

**AMITY REGIONAL SCHOOL DISTRICT NO. 5
REVENUES AND EXPENDITURES
FOR FY 2023-2024**

		COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COL 7
		2022-2023	2023-2024	FEB 24	CHANGE	MAR 24	VARIANCE	FAV
LINE	CATEGORY	ACTUAL	BUDGET	FORECAST	INCR./(DECR.)	FORECAST	OVER/(UNDER)	UNF
1	MEMBER TOWN ALLOCATIONS	52,349,608	53,388,441	53,388,441	0	53,388,441	0	FAV
2	OTHER REVENUE	260,077	162,413	332,474	0	332,474	170,061	FAV
3	OTHER STATE GRANTS	550,251	965,905	776,831	35,585	812,416	(153,489)	UNF
4	MISCELLANEOUS INCOME	48,328	36,000	34,000	0	34,000	(2,000)	UNF
5	BUILDING RENOVATION GRANTS	0	0	0	0	0	0	FAV
6	TOTAL REVENUES	53,208,264	54,552,759	54,531,746	35,585	54,567,331	14,572	FAV
7	SALARIES	28,162,899	29,742,117	29,409,473	0	29,409,473	(332,644)	FAV
8	BENEFITS	6,022,653	6,540,201	6,697,055	0	6,697,055	156,854	UNF
9	PURCHASED SERVICES	8,634,134	9,863,306	9,854,103	(33,215)	9,820,888	(42,418)	FAV
10	DEBT SERVICE	4,485,716	4,417,942	4,417,942	0	4,417,942	0	FAV
11	SUPPLIES (INCLUDING UTILITIES)	2,890,187	3,333,435	3,310,291	(34,500)	3,275,791	(57,644)	FAV
12	EQUIPMENT	248,752	82,530	94,426	28,200	122,626	40,096	UNF
13	IMPROVEMENTS / CONTINGENCY	164,921	373,500	355,294	(13,700)	341,594	(31,906)	FAV
14	DUES AND FEES	159,130	199,728	199,728	0	199,728	0	FAV
15	TRANSFER ACCOUNT	1,066,995	0	0	0	0	0	FAV
16	TOTAL EXPENDITURES	51,835,386	54,552,759	54,338,312	(53,215)	54,285,097	(267,662)	FAV
17	SUBTOTAL	1,372,878	0	193,434	88,800	282,234	282,234	FAV
18	PLUS: CANCELLATION OF PRIOR YEAR'S ENCUMBRANCES	47,518	0	0	0	0	0	FAV
19	DESIGNATED FOR SUBSEQUENT YEAR'S BUDGET:	0	0	0	0	0	0	FAV
20	NET BALANCE / (DEFICIT)	1,420,396	0	193,434	88,800	282,234	282,234	FAV

Column 7: FAV=Favorable Variance

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

**AMITY REGIONAL SCHOOL DISTRICT NO. 5
REVENUES AND EXPENDITURES
FOR FY 2023-2024**

		COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COL 7
		2022-2023	2023-2024	FEB 24	CHANGE	MAR 24	VARIANCE	FAV
LINE	CATEGORY	ACTUAL	BUDGET	FORECAST	INCR./(DECR.)	FORECAST	OVER/(UNDER)	UNF
1	BETHANY ALLOCATION	8,791,370	9,317,351	9,075,014	0	9,075,014	(242,337)	UNF
1a	PRIOR YEAR CREDIT BETHANY	126,909		242,337		242,337	242,337	
2	ORANGE ALLOCATION	26,011,943	26,103,744	25,388,491	0	25,388,491	(715,253)	UNF
2a	PRIOR YEAR CREDIT ORANGE	356,031		715,253		715,253	715,253	
3	WOODBIDGE ALLOCATION	16,834,358	17,967,346	17,504,540	0	17,504,540	(462,806)	UNF
3a	PRIOR YEAR CREDIT WOODBRIDGE	228,997		462,806		462,806	462,806	
4	MEMBER TOWN ALLOCATIONS	52,349,608	53,388,441	53,388,441	0	53,388,441	0	FAV
6	ADULT EDUCATION	4,754	4,000	4,521	0	4,521	521	FAV
7	PARKING INCOME	31,143	32,400	32,400	0	32,400	0	FAV
8	INVESTMENT INCOME	82,951	20,000	125,000	0	125,000	105,000	FAV
9	ATHLETICS	33,727	24,000	24,000	0	24,000	0	FAV
10	TUITION REVENUE	85,402	58,613	124,453	0	124,453	65,840	FAV
11	TRANSPORTATION INCOME	22,100	23,400	22,100	0	22,100	(1,300)	UNF
12	TRANSPORTATION BOWA AGREEMENT	0	0	0	0	0	0	FAV
13	OTHER REVENUE	260,077	162,413	332,474	0	332,474	170,061	FAV
14	OTHER STATE GRANT	0	0	0	0	0	0	FAV
15	SPECIAL EDUCATION GRANTS	550,251	965,905	776,831	35,585	812,416	(153,489)	UNF
16	OTHER STATE GRANTS	550,251	965,905	776,831	35,585	812,416	(153,489)	UNF
17	RENTAL INCOME	32,938	18,000	16,000	0	16,000	(2,000)	UNF
18	INTERGOVERNMENTAL REVENUE	1,872	0	0	0	0	0	FAV
19	OTHER REVENUE	13,518	18,000	18,000	0	18,000	0	FAV
20	TRANSFER IN	0	0	0	0	0	0	FAV
21	MISCELLANEOUS INCOME	48,328	36,000	34,000	0	34,000	(2,000)	UNF
22	BUILDING RENOVATION GRANTS	0	0	0	0	0	0	FAV
23	TOTAL REVENUES	53,208,264	54,552,759	54,531,746	35,585	54,567,331	14,572	FAV

Column 7: FAV=Favorable Variance

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

**AMITY REGIONAL SCHOOL DISTRICT NO. 5
REVENUES AND EXPENDITURES
FOR FY 2023-2024**

		COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COL 7
		2022-2023	2023-2024	FEB 24	CHANGE	MAR 24	VARIANCE	FAV
LINE	CATEGORY	ACTUAL	BUDGET	FORECAST	INCR./(DECR.)	FORECAST	OVER/(UNDER)	UNF
1	5111-CERTIFIED SALARIES	23,216,292	24,354,524	24,039,449	0	24,039,449	(315,075)	FAV
2	5112-CLASSIFIED SALARIES	4,946,607	5,387,593	5,370,024	0	5,370,024	(17,569)	FAV
3	SALARIES	28,162,899	29,742,117	29,409,473	0	29,409,473	(332,644)	FAV
4	5200-MEDICARE - ER	390,667	432,831	432,831	0	432,831	0	FAV
5	5210-FICA - ER	309,143	341,251	341,251	0	341,251	0	FAV
6	5220-WORKERS' COMPENSATION	136,272	178,436	158,561	0	158,561	(19,875)	FAV
7	5255-MEDICAL & DENTAL INSURANCE	3,915,076	4,364,277	4,488,063	0	4,488,063	123,786	UNF
8	5860-OPEB TRUST	267,232	265,890	265,890	0	265,890	0	FAV
9	5260-LIFE INSURANCE	47,172	63,986	59,986	0	59,986	(4,000)	FAV
10	5275-DISABILITY INSURANCE	11,528	12,062	12,667	0	12,667	605	UNF
11	5280-PENSION PLAN - CLASSIFIED	725,924	726,430	726,430	0	726,430	0	FAV
12	5281-DEFINED CONTRIBUTION RETIREMENT PLAN	173,968	144,838	178,463	0	178,463	33,625	UNF
13	5282-RETIREMENT SICK LEAVE - CERT	0	0	0	0	0	0	FAV
14	5283-RETIREMENT SICK LEAVE - CLASS	0	0	0	0	0	0	FAV
15	5284-SEVERANCE PAY - CERTIFIED	0	0	0	0	0	0	FAV
16	5290-UNEMPLOYMENT COMPENSATION	44,491	8,000	28,513	0	28,513	20,513	UNF
17	5291-CLOTHING ALLOWANCE	1,181	2,200	4,400	0	4,400	2,200	UNF
18	BENEFITS	6,022,653	6,540,201	6,697,055	0	6,697,055	156,854	UNF
19	5322-INSTRUCTIONAL PROG IMPROVEMENT	16,211	60,750	60,750	0	60,750	0	FAV
20	5327-DATA PROCESSING	133,292	148,943	148,943	0	148,943	0	FAV
21	5330-PROFESSIONAL & TECHNICAL SRVC	2,305,289	2,129,048	2,240,306	0	2,240,306	111,258	UNF
22	5440-RENTALS - LAND, BLDG, EQUIPMENT	100,905	117,846	117,846	0	117,846	0	FAV
23	5510-PUPIL TRANSPORTATION	3,453,836	3,931,690	3,973,425	0	3,973,425	41,735	UNF
24	5521-GENERAL LIABILITY INSURANCE	274,546	308,963	290,994	0	290,994	(17,969)	FAV
25	5550-COMMUNICATIONS: TEL, POST, ETC.	85,631	114,805	114,805	0	114,805	0	FAV
26	5560-TUITION EXPENSE	2,186,995	2,963,731	2,819,504	(33,215)	2,786,289	(177,442)	FAV
27	5590-OTHER PURCHASED SERVICES	77,429	87,530	87,530	0	87,530	0	FAV
28	PURCHASED SERVICES	8,634,134	9,863,306	9,854,103	(33,215)	9,820,888	(42,418)	FAV

Column 7: FAV=Favorable Variance

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

**AMITY REGIONAL SCHOOL DISTRICT NO. 5
REVENUES AND EXPENDITURES
FOR FY 2023-2024**

		COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COL 7
		2022-2023	2023-2024	FEB 24	CHANGE	MAR 24	VARIANCE	FAV
LINE	CATEGORY	ACTUAL	BUDGET	FORECAST	INCR./(DECR.)	FORECAST	OVER/(UNDER)	UNF
28	5830-INTEREST	788,835	523,986	523,986	0	523,986	0	FAV
29	5910-REDEMPTION OF PRINCIPAL	3,696,881	3,893,956	3,893,956	0	3,893,956	0	FAV
30	DEBT SERVICE	4,485,716	4,417,942	4,417,942	0	4,417,942	0	FAV
31	5410-UTILITIES, EXCLUDING HEAT	591,847	710,802	710,802	(20,000)	690,802	(20,000)	FAV
32	5420-REPAIRS, MAINTENANCE & CLEANING	651,502	773,846	787,802	10,400	798,202	24,356	UNF
33	5611-INSTRUCTIONAL SUPPLIES	331,437	405,738	405,738	0	405,738	0	FAV
34	5613-MAINTENANCE/CUSTODIAL SUPPLIES	178,468	240,320	236,620	(24,900)	211,720	(28,600)	FAV
35	5620-OIL USED FOR HEATING	49,050	64,900	64,900	0	64,900	0	FAV
36	5621-NATURAL GAS	97,149	115,245	80,245	0	80,245	(35,000)	FAV
37	5627-TRANSPORTATION SUPPLIES	140,980	188,515	188,515	0	188,515	0	FAV
38	5641-TEXTS & DIGITAL RESOURCES	144,702	131,085	131,085	0	131,085	0	FAV
39	5642-LIBRARY BOOKS & PERIODICALS	20,185	20,550	20,550	0	20,550	0	FAV
40	5690-OTHER SUPPLIES	238,030	246,699	246,699	0	246,699	0	FAV
41	5695-OTHER SUPPLIES-TECHNOLOGY	446,838	435,735	437,335	0	437,335	1,600	UNF
42	SUPPLIES (INCLUDING UTILITIES)	2,890,187	3,333,435	3,310,291	(34,500)	3,275,791	(57,644)	FAV
43	5730-EQUIPMENT - NEW	45,678	1,000	1,000	5,500	6,500	5,500	UNF
44	5731-EQUIPMENT - REPLACEMENT	56,170	5,000	18,496	22,700	41,196	36,196	UNF
45	5732-EQUIPMENT - TECH - NEW	66,582	2,030	2,030	0	2,030	0	FAV
46	5733-EQUIPMENT - TECH - REPLACEMENT	80,322	74,500	72,900	0	72,900	(1,600)	FAV
47	EQUIPMENT	248,752	82,530	94,426	28,200	122,626	40,096	UNF
48	5715-IMPROVEMENTS TO BUILDING	123,835	29,500	29,500	0	29,500	0	FAV
48a	5715-FACILITIES CONTINGENCY	100,000	100,000	100,000	0	100,000	0	FAV
48b	TRSF. FROM FACILITIES CONTINGENCY	(100,000)	0	(18,206)	(13,700)	(31,906)	(31,906)	FAV
49	5720-IMPROVEMENTS TO SITES	41,086	94,000	94,000	0	94,000	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	0	0	0	0	FAV
50c	IMPROVEMENTS / CONTINGENCY	164,921	373,500	355,294	(13,700)	341,594	(31,906)	FAV

Column 7: FAV=Favorable Variance

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

**AMITY REGIONAL SCHOOL DISTRICT NO. 5
REVENUES AND EXPENDITURES
FOR FY 2023-2024**

		COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COL 7
		2022-2023	2023-2024	FEB 24	CHANGE	MAR 24	VARIANCE	FAV
LINE	CATEGORY	ACTUAL	BUDGET	FORECAST	INCR./(DECR.)	FORECAST	OVER/(UNDER)	UNF
51	5580-STAFF TRAVEL	17,858	24,650	24,650	0	24,650	0	FAV
52	5581-TRAVEL - CONFERENCES	51,783	66,380	66,380	0	66,380	0	FAV
53	5810-DUES & FEES	89,489	108,698	108,698	0	108,698	0	FAV
54	DUES AND FEES	159,130	199,728	199,728	0	199,728	0	FAV
55	5856-TRANSFER ACCOUNT	1,066,995	0	0	0	0	0	FAV
55a	ESTIMATED UNSPENT BUDGETS		0	0	0	0	0	FAV
56	TOTAL EXPENDITURES	51,835,386	54,552,759	54,338,312	(53,215)	54,285,097	(267,662)	FAV
56 Note:	RESTRICTED - RETURN TO TOWNS	1,420,396						

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



March 2024

2023-2024 FORECAST

OVERVIEW

The projected unspent fund balance for this fiscal year is \$282,234 FAV, previously \$193,434 FAV, which appears on page 1, column 6, and line 20. The audited unspent funds from fiscal year 2023, (\$1,372,878 plus \$47,518 unspent encumbrance FY22) was deducted from the town allocations in March 2024. This administration may request up to 2% of any available surplus as an end-of-year transfer. The appropriation request to the capital and non-recurring account is shown on line 55 of the Excel file. The District is legally allowed to transfer with Board approval up to 2% or \$1,091,054 of the current budget if funds become available. The item will be presented after the final balance for FY24 is confirmed at the August 2024 meeting.

REVENUES BY CATEGORY

The projected yearend balance of revenues is *\$14,572, FAV, previously \$21,013 UNF* which appears on page 2, column 6, line 23.

LINES 1a, 2a, and 3a on Page 2: PRIOR YEAR CREDIT:

The line is for the unspent funds from FY23. Unspent funds of \$1,420,396 FAV will be credited to the member towns' March payments. This is comprised of \$1,372,878 of unspent funds in FY23 and unliquidated encumbrances from FY22 of \$47,518. *The town allocations were reduced in March 2024.*

LINE 6 on Page 2: ADULT EDUCATION:

The forecast is based on historical data of State payments. *The forecast is \$521 FAV based on actual receipts.*

LINE 7 on Page 2: PARKING INCOME:

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

LINE 8 on Page 2: INVESTMENT INCOME:

The forecast is based on the budget developed. *Interest rates are still trending higher so the forecast is \$105,000 FAV, previously \$105,000 FAV.*

<u>Month</u>	<u>M&T Bank</u>	<u>State Treasurer's Investment Fund</u>
July 2023	.40%	5.18%
August 2023	.40%	5.47%
September 2023	.40%	5.52%

October 2023	.40%	5.55%
November 2023	.40%	5.45%
December 2023	.40%	5.57%
January 2024	.40%	5.58%
February 2024	.40%	5.57%
March 2024	.40%	5.56%

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 five tuition students, three at a reduced employee rates. **Full tuition rate is \$21,058.** The actual tuition charged is higher (\$916 per year). Eight tuition students are enrolled, including three at reduced employee rates. *The forecast is \$65,840 FAV previously \$65,840 FAV including \$2,666 from the rate change.*

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 80% reimbursement rate. *The State passed legislation in June 2023 which increased the reimbursement rate to 85% but recent reports indicated the District will only receive even less than the 73% reimbursement rate and should expect only 68%. Based on expenses reported to the State on March 1st, the State has revised the formula to increase the reimbursement rate to 71.1%, the forecast is \$153,489 UNF, previously \$189,074 UNF.*

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 \$2,000 UNF based on YTD and scheduled rentals, previously neutral.*

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 \$267,662 FAV, previously \$214,447 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. *Turnover on positions filled to date exceeds the turnover estimates by \$205,716 FAV, previously \$205,716 FAV.*

The forecast reflects 5 unpaid leaves of absences year-to-date, \$127,477 FAV and \$23,324 UNF in additional stipends and coverage costs.

LINE 2 on Page 3: 5112-CLASSIFIED SALARIES:

The forecast is based on budget. Turnover on positions filled to date exceeds the turnover estimates but is offset by overtime costs for a net **\$17,569 FAV**, previously \$40,284 FAV.

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

The forecast is based on budget.

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

The workers' compensation premium is less than budgeted. The renewal policy is **\$19,875 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 \$19,875 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. ***Our insurance consultants monitor claims closely and currently estimate the current claim costs and number of high cost claimants will exceed the budget for this year. Claims are forecasted to be over budget by \$123,786.***

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

CLAIMS OF CURRENT EMPLOYEES AND RETIREES

MONTH	2023-2024 ACTUAL	2023-2024 BUDGET	VARIANCE	2022-2023 ACTUAL	2021-2022 ACTUAL
<i>JUL*</i>	\$ 364,829	\$ 349,192	\$ 15,637	\$ 34,837	\$ 530,877
<i>AUG</i>	\$ 641,037	\$ 488,191	\$ 152,846	\$ 798,616	\$ 405,635
<i>SEP</i>	\$ 412,377	\$ 448,507	\$ (36,130)	\$ 551,212	\$ 364,327
<i>OCT</i>	\$ 508,930	\$ 368,111	\$ 140,819	\$ 297,594	\$ 341,109
<i>NOV</i>	\$ 541,882	\$ 431,134	\$ 110,748	\$ 306,068	\$ 324,557
<i>DEC</i>	\$ 363,042	\$ 573,078	\$ (210,036)	\$ 435,108	\$ 767,843
<i>JAN</i>	\$ 220,714	\$ 368,880	\$ (148,166)	\$ 311,328	\$ 320,277
<i>FEB</i>	\$ 183,906	\$ 267,455	\$ (83,549)	\$ 190,062	\$ 176,127
<i>MAR</i>	\$ 261,829	\$ 347,465	\$ (85,636)	\$ 313,582	\$ 263,761
<i>APR</i>	\$ 313,538	\$ 313,538	\$ -	\$ 222,547	\$ 328,046
<i>MAY</i>	\$ 328,529	\$ 328,529	\$ -	\$ 486,004	\$ 183,944
<i>JUN</i>	\$ 328,369	\$ 328,369	\$ -	\$ 302,891	\$ 371,250
TOTALS	\$ 4,468,982	\$ 4,612,447	\$ (143,465)	\$ 4,249,849	\$ 4,377,753

ACTUAL/FORECAST CLAIMS AS A PERCENTAGE OF EXPECTED CLAIMS

2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 FORECAST
84.1%	75.8%	97.3%	93.6%	96.9%

***Incomplete billing cycle in July 23**

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

MONTH	2023-2024 ACTUAL	2023-2024 BUDGET	VARIANCE	2022-2023 ACTUAL	2021-2022 ACTUAL
<i>JUL</i>	\$ 44,555	\$ 35,310	\$ 9,245	\$ 30	\$ 14,068
<i>AUG</i>	\$ 54,176	\$ 59,210	\$ (5,034)	\$ 83,030	\$ 74,642
<i>SEP</i>	\$ 53,028	\$ 48,804	\$ 4,224	\$ 61,858	\$ 46,923
<i>OCT</i>	\$ 52,666	\$ 50,627	\$ 2,039	\$ 47,063	\$ 47,049
<i>NOV</i>	\$ 53,732	\$ 49,695	\$ 4,037	\$ 50,445	\$ 39,556
<i>DEC</i>	\$ 53,218	\$ 52,414	\$ 804	\$ 52,888	\$ 51,770
<i>JAN</i>	\$ 48,165	\$ 42,568	\$ 5,597	\$ 25,978	\$ 48,349
<i>FEB</i>	\$ 57,785	\$ 62,028	\$ (4,243)	\$ 46,388	\$ 81,821
<i>MAR</i>	\$ (8,744)	\$ 51,394	\$ (60,138)	\$ 74,389	\$ 34,780
<i>APR</i>	\$ 46,919	\$ 46,919	\$ -	\$ 43,145	\$ 37,237
<i>MAY</i>	\$ 50,422	\$ 50,422	\$ -	\$ 47,499	\$ 41,664
<i>JUN</i>	\$ 41,342	\$ 41,342	\$ -	\$ 18,816	\$ 44,118
TOTALS	\$ 547,264	\$ 590,733	\$ (43,469)	\$ 551,529	\$ 561,977

LINE 9 on Page 3: 5260-LIFE INSURANCE:

The forecast is based on forecasted actual costs, \$4,000 FAV, previously \$4,000 FAV

LINE 10 on Page 3: 5275-DISABILITY INSURANCE:

The forecast \$605 UNF based on actual.

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

The forecast is based on preliminary estimates and is \$33,625 UNF, previously \$33,265 UNF. As staff retires and new staff is hired, the costs on this line increases.

LINE 16 on Page 3: 5290-UNEMPLOYMENT:

The forecast is based on budget. Forecast estimate is \$20,513 UNF, previously \$20,513 UNF.

LINE 21 on Page 3: 5330-PROFESSIONAL TECHNICAL SERVICES:

The forecast is forecasted to be \$111,258 UNF due to transfers approved for services to cover unfilled paraeducators positions, homebound instruction, and legal services for District.

LINE 22 on Page 3: 5440-RENTALS:

The forecast is based on budget.

LINE 23 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. The change month-to-month reflects students who exited programs early and lower than budgeted expenses for some students. *The forecast for these accounts is based on current student services. The transportation accounts are \$41,735 UNF, previously \$41,735 UNF.* The Pupil Services Director was able to combine a run with one of the elementary districts and save some costs on the run. A few of the vocational school runs came in slightly under budget.

LINE 24 on Page 3: 5521-GENERAL LIABILITY INSURANCE: Various liability policies, including medical professional, public bond and cyber insurance renewed under budget, while Student Accident insurance renewed over budget. Cyber insurance is under budget by \$13,730 FAV due to the steps the District has taken to increase security measures, including adding a cyber-technician. **Account is \$17,969 FAV.**

LINE 25 on Page 3: 5550-COMMUNICATION: TEL, POST, ETC:

The forecast is based on budget.

LINE 26 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 for these accounts is \$177,442 FAV, previously \$144,227 FAV for the FY24 school year based on actual student placements and services.* Outplaced tuition rates are higher than budgeted in most cases.

Tuition for the Vo-Ag schools is \$81,354 FAV, previously \$81,354 FAV.

	FY19-20 ACTUAL	FY20-21 ACTUAL	FY21-22 ACTUAL	FY22-23 ACTUAL	FY23-24 BUDGET	FY23-24 FORECAST
Sound	6	5	3	3	5	3(3)
Trumbull	4	3	1	3	4	3(3)
Nonnewaug	5	7	9	7	8	7(7)
Common Ground Charter HS	0	1	1	3	3	2(2)
Fairchild Wheeler	0	0	0	0	2	0
Emmett O'Brien	0	0	0	2	0	0(0)
Hill Career Magnet	0	0	0	1	0	0(0)
Wintergreen Magnet	0	0	1	0	0	0

Marine Science Magnet HS	0	0	0	1	0	0(0)
Eli Whitney Tech	0	0	0	0	0	0
Engineering Science Magnet	0	0	0	0	1	0
Highville Charter School	0	0	0	0	0	0
Totals	15	16	15	20	23	15(15)

ECA is \$1,102 UNF, previously \$1,102 UNF.

	FY19-20 ACTUAL	FY20-21 ACTUAL	FY21-22 ACTUAL	FY22-23 ACTUAL	FY23-24 BUDGET	FY23-24 FORECAST
ECA	21	16	18	19	19	19

Public (ACES) and private out-of-district placements are \$96,088 FAV, previously \$63,975 FAV.

	FY19-20 ACTUAL	FY20-21 ACTUAL	FY21-22 ACTUAL	FY22-23 ACTUAL	FY23-24 BUDGET	FY23-24 FORECAST
Public SPED	8	6	10	9	9	10(10)
Private SPED	18	27	20	16	20	20(20)
Totals	26	33	30	25	29	30(30)

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

The 2023-2024 budget for electricity assumes the use of 3,377,000 kilowatt hours at an average price of 0.07988 or a cost of \$620,567 with delivery charges. Forecast is \$20,000 FAV, previously neutral.

The budget for propane is \$4,635. *The forecast is neutral.*

The budget for water is \$57,600. *The forecast is neutral.*

Sewer costs are budgeted at \$28,000. *The forecast is neutral.*

ELECTRICITY (KILOWATT HOURS)

MONTH	2023-2024 FORECAST	2023-2024 BUDGET	VARIANCE	2022-2023 ACTUAL	2021-2022 ACTUAL
<i>JUL</i>	275,363	281,681	<i>(6,318)</i>	325,263	296,292
<i>AUG</i>	339,333	310,955	28,378	350,459	321,023
<i>SEP</i>	295,827	320,370	<i>(24,543)</i>	294,292	314,756
<i>OCT</i>	250,944	293,269	<i>(42,325)</i>	252,949	272,755
<i>NOV</i>	251,734	271,376	<i>(19,642)</i>	252,160	256,208
<i>DEC</i>	233,988	272,340	<i>(38,352)</i>	245,784	259,994
<i>JAN</i>	236,228	286,676	<i>(50,448)</i>	262,051	257,539
<i>FEB</i>	271,842	282,404	<i>(10,562)</i>	259,362	271,979
<i>MAR</i>	253,936	266,509	<i>(12,573)</i>	249,254	255,631
APR	274,626	274,626	-	250,112	255,629
MAY	261,987	261,987	-	264,292	277,953
JUN	254,807	254,807	-	287,285	296,900
Totals	3,200,615	3,377,000	<i>(176,385)</i>	3,293,263	3,336,659

DEGREE DAYS

There are 4,449 degree days to date as opposed to 5,025 last year.

LINE 32 on Page 4: 5420-REPAIRS & MAINTENANCE: The forecast is projected to be over budget, **\$24,356 UNF**, previously **\$13,956 UNF**. Two transfers were approved in October to cover repairs to the fire pump (\$11,106) and the chiller (\$7,100) at Amity Middle School-Bethany. *A transfer is requested in April for excavation (\$7,500) and sump pump repair (\$6,200) at Amity Middle School-Bethany.*

LINE 34 on Page 4: 5613-MAINTENANCE SUPPLIES: *The forecast is projected to be \$28,600 FAV, previously neutral.*

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

The budget for natural gas is \$115,245 and the budget for oil is \$3.05 per gallon, and \$63,400 annually. *The forecast is projected to be \$35,000 FAV due to lower prices and a milder winter, previously \$35,000 FAV.*

LINE 41 on Page 4: 5695-OTHER SUPPLIES- TECHNOLOGY:

The forecast is projected to be **\$1,600 UNF**, previously **\$1,600 UNF**. Some prices for equipment were under budget while some software prices were overbudget.

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

The forecast is projected to be \$5,500 UNF due to the purchase of a restroom cleaning machine for Amity Middle School – Orange, if the transfer is approved in April, previously neutral.

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

The forecast is projected to be \$36,196 UNF, previously \$13,496 UNF. Two transfers were approved; one for replacing a failed amplifier system for special education and the

second for two backpack vacuum cleaners that failed. *Three transfers are requested in April for a floor scrubber machine at the high school (\$16,000), 2 backpack and 3 upright vacuum cleaners for Amity Middle School – Orange, and replacement door the gymnasium at Amity Middle School-Bethany (\$3,400).*

LINE 46 on Page 4: 5730-EQUIPMENT –TECHNOLOGY-REPLACEMENT:

The forecast is projected to be *\$1,600 FAV*, previously \$1,600 FAV. Some prices for equipment were under budget while some software prices were over budget.

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

The budget includes a \$100,000 contingency for unplanned, necessary facility expenditures. The forecast assumes these funds will be entirely used. Two transfers were approved in October to cover repairs to the fire pump (\$11,106) and the chiller (\$7,100) at Amity Middle School-Bethany. *A transfer is requested in April for excavation (\$7,500) and sump pump repair (\$6,200) at Amity Middle School-Bethany. The balance in the facilities contingency accounts is \$68,094 after approved transfers.*

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.

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 \$1,091,054 of the current budget. The item will be presented after the final balance for the FY24 is confirmed at the September 2024 meeting.

LINE 1a, 2a, and 3a on Page 2: PRIOR YEAR CREDIT:

The line is for the unspent funds from FY23. Unspent funds of \$1,420,396 FAV will be credited to the member towns' March payments. This is comprised of \$1,372,878 of unspent funds in FY23 and unliquidated encumbrances from FY22 of \$47,518. *The town allocations were reduced in March 2024.*

APPENDIX A

COST SAVINGS AND EFFICIENCIES FOR FISCAL YEAR 2023-2024

TOTAL ANNUAL SAVINGS TO-DATE OF: \$199,030

\$7,119- Cable Advisory Grant: The Director of Technology applied for funds to purchase a new projector for the Brady Center. The Brady Center is an alternate space for conducting/broadcasting Board meetings. This meets the grant criteria.

\$18,446 E-Rate Credits: The District's application for E-Rate credits is submitted. The amount will reflect discounted invoices for the CEN – state provided internet connection.

\$59,706 Pegpetia Grant: The District's application for Pegpetia funds was approved. The District used these funds for camcorders, cases, wireless signal transmitter and intercom system, and channel amplifier for live event coverage in the broadcast journalism production curriculum.

\$74,433 Emergency Connectivity Fund (EFC) Grant: The District's application for EFC funds was approved. The Administration plans to use these funds toward the ARHS Library renovation. This grant was a reimbursement grant for 12 months of lease services of student devices offered during the pandemic.

\$27,500 Transportation: Mr. Brant coordinated with one of our elementary districts to share the cost of bussing to an outplacement facility.

\$11,826 Furniture: Ms. Lumas coordinated with other District's through Connecticut Association of School Business Officials (CASBO) to purchase used classroom desks and chairs for the high school and one of the middle schools. 54 desks were purchased for \$540. Desks were budgeted at \$229 per desk but removed during the budget process in order to reduce the budget.

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 2022-23- \$42,565 <https://www.amityregion5.org/boe/sub-committees/finance-committee>
- Fiscal Year 2021-22- \$78,854 <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).

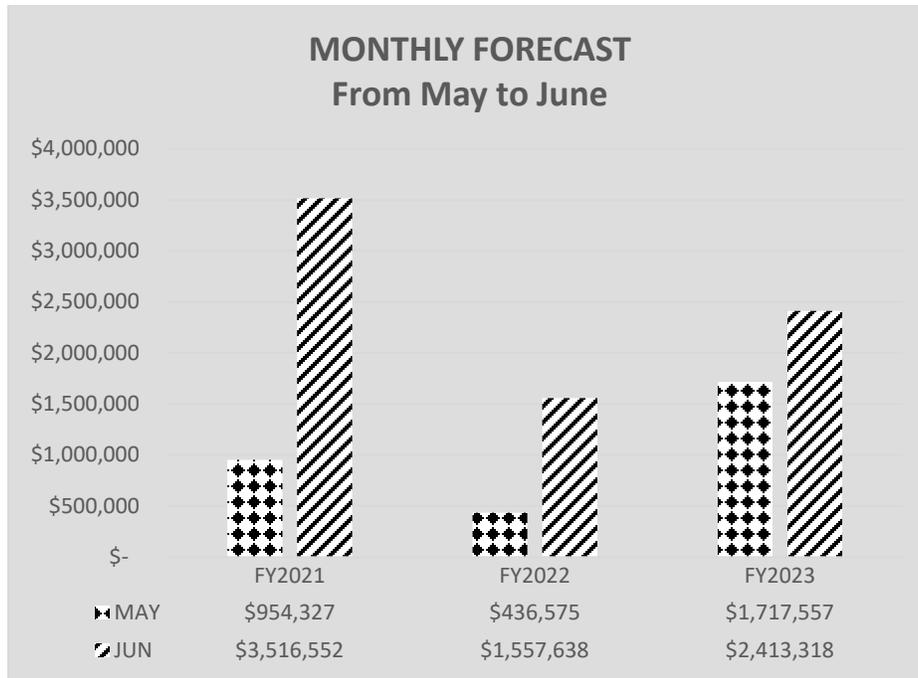
Revenues can be most impacted by decisions made at the State level for Special Education and Transportation grants. We have seen the reimbursement rate change in mid-year.

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.

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 \$628,463. ***This surplus from prior year was credited to the member towns March payment for FY23.*** 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 **\$1,121,063 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.

FY2023:

The audited fund balance is \$1,372,878 with an allocation of 2% or \$1,066,995 appropriated to Capital and Nonrecurring Account . The monthly forecast for May 2023 projected a fund balance of \$650,562. The change is **\$740,761 higher than the prior month's forecast**. The major reasons for the increase in the yearend fund balance from one month to the next month were, as follows:

- **\$142,314:** Certified and classified salaries were lower due to the staff turnover and vacancies impacting the District all year. Current staff covered additional classes, additional substitutes and consultants were hired to cover vacant positions.
- **\$141,038** Purchased services were over budget but less than anticipated. Outside consultants were contracted to provide some services for the vacant positions but not to the extent expected. Legal services and athletic services were less than anticipated.
- **\$146,772:** There continued to be changes in special education transportation needs and the final number of athletic trips was less than anticipated.
- **\$80,178:** Repairs and maintenance costs were down with the bulk being from snow removal being nearly \$30,000 under budget.
- **\$28,861:** Communication costs were lower due to savings from the E-rate grant and less postage needed due to the digital communications.
- **\$45,780:** Renewals for insurance policies due in June came in under budget including student accident and cyber insurance. Steps the District has taken to improve its digital security has resulted in lower premiums.
- **\$93,482:** Special Education tuition charges were less than budgeted due to changes in students's services and/or attendance in programs.

APPENDIX C

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.

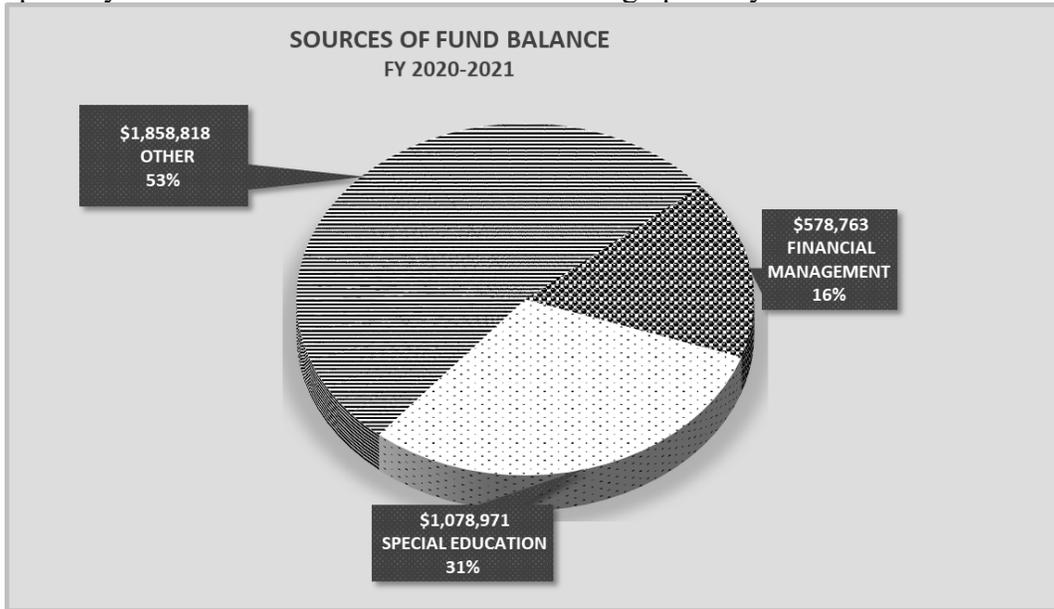
\$111,272 UTILITIES (OTHER): The buildings did not operate under full capacity for most of the year and there were no building rentals, limited evening activities and many more outside events.

\$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.

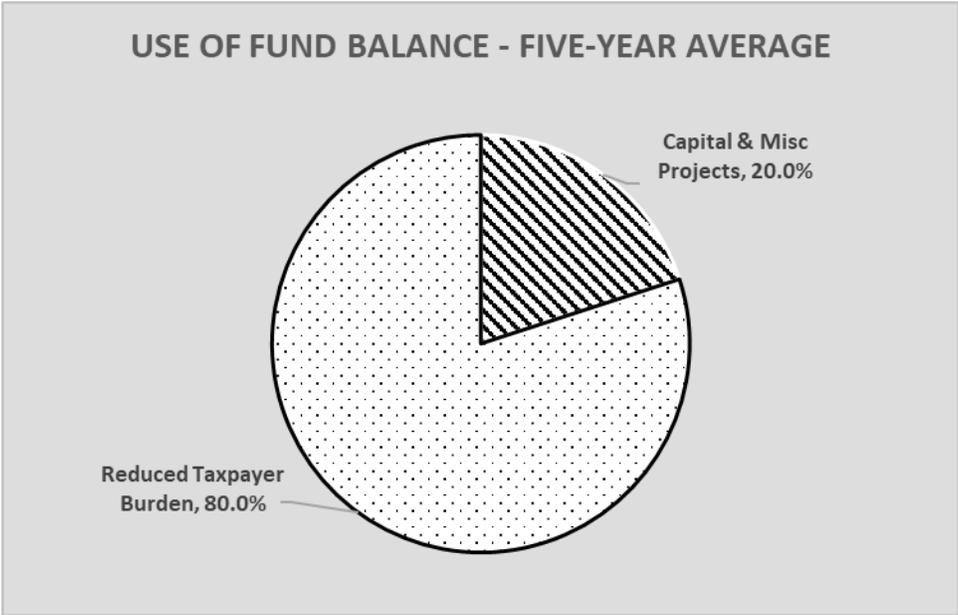
The primary sources of the fund balance are shown graphically below:



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 D

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.

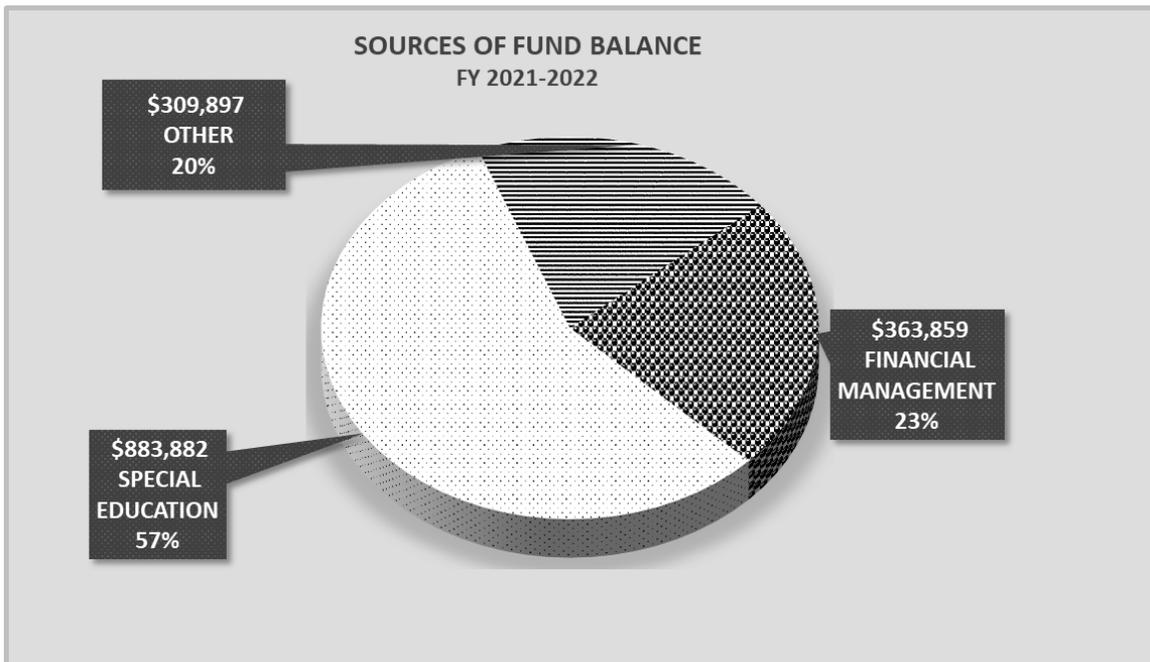
\$18,429 PURCHASED SERVICES (OTHER): Other purchased services accounts were under budget collectively by \$8,666 due to less printed materials and catered events. Data processing was under budget by \$9,763 as the administration consolidated onboarding software options at a reduced cost.

\$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..

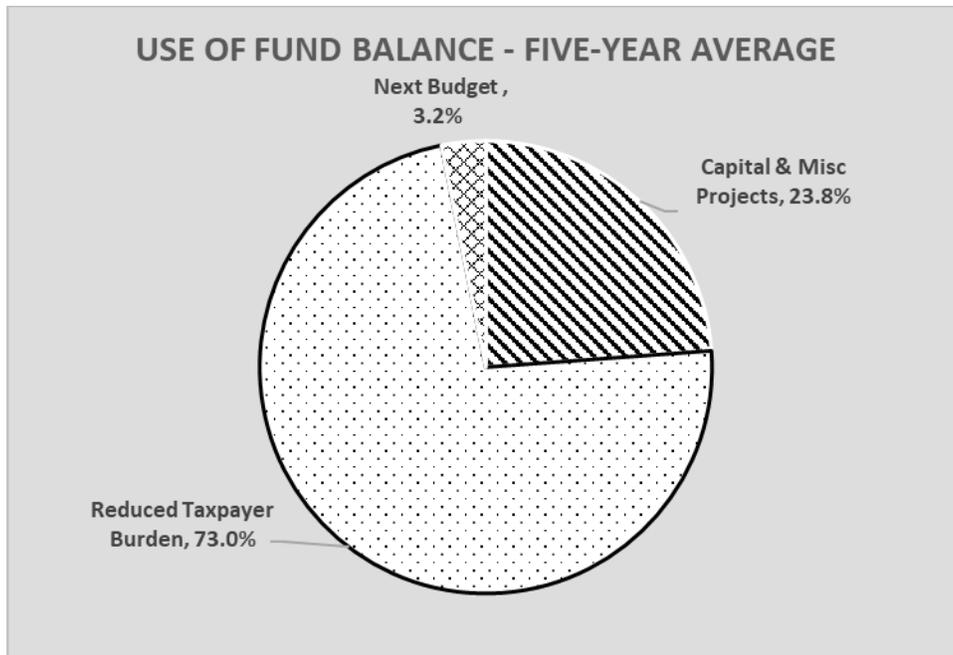
The primary sources of the fund balance are shown graphically below:



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 subtracted from the Towns’ March 2023 allocation payments.

APPENDIX E

RECAP OF 2022-2023

Unspent Encumbrances Balance:

The cancellation of 2021-2022 encumbrances of \$47,518 will be added to the fund balance credited to the member towns in March of 2024. 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 2022-2023 is \$1,372,878 plus \$1,066,995 designated for capital non-recurring projects. The source of the available funds are described below.

FINANCIAL MANAGEMENT:

\$ 352,350

Our efforts to foster a District culture of finding cost savings and efficiencies has been successful producing savings of \$42,565. Grant money was applied for and awarded to offset the cost of the CEN and cameras for the lecture hall for savings of \$31,565. At least \$11,000 of maintenance work done by in-house staff rather than hiring contractors. The District saved \$43,242 on insurances by bidding contracts and implementing additional security measures to obtain a more favorable premium for cyber insurance. The long range planning of replacing HVAC units and VFD's and the decreased number of instructional computer labs has had a favorable impact on the electricity usage of \$117,857. Instructional and custodial supplies were underspent by \$82,210 combined as staff only requested what was needed. Repairs and maintenance costs were lower due to excellent preventative maintenance and in-house repairs by \$50,000.

SPECIAL EDUCATION :

\$ 1,764,799

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 variety of reasons including moving out of the District or returning to District programs. 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. Programs established in FY22 for the middle school and its counterpart for the high school in the FY23 school year help keep out of district costs down. The Districts receives revenue directly correlated to special education services and that revenue decreased by \$294,610 which is not reflected above.

OTHER:

\$ 322,724

\$466,620 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 number of 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 long

period of time despite our recruitment efforts. 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. The District was not fully staffed the entire year and the many vacancies resulted in a surplus, \$676,158. 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, (\$241,695) and some funds remained unspent.

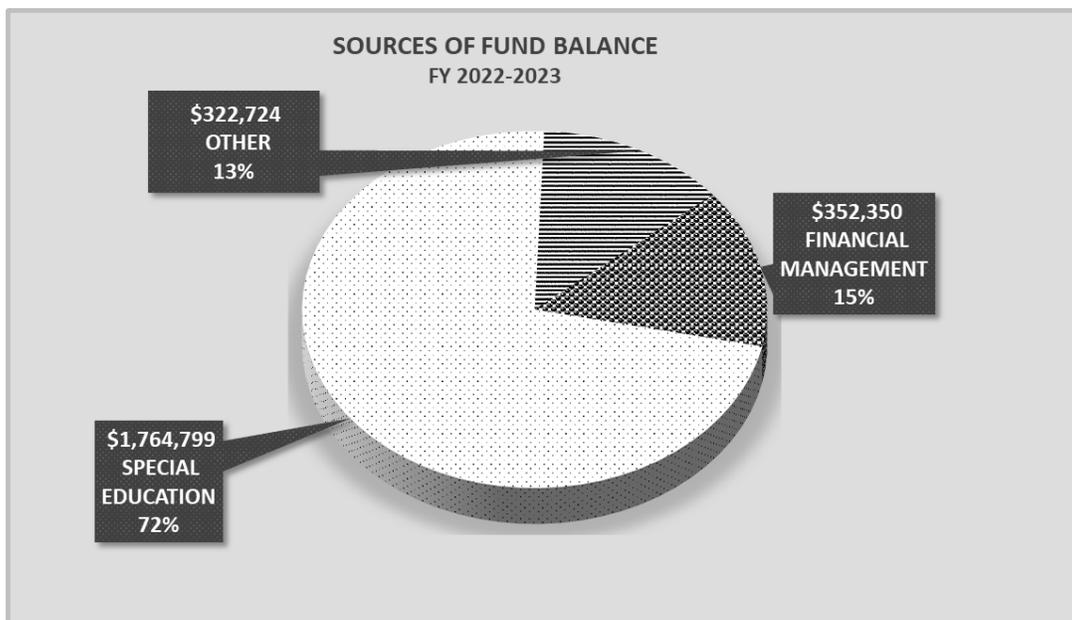
\$103,184 MEDICAL: The medical account was under budget \$103,184 due to the high staff turnover.

\$29,875 REPAIRS AND MAINTENANCE: Snow removal was under budget \$29,875 due to a mild winter.

\$41,328 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.

(\$294,783) UNPLANNED EXPENSES: The savings noted above were offset by unplanned expenses. The OPEB trust was fully funded to restore the original budget request as recommended by the actuaries, \$111,758; Unemployment costs were \$20,825 higher than anticipated and purchases for new security cameras and the required software to utilize the cameras, a new burnisher, scoreboard, replacing obsolete robots for the robotics program, and a new auto lift account for \$162,200 additional purchases.

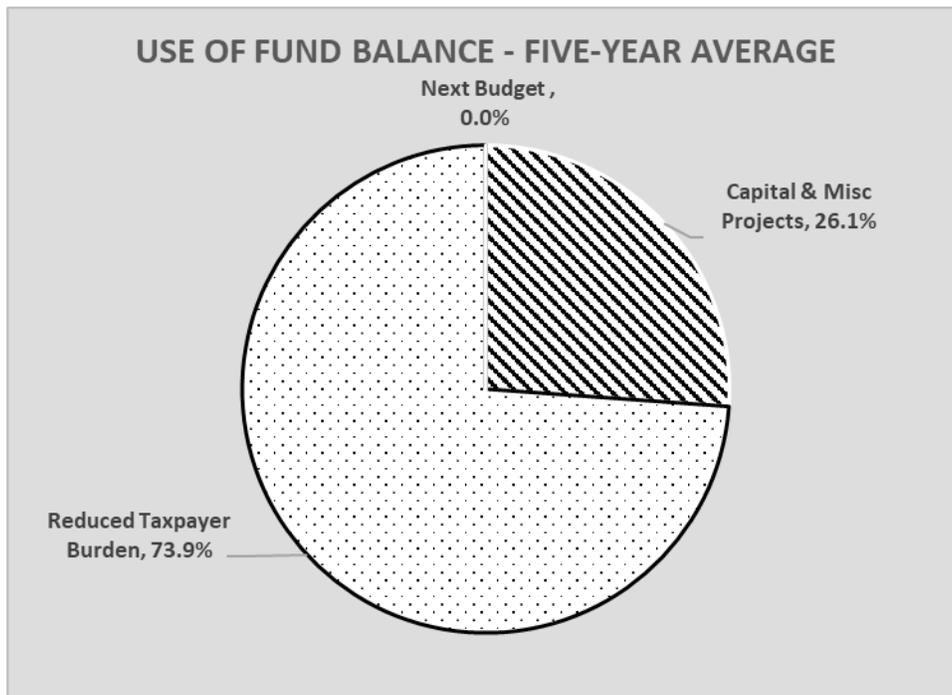
The primary sources of the fund balance are shown graphically below:



The use of the fund balance is proposed as follows:

1. **\$1,066,995 - 2.0%** approved for designation to Capital Nonrecurring Reserve
2. **\$1,372,878** – Credit of unspent fund balance to member towns upon audit completion in March 2024.

The uses of the fund balance are shown graphically below:



Unspent Funds:

The Board of Education approved 2.0% or \$1,066,995 of the FY23 surplus transferred to the Capital Nonrecurring Reserve. The audited balance is \$1,372,878. The FY22 unspent encumbrances of \$47,518 and unspent funds from FY23 will be credited to the member towns March payment in 2024.

Q3 FY24 CNR

ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
00150047	5720	IMPROV-SIT	3,067,849	293,257	3,361,106	3,345,352.22	7,200.00	8,554	99.70
00150047		Total 00150047 Athletics Facility P	3,067,849	293,257	3,361,106	3,345,352.22	7,200.00	8,554	99.70
00150048	5715	IMPROV-BLD	1,830,630	234,042	2,064,672	2,064,671.70	0.00	0	100.00
00150048		Total 00150048 HVAC AHS 2020 BOND	1,830,630	234,042	2,064,672	2,064,671.70	0.00	0	100.00
00150049	5715	IMPROV-BLD	140,000	100,906	240,906	240,906.00	0.00	0	100.00
00150049		Total 00150049 CHILLERS REFURBISH A	140,000	100,906	240,906	240,906.00	0.00	0	100.00
00150050	5715	IMPROV-BLD	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%
00150051	5330	PROF&TECH	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
00150052	5715	IMPROV-BLD	245,000	-164,390	80,610	80,610.00	0.00	0	100.00
00150052		Total 00150052 ACOUSTICAL IMPROVEME	245,000	-164,390	80,610	80,610.00	0.00	0	100.00
00150053	5715	IMPROV-BLD	587,453	-365,641	221,812	96,044.00	0.00	125,768	43.30
00150053		Total 00150053 2020 Bond Contingenc	587,453	-365,641	221,812	96,044.00	0.00	125,768	43.30
00150054	5715	IMPROV-BLD	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
00150055	5715	IMPROV-BLD	110,000	395,948	505,948	504,924.48	1,024.00	0	100.00
00150055		Total 00150055 LECTURE HALL RENOVAT	110,000	395,948	505,948	504,924.48	1,024.00	0	100.00
00150060	5420	REP,MAINT	100,000	0	100,000	42,296.00	0.00	57,704	42.30
00150060		Total 00150060 LIGHTING PROJECT	100,000	0	100,000	42,296.00	0.00	57,704	42.30
00150061	5731	EQUIP-REPL	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
00150062	5715	IMPROV-BLD	331,500	66,143	397,643	397,643.00	0.00	0	100.00
00150062		Total 00150062 AMSB ROOF PROJECT	331,500	66,143	397,643	397,643.00	0.00	0	100.00
00150063	5715	IMPROV-BLD	382,000	108,748	490,748	459,690.00	31,058.00	0	100.00
00150063		Total 00150063 AMSO ROOF PROJECT	382,000	108,748	490,748	459,690.00	31,058.00	0	100.00
00150064	5420	REP,MAINT	35,000	0	35,000	0.00	0.00	35,000	0.00
00150064		Total 00150064 AHS ALL WEATHER FIEL	35,000	0	35,000	0.00	0.00	35,000	0.00
00150065	5715	IMPROV-BLD	1,066,995	766,741	1,833,736	22,665.50	54,709.50	1,756,361	4.22%
00150065		Total 00150065 AHS LMC RENOVATION	1,066,995	766,741	1,833,736	22,665.50	54,709.50	1,756,361	4.22%
00150099	5899	UNDESIGNAT	65,243	19,949	85,192	0.00	0.00	85,192	0.00
00150099		Total 00150099 UNDESIGNATED	65,243	19,949	85,192	0.00	0.00	85,192	0.00
Grand Total			9,355,245	1,369,907	10,725,152	8,276,524	284,066	2,164,562	79.82%

Q3 FY24 GRANT

ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
00008969	100	SALARIES	76,611	-1,793	74,819	43,791.17	23,162.54	7,865	89.50
00008969	300	PROFESSION	14,840	5,230	20,071	16,208.33	0.00	3,862	80.80
00008969	500	OTHER PURC	3,438	-3,438	0	0.00	0.00	0	0.00
00008969	600	SUPPLIES	0	0	0	0.00	0.00	0	0.00
00008969	700	PROPERTY	0	0	0	0.00	0.00	0	0.00
00008969		Total 00008969 ARP ESSER 2020-2024	94,889	0	94,889	59,999.50	23,162.54	11,727	87.60
00008977	111B	TEACH SAL	0	0	0	0.00	0.00	0	0.00
00008977	111NP	TEACH NP	0	0	0	0.00	0.00	0	0.00
00008977	200	MEDICARE	0	0	0	0.00	0.00	0	0.00
00008977	322	INSTR PROG	0	0	0	0.00	0.00	0	0.00
00008977	600	SUPPLIES	0	0	0	0.00	0.00	0	0.00
00008977	734	tech hard	0	0	0	0.00	0.00	0	0.00
00008977		Total 00008977 ARP IDEA 21-23	0	0	0	0.00	0.00	0	0.00
00008978	111B	TEACH SAL	0	0	0	0.00	0.00	0	0.00
00008978	200	MEDICARE	0	0	0	0.00	0.00	0	0.00
00008978	321	TUTORS	0	0	0	0.00	0.00	0	0.00
00008978		Total 00008978 SPED RECOVERY ACTIVI	0	0	0	0.00	0.00	0	0.00
00008979	111B	TEACH SAL	0	0	0	0.00	0.00	0	0.00
00008979	322	INSTR PROG	2,793	0	2,793	2,792.54	0.00	0	100.00
00008979		Total 00008979 SPECIAL POPULATIONS	2,793	0	2,793	2,792.54	0.00	0	100.00
00008980	321	TUTORS	0	0	0	0.00	0.00	0	0.00
00008980		Total 00008980 DYSLEXIA RECOVERY	0	0	0	0.00	0.00	0	0.00
00008984	5590	PURCH SVCS	3,076	0	3,076	2,315.25	0.00	761	75.30
00008984		Total 00008984 ARP ESSER HCY	3,076	0	3,076	2,315.25	0.00	761	75.30
00008985	5330	PROF&TECH	3,447	0	3,447	1,547.00	0.00	1,900	44.90
00008985	5715	IMPROV-BLD	34,072	-10,000	24,072	9,316.58	0.00	14,755	38.70
00008985	5720	IMPROV-SIT	26,000	0	26,000	26,000.00	0.00	0	100.00
00008985	5730	EQUIP-NEW	768	10,000	10,768	10,452.93	0.00	315	97.10
00008985	5731	EQUIP-REPL	10,000	0	10,000	791.94	0.00	9,208	7.90
00008985		Total 00008985 FEMA COVID-19	74,287	0	74,287	48,108.45	0.00	26,179	64.80
00008988	5899	UNDESIGNAT	580	0	580	9.89	0.00	571	1.70
00008988		Total 00008988 CAC FY23	580	0	580	9.89	0.00	571	1.70
00008990	100	SALARIES	14,581	0	14,581	14,580.71	0.00	0	100.00
00008990	200	MEDICARE	20,347	0	20,347	20,347.00	0.00	0	100.00
00008990	600	SUPPLIES	1,000	0	1,000	1,000.00	0.00	0	100.00
00008990		Total 00008990 TITLE I 2022-2024	35,928	0	35,928	35,927.71	0.00	0	100.00
00008991	100	SALARIES	16,290	0	16,290	0.00	0.00	16,290	0.00
00008991	300	PROFESSION	10,809	0	10,809	7,442.08	1,865.00	1,502	86.10
00008991	500	OTHER PURC	1,640	0	1,640	1,640.00	0.00	0	100.00
00008991		Total 00008991 TITLE II 2022-2024	28,739	0	28,739	9,082.08	1,865.00	17,792	38.10
00008992	100	SALARIES	10,000	0	10,000	10,000.00	0.00	0	100.00
00008992		Total 00008992 TITLE IV 2022-2024	10,000	0	10,000	10,000.00	0.00	0	100.00
00008993	300	PROFESSION	1,000	0	1,000	306.25	693.75	0	100.00

Q3 FY24 GRANT

ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
00008993	600	SUPPLIES	1,207	0	1,207	1,207.49	0.00	0	100.00
00008993		Total 00008993 TITLE III 2022-2024	2,207	0	2,207	1,513.74	693.75	0	100.00
00008994	100	SALARIES	16,695	0	16,695	16,694.66	0.00	0	100.00
00008994	111NP	TEACH NP	500	-500	0	0.00	0.00	0	0.00
00008994	112	SALARIES N	98,628	0	98,628	98,627.67	0.00	0	100.00
00008994	200	MEDICARE	37,145	0	37,145	37,145.00	0.00	0	100.00
00008994	321	TUTORS	6,500	0	6,500	6,402.50	0.00	98	98.50
00008994	322	INSTR PROG	2,500	4,000	6,500	6,318.40	0.00	182	97.20
00008994	324	FIELD TRIP	12,000	-4,000	8,000	5,471.10	0.00	2,529	68.40
00008994	325	PARENT ACT	500	0	500	16.09	0.00	484	3.20
00008994	440	RENTALS (L	4,500	0	4,500	4,500.00	0.00	0	100.00
00008994	600	SUPPLIES	4,867	0	4,867	2,238.52	80.61	2,548	47.60
00008994	600NP	SUPPLY NP	2,490	500	2,990	2,242.50	0.00	747	75.00
00008994	734	tech hard	750	0	750	750.00	0.00	0	100.00
00008994		Total 00008994 IDEA FY 2022-2024	187,074	0	187,074	180,406.44	80.61	6,587	96.50
00008996	5899	UNDESIGNAT	9,490	0	9,490	9,489.60	0.00	0	100.00
00008996		Total 00008996 OPEN CHOICE FY23	9,490	0	9,490	9,489.60	0.00	0	100.00
00008998	111A	ADMIN SAL	0	150	150	150.00	0.00	0	100.00
00008998	111B	TEACH SAL	0	0	0	0.00	0.00	0	0.00
00008998	322NP	INSTR NP	750	0	750	375.00	375.00	0	100.00
00008998		Total 00008998 CT-SEDS FY23	750	150	900	525.00	375.00	0	100.00
00008999	700	PROPERTY	59,706	0	59,706	59,706.00	0.00	0	100.00
00008999		Total 00008999 PEGPETIA GRANT FY23	59,706	0	59,706	59,706.00	0.00	0	100.00
00009002	600	SUPPLIES	7,210	0	7,210	0.00	0.00	7,210	0.00
00009002	700	PROPERTY	0	0	0	0.00	0.00	0	0.00
00009002		Total 00009002 Science Research Awa	7,210	0	7,210	0.00	0.00	7,210	0.00
00009003	5899	UNDESIGNAT	10,864	8,944	19,808	3,411.86	0.00	16,396	17.20
00009003		Total 00009003 MEDICAID GRANT	10,864	8,944	19,808	3,411.86	0.00	16,396	17.20
00009004	5899	UNDESIGNAT	370	0	370	0.00	0.00	370	0.00
00009004		Total 00009004 PRESCRIPTION DRUG SA	370	0	370	0.00	0.00	370	0.00
00009005	5899	UNDESIGNAT	16,661	1,355	18,016	1,080.97	0.00	16,935	6.00
00009005		Total 00009005 CBITS SUSTAINABILITY	16,661	1,355	18,016	1,080.97	0.00	16,935	6.00
00009030	5899	UNDESIGNAT	30,010	48,975	78,985	27,057.87	10,497.13	41,430	47.50
00009030		Total 00009030 OPEN CHOICE FY24	30,010	48,975	78,985	27,057.87	10,497.13	41,430	47.50
00009031	100	SALARIES	26,166	0	26,166	19,283.17	17,960.80	-11,078	142.30
00009031	300	PROFESSION	25,762	0	25,762	0.00	0.00	25,762	0.00
00009031	600	SUPPLIES	26,000	0	26,000	0.00	0.00	26,000	0.00
00009031		Total 00009031 TITLE I 2023-2025	77,928	0	77,928	19,283.17	17,960.80	40,684	47.80
00009032	100	SALARIES	16,409	0	16,409	0.00	0.00	16,409	0.00
00009032	300	PROFESSION	11,653	0	11,653	0.00	0.00	11,653	0.00
00009032	500	OTHER PURC	1,640	0	1,640	0.00	0.00	1,640	0.00
00009032		Total 00009032 TITLE II 2023-2025	29,702	0	29,702	0.00	0.00	29,702	0.00
00009033	300	PROFESSION	1,000	0	1,000	0.00	0.00	1,000	0.00

Q3 FY24 GRANT

ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
00009033	600	SUPPLIES	1,226	0	1,226	0.00	0.00	1,226	0.00
00009033		Total 00009033 TITLE III 2023-2025	2,226	0	2,226	0.00	0.00	2,226	0.00
00009034	100	SALARIES	10,000	0	10,000	6.79	0.00	9,993	0.10
00009034		Total 00009034 TITLE IV 2023-2025	10,000	0	10,000	6.79	0.00	9,993	0.10
00009035	100	SALARIES	66,378	0	66,378	16,898.70	17,784.72	31,695	52.30
00009035	112	SALARIES N	375,274	-37,145	338,129	133,215.23	74,916.49	129,997	61.60
00009035	200	MEDICARE	37,145	0	37,145	0.00	0.00	37,145	0.00
00009035	322	INSTR PROG	807	0	807	0.00	0.00	807	0.00
00009035	324	FIELD TRIP	10,000	0	10,000	0.00	0.00	10,000	0.00
00009035	325	PARENT ACT	500	0	500	0.00	0.00	500	0.00
00009035	580	TRAVEL-STA	4,500	0	4,500	0.00	0.00	4,500	0.00
00009035	600	SUPPLIES	4,702	0	4,702	0.00	0.00	4,702	0.00
00009035	600NP	SUPPLY NP	1,672	0	1,672	0.00	0.00	1,672	0.00
00009035	734	tech hard	500	0	500	0.00	0.00	500	0.00
00009035		Total 00009035 IDEA FY 2023-2025	501,477	-37,145	464,332	150,113.93	92,701.21	221,517	52.30
00009036	5899	UNDESIGNAT	7,119	0	7,119	5,555.73	0.00	1,563	78.00
00009036		Total 00009036 CAC FY24	7,119	0	7,119	5,555.73	0.00	1,563	78.00
00009037	100	SALARIES	24,875	0	24,875	0.00	0.00	24,875	0.00
00009037	300	PROFESSION	6,250	0	6,250	0.00	2,750.00	3,500	44.00
00009037	500	OTHER PURC	9,000	0	9,000	0.00	0.00	9,000	0.00
00009037	600	SUPPLIES	19,875	0	19,875	0.00	0.00	19,875	0.00
00009037		Total 00009037 ARAP-DUAL CREDIT EXP	60,000	0	60,000	0.00	2,750.00	57,250	4.60
00009038	100	SALARIES	56,211	-1,627	54,584	25,143.42	17,921.52	11,519	78.90
00009038	200	MEDICARE	12,000	0	12,000	0.00	0.00	12,000	0.00
00009038	600	SUPPLIES	1,627	0	1,627	1,627.00	0.00	0	100.00
00009038		Total 00009038 ARPA-SCHOOL MENTAL H	69,838	-1,627	68,211	26,770.42	17,921.52	23,519	65.50
00009039	5732	EQ-TECH-N	74,433	0	74,433	0.00	0.00	74,433	0.00
00009039		Total 00009039 EMERGENCY CONNECTIVI	74,433	0	74,433	0.00	0.00	74,433	0.00
00009040	111B	TEACH SAL	507	0	507	0.00	0.00	507	0.00
00009040	330	OTHER PROF	1,550	0	1,550	1,150.00	358.00	42	97.30
00009040	510	TRANSPORTA	1,450	0	1,450	0.00	0.00	1,450	0.00
00009040	580	TRAVEL-STA	4,000	0	4,000	3,143.00	0.00	857	78.60
00009040	600	SUPPLIES	21,088	0	21,088	20,805.60	0.00	282	98.70
00009040	700	PROPERTY	16,698	0	16,698	16,697.86	0.00	0	100.00
00009040		Total 00009040 CARL PERKINS FY24	45,293	0	45,293	41,796.46	358.00	3,139	93.10
Grand Total			1,452,650	20,652	1,473,302	694,953.40	168,365.56	609,983	58.60