.12	99.4%
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2600 BUILDING OPERS & MAINT							
<a href="#">01142600 5112 CLASSIFIED SALARI</a>	213,827	0	213,827	106,290.92	113,267.33	-5,731.25	102.7%
<a href="#">01142600 5410 UTILITIES, EXCLUD</a>	124,461	0	124,461	49,831.76	74,629.24	.00	100.0%
<a href="#">01142600 5420 REPAIRS, MAINTENAN</a>	97,778	13,000	110,778	52,529.98	33,810.61	24,437.41	77.9%
<a href="#">01142600 5440 RENTALS-LAND, BLDG</a>	500	0	500	.00	.00	500.00	.0%
<a href="#">01142600 5613 MAINTENANCE/CUSTO</a>	53,366	0	53,366	9,592.93	12,575.28	31,197.79	41.5%
<a href="#">01142600 5620 OIL USED FOR HEAT</a>	41,500	0	41,500	13,209.07	28,290.93	.00	100.0%
<a href="#">01142600 5720 IMPROVEMENTS TO S</a>	15,500	0	15,500	.00	.00	15,500.00	.0%
TOTAL BUILDING OPERS & MAINT	546,932	13,000	559,932	231,454.66	262,573.39	65,903.95	88.2%
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2601 SUMMER WORK							
<a href="#">01152601 5111 CERTIFIED SALARIE</a>	30,077	0	30,077	5,909.58	.00	24,167.42	19.6%
TOTAL SUMMER WORK	30,077	0	30,077	5,909.58	.00	24,167.42	19.6%
<hr/>							
2700 TRANSPORTATION							
<a href="#">01142700 5510 PUPIL TRANSPORTAT</a>	3,552	0	3,552	.00	.00	3,552.00	.0%
TOTAL TRANSPORTATION	3,552	0	3,552	.00	.00	3,552.00	.0%
<hr/>							
3201 STUDENT ACTIVITIES							
<a href="#">01113201 5111 CERTIFIED SALARIE</a>	44,040	0	44,040	.00	.00	44,040.00	.0%

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ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>01113201 5690 OTHER SUPPLIES</u>	630	0	630	.00	.00	630.00	.0%
TOTAL STUDENT ACTIVITIES	44,670	0	44,670	.00	.00	44,670.00	.0%
<u>3202 INTERSCHOLASTIC SPORTS</u>							
<u>01113202 5111 CERTIFIED SALARIE</u>	35,495	0	35,495	4,132.50	.00	31,362.50	11.6%
<u>01113202 5330 OTHER PROFESSIONA</u>	6,244	0	6,244	2,955.70	235.30	3,053.00	51.1%
<u>01113202 5510 PUPIL TRANSPORTAT</u>	14,857	0	14,857	4,143.95	10,713.05	.00	100.0%
<u>01113202 5590 OTHER PURCHASED S</u>	400	0	400	217.60	122.40	60.00	85.0%
<u>01113202 5690 OTHER SUPPLIES</u>	12,685	0	12,685	3,773.00	.00	8,912.00	29.7%
<u>01113202 5810 DUES &amp; FEES</u>	500	0	500	455.00	45.00	.00	100.0%
TOTAL INTERSCHOLASTIC SPORTS	70,181	0	70,181	15,677.75	11,115.75	43,387.50	38.2%
TOTAL AMITY MIDDLE SCHOOL - BETHANY	4,791,358	12,253	4,803,611	1,956,819.36	2,648,350.13	198,441.84	95.9%
<u>02 AMITY MIDDLE SCHOOL - ORANGE</u>							
<u>1001 ART</u>							
<u>02111001 5111 CERTIFIED SALARIE</u>	90,028	0	90,028	34,626.20	55,401.92	-.12	100.0%
<u>02111001 5581 TRAVEL - CONFEREN</u>	200	0	200	.00	.00	200.00	.0%
<u>02111001 5611 INSTRUCTIONAL SUP</u>	3,840	0	3,840	3,369.49	74.91	395.60	89.7%
TOTAL ART	94,068	0	94,068	37,995.69	55,476.83	595.48	99.4%
<u>1005 ENGLISH</u>							
<u>02111005 5111 CERTIFIED SALARIE</u>	303,286	0	303,286	123,194.20	180,091.80	.00	100.0%
<u>02111005 5611 INSTRUCTIONAL SUP</u>	4,706	-1,309	3,397	659.34	645.81	2,091.85	38.4%
<u>02111005 5641 TEXTBOOKS</u>	10,428	1,309	11,737	9,660.00	2,076.57	.43	100.0%
TOTAL ENGLISH	318,420	0	318,420	133,513.54	182,814.18	2,092.28	99.3%
<u>1006 WORLD LANGUAGE</u>							
<u>02111006 5111 CERTIFIED SALARIE</u>	344,743	0	344,743	134,480.57	212,149.12	-1,886.69	100.5%

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ACCOUNTS FOR: 1	General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED	
<hr/>									
<a href="#">02111006</a>	<a href="#">5611</a>	<a href="#">INSTRUCTIONAL SUP</a>	7,327	-277	7,050	4,318.19	47.67	2,684.14	61.9%
<a href="#">02111006</a>	<a href="#">5641</a>	<a href="#">TEXTBOOKS</a>	18,305	0	18,305	18,021.12	.00	283.88	98.4%
<a href="#">02111006</a>	<a href="#">5810</a>	<a href="#">DUES &amp; FEES</a>	500	277	777	777.00	.00	.00	100.0%
TOTAL WORLD LANGUAGE			370,875	0	370,875	157,596.88	212,196.79	1,081.33	99.7%
<hr/>									
1007 FAM/CONS SCIENCE (MS-HEALTH)									
<a href="#">02111007</a>	<a href="#">5111</a>	<a href="#">CERTIFIED SALARIE</a>	64,961	0	64,961	24,985.00	39,976.00	.00	100.0%
<a href="#">02111007</a>	<a href="#">5611</a>	<a href="#">INSTRUCTIONAL SUP</a>	702	0	702	223.63	.00	478.37	31.9%
TOTAL FAM/CONS SCIENCE (MS-HEALTH)			65,663	0	65,663	25,208.63	39,976.00	478.37	99.3%
<hr/>									
1008 CAREER & TECHNOLOGY EDUCATION									
<a href="#">02111008</a>	<a href="#">5111</a>	<a href="#">CERTIFIED SALARIE</a>	93,604	0	93,604	36,001.50	57,602.50	.00	100.0%
<a href="#">02111008</a>	<a href="#">5420</a>	<a href="#">REPAIRS, MAINTENAN</a>	500	0	500	.00	.00	500.00	.0%
<a href="#">02111008</a>	<a href="#">5611</a>	<a href="#">INSTRUCTIONAL SUP</a>	8,375	0	8,375	4,678.10	460.35	3,236.55	61.4%
<a href="#">02111008</a>	<a href="#">5810</a>	<a href="#">DUES &amp; FEES</a>	200	0	200	.00	.00	200.00	.0%
TOTAL CAREER & TECHNOLOGY EDUCATION			102,679	0	102,679	40,679.60	58,062.85	3,936.55	96.2%
<hr/>									
1009 MATHEMATICS									
<a href="#">02111009</a>	<a href="#">5111</a>	<a href="#">CERTIFIED SALARIE</a>	315,554	0	315,554	113,070.04	177,465.32	25,018.64	92.1%
<a href="#">02111009</a>	<a href="#">5611</a>	<a href="#">INSTRUCTIONAL SUP</a>	3,919	0	3,919	749.13	144.00	3,025.87	22.8%
<a href="#">02111009</a>	<a href="#">5641</a>	<a href="#">TEXTBOOKS</a>	9,990	0	9,990	9,600.18	.00	389.82	96.1%
<a href="#">02111009</a>	<a href="#">5690</a>	<a href="#">OTHER SUPPLIES</a>	400	0	400	.00	.00	400.00	.0%
<a href="#">02111009</a>	<a href="#">5810</a>	<a href="#">DUES &amp; FEES</a>	376	0	376	.00	.00	376.00	.0%
<a href="#">02121009</a>	<a href="#">5112</a>	<a href="#">CLASSIFIED SALARI</a>	23,644	0	23,644	10,368.80	15,007.56	-1,732.36	107.3%
TOTAL MATHEMATICS			353,883	0	353,883	133,788.15	192,616.88	27,477.97	92.2%
<hr/>									
1010 MUSIC									
<a href="#">02111010</a>	<a href="#">5111</a>	<a href="#">CERTIFIED SALARIE</a>	115,958	0	115,958	46,234.70	73,975.40	-4,252.10	103.7%

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ACCOUNTS FOR: 1	General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>02111010</u>	<u>5330</u>	<u>OTHER PROFESSIONA</u>		2,000	.00	.00	2,000.00	.0%
<u>02111010</u>	<u>5420</u>	<u>REPAIRS, MAINTENAN</u>		4,150	110.00	1,190.00	2,850.00	31.3%
<u>02111010</u>	<u>5611</u>	<u>INSTRUCTIONAL SUP</u>		6,088	3,276.22	920.76	991.02	80.9%
<u>02111010</u>	<u>5730</u>	<u>EQUIPMENT - NEW</u>	-900	0	899.99	.00	.01	100.0%
<u>02111010</u>	<u>5810</u>	<u>DUES &amp; FEES</u>		865	320.00	180.00	365.00	57.8%
TOTAL MUSIC			0	129,061	50,840.91	76,266.16	1,953.93	98.5%
1011 PHYSICAL EDUCATION								
<u>02111011</u>	<u>5111</u>	<u>CERTIFIED SALARIE</u>		155,272	59,720.00	95,552.00	.00	100.0%
<u>02111011</u>	<u>5420</u>	<u>REPAIRS, MAINTENAN</u>		400	.00	.00	400.00	.0%
<u>02111011</u>	<u>5611</u>	<u>INSTRUCTIONAL SUP</u>		3,800	721.83	713.72	2,364.45	37.8%
TOTAL PHYSICAL EDUCATION			0	159,472	60,441.83	96,265.72	2,764.45	98.3%
1013 SCIENCE								
<u>02111013</u>	<u>5111</u>	<u>CERTIFIED SALARIE</u>		340,889	123,413.30	182,093.64	35,382.06	89.6%
<u>02111013</u>	<u>5611</u>	<u>INSTRUCTIONAL SUP</u>		6,499	6,468.81	49.75	-19.56	100.3%
<u>02111013</u>	<u>5641</u>	<u>TEXTBOOKS</u>		23,382	23,382.00	.00	.00	100.0%
<u>02111013</u>	<u>5690</u>	<u>OTHER SUPPLIES</u>		978	339.45	85.73	552.82	43.5%
TOTAL SCIENCE			0	371,748	153,603.56	182,229.12	35,915.32	90.3%
1014 SOCIAL STUDIES								
<u>02111014</u>	<u>5111</u>	<u>CERTIFIED SALARIE</u>		355,400	143,238.00	212,161.88	.12	100.0%
<u>02111014</u>	<u>5611</u>	<u>INSTRUCTIONAL SUP</u>		4,912	2,466.76	.00	2,445.24	50.2%
<u>02111014</u>	<u>5810</u>	<u>DUES &amp; FEES</u>		262	129.00	.00	133.00	49.2%
TOTAL SOCIAL STUDIES			0	360,574	145,833.76	212,161.88	2,578.36	99.3%
1015 STEM INITIATIVES								
<u>02111015</u>	<u>5611</u>	<u>INSTRUCTIONAL SUP</u>		919	.00	.00	919.00	.0%



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ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL STEM INITIATIVES	919	0	919	.00	.00	919.00	.0%
1016 READING							
<a href="#">02111016 5111 CERTIFIED SALARIE</a>	325,593	0	325,593	92,954.91	145,546.32	87,091.77	73.3%
<a href="#">02111016 5611 INSTRUCTIONAL SUP</a>	2,810	0	2,810	1,714.31	385.21	710.48	74.7%
<a href="#">02111016 5690 OTHER SUPPLIES</a>	1,198	0	1,198	833.73	149.10	215.17	82.0%
TOTAL READING	329,601	0	329,601	95,502.95	146,080.63	88,017.42	73.3%
1027 COVERAGE							
<a href="#">02111027 5111 CERTIFIED SALARIE</a>	12,125	0	12,125	5,081.68	.00	7,043.32	41.9%
TOTAL COVERAGE	12,125	0	12,125	5,081.68	.00	7,043.32	41.9%
1200 RESOURCE PROGRAMS							
<a href="#">02121200 5111 CERTIFIED SALARIE</a>	161,068	0	161,068	46,824.20	74,918.80	39,325.00	75.6%
<a href="#">02121200 5112 CLASSIFIED SALARI</a>	110,640	0	110,640	45,976.97	67,213.65	-2,550.62	102.3%
TOTAL RESOURCE PROGRAMS	271,708	0	271,708	92,801.17	142,132.45	36,774.38	86.5%
2110 SOCIAL WORK SERVICES							
<a href="#">02132110 5111 CERTIFIED SALARIE</a>	32,777	0	32,777	22,228.50	35,565.50	-25,017.00	176.3%
TOTAL SOCIAL WORK SERVICES	32,777	0	32,777	22,228.50	35,565.50	-25,017.00	176.3%
2120 COUNSELING SERVICES							
<a href="#">02132120 5111 CERTIFIED SALARIE</a>	198,134	0	198,134	82,125.45	60,348.90	55,659.65	71.9%
<a href="#">02132120 5112 CLASSIFIED SALARI</a>	40,083	0	40,083	17,926.98	25,013.08	-2,857.06	107.1%

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ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>02132120 5330 OTHER PROFESSIONA</u>	2,300	0	2,300	.00	.00	2,300.00	.0%
<u>02132120 5581 TRAVEL - CONFEREN</u>	150	-75	75	.00	.00	75.00	.0%
<u>02132120 5590 OTHER PURCHASED S</u>	500	75	575	575.00	.00	.00	100.0%
<u>02132120 5611 INSTRUCTIONAL SUP</u>	1,200	0	1,200	.00	.00	1,200.00	.0%
<u>02132120 5690 OTHER SUPPLIES</u>	750	0	750	487.90	19.99	242.11	67.7%
TOTAL COUNSELING SERVICES	243,117	0	243,117	101,115.33	85,381.97	56,619.70	76.7%
2130 MEDICAL SERVICES							
<u>02132130 5112 CLASSIFIED SALARI</u>	64,716	0	64,716	29,241.41	37,982.95	-2,508.36	103.9%
<u>02132130 5330 OTHER PROFESSIONA</u>	80	0	80	.00	.00	80.00	.0%
<u>02132130 5690 OTHER SUPPLIES</u>	1,800	-747	1,053	507.96	18.60	526.77	50.0%
<u>02132130 5810 DUES &amp; FEES</u>	150	0	150	.00	.00	150.00	.0%
TOTAL MEDICAL SERVICES	66,746	-747	65,999	29,749.37	38,001.55	-1,751.59	102.7%
2140 PSYCHOLOGICAL SERVICES							
<u>02132140 5111 CERTIFIED SALARIE</u>	101,144	0	101,144	31,998.50	51,197.60	17,947.90	82.3%
TOTAL PSYCHOLOGICAL SERVICES	101,144	0	101,144	31,998.50	51,197.60	17,947.90	82.3%
2150 SPEECH & LANGUAGE							
<u>02122150 5111 CERTIFIED SALARIE</u>	28,749	0	28,749	17,746.10	28,306.18	-17,303.28	160.2%
TOTAL SPEECH & LANGUAGE	28,749	0	28,749	17,746.10	28,306.18	-17,303.28	160.2%
2219 GENERAL INSTRUCTION							
<u>02142219 5611 INSTRUCTIONAL SUP</u>	11,546	0	11,546	3,545.42	615.31	7,385.27	36.0%
TOTAL GENERAL INSTRUCTION	11,546	0	11,546	3,545.42	615.31	7,385.27	36.0%
2220 MEDIA CENTER							
<u>02132220 5111 CERTIFIED SALARIE</u>	90,412	0	90,412	7,873.73	55,170.31	27,367.96	69.7%

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ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>02132220 5112 CLASSIFIED SALARI</u>	20,779	0	20,779	8,478.80	.00	12,300.20	40.8%
<u>02132220 5330 OTHER PROFESSIONA</u>	1,400	0	1,400	.00	.00	1,400.00	.0%
<u>02132220 5611 INSTRUCTIONAL SUP</u>	1,100	0	1,100	675.43	16.48	408.09	62.9%
<u>02132220 5642 LIBRARY BOOKS &amp; P</u>	5,865	0	5,865	2,761.71	3,067.69	35.60	99.4%
<u>02132220 5690 OTHER SUPPLIES</u>	2,885	0	2,885	79.50	1,000.00	1,805.50	37.4%
TOTAL MEDIA CENTER	122,441	0	122,441	19,869.17	59,254.48	43,317.35	64.6%
2400 PRINCIPAL SERVICES							
<u>02132400 5111 CERTIFIED SALARIE</u>	353,044	0	353,044	171,619.14	180,844.04	580.82	99.8%
<u>02132400 5112 CLASSIFIED SALARI</u>	216,084	0	216,084	86,110.11	117,017.84	12,956.05	94.0%
<u>02132400 5330 OTHER PROFESSIONA</u>	3,200	-1,250	1,950	1,521.73	.00	428.27	78.0%
<u>02132400 5420 REPAIRS, MAINTENAN</u>	500	2,500	3,000	.00	1,625.65	1,374.35	54.2%
<u>02132400 5440 RENTALS-LAND, BLDG</u>	2,912	0	2,912	655.68	655.68	1,600.64	45.0%
<u>02132400 5550 COMMUNICATIONS: T</u>	1,330	0	1,330	.00	.00	1,330.00	.0%
<u>02132400 5580 STAFF TRAVEL</u>	1,400	0	1,400	128.42	.00	1,271.58	9.2%
<u>02132400 5581 TRAVEL - CONFEREN</u>	3,180	0	3,180	.00	.00	3,180.00	.0%
<u>02132400 5590 OTHER PURCHASED S</u>	2,983	-1,250	1,733	137.86	.00	1,595.14	8.0%
<u>02132400 5690 OTHER SUPPLIES</u>	1,905	0	1,905	548.82	.00	1,356.18	28.8%
<u>02132400 5810 DUES &amp; FEES</u>	2,956	0	2,956	724.99	.00	2,231.01	24.5%
TOTAL PRINCIPAL SERVICES	589,494	0	589,494	261,446.75	300,143.21	27,904.04	95.3%
2600 BUILDING OPERS & MAINT							
<u>02142600 5112 CLASSIFIED SALARI</u>	213,827	0	213,827	104,642.94	113,585.92	-4,401.86	102.1%
<u>02142600 5410 UTILITIES, EXCLUD</u>	124,054	0	124,054	54,785.78	69,268.22	.00	100.0%
<u>02142600 5420 REPAIRS, MAINTENAN</u>	87,373	13,000	100,373	58,487.32	18,796.81	23,088.87	77.0%
<u>02142600 5613 MAINTENANCE/CUSTO</u>	50,966	0	50,966	14,592.78	10,104.56	26,268.66	48.5%
<u>02142600 5620 OIL USED FOR HEAT</u>	500	0	500	.00	500.00	.00	100.0%
<u>02142600 5621 NATURAL GAS</u>	26,255	0	26,255	6,200.27	20,054.73	.00	100.0%
<u>02142600 5715 IMPROVEMENTS TO B</u>	0	12,000	12,000	.00	10,000.00	2,000.00	83.3%
<u>02142600 5720 IMPROVEMTNS TO SI</u>	74,000	-12,000	62,000	42,900.00	.00	19,100.00	69.2%
TOTAL BUILDING OPERS & MAINT	576,975	13,000	589,975	281,609.09	242,310.24	66,055.67	88.8%
2601 SUMMER WORK							
<u>02152601 5111 CERTIFIED SALARIE</u>	35,852	0	35,852	2,935.83	.00	32,916.17	8.2%

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TOTAL SUMMER WORK	35,852	0	35,852	2,935.83	.00	32,916.17	8.2%
<hr/> 2700 TRANSPORTATION							
<a href="#">02142700 5510 PUPIL TRANSPORTAT</a>	3,000	0	3,000	1,096.92	.00	1,903.08	36.6%
TOTAL TRANSPORTATION	3,000	0	3,000	1,096.92	.00	1,903.08	36.6%
<hr/> 3201 STUDENT ACTIVITIES							
<a href="#">02113201 5111 CERTIFIED SALARIE</a>	40,216	0	40,216	.00	.00	40,216.00	.0%
<a href="#">02113201 5690 OTHER SUPPLIES</a>	800	0	800	.00	.00	800.00	.0%
TOTAL STUDENT ACTIVITIES	41,016	0	41,016	.00	.00	41,016.00	.0%
<hr/> 3202 INTERSCHOLASTIC SPORTS							
<a href="#">02113202 5111 CERTIFIED SALARIE</a>	35,495	0	35,495	2,827.00	.00	32,668.00	8.0%
<a href="#">02113202 5330 OTHER PROFESSIONA</a>	5,754	0	5,754	2,991.71	235.29	2,527.00	56.1%
<a href="#">02113202 5440 RENTALS-LAND,BLDG</a>	960	0	960	510.00	450.00	.00	100.0%
<a href="#">02113202 5510 PUPIL TRANSPORTAT</a>	14,857	0	14,857	4,823.75	10,033.25	.00	100.0%
<a href="#">02113202 5590 OTHER PURCHASED S</a>	400	0	400	217.60	122.40	60.00	85.0%
<a href="#">02113202 5690 OTHER SUPPLIES</a>	12,785	0	12,785	3,613.00	.00	9,172.00	28.3%
<a href="#">02113202 5810 DUES &amp; FEES</a>	400	0	400	364.00	36.00	.00	100.0%
TOTAL INTERSCHOLASTIC SPORTS	70,651	0	70,651	15,347.06	10,876.94	44,427.00	37.1%
TOTAL AMITY MIDDLE SCHOOL - ORANGE	4,864,304	12,253	4,876,557	1,921,576.39	2,447,932.47	507,048.47	89.6%
<hr/> 03 AMITY HIGH SCHOOL							
<hr/> 1001 ART							
<a href="#">03111001 5111 CERTIFIED SALARIE</a>	441,136	0	441,136	172,537.80	259,041.70	9,556.50	97.8%

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ACCOUNTS FOR: 1	General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>03111001</u>	<u>5420</u>	<u>REPAIRS, MAINTENAN</u>	0	1,000	.00	.00	1,000.00	.0%
<u>03111001</u>	<u>5581</u>	<u>TRAVEL - CONFEREN</u>	0	1,150	.00	.00	1,150.00	.0%
<u>03111001</u>	<u>5611</u>	<u>INSTRUCTIONAL SUP</u>	0	22,500	3,448.56	2,416.22	16,635.22	26.1%
<u>03111001</u>	<u>5730</u>	<u>EQUIPMENT - NEW</u>	0	500	375.00	.00	125.00	75.0%
<u>03111001</u>	<u>5810</u>	<u>DUES &amp; FEES</u>	0	500	210.00	.00	290.00	42.0%
TOTAL ART		466,786	0	466,786	176,571.36	261,457.92	28,756.72	93.8%
1003 BUSINESS EDUCATION								
<u>03111003</u>	<u>5111</u>	<u>CERTIFIED SALARIE</u>	0	173,592	66,766.10	106,825.76	.14	100.0%
<u>03111003</u>	<u>5581</u>	<u>TRAVEL - CONFEREN</u>	0	100	.00	.00	100.00	.0%
<u>03111003</u>	<u>5611</u>	<u>INSTRUCTIONAL SUP</u>	0	1,279	444.17	.00	834.83	34.7%
TOTAL BUSINESS EDUCATION		174,971	0	174,971	67,210.27	106,825.76	934.97	99.5%
1005 ENGLISH								
<u>03111005</u>	<u>5111</u>	<u>CERTIFIED SALARIE</u>	0	1,207,436	485,230.91	727,777.98	-5,572.89	100.5%
<u>03111005</u>	<u>5611</u>	<u>INSTRUCTIONAL SUP</u>	0	500	49.35	.00	450.65	9.9%
<u>03111005</u>	<u>5641</u>	<u>TEXTBOOKS</u>	0	8,000	3,098.94	.00	4,901.06	38.7%
<u>03111005</u>	<u>5810</u>	<u>DUES &amp; FEES</u>	0	275	.00	.00	275.00	.0%
TOTAL ENGLISH		1,216,211	0	1,216,211	488,379.20	727,777.98	53.82	100.0%
1006 WORLD LANGUAGE								
<u>03111006</u>	<u>5111</u>	<u>CERTIFIED SALARIE</u>	0	1,149,658	427,649.27	628,403.48	93,605.25	91.9%
<u>03111006</u>	<u>5611</u>	<u>INSTRUCTIONAL SUP</u>	0	4,850	359.40	.00	4,490.60	7.4%
<u>03111006</u>	<u>5641</u>	<u>TEXTBOOKS</u>	0	39,470	35,981.00	.00	3,489.00	91.2%
<u>03111006</u>	<u>5810</u>	<u>DUES &amp; FEES</u>	0	1,329	1,144.75	.00	184.25	86.1%
TOTAL WORLD LANGUAGE		1,195,307	0	1,195,307	465,134.42	628,403.48	101,769.10	91.5%
1007 FAM/CONS SCIENCE (MS-HEALTH)								
<u>03111007</u>	<u>5111</u>	<u>CERTIFIED SALARIE</u>	0	345,037	122,107.40	182,697.07	40,232.53	88.3%

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ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>03111007 5611 INSTRUCTIONAL SUP</u>	26,691	0	26,691	10,717.60	5,515.28	10,458.12	60.8%
TOTAL FAM/CONS SCIENCE (MS-HEALTH)	371,728	0	371,728	132,825.00	188,212.35	50,690.65	86.4%
1008 CAREER & TECHNOLOGY EDUCATION							
<u>03111008 5111 CERTIFIED SALARIE</u>	410,000	0	410,000	160,135.70	230,412.62	19,451.68	95.3%
<u>03111008 5420 REPAIRS,MAINTENAN</u>	1,100	0	1,100	574.74	119.08	406.18	63.1%
<u>03111008 5611 INSTRUCTIONAL SUP</u>	25,779	0	25,779	8,441.27	4,066.61	13,271.12	48.5%
<u>03111008 5690 OTHER SUPPLIES</u>	1,400	0	1,400	351.49	1,048.51	.00	100.0%
<u>03111008 5810 DUES &amp; FEES</u>	750	0	750	.00	.00	750.00	.0%
TOTAL CAREER & TECHNOLOGY EDUCATION	439,029	0	439,029	169,503.20	235,646.82	33,878.98	92.3%
1009 MATHEMATICS							
<u>03111009 5111 CERTIFIED SALARIE</u>	1,412,344	0	1,412,344	585,460.23	865,325.47	-38,441.70	102.7%
<u>03111009 5611 INSTRUCTIONAL SUP</u>	8,750	0	8,750	1,530.14	111.64	7,108.22	18.8%
<u>03111009 5641 TEXTBOOKS</u>	28,000	0	28,000	619.73	.00	27,380.27	2.2%
<u>03111009 5690 OTHER SUPPLIES</u>	300	0	300	.00	.00	300.00	.0%
<u>03111009 5810 DUES &amp; FEES</u>	400	0	400	50.00	.00	350.00	12.5%
TOTAL MATHEMATICS	1,449,794	0	1,449,794	587,660.10	865,437.11	-3,303.21	100.2%
1010 MUSIC							
<u>03111010 5111 CERTIFIED SALARIE</u>	248,798	0	248,798	95,691.50	153,106.40	.10	100.0%
<u>03111010 5330 OTHER PROFESSIONA</u>	3,495	0	3,495	676.70	.00	2,818.30	19.4%
<u>03111010 5420 REPAIRS,MAINTENAN</u>	5,170	0	5,170	.00	.00	5,170.00	.0%
<u>03111010 5611 INSTRUCTIONAL SUP</u>	11,457	0	11,457	2,733.26	279.83	8,443.91	26.3%
<u>03111010 5810 DUES &amp; FEES</u>	1,115	0	1,115	845.00	.00	270.00	75.8%
TOTAL MUSIC	270,035	0	270,035	99,946.46	153,386.23	16,702.31	93.8%
1011 PHYSICAL EDUCATION							
<u>03111011 5111 CERTIFIED SALARIE</u>	497,231	0	497,231	199,369.51	302,746.70	-4,885.21	101.0%

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ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>03111011 5330 OTHER PROFESSIONA</u>	500	0	500	.00	302.99	197.01	60.6%
<u>03111011 5611 INSTRUCTIONAL SUP</u>	9,286	0	9,286	327.08	1,568.73	7,390.19	20.4%
TOTAL PHYSICAL EDUCATION	507,017	0	507,017	199,696.59	304,618.42	2,701.99	99.5%
1013 SCIENCE							
<u>03111013 5111 CERTIFIED SALARIE</u>	1,707,542	0	1,707,542	653,126.18	1,014,350.83	40,064.99	97.7%
<u>03111013 5581 TRAVEL - CONFEREN</u>	1,000	0	1,000	190.00	.00	810.00	19.0%
<u>03111013 5611 INSTRUCTIONAL SUP</u>	59,860	0	59,860	9,271.05	4,608.29	45,980.66	23.2%
<u>03111013 5641 TEXTBOOKS</u>	1,000	0	1,000	95.98	.00	904.02	9.6%
<u>03111013 5810 DUES &amp; FEES</u>	7,500	0	7,500	1,115.30	.00	6,384.70	14.9%
TOTAL SCIENCE	1,776,902	0	1,776,902	663,798.51	1,018,959.12	94,144.37	94.7%
1014 SOCIAL STUDIES							
<u>03111014 5111 CERTIFIED SALARIE</u>	1,387,397	0	1,387,397	553,106.20	836,792.68	-2,501.88	100.2%
<u>03111014 5611 INSTRUCTIONAL SUP</u>	275	0	275	197.80	.00	77.20	71.9%
<u>03111014 5641 TEXTBOOKS</u>	40,000	0	40,000	39,232.16	.00	767.84	98.1%
<u>03111014 5690 OTHER SUPPLIES</u>	500	0	500	.00	.00	500.00	.0%
<u>03111014 5810 DUES &amp; FEES</u>	25	0	25	20.00	.00	5.00	80.0%
TOTAL SOCIAL STUDIES	1,428,197	0	1,428,197	592,556.16	836,792.68	-1,151.84	100.1%
1015 STEM INITIATIVES							
<u>03111015 5611 INSTRUCTIONAL SUP</u>	6,950	0	6,950	.00	.00	6,950.00	.0%
<u>03111015 5810 DUES &amp; FEES</u>	1,250	0	1,250	225.00	.00	1,025.00	18.0%
TOTAL STEM INITIATIVES	8,200	0	8,200	225.00	.00	7,975.00	2.7%
1016 READING							
<u>03111016 5111 CERTIFIED SALARIE</u>	188,559	0	188,559	72,522.70	116,036.32	-.02	100.0%
<u>03111016 5611 INSTRUCTIONAL SUP</u>	5,585	0	5,585	.00	503.18	5,081.82	9.0%

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ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>03111016 5690 OTHER SUPPLIES</u>	700	0	700	.00	.00	700.00	.0%
<u>03111016 5810 DUES &amp; FEES</u>	600	0	600	.00	.00	600.00	.0%
TOTAL READING	195,444	0	195,444	72,522.70	116,539.50	6,381.80	96.7%
1017 THEATER							
<u>03111017 5111 CERTIFIED SALARIE</u>	194,440	0	194,440	53,183.39	85,093.47	56,163.14	71.1%
<u>03111017 5330 OTHER PROFESSIONA</u>	357	0	357	.00	.00	357.00	.0%
<u>03111017 5730 EQUIPMENT - NEW</u>	500	0	500	202.72	.00	297.28	40.5%
TOTAL THEATER	195,297	0	195,297	53,386.11	85,093.47	56,817.42	70.9%
1018 ENGLISH LANGUAGE LEARNERS							
<u>03111018 5611 INSTRUCTIONAL SUP</u>	600	0	600	.00	.00	600.00	.0%
TOTAL ENGLISH LANGUAGE LEARNERS	600	0	600	.00	.00	600.00	.0%
1027 COVERAGE							
<u>03111027 5111 CERTIFIED SALARIE</u>	43,678	0	43,678	60,761.04	.00	-17,083.04	139.1%
TOTAL COVERAGE	43,678	0	43,678	60,761.04	.00	-17,083.04	139.1%
1200 RESOURCE PROGRAMS							
<u>03121200 5111 CERTIFIED SALARIE</u>	645,116	0	645,116	250,039.60	383,044.46	12,031.94	98.1%
<u>03121200 5112 CLASSIFIED SALARI</u>	187,908	0	187,908	35,956.52	60,702.71	91,248.77	51.4%
TOTAL RESOURCE PROGRAMS	833,024	0	833,024	285,996.12	443,747.17	103,280.71	87.6%
2110 SOCIAL WORK SERVICES							
<u>03132110 5111 CERTIFIED SALARIE</u>	79,298	0	79,298	47,453.30	75,925.46	-44,080.76	155.6%



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ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL SOCIAL WORK SERVICES	79,298	0	79,298	47,453.30	75,925.46	-44,080.76	155.6%
2120 COUNSELING SERVICES							
<a href="#">03132120 5111 CERTIFIED SALARIE</a>	959,629	0	959,629	384,910.04	574,727.98	-9.02	100.0%
<a href="#">03132120 5112 CLASSIFIED SALARI</a>	226,025	0	226,025	97,257.97	131,685.79	-2,918.76	101.3%
<a href="#">03132120 5330 OTHER PROFESSIONA</a>	1,000	0	1,000	389.00	.00	611.00	38.9%
<a href="#">03132120 5581 TRAVEL - CONFEREN</a>	3,785	0	3,785	18.42	.00	3,766.58	.5%
<a href="#">03132120 5590 OTHER PURCHASED S</a>	12,205	0	12,205	1,339.20	.00	10,865.80	11.0%
<a href="#">03132120 5611 INSTRUCTIONAL SUP</a>	4,000	0	4,000	2,070.61	240.10	1,689.29	57.8%
TOTAL COUNSELING SERVICES	1,206,644	0	1,206,644	485,985.24	706,653.87	14,004.89	98.8%
2130 MEDICAL SERVICES							
<a href="#">03132130 5112 CLASSIFIED SALARI</a>	170,211	0	170,211	73,776.33	101,484.16	-5,049.49	103.0%
<a href="#">03132130 5690 OTHER SUPPLIES</a>	1,902	-747	1,155	343.09	.00	812.25	29.7%
<a href="#">03132130 5810 DUES &amp; FEES</a>	300	0	300	.00	.00	300.00	.0%
TOTAL MEDICAL SERVICES	172,413	-747	171,666	74,119.42	101,484.16	-3,937.24	102.3%
2140 PSYCHOLOGICAL SERVICES							
<a href="#">03132140 5111 CERTIFIED SALARIE</a>	200,633	0	200,633	78,397.30	122,235.70	.00	100.0%
TOTAL PSYCHOLOGICAL SERVICES	200,633	0	200,633	78,397.30	122,235.70	.00	100.0%
2150 SPEECH & LANGUAGE							
<a href="#">03122150 5111 CERTIFIED SALARIE</a>	172,993	0	172,993	53,202.49	82,799.81	36,990.70	78.6%
TOTAL SPEECH & LANGUAGE	172,993	0	172,993	53,202.49	82,799.81	36,990.70	78.6%
2219 GENERAL INSTRUCTION							
<a href="#">03142219 5611 INSTRUCTIONAL SUP</a>	23,162	0	23,162	5,241.59	664.94	17,255.47	25.5%

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ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL GENERAL INSTRUCTION	23,162	0	23,162	5,241.59	664.94	17,255.47	25.5%
2220 MEDIA CENTER							
03132220 5111 CERTIFIED SALARIE	193,797	0	193,797	74,537.30	119,259.70	.00	100.0%
03132220 5112 CLASSIFIED SALARI	52,651	0	52,651	17,319.50	25,012.94	10,318.56	80.4%
03132220 5330 OTHER PROFESSIONA	3,000	0	3,000	.00	.00	3,000.00	.0%
03132220 5611 INSTRUCTIONAL SUP	1,500	0	1,500	244.20	611.50	644.30	57.0%
03132220 5642 LIBRARY BOOKS & P	9,450	0	9,450	5,519.82	1,749.93	2,180.25	76.9%
03132220 5690 OTHER SUPPLIES	20,475	0	20,475	19,744.14	145.44	585.42	97.1%
03132220 5810 DUES & FEES	1,250	0	1,250	927.24	.00	322.76	74.2%
TOTAL MEDIA CENTER	282,123	0	282,123	118,292.20	146,779.51	17,051.29	94.0%
2400 PRINCIPAL SERVICES							
03132400 5111 CERTIFIED SALARIE	1,194,620	0	1,194,620	561,857.62	632,934.11	-171.73	100.0%
03132400 5112 CLASSIFIED SALARI	452,723	0	452,723	203,375.43	273,669.63	-24,322.06	105.4%
03132400 5330 OTHER PROFESSIONA	187,547	0	187,547	24,288.60	2,323.83	160,934.57	14.2%
03132400 5420 REPAIRS,MAINTENAN	2,000	0	2,000	1,142.28	.00	857.72	57.1%
03132400 5440 RENTALS-LAND,BLDG	4,500	0	4,500	783.50	.00	3,716.50	17.4%
03132400 5550 COMMUNICATIONS: T	14,000	0	14,000	2,101.14	3,850.14	8,048.72	42.5%
03132400 5580 STAFF TRAVEL	4,500	-1,425	3,075	.00	.00	3,075.00	.0%
03132400 5581 TRAVEL - CONFEREN	0	1,425	1,425	.00	1,425.00	.00	100.0%
03132400 5611 INSTRUCTIONAL SUP	3,000	0	3,000	490.40	.00	2,509.60	16.3%
03132400 5641 TEXTBOOKS	6,000	0	6,000	.00	.00	6,000.00	.0%
03132400 5690 OTHER SUPPLIES	500	0	500	.00	.00	500.00	.0%
03132400 5810 DUES & FEES	15,000	0	15,000	9,805.00	.00	5,195.00	65.4%
TOTAL PRINCIPAL SERVICES	1,884,390	0	1,884,390	803,843.97	914,202.71	166,343.32	91.2%
2600 BUILDING OPERS & MAINT							
03142600 5112 CLASSIFIED SALARI	638,249	0	638,249	309,733.16	339,273.23	-10,757.39	101.7%
03142600 5410 UTILITIES, EXCLUD	476,550	0	476,550	153,383.03	295,453.37	27,713.60	94.2%
03142600 5420 REPAIRS,MAINTENAN	263,142	0	263,142	110,585.49	91,629.91	60,926.60	76.8%
03142600 5440 RENTALS-LAND,BLDG	3,575	133	3,708	1,967.43	1,740.00	.57	100.0%

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ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>03142600 5613 MAINTENANCE/CUSTO</u>	117,366	-133	117,233	33,360.41	44,763.32	39,109.27	66.6%
<u>03142600 5620 OIL USED FOR HEAT</u>	500	0	500	.00	500.00	.00	100.0%
<u>03142600 5621 NATURAL GAS</u>	41,916	0	41,916	3,096.62	38,819.38	.00	100.0%
<u>03142600 5715 IMPROVEMENTS TO B</u>	45,000	0	45,000	.00	45,000.00	.00	100.0%
TOTAL BUILDING OPERS & MAINT	1,586,298	0	1,586,298	612,126.14	857,179.21	116,992.65	92.6%
2601 SUMMER WORK							
<u>03152601 5111 CERTIFIED SALARIE</u>	77,385	0	77,385	129,167.00	.00	-51,782.00	166.9%
TOTAL SUMMER WORK	77,385	0	77,385	129,167.00	.00	-51,782.00	166.9%
2700 TRANSPORTATION							
<u>03142700 5510 PUPIL TRANSPORTAT</u>	28,000	0	28,000	2,163.36	18,836.64	7,000.00	75.0%
TOTAL TRANSPORTATION	28,000	0	28,000	2,163.36	18,836.64	7,000.00	75.0%
3201 STUDENT ACTIVITIES							
<u>03113201 5111 CERTIFIED SALARIE</u>	169,876	0	169,876	15,271.32	.00	154,604.68	9.0%
TOTAL STUDENT ACTIVITIES	169,876	0	169,876	15,271.32	.00	154,604.68	9.0%
3202 INTERSCHOLASTIC SPORTS							
<u>03113202 5111 CERTIFIED SALARIE</u>	408,175	0	408,175	144,503.15	.00	263,671.85	35.4%
<u>03113202 5330 OTHER PROFESSIONA</u>	199,753	0	199,753	83,193.87	51,049.00	65,510.13	67.2%
<u>03113202 5420 REPAIRS, MAINTENAN</u>	26,886	-995	25,891	1,925.00	9,065.00	14,901.00	42.4%
<u>03113202 5440 RENTALS-LAND, BLDG</u>	75,465	0	75,465	6,974.00	45,001.00	23,490.00	68.9%
<u>03113202 5510 PUPIL TRANSPORTAT</u>	174,657	0	174,657	46,604.18	123,396.82	4,656.00	97.3%
<u>03113202 5590 OTHER PURCHASED S</u>	5,510	0	5,510	3,615.80	1,253.20	641.00	88.4%
<u>03113202 5690 OTHER SUPPLIES</u>	102,144	0	102,144	32,857.23	15,562.05	53,724.72	47.4%
<u>03113202 5731 EQUIPMENT - REPLA</u>	0	995	995	.00	995.00	.00	100.0%
<u>03113202 5810 DUES &amp; FEES</u>	29,224	0	29,224	8,266.50	5,839.00	15,118.50	48.3%

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ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL INTERSCHOLASTIC SPORTS	1,021,814	0	1,021,814	327,939.73	252,161.07	441,713.20	56.8%
TOTAL AMITY HIGH SCHOOL	17,477,249	-747	17,476,502	6,869,375.30	9,251,821.09	1,355,305.95	92.2%
<hr/> 04 PUPIL SERVICES <hr/>							
1200 RESOURCE PROGRAMS <hr/>							
04121200 5111 CERTIFIED SALARIE	349,018	0	349,018	189,009.82	118,435.98	41,572.20	88.1%
04121200 5112 CLASSIFIED SALARI	20,000	0	20,000	5,560.85	.00	14,439.15	27.8%
04121200 5330 OTHER PROFESSIONA	22,500	0	22,500	2,165.51	1,550.18	18,784.31	16.5%
04121200 5581 TRAVEL - CONFEREN	3,000	0	3,000	594.00	.00	2,406.00	19.8%
04121200 5611 INSTRUCTIONAL SUP	3,250	0	3,250	2,874.64	.00	375.36	88.5%
04121200 5690 OTHER SUPPLIES	750	0	750	.00	.00	750.00	.0%
04121200 5810 DUES & FEES	150	0	150	.00	.00	150.00	.0%
TOTAL RESOURCE PROGRAMS	398,668	0	398,668	200,204.82	119,986.16	78,477.02	80.3%
<hr/> 1201 ALTERNATIVE SCHOOL <hr/>							
04121201 5111 CERTIFIED SALARIE	287,284	0	287,284	118,098.30	169,013.56	172.14	99.9%
04121201 5611 INSTRUCTIONAL SUP	1,000	0	1,000	.00	.00	1,000.00	.0%
04121201 5690 OTHER SUPPLIES	600	0	600	50.78	.00	549.22	8.5%
TOTAL ALTERNATIVE SCHOOL	288,884	0	288,884	118,149.08	169,013.56	1,721.36	99.4%
<hr/> 1203 DPPS SAILS PROGRAM <hr/>							
04121203 5111 CERTIFIED SALARIE	127,440	0	127,440	53,280.80	85,249.28	-11,090.08	108.7%
04121203 5112 CLASSIFIED SALARI	9,281	0	9,281	40,800.85	59,681.89	-91,201.74	1082.7%
04121203 5330 OTHER PROFESSIONA	35,000	0	35,000	2,500.00	.00	32,500.00	7.1%
04121203 5611 INSTRUCTIONAL SUP	4,408	0	4,408	92.02	.00	4,315.98	2.1%
04121203 5690 OTHER SUPPLIES	2,250	0	2,250	834.28	1,204.31	211.41	90.6%
TOTAL DPPS SAILS PROGRAM	178,379	0	178,379	97,507.95	146,135.48	-65,264.43	136.6%
<hr/> 1204 HOMEBOUND <hr/>							
04151204 5111 CERTIFIED SALARIE	35,000	0	35,000	6,306.00	.00	28,694.00	18.0%

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ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL HOMEBOUND	35,000	0	35,000	6,306.00	.00	28,694.00	18.0%
1206 TRANSITION ACADEMY							
<a href="#">04121206 5111 CERTIFIED SALARIE</a>	93,604	0	93,604	65,166.20	87,334.58	-58,896.78	162.9%
<a href="#">04121206 5112 CLASSIFIED SALARI</a>	23,644	0	23,644	25,715.53	39,504.16	-41,575.69	275.8%
<a href="#">04121206 5330 OTHER PROFESSIONA</a>	2,500	0	2,500	.00	.00	2,500.00	.0%
<a href="#">04121206 5440 RENTALS-LAND,BLDG</a>	30,000	0	30,000	.00	.00	30,000.00	.0%
<a href="#">04121206 5580 STAFF TRAVEL</a>	1,250	0	1,250	13.72	.00	1,236.28	1.1%
<a href="#">04121206 5581 TRAVEL - CONFEREN</a>	200	0	200	.00	.00	200.00	.0%
<a href="#">04121206 5611 INSTRUCTIONAL SUP</a>	1,390	0	1,390	55.28	694.72	640.00	54.0%
<a href="#">04121206 5690 OTHER SUPPLIES</a>	1,000	0	1,000	394.84	104.25	500.91	49.9%
TOTAL TRANSITION ACADEMY	153,588	0	153,588	91,345.57	127,637.71	-65,395.28	142.6%
1207 DPPS ED PROGRAM							
<a href="#">04121207 5611 INSTRUCTIONAL SUP</a>	500	0	500	358.99	29.98	111.03	77.8%
<a href="#">04121207 5690 OTHER SUPPLIES</a>	500	0	500	179.07	20.95	299.98	40.0%
TOTAL DPPS ED PROGRAM	1,000	0	1,000	538.06	50.93	411.01	58.9%
2130 MEDICAL SERVICES							
<a href="#">04132130 5330 OTHER PROFESSIONA</a>	106,866	0	106,866	41,826.50	54,539.50	10,500.00	90.2%
TOTAL MEDICAL SERVICES	106,866	0	106,866	41,826.50	54,539.50	10,500.00	90.2%
2140 PSYCHOLOGICAL SERVICES							
<a href="#">04132140 5330 OTHER PROFESSIONA</a>	42,500	43,582	86,082	24,676.25	22,965.75	38,440.00	55.3%
<a href="#">04132140 5611 INSTRUCTIONAL SUP</a>	500	0	500	.00	.00	500.00	.0%
<a href="#">04132140 5690 OTHER SUPPLIES</a>	500	0	500	.00	.00	500.00	.0%
<a href="#">04132140 5810 DUES &amp; FEES</a>	1,792	0	1,792	1,706.00	.00	86.00	95.2%
TOTAL PSYCHOLOGICAL SERVICES	45,292	43,582	88,874	26,382.25	22,965.75	39,526.00	55.5%

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ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>2150 SPEECH &amp; LANGUAGE</b>							
<a href="#">04122150 5611 INSTRUCTIONAL SUP</a>	1,000	0	1,000	896.88	.00	103.12	89.7%
<a href="#">04122150 5690 OTHER SUPPLIES</a>	175	0	175	.00	.00	175.00	.0%
<a href="#">04122150 5810 DUES &amp; FEES</a>	900	0	900	675.00	.00	225.00	75.0%
TOTAL SPEECH & LANGUAGE	2,075	0	2,075	1,571.88	.00	503.12	75.8%
<b>2151 HEARING IMPAIRED</b>							
<a href="#">04122151 5330 OTHER PROFESSIONA</a>	62,250	0	62,250	17,320.00	6,620.00	38,310.00	38.5%
<a href="#">04122151 5420 REPAIRS, MAINTENAN</a>	500	0	500	.00	.00	500.00	.0%
<a href="#">04122151 5690 OTHER SUPPLIES</a>	8,500	0	8,500	32.35	.00	8,467.65	.4%
TOTAL HEARING IMPAIRED	71,250	0	71,250	17,352.35	6,620.00	47,277.65	33.6%
<b>2190 PUPIL PERSONNEL</b>							
<a href="#">04132190 5111 CERTIFIED SALARIE</a>	171,273	0	171,273	85,636.46	85,636.46	.08	100.0%
<a href="#">04132190 5112 CLASSIFIED SALARI</a>	68,552	0	68,552	31,889.74	36,826.53	-164.27	100.2%
<a href="#">04132190 5330 OTHER PROFESSIONA</a>	186,000	0	186,000	110,635.00	75,365.00	.00	100.0%
<a href="#">04132190 5580 STAFF TRAVEL</a>	2,750	0	2,750	182.11	.00	2,567.89	6.6%
<a href="#">04132190 5581 TRAVEL - CONFEREN</a>	1,250	0	1,250	.00	.00	1,250.00	.0%
<a href="#">04132190 5590 OTHER PURCHASED S</a>	22,575	0	22,575	22,538.78	.00	36.22	99.8%
<a href="#">04132190 5690 OTHER SUPPLIES</a>	9,000	0	9,000	2,307.91	560.75	6,131.34	31.9%
<a href="#">04132190 5810 DUES &amp; FEES</a>	1,250	0	1,250	986.00	.00	264.00	78.9%
TOTAL PUPIL PERSONNEL	462,650	0	462,650	254,176.00	198,388.74	10,085.26	97.8%
<b>6110 DPPS SPEC ED PUBLIC OUT</b>							
<a href="#">04126110 5510 PUPIL TRANSPORTAT</a>	375,156	0	375,156	132,657.91	139,480.59	103,017.50	72.5%
<a href="#">04126110 5560 TUITION EXPENSE</a>	1,021,739	0	1,021,739	328,983.60	416,232.87	276,522.53	72.9%
TOTAL DPPS SPEC ED PUBLIC OUT	1,396,895	0	1,396,895	461,641.51	555,713.46	379,540.03	72.8%
<b>6111 DPPS REG ED VOAG/VOTECH OUT</b>							
<a href="#">04126111 5560 TUITION EXPENSE</a>	173,000	0	173,000	91,744.37	30,702.60	50,553.03	70.8%

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ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL DPPS REG ED VOAG/VOTECH OUT	173,000	0	173,000	91,744.37	30,702.60	50,553.03	70.8%
6116 SPEC ED PUBLIC IN-DISTRICT							
<a href="#">04126116 5510 PUPIL TRANSPORTAT</a>	488,889	0	488,889	197,124.74	274,656.91	17,107.35	96.5%
TOTAL SPEC ED PUBLIC IN-DISTRICT	488,889	0	488,889	197,124.74	274,656.91	17,107.35	96.5%
6117 DPPS REG ED PUBLIC OUT							
<a href="#">04126117 5560 TUITION EXPENSE</a>	113,600	0	113,600	102,240.00	.00	11,360.00	90.0%
TOTAL DPPS REG ED PUBLIC OUT	113,600	0	113,600	102,240.00	.00	11,360.00	90.0%
6130 DPPS SPEC ED-PRIVATE OUT							
<a href="#">04126130 5510 PUPIL TRANSPORTAT</a>	662,849	0	662,849	296,597.03	319,506.53	46,745.44	92.9%
<a href="#">04126130 5560 TUITION EXPENSE</a>	2,330,316	0	2,330,316	768,464.25	1,199,716.91	362,134.84	84.5%
TOTAL DPPS SPEC ED-PRIVATE OUT	2,993,165	0	2,993,165	1,065,061.28	1,519,223.44	408,880.28	86.3%
TOTAL PUPIL SERVICES	6,909,201	43,582	6,952,783	2,773,172.36	3,225,634.24	953,976.40	86.3%
05 CENTRAL ADMINISTRATION							
0000 Empty Segment							
<a href="#">05150000 5112 CLASSIFIED SALARI</a>	89,942	0	89,942	.00	.00	89,942.00	.0%
<a href="#">05150000 5850 CONTINGENCY</a>	150,000	-10,470	139,530	.00	.00	139,530.00	.0%
TOTAL Empty Segment	239,942	-10,470	229,472	.00	.00	229,472.00	.0%
1026 SUBSTITUTES							
<a href="#">05151026 5111 CERTIFIED SALARIE</a>	573,194	-43,582	529,612	183,249.12	181,625.64	164,737.24	68.9%

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ACCOUNTS FOR: 1 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>05151026 5112 CLASSIFIED SALARI</u>	40,000	0	40,000	36,758.81	40,535.72	-37,294.53	193.2%
TOTAL SUBSTITUTES	613,194	-43,582	569,612	220,007.93	222,161.36	127,442.71	77.6%
2212 INSTRUCTIONAL PROGRAM IMP							
<u>05132212 5111 CERTIFIED SALARIE</u>	209,416	0	209,416	122,270.47	84,630.47	2,515.06	98.8%
<u>05132212 5112 CLASSIFIED SALARI</u>	57,497	0	57,497	26,498.50	30,969.89	28.61	100.0%
<u>05132212 5322 INSTRUCTIONAL PRO</u>	22,500	0	22,500	.00	9,900.00	12,600.00	44.0%
<u>05132212 5580 STAFF TRAVEL</u>	800	0	800	78.45	.00	721.55	9.8%
<u>05132212 5581 TRAVEL - CONFEREN</u>	9,040	-400	8,640	1,095.00	.00	7,545.00	12.7%
<u>05132212 5590 OTHER PURCHASED S</u>	2,500	0	2,500	.00	.00	2,500.00	.0%
<u>05132212 5611 INSTRUCTIONAL SUP</u>	10,000	400	10,400	10,400.00	.00	.00	100.0%
<u>05132212 5810 DUES &amp; FEES</u>	150	0	150	.00	.00	150.00	.0%
TOTAL INSTRUCTIONAL PROGRAM IMP	311,903	0	311,903	160,342.42	125,500.36	26,060.22	91.6%
2213 STAFF DEVELOPMENT							
<u>05132213 5111 CERTIFIED SALARIE</u>	30,603	0	30,603	16,542.14	.00	14,060.86	54.1%
<u>05132213 5322 INSTRUCTIONAL PRO</u>	4,100	0	4,100	600.00	.00	3,500.00	14.6%
<u>05132213 5580 STAFF TRAVEL</u>	3,300	0	3,300	1,820.00	.00	1,480.00	55.2%
<u>05132213 5581 TRAVEL - CONFEREN</u>	8,445	0	8,445	238.00	.00	8,207.00	2.8%
<u>05132213 5590 OTHER PURCHASED S</u>	6,014	1,775	7,789	7,788.49	.00	.51	100.0%
<u>05132213 5611 INSTRUCTIONAL SUP</u>	9,900	-1,775	8,125	1,207.64	226.26	6,691.10	17.6%
<u>05132213 5690 OTHER SUPPLIES</u>	3,910	0	3,910	278.77	1,194.66	2,436.57	37.7%
<u>05132213 5810 DUES &amp; FEES</u>	150	0	150	.00	.00	150.00	.0%
TOTAL STAFF DEVELOPMENT	66,422	0	66,422	28,475.04	1,420.92	36,526.04	45.0%
2310 BOARD OF EDUCATION							
<u>05142310 5330 OTHER PROFESSIONA</u>	282,913	0	282,913	151,476.91	110,248.09	21,188.00	92.5%
<u>05142310 5590 OTHER PURCHASED S</u>	8,000	0	8,000	874.75	678.52	6,446.73	19.4%
<u>05142310 5690 OTHER SUPPLIES</u>	4,000	0	4,000	3,151.67	103.85	744.48	81.4%
<u>05142310 5810 DUES &amp; FEES</u>	21,500	0	21,500	20,390.00	.00	1,110.00	94.8%
TOTAL BOARD OF EDUCATION	316,413	0	316,413	175,893.33	111,030.46	29,489.21	90.7%
2320 ADMINISTRATIVE-GENERAL							



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05142320 5111 CERTIFIED SALARIE	222,425	0	222,425	110,400.06	102,899.92	9,125.02	95.9%
05142320 5112 CLASSIFIED SALARI	141,328	0	141,328	69,715.94	73,011.46	-1,399.40	101.0%
05142320 5550 COMMUNICATIONS: T	52,426	0	52,426	20,990.05	31,656.69	-220.74	100.4%
05142320 5580 STAFF TRAVEL	5,000	0	5,000	.00	.00	5,000.00	.0%
05142320 5581 TRAVEL - CONFEREN	600	0	600	.00	.00	600.00	.0%
05142320 5590 OTHER PURCHASED S	23,000	0	23,000	11,944.86	4,985.93	6,069.21	73.6%
05142320 5690 OTHER SUPPLIES	8,000	0	8,000	1,688.98	93.09	6,217.93	22.3%
05142320 5810 DUES & FEES	6,326	0	6,326	650.00	1,585.00	4,091.00	35.3%
TOTAL ADMINISTRATIVE-GENERAL	459,105	0	459,105	215,389.89	214,232.09	29,483.02	93.6%
2350 TECHNOLOGY DEPARTMENT							
05142350 5111 CERTIFIED SALARIE	108,297	0	108,297	46,899.50	56,279.50	5,118.00	95.3%
05142350 5112 CLASSIFIED SALARI	592,589	0	592,589	275,595.74	276,141.24	40,852.02	93.1%
05142350 5330 OTHER PROFESSIONA	352,403	0	352,403	294,697.21	.00	57,705.79	83.6%
05142350 5420 REPAIRS,MAINTENAN	34,650	0	34,650	2,072.23	478.58	32,099.19	7.4%
05142350 5550 COMMUNICATIONS: T	45,600	0	45,600	19,091.75	27,448.80	-940.55	102.1%
05142350 5580 STAFF TRAVEL	1,200	0	1,200	66.75	.00	1,133.25	5.6%
05142350 5581 TRAVEL - CONFEREN	9,000	0	9,000	.00	600.00	8,400.00	6.7%
05142350 5590 OTHER PURCHASED S	200	0	200	.00	.00	200.00	.0%
05142350 5690 OTHER SUPPLIES	400,742	2,240	402,982	287,957.04	2,407.00	112,617.96	72.1%
05142350 5730 EQUIPMENT - NEW	48,348	10,470	58,818	54,789.80	.00	4,028.20	93.2%
05142350 5731 EQUIPMENT - REPLA	0	0	0	243.90	.00	-243.90	100.0%
05142350 5810 DUES & FEES	600	0	600	.00	.00	600.00	.0%
TOTAL TECHNOLOGY DEPARTMENT	1,593,629	12,710	1,606,339	981,413.92	363,355.12	261,569.96	83.7%
2510 ADMINISTRATION-FISCAL							
05142510 5112 CLASSIFIED SALARI	526,238	0	526,238	261,297.91	273,554.53	-8,614.44	101.6%
05142510 5327 DATA PROCESSING	114,785	0	114,785	79,153.68	20,944.41	14,686.91	87.2%
05142510 5330 OTHER PROFESSIONA	208,857	0	208,857	82,662.14	21,000.00	105,194.86	49.6%
05142510 5521 GENERAL LIABILITY	249,650	0	249,650	201,994.00	51,577.00	-3,921.00	101.6%
05142510 5690 OTHER SUPPLIES	3,000	0	3,000	684.00	.00	2,316.00	22.8%
TOTAL ADMINISTRATION-FISCAL	1,102,530	0	1,102,530	625,791.73	367,075.94	109,662.33	90.1%
2512 EMPLOYEE BENEFITS							
05152512 5112 CLASSIFIED SALARI	132,525	0	132,525	59,866.67	61,100.00	11,558.33	91.3%

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<u>05152512 5200 MEDICARE-ER</u>	407,811	0	407,811	160,687.22	.00	247,123.78	39.4%
<u>05152512 5210 FICA-ER</u>	311,405	0	311,405	137,846.54	.00	173,558.46	44.3%
<u>05152512 5220 WORKER'S COMPENSA</u>	214,297	0	214,297	108,492.00	52,062.00	53,743.00	74.9%
<u>05152512 5255 MEDICAL &amp; DENTAL</u>	3,675,704	0	3,675,704	2,156,946.32	992.10	1,517,765.58	58.7%
<u>05152512 5260 LIFE INSURANCE</u>	49,918	0	49,918	22,954.08	26,963.92	.00	100.0%
<u>05152512 5275 DISABILITY INSURA</u>	11,136	0	11,136	5,686.98	5,449.02	.00	100.0%
<u>05152512 5280 PENSION PLAN - CL</u>	764,395	0	764,395	382,197.50	382,197.50	.00	100.0%
<u>05152512 5281 DEFINED CONTRIB R</u>	148,418	0	148,418	62,111.45	.00	86,306.55	41.8%
<u>05152512 5282 RETIREMENT SICK L</u>	0	0	0	38,884.25	.00	-38,884.25	100.0%
<u>05152512 5283 RETIREMENT SICK L</u>	0	0	0	4,502.40	.00	-4,502.40	100.0%
<u>05152512 5284 SEVERANCE PAY-CER</u>	0	0	0	46,200.00	.00	-46,200.00	100.0%
<u>05152512 5290 UNEMPLOYMENT COMP</u>	12,500	0	12,500	4,022.10	8,477.90	.00	100.0%
<u>05152512 5291 CLOTHING ALLOWANC</u>	2,200	0	2,200	1,369.84	.00	830.16	62.3%
TOTAL EMPLOYEE BENEFITS	5,730,309	0	5,730,309	3,191,767.35	537,242.44	2,001,299.21	65.1%
<hr/>							
2600 BUILDING OPERS & MAINT							
<u>05142600 5112 CLASSIFIED SALARI</u>	353,018	0	353,018	126,508.60	134,390.49	92,118.91	73.9%
<u>05142600 5330 OTHER PROFESSIONA</u>	16,410	0	16,410	2,840.00	10,800.00	2,770.00	83.1%
<u>05142600 5420 REPAIRS,MAINTENAN</u>	217,500	0	217,500	107,256.00	109,419.04	824.96	99.6%
<u>05142600 5580 STAFF TRAVEL</u>	3,000	0	3,000	515.75	.00	2,484.25	17.2%
<u>05142600 5690 OTHER SUPPLIES</u>	8,000	0	8,000	7,910.15	.00	89.85	98.9%
<u>05142600 5715 IMPROVEMENTS TO B</u>	100,000	-26,000	74,000	.00	.00	74,000.00	.0%
<u>05142600 5810 DUES &amp; FEES</u>	755	0	755	300.00	.00	455.00	39.7%
TOTAL BUILDING OPERS & MAINT	698,683	-26,000	672,683	245,330.50	254,609.53	172,742.97	74.3%
<hr/>							
2660 SECURITY							
<u>05142660 5330 OTHER PROFESSIONA</u>	6,900	0	6,900	3,850.00	1,643.95	1,406.05	79.6%
<u>05142660 5715 IMPROVEMENTS TO B</u>	20,000	-8,100	11,900	.00	.00	11,900.00	.0%
<u>05142660 5730 EQUIPMENT - NEW</u>	0	8,100	8,100	.00	8,100.00	.00	100.0%
<u>05142660 5731 EQUIPMENT - REPLA</u>	5,000	0	5,000	.00	.00	5,000.00	.0%
TOTAL SECURITY	31,900	0	31,900	3,850.00	9,743.95	18,306.05	42.6%
<hr/>							
2675 COVID-19							
<u>05142675 5440 RENTALS-LAND,BLDG</u>	2,195	0	2,195	2,879.10	1,919.40	-2,603.50	218.6%

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ACCOUNTS FOR: 1	General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED	
<a href="#">05142675</a>	<a href="#">5611</a>	<a href="#">INSTRUCTIONAL SUP</a>	0	0	3,946.08	.00	-3,946.08	100.0%	
<a href="#">05142675</a>	<a href="#">5613</a>	<a href="#">MAINTENANCE/CUSTO</a>	25,000	0	10,028.00	.00	14,972.00	40.1%	
<a href="#">05142675</a>	<a href="#">5690</a>	<a href="#">OTHER SUPPLIES</a>	0	0	3,785.08	.00	-3,785.08	100.0%	
<a href="#">05142675</a>	<a href="#">5730</a>	<a href="#">EQUIPMENT - NEW</a>	0	0	12,157.76	.00	-12,157.76	100.0%	
TOTAL COVID-19		27,195	0	27,195	32,796.02	1,919.40	-7,520.42	127.7%	
2700 TRANSPORTATION									
<a href="#">05142700</a>	<a href="#">5510</a>	<a href="#">PUPIL TRANSPORTAT</a>	1,510,916	0	1,510,916	580,878.43	870,768.40	59,269.17	96.1%
<a href="#">05142700</a>	<a href="#">5512</a>	<a href="#">VO-AG/VO-TECH REG</a>	304,916	2,440	307,356	116,901.56	190,453.46	.98	100.0%
<a href="#">05142700</a>	<a href="#">5513</a>	<a href="#">IN DISTRICT PRIVA</a>	27,400	-2,440	24,960	8,934.32	13,401.48	2,624.20	89.5%
<a href="#">05142700</a>	<a href="#">5514</a>	<a href="#">IN DISTRICT PUBLI</a>	10,000	0	10,000	.00	10,000.00	.00	.0%
<a href="#">05142700</a>	<a href="#">5515</a>	<a href="#">OUT DISTRICT - PU</a>	35,787	0	35,787	14,380.66	20,717.90	688.44	98.1%
<a href="#">05142700</a>	<a href="#">5627</a>	<a href="#">TRANSPORTATION SU</a>	122,016	0	122,016	7,886.00	103,960.16	10,169.84	91.7%
TOTAL TRANSPORTATION		2,011,035	0	2,011,035	728,980.97	1,199,301.40	82,752.63	95.9%	
4000 DEBT SERVICES									
<a href="#">05154000</a>	<a href="#">5830</a>	<a href="#">INTEREST</a>	788,835	0	788,835	456,077.50	383,240.00	-50,482.50	106.4%
<a href="#">05154000</a>	<a href="#">5910</a>	<a href="#">REDEMPTION OF PRI</a>	3,665,000	0	3,665,000	3,665,000.00	220,000.00	-220,000.00	106.0%
TOTAL DEBT SERVICES		4,453,835	0	4,453,835	4,121,077.50	603,240.00	-270,482.50	106.1%	
TOTAL CENTRAL ADMINISTRATION		17,656,095	-67,342	17,588,753	10,731,116.60	4,010,832.97	2,846,803.43	83.8%	

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FOR 2022 99

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
GRAND TOTAL	51,698,207	0	51,698,207	24,252,060.01	21,584,570.90	5,861,576.09	88.7%

\*\* END OF REPORT - Generated by Kelly Stoner \*\*

**Amity Regional School District No. 5 - Budget Transfers 2021-2022**

<b>MONTH/YR</b>	<b>JNL#</b>	<b>ACCOUNT NUMBER &amp; DESCRIPTION</b>	<b>AMOUNT</b>	<b>DESCRIPTION</b>
<b>JUL</b>				
2022-July	129	05-13-2212-5581 TRAVEL - CONFERENCES	(400.00)	INCREASE IN STAR TESTING
2022-July	129	05-13-2212-5611 INSTRUCTIONAL SUPPLIES	400.00	INCREASE IN STAR TESTING
<b>AUG</b>				
2022-Aug	91	03-14-2600-5613 MAINTENANCE/CUSTODIAL SUPPLIES	(133.00)	UHAUL TRUCK RENTAL
2022-Aug	91	03-14-2600-5440 RENTALS-LAND,BLDG,EQUIPMENT	133.00	UHAUL TRUCK RENTAL
<b>SEPT</b>				
2022- Sept	11	01-11-1010-5690 OTHER SUPPLIES	(1100.00)	add'l classes require keyboard
2022- Sept	11	01-11-1010-5611 INSTRUCTIONAL SUPPLIES	1100.00	add'l classes require keyboard
2022- Sept	66	05-14-2350-5690 OTHER SUPPLIES	2240.00	Upgrade SNAP Software
2022- Sept	66	01-13-2130-5690 OTHER SUPPLIES	(746.67)	Upgrade SNAP Software
2022- Sept	66	02-13-2130-5690 OTHER SUPPLIES	(746.67)	Upgrade SNAP Software
2022- Sept	66	03-13-2130-5690 OTHER SUPPLIES	(746.66)	Upgrade SNAP Software
2022- Sept	356	03-11-3202-5420 REPAIRS,MAINTENANCE & CLEANING	(995.00)	Swim Timing Purchase
2022- Sept	356	03-11-3202-5731 EQUIPMENT - REPLACEMENT	995.00	Swim Timing Purchase
2022- Sept	360	02-13-2400-5330 OTHER PROFESSIONAL & TECH SRVC	(1250.00)	REPLACE WEIGHT ROOM FLOOR
2022- Sept	360	02-13-2400-5590 OTHER PURCHASED SERVICES	(1250.00)	REPLACE WEIGHT ROOM FLOOR
2022- Sept	360	02-13-2400-5420 REPAIRS,MAINTENANCE & CLEANING	2500.00	REPLACE WEIGHT ROOM FLOOR
<b>OCT</b>				
2022- Oct	77	01-11-1007-5611 INSTRUCTIONAL SUPPLIES	(65.00)	Health PD Transfer
2022- Oct	77	01-11-1007-5810 DUES & FEES	65.00	Health PD Transfer
2022- Oct	119	02-11-1010-5611 INSTRUCTIONAL SUPPLIES	(900.00)	PURCHASE A KEYBOARD(MUSIC)
2022- Oct	119	02-11-1010-5730 EQUIPMENT - NEW	900.00	PURCHASE A KEYBOARD(MUSIC)
2022- Oct	130	05-14-2700-5512 VO-AG/VO-TECH REG ED	2440.00	TRANSPORTATION NONNEWAUG HS
2022- Oct	130	05-14-2700-5513 IN DISTRICT PRIVATE REG ED	(2440.00)	TRANSPORTATION NONNEWAUG HS
2022- Oct	267	03-13-2400-5581 TRAVEL - CONFERENCES	600.00	PowerSchool Wrkshp-F. Barretta
2022- Oct	267	03-13-2400-5580 STAFF TRAVEL	(600.00)	PowerSchool Wrkshp-F. Barretta
2022- Oct	329	02-13-2120-5590 OTHER PURCHASED SERVICES	75.00	STUDENT RECORD FILE FOLDERS
2022- Oct	329	02-13-2120-5581 TRAVEL - CONFERENCES	(75.00)	STUDENT RECORD FILE FOLDERS
2022- Oct	384	01-11-1014-5810 DUES & FEES	(100.00)	HISTORY CLASSROOM SUPPLIES
2022- Oct	384	01-11-1014-5611 INSTRUCTIONAL SUPPLIES	100.00	HISTORY CLASSROOM SUPPLIES
2022- Oct	441	05-13-2213-5611 INSTRUCTIONAL SUPPLIES	(1775.00)	11/2/21 PD Lunch
2022- Oct	441	05-13-2213-5590 OTHER PURCHASED SERVICES	1775.00	11/2/21 PD Lunch
<b>NOV</b>				
2022- Nov	115	02-11-1006-5611 INSTRUCTIONAL SUPPLIES	(277.00)	SPANISH CONFERENCE
2022- Nov	115	02-11-1006-5810 DUES & FEES	277.00	SPANISH CONFERENCE
2022- Nov	136	02-11-1005-5611 INSTRUCTIONAL SUPPLIES	(1309.00)	PURCHASE BOOKS
2022- Nov	136	02-11-1005-5641 TEXTBOOKS	1309.00	PURCHASE BOOKS
<b>DEC</b>				
2022- Dec	86	01-11-1010-5330 OTHER PROFESSIONAL & TECH SRVC	(201.00)	amplifiers for music lab
2022- Dec	86	01-11-1010-5611 INSTRUCTIONAL SUPPLIES	201.00	amplifiers for music lab
2022- Dec	162	03-13-2400-5581 TRAVEL - CONFERENCES	825.00	Seminar for Miguel Pickering
2022- Dec	162	03-13-2400-5580 STAFF TRAVEL	(825.00)	Seminar for Miguel Pickering

YTD Summary 12-2-21

ORG	ORG/PER	ACCOUNT	ACCOUNT DESCRIPTION	Description	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE	AVAILABLE BUDGET	VENDOR NAME
<b>17 -00-15-</b>			<b>IMPROVEMENTS</b>								
<b>00150047</b>	<b>00150047</b>	<b>0047-5720</b>	<b>TO SITES</b>	<b>Athletics</b>	<b>3,167,960</b>		<b>170,646</b>	<b>\$ 3,338,606</b>	<b>\$ 2,846,292.47</b>	<b>\$ 32,615.24</b>	<b>\$ 459,698.29</b>
2021	3	80	09/01/2020	API			241406	\$ 175,500.00			FIELDTURF
2021	4	119	10/07/2020	API			241406	\$ 173,250.00			FIELDTURF
2021	4	185	10/26/2020	API			241406	\$ 35,199.90			FIELDTURF
			12/04/2020				251145	\$ 500.00			J & M LANDSCAPING
2021	9	304	03/30/2021	API			241406	\$ 434,691.00			FIELDTURF
2021	11	99	05/11/2021	API			241406	\$ 101,700.00			FIELDTURF
2021	12	56	06/08/2021	API			251842	\$ 63,673.45			FIELDTURF
2021	12		06/08/2021	API			241406	\$ 909,000.00			FIELDTURF
2022	2	6	08/02/2021	API			241406	\$ 483,335.10			FIELDTURF
2022	2	6	08/02/2021	API			251842	\$ 58,500.19			FIELDTURF
2022	3	57	09/09/2021	API			241406	\$ 379,987.19			FIELDTURF
2022	3	57	09/09/2021	API			252036	\$ 14,800.64			FIELDTURF
2022	3	57	09/09/2021	API			251842	\$ 16,155.00			FIELDTURF
<b>17 -00-15-</b>			<b>IMPROVEMENTS</b>								
<b>00150048</b>	<b>00150048</b>	<b>0048-5715</b>	<b>TO BUILDINGS</b>	<b>HVAC</b>	<b>1,830,630</b>		<b>171,967</b>	<b>\$ 2,002,597</b>	<b>\$ 1,893,023.24</b>	<b>\$ 64,211.00</b>	<b>\$ 45,362.76</b>
2020	12	79	5/22/2020	API			241814	\$ 14,725.00			SAV-MOR COOLING & HEATING INC
2021	1	140	07/17/2020	API			241814	\$ 196,555.00	Y		SAV-MOR COOLING & HEATING INC
2021	3	184	09/01/2020	API			241814	\$ 275,321.91	Y		SAV-MOR COOLING & HEATING INC
2021	3	184	09/01/2020	API			241814	\$ 50,416.67	Y		SAV-MOR COOLING & HEATING INC
2021	3	4	09/01/2020	API			241814	\$ 80,199.00	Y		SAV-MOR COOLING & HEATING INC
2021	6	298	12/09/2020	API			241814	\$ 1,662.50	Y		SAV-MOR COOLING & HEATING INC
2021	7	37	01/07/2021	API			241814	\$ 33,072.64	Y		SAV-MOR COOLING & HEATING INC
2021	10		04/30/2021	API			251440	\$ 21,330.00	Y		SAV-MOR COOLING & HEATING INC
2021	11		05/04/2021	API			250900	\$ 5,699.76	Y		VANZELM ENGINEERS
2021	12	56	06/08/2021	API			251440	\$ 14,665.00	Y		SAV-MOR COOLING & HEATING INC
2021	12	265	06/15/2021	API			250900	\$ 2,472.50	Y		VANZELM ENGINEERS
2021	12	338	06/30/2021	API			251440	\$ 365,315.00	Y		SAV-MOR COOLING & HEATING INC
2021	12	63	06/30/2021	API			250900	\$ 847.50	Y		VANZELM ENGINEERS
2022	3	155	08/30/2021	API			251875	\$ 980.24			VANZELM COMMISSIONIN
2022	3	162	08/30/2021	API			260544	\$ 1,309.76			VANZELM COMMISSIONIN
2022	3	57	09/09/2021	API			251440	\$ 412,185.00			SAV-MOR COOLING&HEAT
2022	3	278	09/09/2021	API			251440	\$ 347,280.00			SAV-MOR COOLING&HEAT

YTD Summary 12-2-21

ORG	ORG/PER	ACCOUNT	ACCOUNT DESCRIPTION	Description	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE	AVAILABLE BUDGET	VENDOR NAME
2022	3	376	09/28/2021	API		260677		\$ 188.02			MOBILE AIR POWER REN
2022	3	376	09/28/2021	API		260677		\$ 76.50			MOBILE AIR POWER REN
2022	3	376	09/28/2021	API		260677		\$ 1,921.33			MOBILE AIR POWER REN
2022	3	388	09/28/2021	API		252002		\$ 5,576.00			MOBILE AIR POWER REN
2022	3	388	09/28/2021	API		252002		\$ 6,337.52			MOBILE AIR POWER REN
2022	4	351	10/15/2021	API		260544		\$ 620.00			VANZELM ENGINEERS
2022	5	46	11/4/2021	API		260544		\$ 380.39			VANZELM ENGINEERS
2022	5	212	11/23/2021	API		251440		\$ 51,161.00			SAV-MOR COOLING&HEAT
2022	6	131	12/17/2021	API		260544		\$ 2,725.00			VANZELM ENGINEERS
<b>00150049</b>	<b>00150049</b>	<b>17 -00-15-0049-5715</b>	<b>IMPROVEMENTS TO BUILDINGS</b>	Chillers	<b>140,000</b>	<b>0</b>	<b>\$ 140,000</b>	<b>\$ 136,822.00</b>	<b>\$ -</b>	<b>\$ 3,178.00</b>	
2021	3	40	09/01/2020	API	329846	241572	115945	\$ 136,822.00	Y		TRANE BUILDING SERVICES
<b>00150050</b>	<b>00150050</b>	<b>17 -00-15-0050-5715</b>	<b>IMPROVEMENTS TO BUILDINGS</b>	Paving	<b>600,000</b>	<b>-59,140</b>	<b>\$ 540,860</b>	<b>\$ 507,253.80</b>	<b>\$ -</b>	<b>\$ 33,606.20</b>	
2021	3	184	09/01/2020	API	372188	242291	116171	\$ 270,514.80			B & W PAVING & LANDSCAPING, LLC
2022	1	57	07/15/2021	API	372468	260252	\$ 122,532	\$ 60,000.00			H AND L PAVING, LLC
2022	3	388	09/28/2021	API	372468	252039		\$ 132,974.00			H AND L PAVING, LLC
2022	3	388	09/28/2021	API	372468	260252		\$ 29,815.00			H AND L PAVING, LLC
2022	3	388	09/28/2021	API	372468	260251		\$ 13,950.00			H AND L PAVING, LLC
<b>00150051</b>	<b>00150051</b>	<b>17 -00-15-0051-5330</b>	<b>OTHER PROFESSIONAL &amp; TECH SRVC</b>	COI	<b>108,018</b>	<b>-39,156</b>	<b>\$ 68,862</b>	<b>\$ 68,862.12</b>	<b>\$ -</b>	<b>\$ -</b>	
2021	1	72	07/17/2020			250130		\$ 15,500.00			S & P RATINGS
2021	1	72	07/17/2020			250133		\$ 21,700.00			DAY PITNEY LLP
2021	1	138	07/17/2020			250139		\$ 394.52			TECHNIQUE PRINTERS I
2021	1	139	07/17/2020			250188		\$ 26,000.00			HILLTOPSECURITIES
2021	2	10	08/03/2020			250131		\$ 4,000.00			US BANK
2021	3	4	09/01/2020			250454		\$ 500.00			ARIZENT
2021	5	68	11/09/2020			250958		\$ 767.60			IPREO, LLC

YTD Summary 12-2-21

ORG	ORG/PER	ACCOUNT	ACCOUNT DESCRIPTION	Description	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE	AVAILABLE BUDGET	VENDOR NAME
00150052	00150052	17 -00-15-0052-5715	IMPROVEMENTS TO BUILDINGS	Acoustics	245,000	0	\$ 245,000	\$ 5,850.00	\$ 68,745.00	\$ 170,405.00	
2021	4	196	10/07/2020			250798		\$ 2,150.00			COTE ACOUSTICAL CONS
2022	3	55	9/8/2021			250798		\$ 3,700.00			COTE ACOUSTICAL CONS
00150053	00150053	17 -00-15-0053-5715	IMPROVEMENTS TO BUILDINGS	Contingency	478,392	-244,317	\$ 234,075	\$ -	\$ -	\$ 234,074.88	
			<b>Total Bond Projects</b>		<b>6,570,000</b>	<b>0</b>	<b>\$ 6,570,000</b>	<b>\$ 5,458,103.63</b>	<b>\$ 165,571.24</b>	<b>\$ 946,325.13</b>	