

**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>MAY 22</b>     | <b>CHANGE</b>        | <b>EOY 22</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        | 1                    | 50,495,238        | 1                   | FAV          |
| 2           | OTHER REVENUE                                   | 155,137           | 136,871           | 128,283           | 2,229                | 130,512           | (6,359)             | UNF          |
| 3           | OTHER STATE GRANTS                              | 1,081,353         | 1,025,301         | 843,114           | 0                    | 843,114           | (182,187)           | UNF          |
| 4           | MISCELLANEOUS INCOME                            | 23,374            | 40,798            | 45,269            | 540                  | 45,809            | 5,011               | 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>51,511,903</b> | <b>2,770</b>         | <b>51,514,673</b> | <b>(183,534)</b>    | <b>UNF</b>   |
| 7           | SALARIES  | 26,973,879        | 28,036,821        | 27,522,431        | (92,515)             | 27,429,916        | (606,905)           | FAV          |
| 8           | BENEFITS  | 4,801,671         | 5,597,784         | 5,498,223         | (33,278)             | 5,464,945         | (132,839)           | FAV          |
| 9           | PURCHASED SERVICES                              | 8,483,699         | 9,758,800         | 9,224,871         | (368,426)            | 8,856,445         | (902,355)           | 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         | 3,268,426         | (108,786)            | 3,159,640         | (58,432)            | FAV          |
| 12          | EQUIPMENT                                       | 320,427           | 54,348            | 115,567           | 14,574               | 130,141           | 75,793              | UNF          |
| 13          | IMPROVEMENTS / CONTINGENCY                      | 331,379           | 404,500           | 349,500           | (9,357)              | 340,143           | (64,357)            | FAV          |
| 14          | DUES AND FEES                                   | 80,852            | 174,047           | 125,495           | (3,528)              | 121,967           | (52,080)            | FAV          |
| 15          | TRANSFER ACCOUNT                                | 507,844           | 0                 | 516,981           | 516,982              | 1,033,963         | 1,033,963           | UNF          |
| 16          | <b>TOTAL EXPENDITURES</b>                       | <b>48,536,905</b> | <b>51,698,207</b> | <b>51,075,328</b> | <b>(84,334)</b>      | <b>50,990,995</b> | <b>(707,212)</b>    | <b>FAV</b>   |
| 17          | <b>SUBTOTAL</b>                                 | <b>2,483,748</b>  | <b>0</b>          | <b>436,575</b>    | <b>87,104</b>        | <b>523,678</b>    | <b>523,678</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>436,575</b>    | <b>87,104</b>        | <b>523,678</b>    | <b>523,678</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>MAY 22</b>     | <b>CHANGE</b>         | <b>EOY 22</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         | 1                     | 8,983,609         | 1                    | 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>1</b>              | <b>50,495,238</b> | <b>1</b>             | <b>FAV</b>   |
| 5           | ADULT EDUCATION                   | 4,286             | 3,042             | 4,341             | 0                     | 4,341             | 1,299                | FAV          |
| 6           | PARKING INCOME                    | 25,045            | 32,000            | 30,892            | 254                   | 31,146            | (854)                | UNF          |
| 7           | INVESTMENT INCOME                 | 3,338             | 7,500             | 3,000             | 1,975                 | 4,975             | (2,525)              | UNF          |
| 8           | ATHLETICS                         | 0                 | 25,000            | 26,516            | 0                     | 26,516            | 1,516                | 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>128,283</b>    | <b>2,229</b>          | <b>130,512</b>    | <b>(6,359)</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         | 843,114           | 0                     | 843,114           | (182,187)            | UNF          |
| 15          | <b>OTHER STATE GRANTS</b>         | <b>1,081,353</b>  | <b>1,025,301</b>  | <b>843,114</b>    | <b>0</b>              | <b>843,114</b>    | <b>(182,187)</b>     | <b>UNF</b>   |
| 16          | RENTAL INCOME                     | 25                | 18,000            | 22,618            | 540                   | 23,158            | 5,158                | FAV          |
| 17          | INTERGOVERNMENTAL REVENUE         | 4,797             | 4,798             | 4,893             | 0                     | 4,893             | 95                   | FAV          |
| 18          | OTHER REVENUE                     | 18,552            | 18,000            | 17,758            | 0                     | 17,758            | (242)                | UNF          |
| 19          | TRANSFER IN                       | 0                 | 0                 | 0                 | 0                     | 0                 | 0                    | FAV          |
| 20          | <b>MISCELLANEOUS INCOME</b>       | <b>23,374</b>     | <b>40,798</b>     | <b>45,269</b>     | <b>540</b>            | <b>45,809</b>     | <b>5,011</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>51,511,903</b> | <b>2,770</b>          | <b>51,514,673</b> | <b>(183,534)</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>MAY 22</b>     | <b>CHANGE</b>         | <b>EOY 22</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        | 22,518,605        | (62,481)              | 22,456,124        | (459,220)           | FAV          |
| 2           | 5112-CLASSIFIED SALARIES                  | 4,932,809         | 5,121,477         | 5,003,826         | (30,034)              | 4,973,792         | (147,685)           | FAV          |
| 3           | <b>SALARIES</b>                           | <b>26,973,879</b> | <b>28,036,821</b> | <b>27,522,431</b> | <b>(92,515)</b>       | <b>27,429,916</b> | <b>(606,905)</b>    | <b>FAV</b>   |
| 4           | 5200-MEDICARE - ER                        | 369,840           | 407,811           | 382,811           | (979)                 | 381,832           | (25,979)            | FAV          |
| 5           | 5210-FICA - ER                            | 300,649           | 311,405           | 300,265           | 1,623                 | 301,888           | (9,517)             | FAV          |
| 6           | 5220-WORKERS' COMPENSATION                | 205,308           | 214,297           | 152,164           | 201                   | 152,365           | (61,932)            | FAV          |
| 7           | 5255-MEDICAL & DENTAL INSURANCE           | 2,913,911         | 3,675,704         | 3,675,704         | (27,846)              | 3,647,858         | (27,846)            | FAV          |
| 8           | 5860-OPEB TRUST                           | 31,678            | 0                 | 0                 | 0                     | 0                 | 0                   | FAV          |
| 9           | 5260-LIFE INSURANCE                       | 44,550            | 49,918            | 48,608            | (2,190)               | 46,418            | (3,500)             | FAV          |
| 10          | 5275-DISABILITY INSURANCE                 | 10,765            | 11,136            | 11,898            | (1,161)               | 10,736            | (400)               | FAV          |
| 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           | (2,922)               | 145,496           | (2,922)             | 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            | (2)                   | 12,498            | (2)                 | FAV          |
| 16          | 5291-CLOTHING ALLOWANCE                   | 1,388             | 2,200             | 1,460             | (1)                   | 1,459             | (741)               | FAV          |
| 17          | <b>BENEFITS</b>                           | <b>4,801,671</b>  | <b>5,597,784</b>  | <b>5,498,223</b>  | <b>(33,278)</b>       | <b>5,464,945</b>  | <b>(132,839)</b>    | <b>FAV</b>   |
| 18          | 5322-INSTRUCTIONAL PROG IMPROVEMENT       | 37,973            | 26,600            | 26,600            | 1,559                 | 28,159            | 1,559               | UNF          |
| 19          | 5327-DATA PROCESSING                      | 99,936            | 114,785           | 114,785           | (9,763)               | 105,022           | (9,763)             | FAV          |
| 20          | 5330-PROFESSIONAL & TECHNICAL SRVC        | 1,657,059         | 1,749,530         | 1,905,725         | (52,632)              | 1,853,093         | 103,563             | UNF          |
| 21          | 5440-RENTALS - LAND, BLDG, EQUIPMENT      | 99,809            | 122,685           | 98,589            | (16,441)              | 82,148            | (40,537)            | FAV          |
| 22          | 5510-PUPIL TRANSPORTATION                 | 2,874,413         | 3,655,436         | 3,539,964         | (98,576)              | 3,441,388         | (214,048)           | FAV          |
| 23          | 5521-GENERAL LIABILITY INSURANCE          | 255,503           | 249,650           | 266,254           | 16,535                | 282,789           | 33,139              | UNF          |
| 24          | 5550-COMMUNICATIONS: TEL, POST, ETC.      | 88,161            | 114,356           | 106,147           | 11,551                | 117,698           | 3,342               | UNF          |
| 25          | 5560-TUITION EXPENSE                      | 3,206,118         | 3,638,655         | 3,084,704         | (216,993)             | 2,867,711         | (770,944)           | FAV          |
| 26          | 5590-OTHER PURCHASED SERVICES             | 164,727           | 87,103            | 82,103            | (3,666)               | 78,437            | (8,666)             | FAV          |
| 27          | <b>PURCHASED SERVICES</b>                 | <b>8,483,699</b>  | <b>9,758,800</b>  | <b>9,224,871</b>  | <b>(368,426)</b>      | <b>8,856,445</b>  | <b>(902,355)</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>MAY 22</b>     | <b>CHANGE</b>         | <b>EOY 22</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           | 625,803           | (36,920)              | 588,883           | (136,182)           | FAV          |
| 32          | 5420-REPAIRS, MAINTENANCE & CLEANING   | 764,059           | 747,751           | 958,107           | (15,088)              | 943,019           | 195,268             | UNF          |
| 33          | 5611-INSTRUCTIONAL SUPPLIES            | 244,344           | 369,883           | 334,883           | (6,042)               | 328,841           | (41,042)            | FAV          |
| 34          | 5613-MAINTENANCE/CUSTODIAL SUPPLIES    | 159,130           | 246,698           | 224,558           | (34,942)              | 189,616           | (57,082)            | FAV          |
| 35          | 5620-OIL USED FOR HEATING              | 49,787            | 42,500            | 42,500            | (2,198)               | 40,302            | (2,198)             | FAV          |
| 36          | 5621-NATURAL GAS                       | 41,929            | 68,171            | 74,571            | (1,177)               | 73,394            | 5,223               | UNF          |
| 37          | 5627-TRANSPORTATION SUPPLIES           | 93,802            | 122,016           | 122,016           | (19,664)              | 102,352           | (19,664)            | FAV          |
| 38          | 5641-TEXTS & DIGITAL RESOURCES         | 68,322            | 243,902           | 243,902           | (5,988)               | 237,914           | (5,988)             | FAV          |
| 39          | 5642-LIBRARY BOOKS & PERIODICALS       | 19,390            | 20,215            | 20,215            | 637                   | 20,852            | 637                 | UNF          |
| 40          | 5690-OTHER SUPPLIES                    | 525,805           | 631,871           | 621,871           | 12,596                | 634,467           | 2,596               | UNF          |
| 41          | <b>SUPPLIES (INCLUDING UTILITIES)</b>  | <b>2,583,319</b>  | <b>3,218,072</b>  | <b>3,268,426</b>  | <b>(108,786)</b>      | <b>3,159,640</b>  | <b>(58,432)</b>     | <b>FAV</b>   |
| 42          | 5730-EQUIPMENT - NEW                   | 182,811           | 49,348            | 91,485            | 968                   | 92,453            | 43,105              | UNF          |
| 43          | 5731-EQUIPMENT - REPLACEMENT           | 137,616           | 5,000             | 24,082            | 13,606                | 37,688            | 32,688              | UNF          |
| 44          | <b>EQUIPMENT</b>                       | <b>320,427</b>    | <b>54,348</b>     | <b>115,567</b>    | <b>14,574</b>         | <b>130,141</b>    | <b>75,793</b>       | <b>UNF</b>   |
| 45          | 5715-IMPROVEMENTS TO BUILDING          | 326,379           | 65,000            | 65,000            | 2,775                 | 67,775            | 2,775               | UNF          |
| 45a         | 5715-FACILITIES CONTINGENCY            | 100,000           | 100,000           | 100,000           | 0                     | 100,000           | 0                   | FAV          |
| 45b         | TRSF. FROM FACILITIES CONTINGENCY      | (100,000)         | 0                 | (100,000)         | 0                     | (100,000)         | (100,000)           | FAV          |
| 46          | 5720-IMPROVEMENTS TO SITES             | 5,000             | 89,500            | 284,500           | (12,132)              | 272,368           | 182,868             | 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                 | (150,000)         | 0                     | (150,000)         | (150,000)           | FAV          |
| 48          | <b>IMPROVEMENTS / CONTINGENCY</b>      | <b>331,379</b>    | <b>404,500</b>    | <b>349,500</b>    | <b>(9,357)</b>        | <b>340,143</b>    | <b>(64,357)</b>     | <b>FAV</b>   |
| 49          | 5580-STAFF TRAVEL                      | 3,135             | 23,850            | 11,006            | (2,805)               | 8,201             | (15,649)            | FAV          |
| 50          | 5581-TRAVEL - CONFERENCES              | 14,472            | 44,800            | 30,000            | 2,992                 | 32,992            | (11,808)            | FAV          |
| 51          | 5810-DUES & FEES                       | 63,245            | 105,397           | 84,489            | (3,715)               | 80,774            | (24,623)            | FAV          |
| 52          | <b>DUES AND FEES</b>                   | <b>80,852</b>     | <b>174,047</b>    | <b>125,495</b>    | <b>(3,528)</b>        | <b>121,967</b>    | <b>(52,080)</b>     | <b>FAV</b>   |
| 53          | <b>5856-TRANSFER ACCOUNT</b>           | <b>507,844</b>    | <b>0</b>          | <b>516,981</b>    | <b>516,982</b>        | <b>1,033,963</b>  | <b>1,033,963</b>    | <b>UNF</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>51,075,328</b> | <b>(84,334)</b>       | <b>50,990,995</b> | <b>(707,212)</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 2021-2022**



**EOY 2022**

**2021-2022 FORECAST**

**OVERVIEW**

*The unaudited unspent fund balance for this fiscal year is \$523,678 FAV previously, \$348,174 FAV, which appears on the Excel report page 1, column 6, and line 20. This surplus from prior year is carried over into the FY23 budget as a revenue surplus to be applied to the FY24 budget. The transfer amount now reflects \$1,033,963, previously, \$516,981 of a possible 2% of the surplus as an end-of-year transfer. The \$1,033,963 appropriation to the capital and non-recurring account is shown on line 53 of the Excel file. The District is legally allowed to transfer with Board approval up to 2% or \$1,033,963 of the current budget. The item will be presented after the final balance for FY22 is confirmed at the August 2022 meeting.*

**REVENUES BY CATEGORY**

The projected yearend balance of revenues is *\$183,534 UNF, previously, \$186,304 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. *The actual payment is \$1,299 FAV, previously \$1,299.*

**LINE 6 on Page 2: PARKING INCOME:**

The forecast is *\$854 UNF, previously \$1,108 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, \$2,525 UNF, previously \$4,500 UNF.*

| <u>Month</u> | <u>Peoples United</u> | <u>State Treasurer's<br/>Investment Fund</u> |
|--------------|-----------------------|--|
| July 2021    | .398%                 | .10%   |
| August       | .398%                 | .10%   |
| September    | .398%                 | .09%   |
| October      | .398%                 | .09%   |
| November     | .398%                 | .09%   |
| December     | .398%                 | .09%   |
| January      | .398%                 | .10%   |
| February     | .398%                 | .12%   |
| March        | .397%                 | .12%   |
| April        | .397%                 | .26%   |

|      |       |       |
|------|-------|-------|
| May  | .396% | .26%  |
| June | .396% | 1.21% |

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

The forecast is based on actual which is slightly *FAV \$1,516*.

**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 \$120,602 UNF, previously, \$148,478 UNF based on current student placements. *The total for this line is \$182,187 UNF, previously, \$223,024 UNF.* The budget expenditures will need to be reduced to cover this shortfall. The State reimbursed the District at a 75.5% rate increasing the reimbursement by \$30,601 and the expected deduction of \$102,419 was \$92,183, slightly less than anticipated.

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

*The forecast is estimated to be \$5,158 FAV previously, \$4,618 UNF based on actual rentals year-to-date.*

**LINE 17 on Page 2: INTERGOVERNMENTAL INCOME:**

The forecast is \$95 FAV for shared services with the Woodbridge Board of Education for technology services.

**LINE 18 on Page 2: OTHER REVENUE:**

The forecast is \$242 UNF, previously \$242 UNF.

**EXPENDITURES BY CATEGORY**

The projected yearend balance of expenditures is *\$707,212 FAV, previously \$585,290 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. Additional savings are forecasted from a mid-year retirement that may not be filled until July. 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 \$459,220 FAV, previously \$396,739 FAV. There was significant savings in the substitute account as the District moved to a structure of hiring more in-house substitutes which reduces the costs to the outside agency.*** There are unpaid LOAs and several vacancies. The cost for outside substitutes is lower than expected, though there is an increase in coverage costs by staff. The net between the two methods of covering absences is a savings of \$13,435. Degree changes are less budgeted by \$20,137 FAV. The budget is based on the annual staff survey. One of the long-term absences will require a transfer to cover the services of a temporary replacement on the professional technical line.

**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 \$147,685 FAV, previously, \$117,651 favorable.*** Substitutes costs are higher than budgeted due to the higher turnover and vacant positions. Unpaid leaves of absences \$15,673 FAV, ***unfilled paraeducators position (no applicants) \$22,139 FAV previously \$13,039 FAV, other unfilled positions \$25,112 previously \$9,112 FAV, overtime is \$6,336 less than budgeted*** and \$25,280 FAV for student help desk which has a smaller pool of students and later start in the school year than budgeted.

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

The forecast is based on the budget. ***The actual expenses are \$25,979 FAV in medicare taxes and \$9,517 FAV in social security taxes.*** This is due to vacancies and unpaid leaves of absences.

**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 \$61,932 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's 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 claims 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 actual expenses for claims and fees of current employees and retirees is \$27,846 FAV with the budget, previously neutral.** Another factor affecting claims is that there was consistently 5 plus positions vacant all year. If these positions were able to be filled, each would have been offered benefits. For example there has been unfilled paraeducators positions all year. The forecast has previously included requests for consultants to assist in covering but no benefits are offered to consultants. 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<br/>ACTUAL</b> | <b>2021-2022<br/>BUDGET</b> | <b>VARIANCE</b>     | <b>2020-2021<br/>ACTUAL</b> | <b>2019-2020<br/>ACTUAL</b> |
|---------------|-----------------------------|-----------------------------|---------------------|-----------------------------|-----------------------------|
| <i>JUL</i>    | \$ 530,877                  | \$ 369,954                  | \$ 160,923          | \$ 256,509                  | \$ 366,182                  |
| <i>AUG</i>    | \$ 405,635                  | \$ 426,870                  | \$ (21,235)         | \$ 200,490                  | \$ 383,765                  |
| <i>SEP</i>    | \$ 364,327                  | \$ 363,929                  | \$ 398              | \$ 292,575                  | \$ 317,685                  |
| <i>OCT</i>    | \$ 341,109                  | \$ 361,074                  | \$ (19,965)         | \$ 293,360                  | \$ 383,369                  |
| <i>NOV</i>    | \$ 324,557                  | \$ 464,671                  | \$ (140,114)        | \$ 409,279                  | \$ 370,672                  |
| <i>DEC</i>    | \$ 767,843                  | \$ 507,134                  | \$ 260,709          | \$ 489,999                  | \$ 403,126                  |
| <i>JAN</i>    | \$ 320,277                  | \$ 325,625                  | \$ (5,348)          | \$ 253,077                  | \$ 348,820                  |
| <i>FEB</i>    | \$ 176,127                  | \$ 312,242                  | \$ (136,115)        | \$ 259,775                  | \$ 124,317                  |
| <i>MAR</i>    | \$ 263,761                  | \$ 366,860                  | \$ (103,099)        | \$ 255,965                  | \$ 276,832                  |
| <i>APR</i>    | \$ 328,046                  | \$ 303,014                  | \$ 25,032           | \$ 304,485                  | \$ 196,735                  |
| <i>MAY</i>    | \$ 183,944                  | \$ 379,181                  | \$ (195,237)        | \$ 235,252                  | \$ 124,900                  |
| <i>JUN</i>    | \$ 371,250                  | \$ 318,269                  | \$ 52,981           | \$ 274,741                  | \$ 194,428                  |
| <b>TOTALS</b> | <b>\$ 4,377,753</b>         | <b>\$ 4,498,824</b>         | <b>\$ (121,071)</b> | <b>\$ 3,525,507</b>         | <b>\$ 3,490,831</b>         |

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

| <b>2017-2018<br/>ACTUAL</b> | <b>2018-2019<br/>ACTUAL</b> | <b>2019-2020<br/>ACTUAL</b> | <b>2020-2021<br/>ACTUAL</b> | <b>2021-2022<br/>FORECAST</b> |
|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| 72.1%                       | 92.2%                       | 84.1%                       | 75.8%                       | <b>97.3%</b>                  |



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

| <b>MONTH</b>  | <b>2021-2022<br/>ACTUAL</b> | <b>2021-2022<br/>BUDGET</b> | <b>VARIANCE</b>  | <b>2020-2021<br/>ACTUAL</b> | <b>2019-2020<br/>ACTUAL</b> |
|---------------|-----------------------------|-----------------------------|------------------|-----------------------------|-----------------------------|
| <i>JUL</i>    | \$ 14,068                   | \$ 49,997                   | \$ (35,929)      | \$ 53,562                   | \$ 65,692                   |
| <i>AUG</i>    | \$ 74,642                   | \$ 53,423                   | \$ 21,219        | \$ 50,187                   | \$ 62,661                   |
| <i>SEP</i>    | \$ 46,923                   | \$ 45,088                   | \$ 1,835         | \$ 53,804                   | \$ 46,306                   |
| <i>OCT</i>    | \$ 47,049                   | \$ 51,048                   | \$ (3,999)       | \$ 55,100                   | \$ 70,245                   |
| <i>NOV</i>    | \$ 39,556                   | \$ 42,200                   | \$ (2,644)       | \$ 56,242                   | \$ 59,406                   |
| <i>DEC</i>    | \$ 51,770                   | \$ 39,812                   | \$ 11,958        | \$ 55,608                   | \$ 62,365                   |
| <i>JAN</i>    | \$ 48,349                   | \$ 36,118                   | \$ 12,231        | \$ 11,403                   | \$ 73,157                   |
| <i>FEB</i>    | \$ 81,821                   | \$ 44,037                   | \$ 37,784        | \$ 94,489                   | \$ 57,592                   |
| <i>MAR</i>    | \$ 34,780                   | \$ 38,241                   | \$ (3,461)       | \$ 80,240                   | \$ 58,624                   |
| <i>APR</i>    | \$ 37,237                   | \$ 38,834                   | \$ (1,597)       | \$ 54,687                   | \$ 57,573                   |
| <i>MAY</i>    | \$ 41,664                   | \$ 40,369                   | \$ 1,295         | \$ 59,398                   | \$ 56,459                   |
| <i>JUN</i>    | \$ 44,118                   | \$ 36,858                   | \$ 7,260         | \$ 50,341                   | \$ 56,502                   |
| <b>TOTALS</b> | <b>\$ 561,977</b>           | <b>\$ 516,024</b>           | <b>\$ 45,953</b> | <b>\$ 675,061</b>           | <b>\$ 726,582</b>           |

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

*Actual expenses are \$3,500 FAV previously, \$1,310 UNF based on actual staff.*

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

*Actual expenses are \$400 FAV, previously \$762 UNF.*

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

*Actual expenses are \$2,922 FAV.*

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

The forecast is based on actual charges, *neutral, previously neutral*. There are no anticipated unemployment claims for the remainder of the year. The District administration participated in many hearings for contested cases throughout the year. These cases go back as far as March of 2020 and are just now getting heard. The District has successfully contested most cases but two cases were found in favor of the employee in May. Higher charges are expected as a result of these findings.

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

The forecast projects the legal budget will be *\$103,453 UNF, previously \$156,195 UNF*. A long-term temporary replacement is contracted to cover an extended leave of absence and additional BCBA and behavioral therapist services are required to meet the needs of our students. Transfers were approved in January. The Director of Special Education has requested a transfer to cover unfilled paraeducators positions. This transfer covers the fees associated with contracting with an agency to provide paraprofessional support in absence of ARSD being able to hire our own paraprofessional. This transfer utilizes unspent paraprofessional funds due to open and unfilled positions.

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

*The forecast is \$40,537 FAV, previously \$24,096 FAV.* The arrangement with University of New Haven (UNH) was expected to cost \$15,000 but the UNH waived all fees to partner with Amity staff and students and the additional class at AMC was not available to rent, \$11,000 FAV. A \$7,000 transfer was requested to move funds for van rentals for athletics to transportation. Rental vans are not currently available. High school sports rentals was underbudget by \$12,000 and principal accounts rentals were under budget by \$2,500.

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

Special Education Transportation is projected to be *\$158,267 FAV*, previously *\$115,472 FAV*, based on current student placements, late runs,. A transfer was approved to move funds for van rentals for athletics to transportation. Rental vans are not currently available. *Athletic transportation was underbudget by \$45,421 FAV and school field trips was underbudget by \$10,360.*

**LINE 23 on Page 3: 5521-GENERAL LIABILITY INSURANCE:** Various liability policies, including medical professional, Student Accident insurance and cyberinsurance renewed higher than budgeted. The completed athletic projects were added to the property coverage (in November) and invoiced this month for an additional \$1,415 premium. **Account is \$33,139 UNF, previously \$16,604 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 \$16,605 FAV. An onboarding software was purchased to digitize hiring forms for \$8,396 UNF. Video door access systems were replaced for \$19,576 as the current systems were out of date and not reliable. *Actual expenses are \$6,426 UNF previously \$8,209 FAV.*

**LINE 25 on Page 3: 5560-TUITION EXPENSE:**

*Tuition account has a \$770,944 FAV previously \$553,951 FAV variance.* The forecast is based on current students and their placements. Expenditures for DCF placements, court placements, due process, and hospital tutoring are all underbudget.

Tuition for the vo-ag schools has a projected variance of *\$33,969 FAV previously, \$30,067 FAV.*

|                                | <b>FY17-18<br/>ACTUAL</b> | <b>FY18-19<br/>ACTUAL</b> | <b>FY19-20<br/>ACTUAL</b> | <b>FY20-21<br/>ACTUAL</b> | <b>FY21-22<br/>BUDGET</b> | <b>FY21-22<br/>FORECAST</b> |
|--------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|
| Sound                          | 4                         | 6                         | 6                         | 5                         | 6                         | <i>3(3)</i>                 |
| Trumbull                       | 6                         | 4                         | 4                         | 3                         | 3                         | <i>1(1)</i>                 |
| Nonnewaug                      | 4                         | 6                         | 5                         | 7                         | 7                         | <i>9(9)</i>                 |
| Common<br>Ground<br>Charter HS | 0                         | 0                         | 0                         | 1                         | 1                         | <i>1(1)</i>                 |
| Betsy Ross<br>Magnet           | 0                         | 0                         | 0                         | 0                         | 1                         | <i>0(0)</i>                 |
| Wintergreen<br>Magnet          | 0                         | 0                         | 0                         | 0                         | 0                         | <i>1(1)</i>                 |

|                            |           |           |           |           |           |               |
|----------------------------|-----------|-----------|-----------|-----------|-----------|---------------|
| 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>15(15)</b> |

ECA has a variance of \$11,360 FAV, with two less students enrolled than budgeted.

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

Public (ACES) and private out-of-district placements are currently less than anticipated, \$725,615 FAV, previously \$512,524 FAV. There are more outplaced students who recently returned back to District in-house programs or moved out of the District.

|              | FY17-18<br>ACTUAL | FY18-19<br>ACTUAL | FY19-20<br>ACTUAL | FY20-21<br>ACTUAL | FY21-22<br>BUDGET | FY21-22<br>FORECAST |
|--------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| Public SPED  | 8                 | 11                | 8                 | 6                 | 14                | 10(10)              |
| Private SPED | 20                | 22                | 18                | 27                | 25                | 20(20)              |
| Totals       | 28                | 33                | 26                | 33                | 39                | 30(30)              |

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

Actual expenditures are under budget, \$8,666 FAV, previously \$5,000 FAV.

**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. **Actual expenses are \$60,346 FAV previously, \$74,263 FAV.** Historical trends were reviewed in the budget process and the FY23 budgeted amount is lower by \$30,502. Along with two years of irregular data, there has been periodic spikes in the delivery charges that have been difficult to forecast. To date we have not experienced many warm days calling for air conditioning. **A credit from the UI for fuel cell usage was received June 7, 2022 in the amount of \$24,991 bringing the YTD credit to \$49,888 FAV.**

There was a Load Shed credit of \$5,852 FAV.

The budget for propane is \$3,546. **Actual costs are \$730 FAV, previously neutral.**

The budget for water is \$57,350. **Actual costs are \$43,197, \$14,154 FAV due to a credit on the account, previously \$19,868.**

Sewer costs are budgeted at \$25,000. **Actual costs are \$5,212 FAV, previously, \$5,000 FAV.**

**ELECTRICITY (KILOWATT HOURS)**

| <b>MONTH</b>  | <b>2021-2022<br/>FORECAST</b> | <b>2021-2022<br/>BUDGET</b> | <b>VARIANCE</b> | <b>2020-2021<br/>ACTUAL</b> | <b>2019-2020<br/>ACTUAL</b> |
|---------------|-------------------------------|-----------------------------|-----------------|-----------------------------|-----------------------------|
| <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                     |
| <i>DEC</i>    | <b>259,994</b>                | 263,699                     | <b>(3,705)</b>  | 240,912                     | 250,944                     |
| <i>JAN</i>    | <b>257,539</b>                | 273,187                     | <b>(15,648)</b> | 249,595                     | 266,227                     |
| <i>FEB</i>    | <b>271,979</b>                | 268,924                     | <b>3,055</b>    | 243,774                     | 251,802                     |
| <i>MAR</i>    | <b>255,631</b>                | 255,252                     | <b>379</b>      | 246,886                     | 217,683                     |
| <i>APR</i>    | <b>255,629</b>                | 265,084                     | <b>(9,455)</b>  | 254,711                     | <b>232,983</b>              |
| <i>MAY</i>    | <b>277,953</b>                | 243,404                     | <b>34,549</b>   | 244,685                     | <b>145,568</b>              |
| <i>JUN</i>    | <b>296,900</b>                | 229,947                     | <b>66,953</b>   | 290,054                     | <b>239,032</b>              |
| <b>Totals</b> | <b>3,336,659</b>              | <b>3,189,868</b>            | <b>146,791</b>  | <b>3,097,407</b>            | <b>3,002,949</b>            |

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

DEGREE DAYS

There were 3,726 degree days to date compared to 3,988 last year at this time.

**LINE 32 on Page 4: 5420-REPAIRS & MAINTENANCE:** *Actual costs are \$195,268 UNF, previously \$210,356 UNF* 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. Snow removal is overbudget by \$10,150 UNF and a transfer was approved in April. Transfers are requested this month to flush the glycol loop at AMSO (\$100,000), repair the modular roof at AMSB (\$23,960), and repair the courtyard at AMSB (\$62,000).

**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. Actual expenses for natural gas are *\$5,223 UNF, previously \$6,400 UNF*. *Oil costs are \$2,198 FAV, previously neutral.*

**LINE 42 on Page 4: 5730-EQUIPMENT -NEW:** The Board approved \$8,100 UNF for LiveScan Fingerprinting Equipment in October and \$10,470 UNF for vaping sensors in November. The special education department needed furniture for new staff \$1,500 UNF. The Board approved a transfer in April for fireproof file cabinets for special education records, \$7,900 UNF. The \$12,158 for additional picnic tables approved by the Board in April. New equipment was purchased for physical education and music at the middle schools. *The account is \$43,105 UNF, previously \$42,137 UNF.*

**LINE 43 on Page 4: 5731-EQUIPMENT -REPLACEMENT:**

The facilities department requested an auto scrubber to replace aging equipment that is not fully operational and costly to repair, \$6,854 UNF, exercise bike for the high school physical education department, \$4,140 UNF, cello for music \$1,300 UNF, a laminator for Bethany library, \$1,750 UNF and the cafeterias need new computers to run updated software, \$11,754 UNF. *The account is \$32,688 UNF, previously \$19,082 UNF.* A transfer is requested for a refrigerator for consumer science rooms.

**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. A budget transfer was approved in February for an auto scrubber. If these funds are available in June, the Administration will request a transfer to Improvements of Sites to subsidize the construction of the outdoor classrooms. A transfer was approved for \$10,150 to cover snow plowing and sanding which is overbudget. *The balance is \$0 FAV, previously \$0 FAV.* Transfer is requested to cover a portion of the glycol loop flush at AMSO.

**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. The Board approved \$10,470 for vape sensors in November. *The balance in contingency is \$0 FAV, previously \$0 FAV.* If these funds are available in June, the Administration will request a transfer to Improvements of Sites to subsidize the construction of the outdoor classrooms. The Board approved a transfer in June to cover a portion of the glycol loop flush at AMSO and the outdoor structures at the middle schools.

**LINES 49 & 50 on Page 4: 5580 & 5581-STAFF TRAVEL/CONFERENCES:**

The forecast assumes these funds will be not be entirely used due to more conferences remaining virtual. Virtual conferences avoid travel costs for staff and some conferences are priced lower for virtual presentations. Forecast is **\$27,457 FAV, previously, \$27,844 FAV.**

**LINE 53 on Page 4: 5856-TRANSFER:**

*The forecast includes 2%, \$1,033,963, previously \$516,981, of the unaudited fund balance will be appropriated to the capital non-recurring account. The District is legally allowed to transfer with Board approval up to 2% or \$1,033,963 of the FY22 budget. The item will be presented after the final balance for the FY22 is confirmed at the August 2022 meeting.*

**COVID ACCOUNTS:**

Year to date, the District committed \$36,096 which is \$8,901 UNF, previously \$8,750 UNF to purchases related to operating safely during the pandemic. Transfers were approved to cover accounts.