

**AMITY REGIONAL SCHOOL DISTRICT NO. 5
REVENUES AND EXPENDITURES
FOR FY 2022-2023**

		COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COL 7
		2021-2022	2022-2023	JAN 23	CHANGE	FEB 23	VARIANCE	FAV
LINE	CATEGORY	ACTUAL	BUDGET	FORECAST	INCR./ (DECR.)	FORECAST	OVER/(UNDER)	UNF
1	MEMBER TOWN ALLOCATIONS	50,495,238	52,349,608	52,349,608	0	52,349,608	0	FAV
2	OTHER REVENUE	130,512	114,296	202,902	5,000	207,902	93,606	FAV
3	OTHER STATE GRANTS	843,114	844,861	592,318	434,025	1,026,343	181,482	FAV
4	MISCELLANEOUS INCOME	45,809	41,040	37,872	6,000	43,872	2,832	FAV
5	BUILDING RENOVATION GRANTS	0	0	0	0	0	0	FAV
6	TOTAL REVENUES	51,514,673	53,349,805	53,182,700	445,025	53,627,725	277,920	FAV
7	SALARIES	27,429,917	28,830,023	28,556,466	2,952	28,559,418	(270,605)	FAV
8	BENEFITS	5,464,945	6,046,203	6,030,487	123,513	6,154,000	107,797	UNF
9	PURCHASED SERVICES	8,856,448	10,234,922	9,295,768	74,202	9,369,970	(864,952)	FAV
10	DEBT SERVICE	4,453,835	4,485,716	4,485,716	0	4,485,716	0	FAV
11	SUPPLIES (INCLUDING UTILITIES)	3,159,639	3,157,931	3,166,139	0	3,166,139	8,208	UNF
12	EQUIPMENT	130,142	86,552	129,670	0	129,670	43,118	UNF
13	IMPROVEMENTS / CONTINGENCY	340,143	308,000	186,704	0	186,704	(121,296)	FAV
14	DUES AND FEES	121,969	200,458	196,871	0	196,871	(3,587)	FAV
15	TRANSFER ACCOUNT	929,175	0	0	0	0	0	FAV
16	TOTAL EXPENDITURES	50,886,213	53,349,805	52,047,821	200,667	52,248,488	(1,101,317)	FAV
17	SUBTOTAL	628,466	0	1,134,879	244,358	1,379,237	1,379,237	FAV
18	PLUS: CANCELLATION OF PRIOR YEAR'S ENCUMBRANCES	83,471	0	0	0	0	0	FAV
19	DESIGNATED FOR SUBSEQUENT YEAR'S BUDGET:	0	0	0	0	0	0	FAV
20	NET BALANCE / (DEFICIT)	711,937	0	1,134,879	244,358	1,379,237	1,379,237	FAV

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		2021-2022	2022-2023	JAN 23	CHANGE	FEB 23	VARIANCE	FAV
LINE	CATEGORY	ACTUAL	BUDGET	FORECAST	INCR./(DECR.)	FORECAST	OVER/(UNDER)	UNF
1	BETHANY ALLOCATION	8,983,609	8,918,279	8,918,279	0	8,918,279	0	FAV
2	ORANGE ALLOCATION	25,236,005	26,367,974	26,367,974	0	26,367,974	0	FAV
3	WOODBIDGE ALLOCATION	16,275,624	17,063,355	17,063,355	0	17,063,355	0	FAV
4	MEMBER TOWN ALLOCATIONS	50,495,238	52,349,608	52,349,608	0	52,349,608	0	FAV
6	ADULT EDUCATION	4,341	4,000	4,000	0	4,000	0	FAV
7	PARKING INCOME	31,146	32,400	32,400	0	32,400	0	FAV
8	INVESTMENT INCOME	4,975	5,000	35,000	5,000	40,000	35,000	FAV
9	ATHLETICS	26,516	24,000	24,000	0	24,000	0	FAV
10	TUITION REVENUE	44,034	25,496	85,402	0	85,402	59,906	FAV
11	TRANSPORTATION INCOME	19,500	23,400	22,100	0	22,100	(1,300)	UNF
12	TRANSPORTATION BOWA AGREEMENT	0	0	0	0	0	0	FAV
13	OTHER REVENUE	130,512	114,296	202,902	5,000	207,902	93,606	FAV
14	OTHER STATE GRANT	0	0	0	0	0	0	FAV
15	SPECIAL EDUCATION GRANTS	843,114	844,861	592,318	434,025	1,026,343	181,482	FAV
16	OTHER STATE GRANTS	843,114	844,861	592,318	434,025	1,026,343	181,482	FAV
17	RENTAL INCOME	23,158	18,000	18,000	6,000	24,000	6,000	FAV
18	INTERGOVERNMENTAL REVENUE	4,893	5,040	1,872	0	1,872	(3,168)	UNF
19	OTHER REVENUE	17,758	18,000	18,000	0	18,000	0	FAV
20	TRANSFER IN	0	0	0	0	0	0	FAV
21	MISCELLANEOUS INCOME	45,809	41,040	37,872	6,000	43,872	2,832	FAV
22	BUILDING RENOVATION GRANTS	0	0	0	0	0	0	FAV
23	TOTAL REVENUES	51,514,673	53,349,805	53,182,700	445,025	53,627,725	277,920	FAV

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FOR FY 2022-2023**

		COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COL 7
		2021-2022	2022-2023	JAN 23	CHANGE	FEB 23	VARIANCE	FAV
LINE	CATEGORY	ACTUAL	BUDGET	FORECAST	INCR./(DECR.)	FORECAST	OVER/(UNDER)	UNF
1	5111-CERTIFIED SALARIES	22,456,125	23,647,192	23,461,462	0	23,461,462	(185,730)	FAV
2	5112-CLASSIFIED SALARIES	4,973,792	5,182,831	5,095,004	2,952	5,097,956	(84,875)	FAV
3	SALARIES	27,429,917	28,830,023	28,556,466	2,952	28,559,418	(270,605)	FAV
4	5200-MEDICARE - ER	381,832	423,336	423,336	0	423,336	0	FAV
5	5210-FICA - ER	301,888	315,346	315,346	0	315,346	0	FAV
6	5220-WORKERS' COMPENSATION	152,365	175,153	144,706	0	144,706	(30,447)	FAV
7	5255-MEDICAL & DENTAL INSURANCE	3,647,858	4,018,260	4,018,260	0	4,018,260	0	FAV
8	5860-OPEB TRUST	0	155,474	155,474	111,758	267,232	111,758	UNF
9	5260-LIFE INSURANCE	46,418	55,110	59,735	0	59,735	4,625	UNF
10	5275-DISABILITY INSURANCE	10,736	11,757	12,873	0	12,873	1,116	UNF
11	5280-PENSION PLAN - CLASSIFIED	764,395	725,924	725,924	0	725,924	0	FAV
12	5281-DEFINED CONTRIBUTION RETIREMENT PLAN	145,496	153,143	153,143	0	153,143	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	12,498	10,500	19,490	11,755	31,245	20,745	UNF
16	5291-CLOTHING ALLOWANCE	1,459	2,200	2,200	0	2,200	0	FAV
17	BENEFITS	5,464,945	6,046,203	6,030,487	123,513	6,154,000	107,797	UNF
18	5322-INSTRUCTIONAL PROG IMPROVEMENT	28,159	10,000	15,007	0	15,007	5,007	UNF
19	5327-DATA PROCESSING	105,023	131,078	131,078	0	131,078	0	FAV
20	5330-PROFESSIONAL & TECHNICAL SRVC	1,853,092	2,063,594	2,457,447	50,080	2,507,527	443,933	UNF
21	5440-RENTALS - LAND, BLDG, EQUIPMENT	82,148	116,525	116,525	0	116,525	0	FAV
22	5510-PUPIL TRANSPORTATION	3,441,389	3,933,934	3,660,164	19,332	3,679,496	(254,438)	FAV
23	5521-GENERAL LIABILITY INSURANCE	282,790	278,907	320,326	0	320,326	41,419	UNF
24	5550-COMMUNICATIONS: TEL, POST, ETC.	117,699	114,492	114,492	0	114,492	0	FAV
25	5560-TUITION EXPENSE	2,867,711	3,495,200	2,389,537	4,790	2,394,327	(1,100,873)	FAV
26	5590-OTHER PURCHASED SERVICES	78,437	91,192	91,192	0	91,192	0	FAV
27	PURCHASED SERVICES	8,856,448	10,234,922	9,295,768	74,202	9,369,970	(864,952)	FAV

Column 7: FAV=Favorable Variance

Revenues: At or OVER budget, Expenditures: At or UNDER budget

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FOR FY 2022-2023**

		COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COL 7
LINE	CATEGORY	2021-2022	2022-2023	JAN 23	CHANGE	FEB 23	VARIANCE	FAV
		ACTUAL	BUDGET	FORECAST	INCR./(DECR.)	FORECAST	OVER/(UNDER)	UNF
28	5830-INTEREST	788,835	788,835	788,835	0	788,835	0	FAV
29	5910-REDEMPTION OF PRINCIPAL	3,665,000	3,696,881	3,696,881	0	3,696,881	0	FAV
30	DEBT SERVICE	4,453,835	4,485,716	4,485,716	0	4,485,716	0	FAV
31	5410-UTILITIES, EXCLUDING HEAT	588,882	709,704	709,704	0	709,704	0	FAV
32	5420-REPAIRS, MAINTENANCE & CLEANING	943,020	731,680	718,961	0	718,961	(12,719)	FAV
33	5611-INSTRUCTIONAL SUPPLIES	328,840	366,812	365,392	0	365,392	(1,420)	FAV
34	5613-MAINTENANCE/CUSTODIAL SUPPLIES	189,616	225,305	225,305	0	225,305	0	FAV
35	5620-OIL USED FOR HEATING	40,302	47,500	47,500	0	47,500	0	FAV
36	5621-NATURAL GAS	73,394	69,941	84,403	0	84,403	14,462	UNF
37	5627-TRANSPORTATION SUPPLIES	102,352	143,809	143,809	0	143,809	0	FAV
38	5641-TEXTS & DIGITAL RESOURCES	237,915	154,742	154,742	0	154,742	0	FAV
39	5642-LIBRARY BOOKS & PERIODICALS	20,852	20,857	16,023	0	16,023	(4,834)	FAV
40	5690-OTHER SUPPLIES	634,466	241,071	253,790	0	253,790	12,719	UNF
41	5695-OTHER SUPPLIES-TECHNOLOGY	0	446,510	446,510	0	446,510	0	FAV
42	SUPPLIES (INCLUDING UTILITIES)	3,159,639	3,157,931	3,166,139	0	3,166,139	8,208	UNF
43	5730-EQUIPMENT - NEW	92,453	13,012	13,012	0	13,012	0	FAV
44	5731-EQUIPMENT - REPLACEMENT	37,689	5,980	49,098	0	49,098	43,118	UNF
45	5732-EQUIPMENT - TECH - NEW	0	63,960	63,960	0	63,960	0	FAV
46	5733-EQUIPMENT - TECH - REPLACEMENT	0	3,600	3,600	0	3,600	0	FAV
47	EQUIPMENT	130,142	86,552	129,670	0	129,670	43,118	UNF
48	5715-IMPROVEMENTS TO BUILDING	67,775	19,000	89,935	0	89,935	70,935	UNF
48a	5715-FACILITIES CONTINGENCY	100,000	100,000	100,000	0	100,000	0	FAV
48b	TRSF. FROM FACILITIES CONTINGENCY	(100,000)	0	(100,000)	0	(100,000)	(100,000)	FAV
49	5720-IMPROVEMENTS TO SITES	272,368	39,000	39,000	0	39,000	0	FAV
50	5850-DISTRICT CONTINGENCY	150,000	150,000	150,000	0	150,000	0	FAV
50a	TRSF. FROM CONTINGENCY TO OTHER ACCTS.	(150,000)	0	(92,231)	0	(92,231)	(92,231)	FAV
50c	IMPROVEMENTS / CONTINGENCY	340,143	308,000	186,704	0	186,704	(121,296)	FAV

Column 7: FAV=Favorable Variance

Revenues: At or OVER budget, Expenditures: At or UNDER budget

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		COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COL 7
		2021-2022	2022-2023	JAN 23	CHANGE	FEB 23	VARIANCE	FAV
LINE	CATEGORY	ACTUAL	BUDGET	FORECAST	INCR./(DECR.)	FORECAST	OVER/(UNDER)	UNF
51	5580-STAFF TRAVEL	8,203	21,700	18,800	0	18,800	(2,900)	FAV
52	5581-TRAVEL - CONFERENCES	32,992	70,475	69,788	0	69,788	(687)	FAV
53	5810-DUES & FEES	80,774	108,283	108,283	0	108,283	0	FAV
54	DUES AND FEES	121,969	200,458	196,871	0	196,871	(3,587)	FAV
55	5856-TRANSFER ACCOUNT	<i>929,175</i>	0	0	0	0	0	FAV
55a	ESTIMATED UNSPENT BUDGETS		0	0	0	0	0	FAV
56	TOTAL EXPENDITURES	50,886,213	53,349,805	52,047,821	200,667	52,248,488	(1,101,317)	FAV
56								
Note:	RESTRICTED - CARRY OVER FUNDS/RETURN TO TOW	711,937						

**AMITY REGIONAL SCHOOL DISTRICT NO. 5
REVENUES & EXPENDITURES BY CATEGORY
FINANCIAL ANALYSIS
FOR THE FISCAL YEAR 2022-2023**



FEBRUARY 2023

2022-2023 FORECAST

OVERVIEW

The projected unspent fund balance for this fiscal year is \$1,379,237 FAV previously \$1,134,879 FAV, which appears on page 1, column 6, and line 20. The unspent funds from fiscal year 2022 funds (\$711,931) were deducted from the town allocations in March. This administration will request up to 2% of any available surplus as an end-of-year transfer. The appropriation request to the capital and non-recurring account will be shown on line 55 of the Excel file if funds become available during the year. The District is legally allowed to transfer with Board approval up to 2% or \$1,066,995 of the current budget. The item will be presented after the final balance for FY23 is confirmed at the August 2023 meeting.

REVENUES BY CATEGORY

The projected yearend balance of revenues is \$277,920 FAV, previously \$167,105 UNF, which appears on page 2, column 6, line 23.

LINE 6 on Page 2: ADULT EDUCATION:

The forecast is based on historical State payments. *The forecast is neutral.*

LINE 7 on Page 2: PARKING INCOME:

The forecast is based on the budget developed on historical payments. *The forecast is neutral.*

LINE 8 on Page 2: INVESTMENT INCOME:

The forecast is based on the budget developed . *The forecast is \$40,000 FAV, previously \$35,000 FAV.*

<u>Month</u>	<u>M&T Bank</u>	<u>State Treasurer's Investment Fund</u>
July 2022	.398%	.1620%
August 2022	.398%	2.24%
September 2022	.350%	2.49%
October 2022	.400%	3.13%
November 2022	.400%	3.92%
December 2022	.400%	4.12%
January 2023	.396%	4.59%
February 2023	.400%	4.61%

LINE 9 on Page 2: ATHLETICS:

The forecast is based on the budget developed on historical payments. *The forecast is neutral.*

LINE 10 on Page 2: TUITION REVENUE:

The budget is based on two tuition students, one at a reduced employee rate. **Full tuition rate is \$20,142.** *We have four students at the employee reduced rate and three students at the full rate.* The actual tuition charged is higher (\$972 per year). *The forecast is \$59,906 FAV, previously \$59,906 FAV.*

LINE 11 on Page 2: TRANSPORTATION INCOME:

The forecast is based on projected State payments and enrollment for magnet school transportation budgeted. *The forecast is \$1,300 UNF based on current data, previously \$1,300 UNF.*

LINE 15 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 State passed legislation which reduced the District's reimbursement rate to 70%. The estimated deduction of \$34,809 is forecasted. The changes in services provided to students and the overall number of students in programs reflects a savings in the tuition and transportation expense accounts. The reduction in costs also impact the anticipated revenue from the State. *The current estimate based on student enrollment, services and State funding is \$181,482 FAV previously \$252,333 UNF. The State increased the reimbursement rate to 85% under an emergency certification action in late February. The report reflects the most recent data filed on March 1 with the new reimbursement rate applied.*

LINE 17 on Page 2: RENTAL INCOME:

The forecast is based on the budget developed on estimated payments for the fiscal year. *The forecast is \$6,000 FAV, previously neutral.*

LINE 18 on Page 2: INTERGOVERNMENTAL INCOME:

The forecast is based on the budget developed on historical payments. *The forecast is \$3,168 UNF previously neutral.* The agreement was paused due to a staffing shortage.

LINE 19 on Page 2: OTHER REVENUE:

The forecast is based on the budget developed on historical payments. *The forecast is neutral.*

EXPENDITURES BY CATEGORY

The projected yearend balance of expenditures is *\$1,101,317 FAV, previously, \$1,301,984 FAV* which appears on page 5, column 6, line 56.

LINE 1 on Page 3: 5111-CERTIFIED SALARIES:

The forecast is based on budget. There are still vacant positions. Current turnover savings exceeded the budget by \$76,226 FAV. The vacancy factor has also exceeded the budget since several positions are filled with long-term substitutes. We continue to experience staff vacancies and are not yet fully staffed. *The account is currently forecasted at \$185,730 FAV, previously \$185,730 FAV. There is a significant increase in teacher coverages utilized to fill vacant positions.*

LINE 2 on Page 3: 5112-CLASSIFIED SALARIES:

The forecast is based on budget. *There are still vacant positions across most groups, including a nurse and several paraeducators. The forecast is currently \$84,875 FAV, previously \$87,548 FAV. There is still a higher turnover rate occurring and we are not yet fully staffed.*

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 *\$22,298 FAV*. The renewal policy is \$8,149 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 \$30,447 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. *Claims are running 95.1% of budget. It is important to note that if we were fully staffed it is likely our claims would be overbudget.*

The forecast projects actual claims and fees of current employees and retirees will be neutral with the budget, however claims are more than the month-to-month forecast.

The projected monthly budget is based on an average of five years of claims.

CLAIMS OF CURRENT EMPLOYEES AND RETIREES

MONTH	2022-2023 ACTUAL	2022-2023 BUDGET	VARIANCE	2021-2022 ACTUAL	2020-2021 ACTUAL
<i>JUL*</i>	\$ 34,837	\$ 416,087	\$ (381,250)	\$ 530,877	\$ 256,509
<i>AUG</i>	\$ 798,616	\$ 402,727	\$ 395,889	\$ 405,635	\$ 200,490
<i>SEP</i>	\$ 551,212	\$ 384,095	\$ 167,117	\$ 364,327	\$ 292,575
<i>OCT</i>	\$ 297,594	\$ 375,480	\$ (77,886)	\$ 341,109	\$ 293,360
<i>NOV</i>	\$ 306,068	\$ 458,947	\$ (152,879)	\$ 324,557	\$ 409,279
<i>DEC</i>	\$ 435,108	\$ 566,109	\$ (131,001)	\$ 767,843	\$ 489,999
<i>JAN</i>	\$ 311,328	\$ 353,446	\$ (42,118)	\$ 320,277	\$ 253,077
<i>FEB</i>	\$ 190,062	\$ 273,133	\$ (83,071)	\$ 176,127	\$ 259,775
MAR	\$ 354,451	\$ 354,451	\$ -	\$ 263,761	\$ 255,965
APR	\$ 323,033	\$ 323,033	\$ -	\$ 328,046	\$ 304,485
MAY	\$ 305,994	\$ 305,994	\$ -	\$ 183,944	\$ 235,252
JUN	\$ 328,580	\$ 328,580	\$ -	\$ 371,250	\$ 274,741
TOTALS	\$ 4,236,883	\$ 4,542,083	\$ (305,200)	\$ 4,377,753	\$ 3,525,507

ACTUAL/FORECAST CLAIMS AS A PERCENTAGE OF EXPECTED CLAIMS

2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 FORECAST
92.2%	84.1%	75.8%	97.3%	93.3%

*Incomplete billing cycle

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

MONTH	2022-2023 ACTUAL	2022-2023 BUDGET	VARIANCE	2021-2022 ACTUAL	2020-2021 ACTUAL
<i>JUL</i>	\$ 30	\$ 49,997	\$ (49,967)	\$ 14,068	\$ 53,562
<i>AUG</i>	\$ 83,030	\$ 53,423	\$ 29,607	\$ 74,642	\$ 50,187
<i>SEP</i>	\$ 61,858	\$ 45,088	\$ 16,770	\$ 46,923	\$ 53,804
<i>OCT</i>	\$ 47,063	\$ 51,048	\$ (3,985)	\$ 47,049	\$ 55,100
<i>NOV</i>	\$ 50,445	\$ 42,200	\$ 8,245	\$ 39,556	\$ 56,242
<i>DEC</i>	\$ 52,888	\$ 39,812	\$ 13,076	\$ 51,770	\$ 55,608
<i>JAN</i>	\$ 25,978	\$ 36,118	\$ (10,140)	\$ 48,349	\$ 11,403
<i>FEB</i>	\$ 46,388	\$ 44,037	\$ 2,351	\$ 81,821	\$ 94,489
MAR	\$ 38,241	\$ 38,241	\$ -	\$ 34,780	\$ 80,240
APR	\$ 38,834	\$ 38,834	\$ -	\$ 37,237	\$ 54,687
MAY	\$ 40,369	\$ 40,369	\$ -	\$ 41,664	\$ 59,398
JUN	\$ 36,858	\$ 36,858	\$ -	\$ 44,118	\$ 50,341
TOTALS	\$ 521,981	\$ 516,024	\$ 5,957	\$ 561,977	\$ 675,061

LINE 9 on Page 3: 5260-LIFE INSURANCE:

The forecast is based on premiums for current staff, \$4,625 UNF, previously \$4,625 UNF.

LINE 10 on Page 3: 5275-DISABILITY INSURANCE:

The forecast is based is \$1,116 UNF previously, \$1,116 UNF based on current staff.

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 actual charges year-to-date and estimates for the remainder of the year, \$20,745 UNF, previously \$8,990 UNF.

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

The forecast is based on budget. Two special education positions are expected to be vacant through October 2022. Consultants will be substituting until permanent replacements can be hired and to provide advanced behavioral support services for students, **\$393,853 UNF, previously, \$393,853 UNF.** A transfer was approved in November for robotics. The State has mandated every school district have a uniform inspection and evaluation of their HVAC systems conducted by a licensed professional. The estimated cost is \$113,000 for the evaluations at all three buildings. A transfer was approved in January to cover this mandate announced after the current budget was adopted. A contract approval for our current HVAC engineers was also approved to ensure we can be scheduled for the summer in order to meet compliance with the January 2024 deadline. Transfers were approved in February for special education contracted services for \$126,591. *There are additional transfers requested this month for contract services to meet special education student needs, \$50,080 UNF.*

LINE 21on Page 3: 5440-RENTALS:

The forecast is based on budget.

LINE 22 on Page 3: 5510-PUPIL TRANSPORTATION:

Special Education Transportation continues to fluctuate to meet student enrollment and needs. *The number of students transported each month as well as the facilities students are transported to each month varies. Net to date, the transportation accounts are \$254,438 FAV, previously, \$273,770 FAV.*

LINE 23 on Page 3: 5521-GENERAL LIABILITY INSURANCE: Various liability policies, including medical professional, public bond and cyber insurance renewed higher than budgeted while Student Accident insurance renewed under budget. **Account is \$41,419 UNF previously \$41,419 UNF.**

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

The forecast is based on budget.

LINE 25 on Page 3: 5560-TUITION EXPENSE:

Special Education tuition is under review as student enrollment and needs are not finalized for the start of the year. *The forecast currently reflects \$1,100,873 FAV, previously,*

\$1,105,663 FAV for various tuitions. Several students are returning to the District from outplacements. Vo-Ag, Vo-Tech and Magnet school enrollment has increased offsetting some of these savings. Savings are anticipated on these lines but large transfers were requested to address student needs in the District.

Tuition for the Vo-Ag schools is \$3,351 UNF, previously \$3,351 FAV.

	FY18-19 ACTUAL	FY19-20 ACTUAL	FY20-21 ACTUAL	FY21-22 ACTUAL	FY22-23 BUDGET	FY22-23 FORECAST
Sound	4	6	5	3	5	3(3)
Trumbull	6	4	3	1	3	3(3)
Nonnewaug	4	5	7	9	9	7(7)
Common Ground Charter HS	0	0	1	1	1	3(3)
Fairchild Wheeler	0	0	0	0	1	0(0)
Emmett O'Brien	0	0	0	0	0	2(2)
Hill Career Magnet	0	0	0	0	0	1(1)
Wintergreen Magnet	0	0	0	1	0	0(0)
Marine Science Magnet HS	0	0	0	0	0	1(1)
Eli Whitney Tech	0	0	0	0	0	0(0)
Engineering Science Magnet	1	0	0	0	0	0
Highville Charter School	1	0	0	0	0	0
Totals	16	15	16	15	18	(20) 20

ECA is \$1,812 UNF, previously \$1,812 UNF.

	FY18-19 ACTUAL	FY19-20 ACTUAL	FY20-21 ACTUAL	FY21-22 ACTUAL	FY22-23 BUDGET	FY22-23 FORECAST
ECA	24	21	16	18	18	(19) 19

Public (ACES) and private out-of-district placements are \$1,106,036 FAV, previously \$1,110,826 FAV.

	FY18-19 ACTUAL	FY19-20 ACTUAL	FY20-21 ACTUAL	FY21-22 ACTUAL	FY22-23 BUDGET	FY22-23 FORECAST
Public SPED	11	8	6	10	12	9(9)

Private SPED	22	18	27	20	24	20(20)
Totals	33	26	33	30	36	29(29)

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

The forecast is based on the budget.

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

The 2022-2023 budget for electricity assumes the use of 3,310,001 kilowatt hours at an average price of 0.1931 or a cost of \$618,404. Forecast is neutral.

The budget assumes there will not be a Load Shed credit.

The budget for propane is \$3,546. *The forecast is projected to be neutral.*

The budget for water is \$57,350. *The forecast is projected to be neutral.*

Sewer costs are budgeted at \$25,000. *The forecast is projected to be neutral.*

ELECTRICITY (KILOWATT HOURS)

MONTH	2022-2023 FORECAST	2022-2023 BUDGET	VARIANCE	2021-2022 ACTUAL	2020-2021 ACTUAL
<i>JUL</i>	325,263	263,361	61,902	296,292	254,686
<i>AUG</i>	350,459	292,763	57,696	321,023	299,439
<i>SEP</i>	294,292	313,930	(19,638)	314,756	285,993
<i>OCT</i>	252,949	295,084	(42,135)	272,755	248,089
<i>NOV</i>	252,160	269,094	(16,934)	256,208	238,583
<i>DEC</i>	245,784	274,129	(28,345)	259,994	240,912
<i>JAN</i>	261,751	283,552	(21,801)	257,539	249,595
FEB	280,114	280,114	-	271,979	243,774
MAR	263,718	263,718	-	255,631	246,886
APR	274,727	274,727	-	255,629	254,711
MAY	252,686	252,686	-	277,953	244,685
JUN	246,843	246,843	-	296,900	290,054
Totals	3,300,746	3,310,001	(9,255)	3,336,659	3,097,407

DEGREE DAYS

There are 3,347 degree days to date as opposed to 3,758 last year.

LINE 32 on Page 4: 5420-REPAIRS & MAINTENANCE: The forecast is projected to be under budget, \$12,719 FAV due to less snow removal to date, previously neutral. A transfer was approved in February from the snow removal estimates for door window coverings utilized during lockdowns. *The forecast is projected to be \$12,719 FAV.*

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 projected to be over budget assuming costs will be 15% higher than actual FY22 costs, \$14,462 UNF.*

LINE 40 on Page 4: 5690 OTHER SUPPLIES:

Classroom and interior office door windows should be covered during a lockdown. Mr. Martoni researched product that are UL rate, can be installed by in-house staff, and easily accessible during a lockdown. School Safety Solution has various sized coverings for the classroom and interior office door windows. This was not a budgeted item but is a recommendation from a national conference on security. There is a transfer requested from the snow removal estimates approved in February for this purchase. *The forecast is projected to be \$12,719 UNF.*

LINE 43 on Page 4: 5730-EQUIPMENT -NEW:

The forecast is projected to be neutral.

LINE 44 on Page 4: 5731-EQUIPMENT -REPLACEMENT:

The Board approved a transfer \$8,296 for replacement security cameras. There are 6 cameras in the District that are not functional and need replacing. A transfer was approved in November for a scoreboard replacement at \$4,834. The account is \$43,118 UNF, previously \$13,130 UNF. A transfer was approved in December for robotics equipment.

LINE 48a on Page 4: 5715-FACILITIES CONTINGENCY:

The budget includes a \$100,000 contingency for unplanned, necessary facility expenditures. A transfer to professional services was approved in January to cover the cost of an unfunded State mandate to have their HVAC systems inspected and evaluated. The total cost is estimated at \$113,000. The balance in facility contingency is zero. A transfer was approved in February for the high school curtain wall at \$70,935.

LINE 50 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 a transfer replacing 6 security cameras that are not functional. The balance in contingency is \$141,704 FAV. A transfer to professional services is requested this month to cover the cost of an unfunded State mandate to have their HVAC systems inspected and evaluated. The total cost is estimated at \$113,000 of which \$100,000 is requested from facilities contingency and the remaining \$13,000 from the general contingency. A transfer was approved in February for the high school curtain wall at \$70,935. *The balance in contingency is \$57,769 FAV.*

LINES 51 & 52 on Page 5: 5580 & 5581-STAFF TRAVEL/CONFERENCES:

The forecast is projected to be neutral.

LINE 55 on Page 5: 5856-TRANSFER:

This line is used to identify funds for the Capital and Nonrecurring Account transfers. The District is legally allowed to transfer with Board approval up to 2% or \$1,066,995 of the current budget. The item will be presented after the final balance for the FY23 is confirmed at the August 2023 meeting.

LINE 56 on Page 5: CARRY OVER FUNDS:

The line is for the carry over funds from FY22. The use of funds is based on legal guidance and may be applied to next year's budget. \$711,934 FAV. This is comprised of \$628,463 of unspent funds in FY22 and unliquidated encumbrances from FY21 of \$83,471. *The town allocations were reduced by the full amount of \$711,934 in March 2023.*

APPENDIX A

COST SAVINGS AND EFFICIENCIES FOR FISCAL YEAR 2022-2023

TOTAL ANNUAL SAVINGS TO-DATE OF: \$42,565

\$13,119 Cable Advisory Grant: The Director of Technology applied for funds to purchase cameras for the redesigned lecture hall. These cameras will improve the quality of broadcasting for public meetings. The cameras will also be used in the curriculum. This reduces the amounts that would be funded through the general fund.

\$18,446 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.

\$11,000 Facilities Repairs: Several projects were completed in-house over the summer by our staff, saving costs from outside contractors. Projects included:
Replacing auditorium air handler motor in-house: estimated \$2,000 savings in labor;
Refinishing art room tables: estimated \$7,000 as new tables of that type run between \$100-\$1,500 ; Dishwasher installation electrical work: estimated \$1,500 in labor;
Installation of the rubber gym floor at AMSO, estimated \$500 in labor.

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

- Energy Savings Initiatives for the past decade
<http://www.amityregion5.org/boe/sub-committees/finance-committee>
- District recognized CQIA Innovation Prize for Fostering a District Culture of Maximizing Cost Savings and Efficiencies
<http://www.amityregion5.org/boe/sub-committees/finance-committee2>
- Fiscal Year 2021-22- <https://www.amityregion5.org/boe/sub-committees/finance-committee>
- Fiscal Year 2020-2021 - \$128,708 <https://www.amityregion5.org/boe/sub-committees/finance-committee>
- 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).

Two of the three past 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. The most recent fiscal year, 2022, also reflects an increase from May to June forecast but is offset by an increase to the Capital Nonrecurring Account request from 1% to 2%.

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).

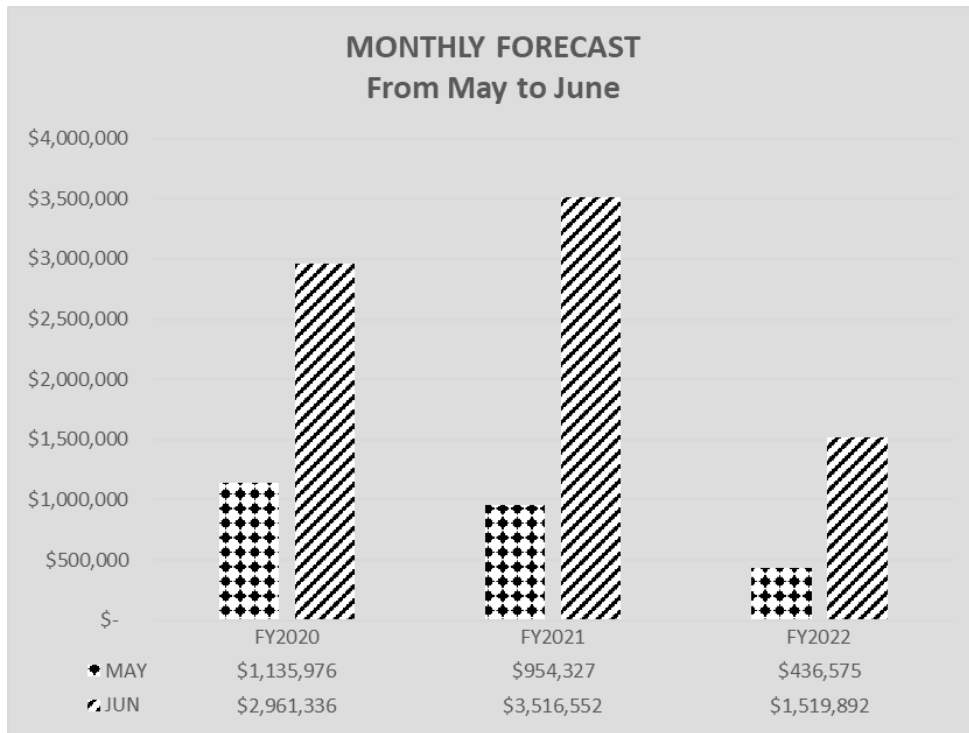
Revenues can be most impacted by decisions made at the State level for Special Education and Transportation grants. We have seen the reimbursement rate change in mid-year.

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 significantly changed 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.

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 Govenor 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 maintenance 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.

FY2022:

The audited fund balance is \$523,678. ***This surplus from prior year is carried over into the FY23 budget as a revenue surplus to be applied to the FY24 budget.*** The monthly forecast for May 2022 projected a fund balance of \$436,575 which included \$516,982 designated for the capital non-recurring account (CNR). The change is **\$566,366 higher than the prior month's forecast including the increase from 1% to 2% to CNR.** The major reasons for the increase in the yearend fund balance from one month to the next month were, as follows:

- **\$102,543:** 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. Overtime and substitute needs are greatest in the final months of the school year due to many extracurricular activities. We hired more in-house substitutes to offset outside agency costs and it proved to be effective.
- **\$33,278:** Medical insurance claims and associated costs were \$27,846 lower than expected. Since we are self-insured, actual claims are not known until the end of the fiscal year. Payroll taxes, life insurance and defined contribution payments were less based on vacant positions.
- **\$344,647** Purchased services were lower than forecasted. This included \$57,363 lower transportation and rental costs for athletics. Transportation needs are partially determined by a team's advancement in tournament play during the year and are difficult to gauge. Athletics rentals of all weather fields at other location for teams' practice experience was not needed and other facility rentals were lower than anticipated. Special education transportation and tuition were also \$259,748 lower due to unexpected changes in outplacements, fewer unanticipated services than budgeted and unfilled positions in the department.

- **\$83,850:** Electrical and water consumption was lower than anticipated. Instructional supplies were less than anticipated.
- **(\$516,982) Capital and Nonrecurring (CNR) Account:** The positive variances above were offset by increasing the CNR request from 1% to 2% based on new information regarding the carrying over of fund balances. The Board approved \$929,175 or 1.80% in August 2022.

APPENDIX C

RECAP OF 2019-2020

Return Unspent Fund Balance:

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

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

The audited fund balance for 2019-2020 is \$1,950,777, 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.

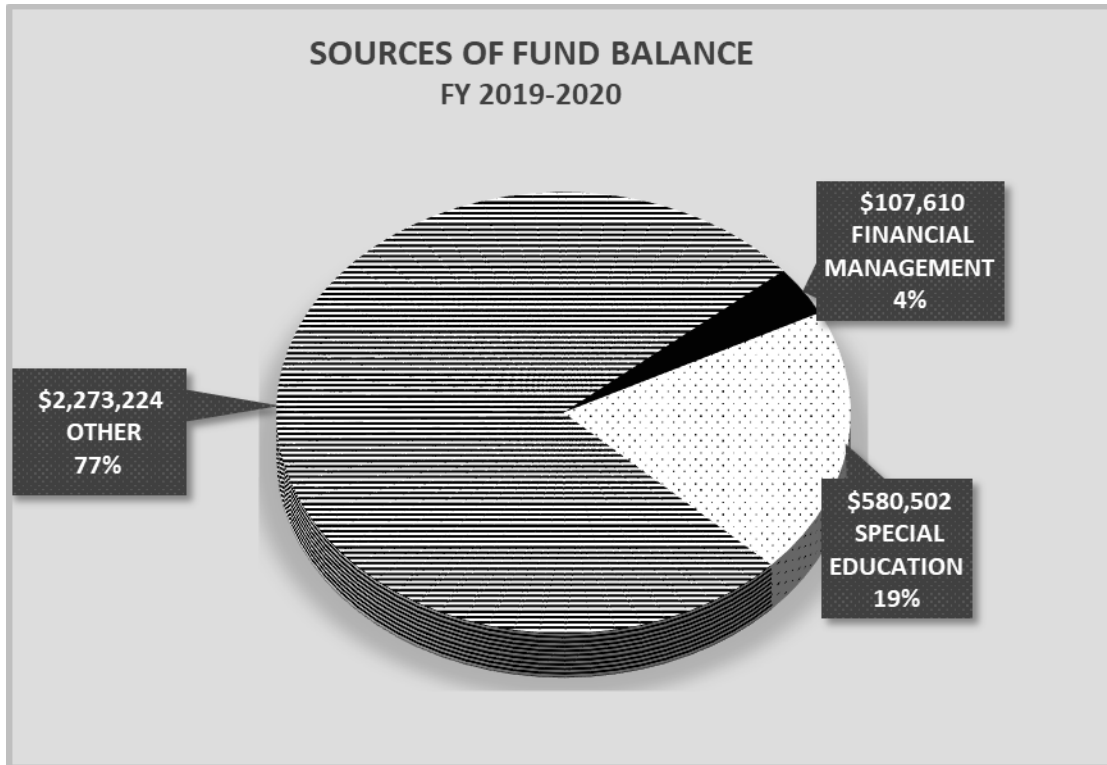
\$93,339 UTILITIES (OTHER): A mild winter combined with fuel cell operating properly to supply heat generated savings of \$17,731 FAV. Electricity usage was down due to the reduced occupancy in buildings, \$70,089 FAV.

\$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.

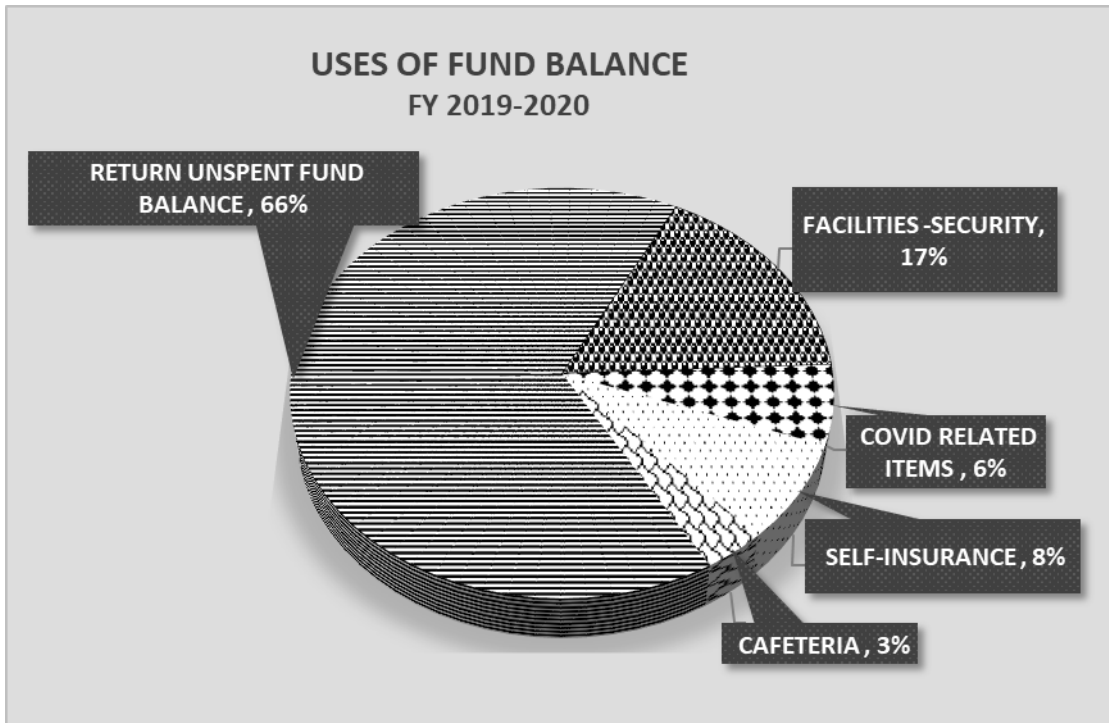
\$515,077 END OF YEAR PURCHASES (EOY):

\$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
Total	\$1,950,777

APPENDIX D

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 30th 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 \$187,600 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: **\$ 1,858,818**

\$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.

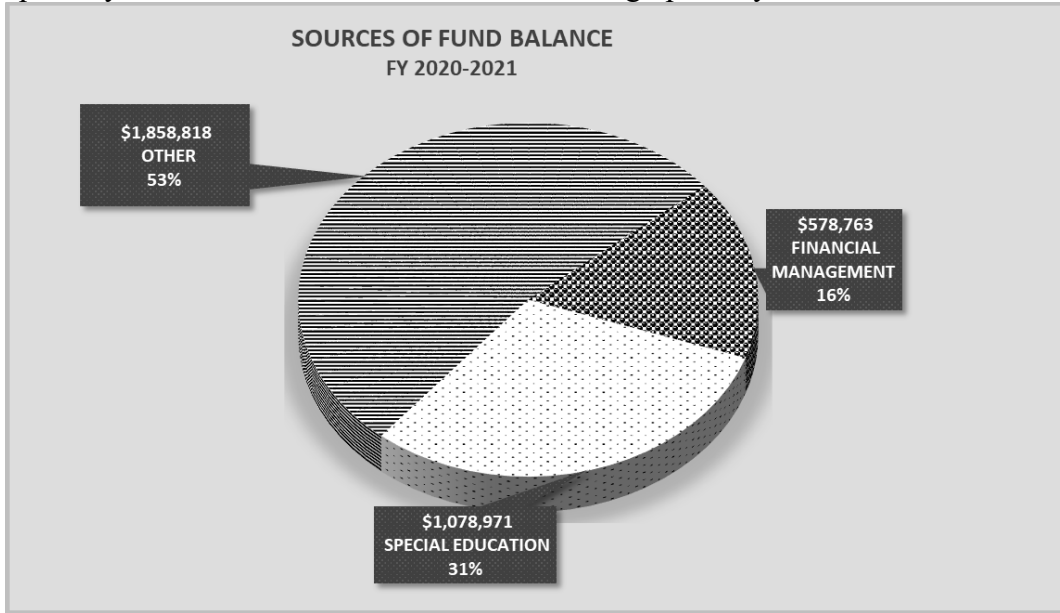
\$192,377 SUPPLIES: Instructional supplies and maintenance supplies were underbudget. The teaching staff adjusted purchases for remote and hybrid learning. \$96,980 was reimbursed through grants.

\$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. Some of these savings were offset by COVID purchases.

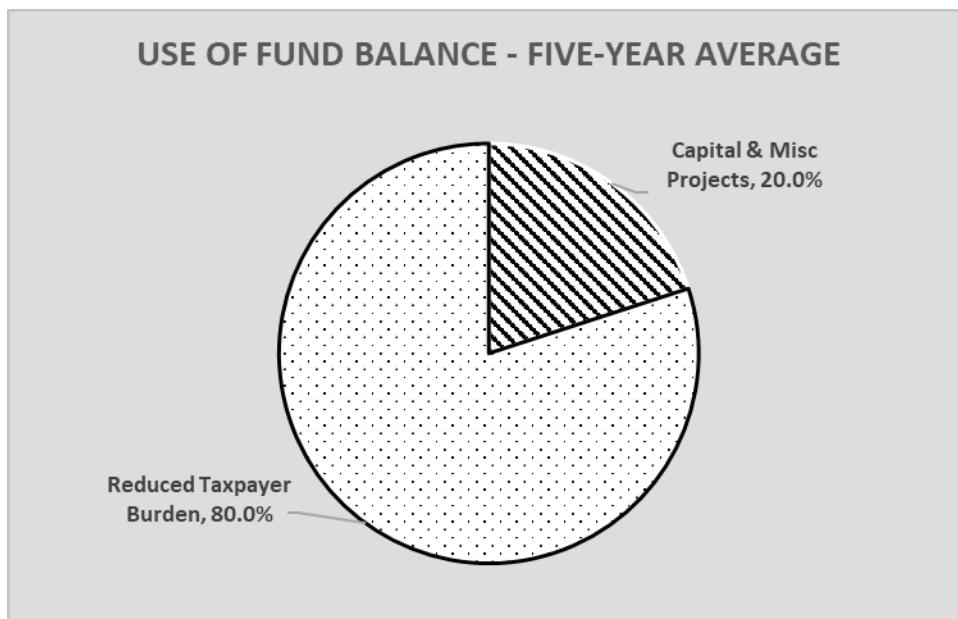
The primary sources of the fund balance are shown graphically below:



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>

APPENDIX E

RECAP OF 2021-2022

Unspent Encumbrances Balance:

The cancellation of 2020-2021 encumbrances of \$83,471 was subtracted from the Towns' March 2023 allocation payment. We encumber funds for goods and services received by June 30th but not yet billed. In some cases, the estimated amount encumbered varies from the actual invoice (e.g., utility bill; water bill, pending special education settlements) and we do not need to spend the entire encumbrance.

The audited fund balance for 2021-2022 is \$628,463 plus \$929,175 designated for capital non-recurring projects. The source of the available funds are described below.

FINANCIAL MANAGEMENT:

\$ 363,859

Our efforts to foster a District culture of finding cost savings and efficiencies has been successful producing savings of \$25,376. Grant money was applied for and awarded to offset the cost of the CEN for savings of \$17,376. \$8,000 of maintenance work done by in-house staff rather than hiring contractors. The District saved \$132,839 on insurances by bidding contracts, utilizing self-insurance funding rather than fully insured, switching to a 401(a) retirement plan, and fully funding OPEB. The District was not fully staffed the entire year and the many vacancies resulted in a surplus, \$205,644. A portion of these funds were transferred to cover outside consultants to cover services, a portion of the funds were utilized in hiring more bench (internal) subs rather than using an outside agency, and some funds remained unspent.

SPECIAL EDUCATION (NET)

\$ 883,882

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. A new program was established in FY22 for the middle school and its counterpart is budget for the high school in the FY23 school year. The Districts revenue derived from these changes in special education services decreased by \$182,187 which is not reflected above.

OTHER:

\$ 309,897

\$138,547 SALARIES (OTHER): "Turnover savings" from replacing teachers and other staff who retired or resigned is over budget and savings from unpaid leaves-of-absence. There were a significant vacancies during the year creating variances from the budget. The administration utilized many methods to address the vacancies including overtime,

temporary staff, and outside agencies. Some positions went unfilled for a period of time despite our recruitment efforts. The District was not fully staffed at any point during the school year. More in-house teaching substitutes were hired which reduced our costs with an outside agency and provided more stability. An outside agency was utilized to cover vacant para positions.

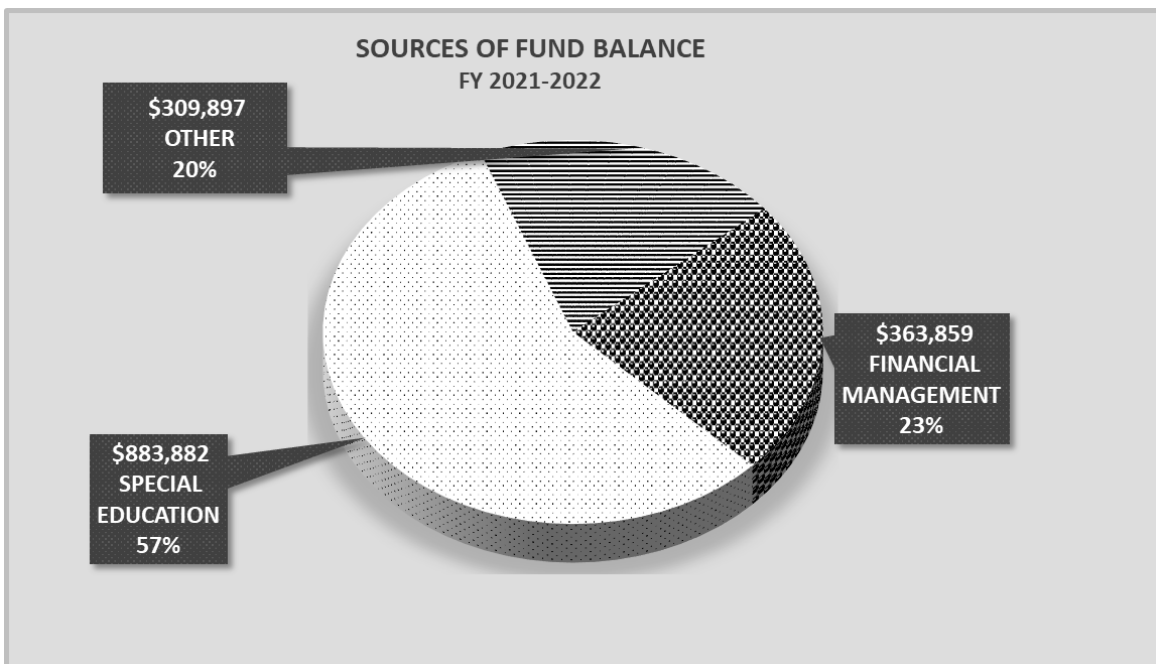
\$18,429 PURCHASED SERVICES (OTHER): Other purchased services accounts were under budget collectively by \$8,666 due to less printed materials and catered events. Data processing was under budget by \$9,763 as the administration consolidated onboarding software options at a reduced cost.

\$57,082 SUPPLIES (OTHER): Instructional supplies and transportation fuel were underbudget. Purchases for consumables was less than budgeted. Repairs and maintenance were overbudget but offset by utilities and maintenance supplies which were underbudget. These areas were reviewed during the 2022-2023 budget process and will be reviewed again during the upcoming budget process.

\$40,537 RENTALS (OTHER): Athletic rentals were down \$12,500 due to lower rentals of other facilities for teams to practice on all weather fields. Special education rental of lease space was \$28,000 lower than anticipated as the University of New Haven provided space gratis and Albertus Magnus did not have a second classroom available.

\$52,080 STAFF TRAVEL, CONFERENCES AND DUES & FEES (OTHER): Many conferences are held virtually as well as some in-district meetings. This results in lower registration fees and travel costs. Several students were award scholarships to attend conferences and contests offsetting the entrance fees..

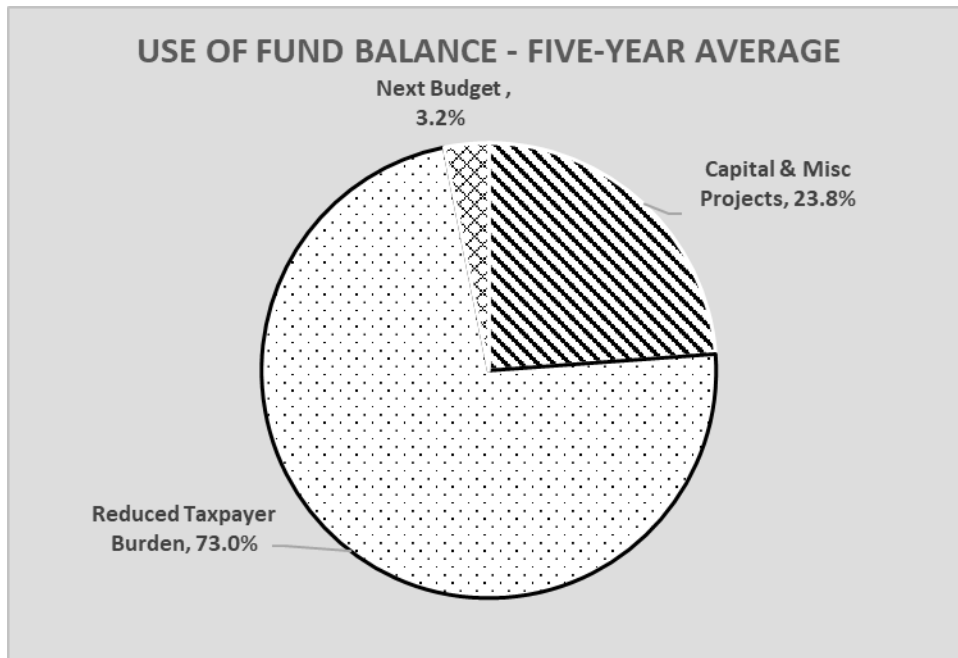
The primary sources of the fund balance are shown graphically below:



The use of the fund balance is proposed as follows:

1. **\$929,175 - 1.80%** designated to Capital Nonrecurring Reserve
2. **\$628,463** – Reduced Towns’ allocation payments in March 2023.

The uses of the fund balance are shown graphically below:



Carry Over Funds:

The Board of Education approved 1.80% or \$929,175 of the FY22 surplus transferred to the Capital Nonrecurring Reserve, the audited balance is \$628,463. The FY21 unspent encumbrances and unspent funds from FY22 will be subtracted from the Towns’ March 2023 allocation payments.

Q3 FY23 CNR Report

FUND	ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL	TRANFRS/ADJ	REVISED	YTD EXPENDED	ENCUMBRANCES	AVAILABLE	% USED
				APPROP	SMTS	BUDGET			BUDGET	
17	00150030	5420	REPAIRS, MAINTENANCE & CLEANING	32,000	3,663	35,663	35,663.10	0.00	0	100.00
	00150030		Total 00150030 Security and Safety	32,000	3,663	35,663	35,663.10	0.00	0	100.00
17	00150047	5720	IMPROVEMENTS TO SITES	3,067,849	293,257	3,361,106	3,352,862.98	0.00	8,243	99.80
	00150047		Total 00150047 Athletics Facility P	3,067,849	293,257	3,361,106	3,352,862.98	0.00	8,243	99.80
17	00150048	5715	IMPROVEMENTS TO BUILDINGS	1,830,630	235,817	2,066,447	1,993,919.17	63,600.00	8,928	99.60
	00150048		Total 00150048 HVAC AHS 2020 BOND	1,830,630	235,817	2,066,447	1,993,919.17	63,600.00	8,928	99.60
17	00150049	5715	IMPROVEMENTS TO BUILDINGS	140,000	100,910	240,910	136,822.00	104,084.00	4	100.00
	00150049		Total 00150049 CHILLERS REFURBISH A	140,000	100,910	240,910	136,822.00	104,084.00	4	100.00
17	00150050	5715	IMPROVEMENTS TO BUILDINGS	600,000	-46,640	553,360	532,032.66	0.00	21,327	96.15
	00150050		Total 00150050 PAVING AHS	600,000	-46,640	553,360	532,032.66	0.00	21,327	96.15
17	00150051	5330	OTHER PROFESSIONAL & TECH SRVC	108,018	-39,156	68,862	68,862.12	0.00	0	100.00
	00150051		Total 00150051 BOND CLOSING COSTS	108,018	-39,156	68,862	68,862.12	0.00	0	100.00
17	00150052	5715	IMPROVEMENTS TO BUILDINGS	245,000	-163,710	81,290	72,610.00	8,000.00	680	99.20
	00150052		Total 00150052 ACOUSTICAL IMPROVEME	245,000	-163,710	81,290	72,610.00	8,000.00	680	99.20
17	00150053	5715	IMPROVEMENTS TO BUILDINGS	587,453	-389,428	198,025	0.00	0.00	198,025	0.00
	00150053		Total 00150053 2020 Bond Contingenc	587,453	-389,428	198,025	0.00	0.00	198,025	0.00
17	00150054	5715	IMPROVEMENTS TO BUILDINGS	495,482	0	495,482	420,826.68	0.00	74,655	84.90
	00150054		Total 00150054 AHS ROOF REPLACEMENT	495,482	0	495,482	420,826.68	0.00	74,655	84.90
17	00150055	5715	IMPROVEMENTS TO BUILDINGS	110,000	392,764	502,764	93,883.37	408,880.36	0	100.00
	00150055		Total 00150055 LECTURE HALL RENOVAT	110,000	392,764	502,764	93,883.37	408,880.36	0	100.00
17	00150060	5420	REPAIRS, MAINTENANCE & CLEANING	100,000	0	100,000	16,556.00	0.00	83,444	16.60
	00150060		Total 00150060 LIGHTING PROJECT	100,000	0	100,000	16,556.00	0.00	83,444	16.60
17	00150061	5731	EQUIPMENT - REPLACEMENT	190,075	0	190,075	0.00	190,074.24	1	100.00
	00150061		Total 00150061 MUSIC INSTRUMENTS	190,075	0	190,075	0.00	190,074.24	1	100.00
17	00150062	5715	IMPROVEMENTS TO BUILDINGS	331,500	0	331,500	0.00	0.00	331,500	0.00
	00150062		Total 00150062 AMSB ROOF PROJECT	331,500	0	331,500	0.00	0.00	331,500	0.00
17	00150063	5715	IMPROVEMENTS TO BUILDINGS	382,000	0	382,000	0.00	0.00	382,000	0.00
	00150063		Total 00150063 AMSO ROOF PROJECT	382,000	0	382,000	0.00	0.00	382,000	0.00
17	00150099	5899	UNDESIGNATED OBJECTS	65,243	198,024	263,267	0.00	0.00	263,267	0.00
	00150099		Total 00150099 UNDESIGNATED	65,243	198,024	263,267	0.00	0.00	263,267	0.00
			Grand Total	8,285,250	585,501	8,870,751	6,724,038	774,639	1,372,075	84.53

Q3 FY23 Grant Report

FUND	ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJS MTS	REVISED BUDGET	LTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
6	00008956	100	SALARIES	41,949	0	41,949	41,949.48	0.00	0	100.00
6	00008956	300	PROFESSIONAL SERVICES	9,193	0	9,193	9,192.92	0.00	0	100.00
6	00008956	500	OTHER PURCHASED SERVICES	3,898	0	3,898	3,897.60	0.00	0	100.00
	00008956		Total 00008956 ESSER Funds	55,040	0	55,040	55,040.00	0.00	0	100.00
6	00008966	100	SALARIES	95,737	6,615	102,352	85,845.11	16,419.24	88	99.90
6	00008966	300	PROFESSIONAL SERVICES	28,358	0	28,358	28,358.00	0.00	0	100.00
6	00008966	500	OTHER PURCHASED SERVICES	40,000	-34,973	5,027	5,026.50	0.00	1	100.00
6	00008966	600	SUPPLIES	21,928	0	21,928	21,928.00	0.00	0	100.00
6	00008966	700	PROPERTY	83,750	0	83,750	83,750.00	0.00	0	100.00
	00008966		Total 00008966 ESSER II 2021-2023	269,773	-28,358	241,415	224,907.61	16,419.24	88	100.00
6	00008967	100	SALARIES	2,607	0	2,607	2,607.00	0.00	0	100.00
	00008967		Total 00008967 ESSER II STATE SET-A	2,607	0	2,607	2,607.00	0.00	0	100.00
6	00008969	100	SALARIES	276,662	0	276,662	152,896.71	40,233.71	83,532	69.80
6	00008969	300	PROFESSIONAL SERVICES	36,155	35,000	71,155	52,960.00	11,535.00	6,660	90.60
6	00008969	500	OTHER PURCHASED SERVICES	50,748	0	50,748	28,799.15	0.00	21,949	56.70
6	00008969	600	SUPPLIES	35,000	-35,000	0	0.00	0.00	0	0.00
6	00008969	700	PROPERTY	144,000	0	144,000	144,000.00	0.00	0	100.00
	00008969		Total 00008969 ARP ESSER 2020-2024	542,565	0	542,565	378,655.86	51,768.71	112,140	79.30
6	00008970	5899	UNDESIGNATED OBJECTS	10,732	0	10,732	10,396.93	0.00	335	96.90
	00008970		Total 00008970 CABLE ADVISORY COUNC	10,732	0	10,732	10,396.93	0.00	335	96.90
6	00008971	100	SALARIES	52,800	15,000	67,800	67,800.00	0.00	0	100.00
6	00008971	200	MEDICARE	4,040	0	4,040	4,040.00	0.00	0	100.00
6	00008971	300	PROFESSIONAL SERVICES	15,000	-15,000	0	0.00	0.00	0	0.00
6	00008971	600	SUPPLIES	9,857	0	9,857	3,266.22	0.00	6,591	33.10
	00008971		Total 00008971 TITLE I 2021-2023	81,697	0	81,697	75,106.22	0.00	6,591	91.90
6	00008972	100	SALARIES	17,364	0	17,364	828.35	0.00	16,536	4.80
6	00008972	300	PROFESSIONAL SERVICES	9,750	0	9,750	5,084.20	4,665.79	0	100.00
6	00008972	500	OTHER PURCHASED SERVICES	4,460	0	4,460	1,009.70	3,450.30	0	100.00
6	00008972	600	SUPPLIES	1,828	0	1,828	86.50	0.40	1,741	4.80
	00008972		Total 00008972 TITLE II 2021-2023	33,402	0	33,402	7,008.75	8,116.49	18,277	45.30
6	00008973	300	PROFESSIONAL SERVICES	1,000	0	1,000	695.00	305.00	0	100.00
6	00008973	600	SUPPLIES	1,332	0	1,332	1,387.01	0.00	-55	104.10
	00008973		Total 00008973 TITLE III 2021-2023	2,332	0	2,332	2,082.01	305.00	-55	102.40
6	00008974	100	SALARIES	10,000	0	10,000	9,151.72	0.00	848	91.50
	00008974		Total 00008974 TITLE IV FY 2021-202	10,000	0	10,000	9,151.72	0.00	848	91.50
6	00008975	100	SALARIES	129,642	0	129,642	129,642.02	0.00	0	100.00
6	00008975	112	SALARIES NON-CERTIFIED	244,849	0	244,849	244,849.00	0.00	0	100.00
6	00008975	200	MEDICARE	38,042	0	38,042	38,042.00	0.00	0	100.00

Q3 FY23 Grant Report

FUND	ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJS MTS	REVISED BUDGET	LTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
6	00008975	321	TUTORS	9,000	-5,000	4,000	0.00	0.00	4,000	0.00
6	00008975	324	FIELD TRIPS	12,000	0	12,000	4,256.20	0.00	7,744	35.50
6	00008975	325	PARENT ACTIVITIES	1,000	0	1,000	153.78	0.00	846	15.40
6	00008975	440	RENTALS (LAND BLDGS EQPT)	5,000	-2,500	2,500	0.00	0.00	2,500	0.00
6	00008975	600	SUPPLIES	4,336	0	4,336	1,120.77	0.00	3,215	25.80
6	00008975	600NP	SUPPLIES NON PUBLIC	1,521	0	1,521	0.00	0.00	1,521	0.00
6	00008975	730	EQUIPMENT-NEW	500	0	500	0.00	0.00	500	0.00
6	00008975	734	Technology related hardware	1,250	7,500	8,750	8,750.00	0.00	0	100.00
	00008975		Total 00008975 IDEA FY 2021-2023	447,140	0	447,140	426,813.77	0.00	20,326	95.50
6	00008976	320	PROFESSIONAL EDUCATION SERVICE	1,870	-1,180	690	690.00	0.00	0	100.00
6	00008976	330	OTHER PROF & TECH SERVCIS	2,380	-305	2,075	2,075.00	0.00	0	100.00
6	00008976	510	TRANSPORTATION PUPIL	640	550	1,190	868.39	0.00	322	73.00
6	00008976	580	TRAVEL-STAFF	2,370	-636	1,734	1,734.51	0.00	-1	100.00
6	00008976	600	SUPPLIES	21,927	1,431	23,358	23,679.10	0.00	-321	101.40
6	00008976	700	PROPERTY	15,498	-500	14,998	14,998.00	0.00	0	100.00
	00008976		Total 00008976 CARL PERKINS FY22	44,685	-640	44,045	44,045.00	0.00	0	100.00
6	00008977	111B	TEACHERS' SALARIES	8,750	0	8,750	5,750.00	0.00	3,000	65.70
6	00008977	111NP	TEACHERS NON-PUBLIC	643	0	643	0.00	0.00	643	0.00
6	00008977	200	MEDICARE	31,822	0	31,822	31,821.89	0.00	0	100.00
6	00008977	322	INSTR PROGRAM IMPROVEMENT	7,357	0	7,357	0.00	0.00	7,357	0.00
6	00008977	600	SUPPLIES	8,238	0	8,238	8,238.14	0.00	0	100.00
6	00008977	734	Technology related hardware	37,821	0	37,821	35,477.66	0.00	2,343	93.80
	00008977		Total 00008977 ARP IDEA 21-23	94,631	0	94,631	81,287.69	0.00	13,343	85.90
6	00008978	111B	TEACHERS' SALARIES	29,000	-24,931	4,069	4,069.12	0.00	0	100.00
6	00008978	200	MEDICARE	11,000	-10,000	1,000	1,000.00	0.00	0	100.00
6	00008978	321	TUTORS	34,931	0	34,931	34,930.88	0.00	0	100.00
	00008978		Total 00008978 SPED RECOVERY ACTIVI	74,931	-34,931	40,000	40,000.00	0.00	0	100.00
6	00008979	111B	TEACHERS' SALARIES	21,600	0	21,600	0.00	0.00	21,600	0.00
6	00008979	322	INSTR PROGRAM IMPROVEMENT	3,400	0	3,400	0.00	0.00	3,400	0.00
	00008979		Total 00008979 SPECIAL POPULATIONS	25,000	0	25,000	0.00	0.00	25,000	0.00
6	00008980	321	TUTORS	13,000	0	13,000	11,000.00	0.00	2,000	84.60
	00008980		Total 00008980 DYSLEXIA RECOVERY	13,000	0	13,000	11,000.00	0.00	2,000	84.60
6	00008981	5899	UNDESIGNATED OBJECTS	14,999	61,444	76,443	74,559.16	1,883.84	0	100.00
	00008981		Total 00008981 OPEN CHOICE FY22	14,999	61,444	76,443	74,559.16	1,883.84	0	100.00
6	00008982	5732	EQUIPMENT-TECHNOLOGY-NEW	17,600	0	17,600	17,600.00	0.00	0	100.00
	00008982		Total 00008982 EMERGENCY CONNECTIVI	17,600	0	17,600	17,600.00	0.00	0	100.00
6	00008983	100	SALARIES	1,487	0	1,487	1,487.00	0.00	0	100.00
	00008983		Total 00008983 TEAM MENTOR FY22	1,487	0	1,487	1,487.00	0.00	0	100.00

Q3 FY23 Grant Report

FUND	ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJS MTS	REVISED BUDGET	LTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
6	00008984	5590	OTHER PURCHASED SERVICES	3,316	0	3,316	240.40	0.00	3,076	7.20
	00008984		Total 00008984 ARP ESSER HCY	3,316	0	3,316	240.40	0.00	3,076	7.20
6	00008985	5330	OTHER PROFESSIONAL & TECH SRVC	5,000	0	5,000	1,552.77	0.00	3,447	31.10
6	00008985	5715	IMPROVEMENTS TO BUILDINGS	150,864	-21,787	129,077	69,004.84	0.00	60,072	53.50
6	00008985	5730	EQUIPMENT - NEW	10,000	25,270	35,270	34,501.30	1,354.32	-586	101.70
6	00008985	5731	EQUIPMENT - REPLACEMENT	10,000	0	10,000	0.00	0.00	10,000	0.00
	00008985		Total 00008985 FEMA COVID-19	175,864	3,483	179,346	105,058.91	1,354.32	72,933	59.30
6	00008986	700	PROPERTY	24,300	0	24,300	24,299.91	0.00	0	100.00
	00008986		Total 00008986 PEGPETIA GRANT FY22	24,300	0	24,300	24,299.91	0.00	0	100.00
6	00008987	600	SUPPLIES	916	444	1,360	1,335.81	0.00	24	98.20
6	00008987	700	PROPERTY	45,513	-444	45,069	45,060.24	0.00	9	100.00
	00008987		Total 00008987 PERKINS SUPPLEMENTAL	46,429	0	46,429	46,396.05	0.00	33	99.90
6	00008988	5899	UNDESIGNATED OBJECTS	13,199	0	13,199	11,460.04	0.00	1,739	86.80
	00008988		Total 00008988 CAC FY23	13,199	0	13,199	11,460.04	0.00	1,739	86.80
6	00008989	111B	TEACHERS' SALARIES	3,000	0	3,000	3,000.00	0.00	0	100.00
6	00008989	300	PROFESSIONAL SERVICES	7,000	0	7,000	3,500.00	3,500.00	0	100.00
	00008989		Total 00008989 SPED STIPEND \$10K	10,000	0	10,000	6,500.00	3,500.00	0	100.00
6	00008990	100	SALARIES	55,593	0	55,593	20,387.53	0.00	35,205	36.70
6	00008990	200	MEDICARE	20,347	0	20,347	0.00	0.00	20,347	0.00
6	00008990	600	SUPPLIES	1,000	0	1,000	0.00	0.00	1,000	0.00
	00008990		Total 00008990 TITLE I 2022-2024	76,940	0	76,940	20,387.53	0.00	56,552	26.50
6	00008991	100	SALARIES	16,290	0	16,290	0.00	0.00	16,290	0.00
6	00008991	300	PROFESSIONAL SERVICES	10,809	0	10,809	0.00	0.00	10,809	0.00
6	00008991	500	OTHER PURCHASED SERVICES	1,640	0	1,640	0.00	0.00	1,640	0.00
	00008991		Total 00008991 TITLE II 2022-2024	28,739	0	28,739	0.00	0.00	28,739	0.00
6	00008993	300	PROFESSIONAL SERVICES	1,000	0	1,000	0.00	0.00	1,000	0.00
6	00008993	600	SUPPLIES	1,262	0	1,262	0.00	0.00	1,262	0.00
	00008993		Total 00008993 TITLE III 2022-2024	2,262	0	2,262	0.00	0.00	2,262	0.00
6	00008994	100	SALARIES	72,000	0	72,000	21,328.45	31,665.12	19,006	73.60
6	00008994	111NP	TEACHERS NON-PUBLIC	500	0	500	0.00	0.00	500	0.00
6	00008994	112	SALARIES NON-CERTIFIED	302,491	0	302,491	94,407.63	110,767.92	97,315	67.80
6	00008994	200	MEDICARE	37,145	0	37,145	0.00	0.00	37,145	0.00
6	00008994	321	TUTORS	6,500	0	6,500	0.00	0.00	6,500	0.00
6	00008994	322	INSTR PROGRAM IMPROVEMENT	2,500	0	2,500	0.00	0.00	2,500	0.00
6	00008994	324	FIELD TRIPS	12,000	0	12,000	0.00	0.00	12,000	0.00
6	00008994	325	PARENT ACTIVITIES	500	0	500	0.00	0.00	500	0.00
6	00008994	440	RENTALS (LAND BLDGS EQPT)	4,500	0	4,500	0.00	0.00	4,500	0.00
6	00008994	600	SUPPLIES	4,867	0	4,867	0.00	0.00	4,867	0.00

Q3 FY23 Grant Report

FUND	ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJS MTS	REVISED BUDGET	LTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
6	00008994	600NP	SUPPLIES NON PUBLIC	2,490	0	2,490	0.00	0.00	2,490	0.00
6	00008994	734	Technology related hardware	750	0	750	0.00	0.00	750	0.00
	00008994		Total 00008994 IDEA FY 2022-2024	446,243	0	446,243	115,736.08	142,433.04	188,074	57.90
6	00008995	320	PROFESSIONAL EDUCATION SERVICE	990	0	990	990.00	0.00	0	100.00
6	00008995	330	OTHER PROF & TECH SERVICES	5,360	0	5,360	5,360.00	0.00	0	100.00
6	00008995	510	TRANSPORTATION PUPIL	2,500	0	2,500	0.00	776.88	1,723	31.10
6	00008995	600	SUPPLIES	16,249	275	16,524	16,268.79	0.00	255	98.50
6	00008995	700	PROPERTY	17,231	-275	16,956	16,955.55	0.00	0	100.00
	00008995		Total 00008995 CARL PERKINS FY23	42,330	0	42,330	39,574.34	776.88	1,979	95.30
6	00008996	5899	UNDESIGNATED OBJECTS	18,047	0	18,047	0.00	0.00	18,047	0.00
	00008996		Total 00008996 OPEN CHOICE FY23	18,047	0	18,047	0.00	0.00	18,047	0.00
6	00009002	600	SUPPLIES	2,500	7,500	10,000	5,290.21	0.00	4,710	52.90
	00009002		Total 00009002 Science Research Awa	2,500	7,500	10,000	5,290.21	0.00	4,710	52.90
6	00009003	5899	UNDESIGNATED OBJECTS	1,421	27,612	29,033	19,814.74	0.00	9,218	68.20
	00009003		Total 00009003 MEDICAID GRANT	1,421	27,612	29,033	19,814.74	0.00	9,218	68.20
6	00009004	5899	UNDESIGNATED OBJECTS	500	0	500	130.00	0.00	370	26.00
	00009004		Total 00009004 PRESCRIPTION DRUG SA	500	0	500	130.00	0.00	370	26.00
6	00009005	5899	UNDESIGNATED OBJECTS	2,400	26,525	28,925	12,423.52	0.00	16,501	43.00
	00009005		Total 00009005 CBITS SUSTAINABILITY	2,400	26,525	28,925	12,423.52	0.00	16,501	43.00
6			Total 6 State & Federal grants	2,636,111	62,634	2,698,746	1,869,060.45	226,557.52	603,128	77.70