

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**Bethany      Orange      Woodbridge**  
**25 Newton Road, Woodbridge, Connecticut 06525**

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***Dr. Jennifer P. Byars***  
***Superintendent of Schools***

**AMITY REGIONAL BOARD OF EDUCATION REGULAR MEETING AGENDA**  
***Monday, January 13, 2020, 6:30 pm***  
***25 Newton Road, Woodbridge, CT***

- 1. CALL TO ORDER**
- 2. PLEDGE OF ALLEGIANCE**
- 3. APPROVAL OF MINUTES**
  - a. Regular Board of Education Meeting – December 9, 2019 *Page 3*
- 4. STUDENT REPORT**
  - a. Monthly Report
  - b. Student Club Presentation - New Beginnings Club
- 5. PUBLIC COMMENT**
- 6. SUPERINTENDENT'S REPORT**
  - a. Personnel Report *Page 27*
  - b. Superintendent Report *Page 28*
- 7. CORRESPONDENCE**
- 8. CHAIRMAN'S REPORT**
  - a. Committee Reports
    1. ACES
    2. Ad Hoc School Safety
    3. CABE
    4. Curriculum
      - a. Discussion and Possible Action on New Course Proposals
    5. District Health and Safety
    6. District Technology
      - a. Monthly Report *Page 31*
    7. Facilities
      - a. Monthly Report *Page 32*
    8. Finance
      - a. Discussion and Possible Action on Audited 2018-2019 Financial Statements *Page 33*
      - b. Discussion and Possible Action on Returning Unspent Funds to Member Towns *Page 134*
      - c. Discussion and Possible Action on Contracts over \$35,000
        1. Refurbish Chillers *Page 136*
      - d. Discussion of Monthly Financial Statements *Page 137*
      - e. Director of Finance and Administration Approved Transfers Under \$3,000 *Page 163*
      - f. Discussion and Possible Action on Budget Transfers over \$3,000 *Page 164*

- g. Other
  - 1. 2020-2021 Budget: Budget Book Distribution and Budget Calendar *Page 166*
- 9. Policy
  - a. First Read
  - b. Second Read
    - 1. Policy 3516.12 Asbestos Control *Page 172*
    - 2. Policy 3520.13 Data-Based Information and Management Systems *Page 174*
    - 3. Policy 3524.2 Hazardous Material in Schools *Page 187*
    - 4. Policy 5111 Admission *Page 191*
    - 5. Policy 5112 Ages of Attendance *Page 193*
    - 6. Policy 6111 School Calendar *Page 195*
    - 7. Policy 6153 Field Trips *Page 197*
    - 8. Policy 6141.311 Programs for English Learner Program *Page 208*
    - 9. Policy 6172.4 Title I Parent Involvement *Page 212*
    - 10. Policy 5131.81 – Students Electronic Devices *Page 215*
    - 11. Policy 6141.321 – Acceptable Use of Computers and Technology *Page 221*
  - 10. Personnel

**9. NEW BUSINESS**

**10. ITEMS FOR THE NEXT AGENDA** – Due to Chairperson by January 27, 2020

**11. ADJOURNMENT**



Jennifer P. Byars  
Superintendent of Schools

JPB/pjp

pc: Town Clerks: Bethany, Orange, Woodbridge

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

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

AMITY REGIONAL SCHOOL DISTRICT NO. 5 BOARD OF EDUCATION  
DECEMBER 9, 2019 REGULAR MEETING MINUTES  
6:30 P.M., 25 NEWTON ROAD, WOODBRIDGE, CT

**BOARD MEMBERS PRESENT**

John Belfonti, Robyn Berke, Christopher Browe, Patricia Cardozo, Shannan Carlson, Paul Davis, Steven DeMaio, Carla Eichler, George Howard, Andrea Hubbard, Sheila McCreven, Patrick Reed, Dr. Jennifer Turner

**BOARD MEMBERS ABSENT**

None

**STUDENT REPRESENTATIVES PRESENT**

Olivia Gross, Ella Marin, Caroline Chen

**STAFF MEMBERS PRESENT**

Dr. Jennifer Byars, Theresa Lumas, Frank Barretta, Thomas Brant, Kathy Burke, Stephan Ciceron, Dr. Richard Dellinger, Shaun DeRosa, Peter Downhour, Ernest Goodwin, Kathleen Kovalik, Monica Kreuzer, Jill LaPlante, Grace Loman, Anna Mahon, Marie McPadden, Thomas Norton, James Saisa, Dr. Jason Tracy

**1. CALL TO ORDER**

Chairperson Browe called the meeting to order at 6:30 p.m.

**2. PLEDGE OF ALLEGIANCE**

Recited by those present

**3. SWEARING IN OF NEW BOARD OF EDUCATION MEMBER, PAUL DAVIS**

Chairperson Browe administered the oath of office to Paul Davis and welcomed him to the Board.

**4. RECOGNITION OF PREVIOUS BOARD MEMBER, AMY ESPOSITO**

Chairperson Browe presented Amy Esposito, former Board member, a Board of Education gift pen and her name plate and thanked her for her years of service to Amity.

Sheila McCreven thanked Ms. Esposito for her assistance with the negotiations process.

Ms. Esposito thanked the community and the Board for her term of service.

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DECEMBER 9, 2019 REGULAR MEETING MINUTES  
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*MOTION by Patricia Cardozo, Second by Sheila McCreven, to move item #7 on the meeting agenda (RECOGNITION OF CAPSS AWARDS) from its original position to occur prior to item #5 (ELECTION OF OFFICERS).*

*VOTES IN FAVOR, 12 (unanimous)*

*MOTION CARRIED*

**7. RECOGNITION OF CAPSS AWARDS (originally item #7 on the meeting agenda)**

Presented by Dr. Dellinger, Ms. Burke, and Ms. Mahon

Chairperson Browe called a meeting recess at 6:45 p.m.

Meeting resumed at 6:55 p.m.

MOTION by Sheila McCreven, Second by George Howard, to postpone Election of Officers until January Board of Education Regular Meeting

VOTES IN FAVOR, 4 (Howard, Davis, Hubbard, McCreven)

OPPOSED, 7 (DeMaio, Eichler, Reed, Belfonti, Cardozo, Carlson, Berke)

ABSTAINED, 1 (Turner)

MOTION FAILED

**5. ELECTION OF OFFICERS**

Dr. Byars reviewed election procedures listed in Bylaw 9120

Chairperson Browe thanked and acknowledged the Board of Education officers, Patricia Cardozo, Sheila McCreven, Steven DeMaio, and George Howard.

**Dr. Byars asked for nominations for Chairperson**

*MOTION by Sheila McCreven, to nominate Christopher Browe for Chairperson*

*MOTION FAILED*

*MOTION by Shannan Carlson, Second by Robyn Berke, to nominate John Belfonti for Chairperson*

John Belfonti accepted nomination for Chairperson

No further nominations for Chairperson



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Dr. Byars closed nominations for Chairperson

Dr. Byars called the vote for John Belfonti for Chairperson

*VOTES IN FAVOR, 12 (DeMaio, Eichler, Howard, Davis, Hubbard, Turner, Cardozo, Belfonti, Reed, Browe, Carlson, Berke)*

*ABSTAINED, 1 (McCreven)*

*VOTE PASSED*

**Chairperson Belfonti asked for nominations for Vice Chairperson**

*MOTION by Robyn Berke, Second by Shannan Carlson, to nominate Patricia Cardozo for Vice Chairperson*

Patricia Cardozo accepted nomination for Vice Chairperson

No further nominations for Vice Chairperson

Chairperson Belfonti closed nominations for Vice Chairperson

Chairperson Belfonti called the vote for Patricia Cardozo for Vice Chairperson

*VOTES IN FAVOR, 12 (DeMaio, Eichler, Howard, Davis, Hubbard, Turner, Cardozo, Belfonti, Reed, Browe, Carlson, Berke)*

*ABSTAINED, 1 (McCreven)*

*VOTE PASSED*

**Chairperson Belfonti asked for nominations for Secretary**

*MOTION by Jennifer Turner, Second by George Howard, to nominate Sheila McCreven for Secretary*

Sheila McCreven rejected nomination for Secretary

*MOTION by Shannan Carlson, Second by Paul Davis, to nominate Carla Eichler for Secretary*

Carla Eichler accepted nomination for Secretary

No further nominations for Secretary

Chairperson Belfonti closed nominations for Secretary

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Chairperson Belfonti called the vote for Carla Eichler for Secretary

*VOTES IN FAVOR, 12 (DeMaio, Eichler, Howard, Davis, Hubbard, Turner, Cardozo, Belfonti, Reed, Browe, Carlson, Berke)*

*ABSTAINED, 1 (McCreven)*

*VOTE PASSED*

**Chairperson Belfonti asked for nominations for Treasurer**

*MOTION by Patricia Cardozo, Second by Christopher Browe, to nominate Jennifer Turner for Treasurer*  
Jennifer Turner accepted nomination for Treasurer

No further nominations for Treasurer

Chairperson Belfonti closed nominations for Treasurer

Chairperson Belfonti called the vote for Jennifer Turner for Treasurer

*VOTES IN FAVOR, 12 (DeMaio, Eichler, Howard, Davis, Hubbard, Turner, Cardozo, Belfonti, Reed, Browe, Carlson, Berke)*

*ABSTAINED, 1 (McCreven)*

*VOTE PASSED*

**Chairperson Belfonti asked for nominations for Deputy Treasurer**

*MOTION by Carla Eichler, Second by Paul Davis, to nominate George Howard for Deputy Treasurer*  
George Howard accepted nomination for Deputy Treasurer

No further nominations for Deputy Treasurer

Chairperson Belfonti closed nominations for Deputy Treasurer

Chairperson Belfonti called the vote for George Howard as Deputy Treasurer

*VOTES IN FAVOR, 12 (DeMaio, Eichler, Howard, Davis, Hubbard, Turner, Cardozo, Belfonti, Reed, Browe, Carlson, Berke)*

*ABSTAINED, 1 (McCreven)*

*VOTE PASSED*

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**6. APPROVAL OF MINUTES**

- a. Regular Board of Education Meeting – November 11, 2019

*MOTION by Shannan Carlson, Second by Robyn Berke, to approve minutes as submitted*  
*VOTES IN FAVOR, 9 (Howard, Hubbard, Turner, Reed, Browe, Cardozo, McCreven, Carlson, Berke)*  
*ABSTAINED, 3 (DeMaio, Eichler, Davis)*

**8. STUDENT REPORT**

- a. Monthly Report

**9. PUBLIC COMMENT**

Parent spoke.

Local business owner spoke.

**10. SUPERINTENDENT'S REPORT**

- a. Personnel Report

- i. Executive Session – Discussion and Possible Action on Appointment of Amity Middle School Bethany Principal

*MOTION by Shannan Carlson, Second by Patricia Cardozo, to enter Executive Session and invite Dr. Byars.*  
*VOTES IN FAVOR, 12 (unanimous)*  
*MOTION PASSED*

Entered Executive Session at 7:22 p.m.

Exited Executive Session at 7:32 p.m.

*MOTION by Steven DeMaio, Second by Shannan Carlson, to approve the appointment of Dr. Jason Tracy as Amity Middle School Bethany Principal*  
*VOTES IN FAVOR, 12 (unanimous)*  
*MOTION PASSED*

- b. Superintendent Report

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**11. SOCIAL EMOTIONAL LEARNING SUPPORTS** – Jill LaPlante, Jason Tracy, Thomas Brant

**12. PRE-APPRENTICESHIP PROGRAM** – Jill LaPlante, Grace Loman (Attachments)

Presented by Todd Berch, Connecticut Department of Labor Office of Apprenticeship and  
Jamison Scott, Executive Director of the New Haven Manufacturers' Association

**13. DISCUSSION AND POSSIBLE ACTION ON SETTING JUNE 2020 GRADUATION DATE**

*MOTION by Steven DeMaio, Second by Patricia Cardozo, to set 2020 Graduation Date as June 10, 2020*  
*VOTES IN FAVOR, 9 (DeMaio, Eichler, Howard, Davis, Hubbard, Turner, Cardozo, McCreven, Reed)*  
*VOTES OPPOSED, 3 (Browe, Carlson, Berke)*  
*MOTION PASSED*

**14. DISCUSSION AND POSSIBLE ACTION ON 2020-2021 ACADEMIC CALENDAR**

*MOTION by Sheila McCreven, Second by Carla Eichler, to approve 2020-2021 Academic Calendar with the provision that October 12, 2020 is labelled Columbus Day and Indigenous Peoples' Day*  
*VOTES IN FAVOR, 11 (DeMaio, Eichler, Howard, Davis, Hubbard, Turner, Reed, Browe, Cardozo, McCreven, Carlson)*  
*ABSTAINED, 1 (Berke)*  
*MOTION PASSED*

**15. CORRESPONDENCE** – Attachments

**16. CHAIRMAN'S REPORT**

- a. Committee Reports
  - i. ACES
  - ii. Ad Hoc School Safety
  - iii. CABA
  - iv. Curriculum
  - v. District Health and Safety

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vi. District Technology

1. Monthly Report

vii. Facilities

1. Monthly Report

viii. Finance

1. Discussion and Possible Action on Contracts over \$35,000 – Attachment

a. Athletic Projects

*MOTION by Steven DeMaio, Second by Patrick Reed, to award the athletic facilities projects at Amity Regional High School at the bid price of \$3,167,960 to FieldTurf, USA, Inc. of Montreal, QC*  
*VOTES IN FAVOR, 12 (unanimous)*  
*MOTION CARRIED*

2. Budget Update

3. Adult Education Update

4. Discussion of Monthly Financial Statements

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

6. Discussion and Possible Action on Budget Transfers over \$3,000

*MOTION by Patricia Cardozo, Second by Steven DeMaio, to approve the following budget transfer to cover the initial costs of the design, permitting, and layouts for the athletic facilities project:*

ACCOUNT NUMBER	ACCOUNT NAME	FROM	TO
05-14-2510-5330	Professional Technical Services		\$20,000
05-15-0000-5850	Contingency	\$20,000	

*VOTES IN FAVOR, 12 (unanimous)*  
*MOTION CARRIED*

7. Other

a. Update on Audit

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ix. Policy

1. First Read

- a. Policy 3516.12 Asbestos Control
- b. Policy 3520.13 Data-Based Information and Management Systems
- c. Policy 3524.2 Hazardous Material in Schools
- d. Policy 5111 Admission
- e. Policy 5112 Ages of Attendance
- f. Policy 6111 School Calendar
- g. Policy 6153 Field Trips
- h. Policy 6141.311 Programs for English Learner Program
- i. Policy 6172.4 Title I Parent Involvement

*MOTION by Christopher Browe, Second by Shannan Carlson, to move all policies listed under First Read to Second Read at the next Board of Education Regular Meeting*  
*VOTES IN FAVOR, 11 (unanimous) (Patricia Cardozo was not present to vote)*  
*MOTION CARRIED*

2. Second Read

- a. Policy 5117 – Attendance Areas

*MOTION by Patricia Cardozo, Second by Carla Eichler, to approve Policy 5117 with edits*  
*VOTES IN FAVOR, 11 (DeMaio, Eichler, Howard, Davis, Hubbard, Turner, Reed, Browe, Cardozo, McCreven, Carlson)*  
*ABSTAINED, 1 (Berke)*  
*MOTION CARRIED*

- b. Policy 5117.2 – School Attendance Areas

*MOTION by Jennifer Turner, Second by Carla Eichler, to approve Policy 5117.2 with edits*  
*VOTES IN FAVOR, 11 (DeMaio, Eichler, Howard, Davis, Hubbard, Turner, Reed, Browe, Cardozo, McCreven, Carlson)*  
*ABSTAINED, 1 (Berke)*  
*MOTION CARRIED*

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c. Policy 5131.81 – Students Electronic Devices

*MOTION by Sheila McCreven, Second by Robyn Berke, to postpone Policy 5131.81 (Students Electronic Devices) and Policy 6141.321 (Acceptable Use of Computers and Technology) to next Board of Education Regular Meeting*

*VOTES IN FAVOR, 10 (Eichler, Davis, Hubbard, Turner, Reed, Browe, Cardozo, McCreven, Carlson, Berke)*

*VOTES OPPOSED, 1 (DeMaio)*

*ABSTAINED, 1 (Howard)*

*MOTION CARRIED*

d. Policy 5141 – Student Health Services

*MOTION by Steven DeMaio, Second by George Howard, to postpone Policy 5141 (Student Health Services) to next Board of Education Regular Meeting*

*VOTES IN FAVOR, 12 (unanimous)*

*MOTION CARRIED*

- e. Policy 5141.25 – Accommodating Students with Special Dietary Needs (Food Allergy Management)
- f. Policy 5141.251 – Accommodating Students with Special Dietary Needs (Modified Meals for Disabled Students)
- g. Policy 5141.28 – First Aid/Emergency Medical Care
- h. Policy 5141.7 – Students Sports – Concussion
- i. Policy 5145.511 – Exploitation: Sexual Harassment
- j. Policy 6121 – Non-discrimination in the Instructional Program

*MOTION by Sheila McCreven, Second by Shannan Carlson, to approve the following policies with edits:*

- Policy 5141.25 – Accommodating Students with Special Dietary Needs (Food Allergy Management)
- Policy 5141.251 – Accommodating Students with Special Dietary Needs (Modified Meals for Disabled Students)
- Policy 5141.28 – First Aid/Emergency Medical Care
- Policy 5141.7 – Students Sports – Concussion
- Policy 5145.511 – Exploitation: Sexual Harassment
- Policy 6121 – Non-discrimination in the Instructional Program

*VOTES IN FAVOR, 12 (unanimous)*

*MOTION CARRIED*

k. Policy 6141.321 – Acceptable Use of Computers and Technology

AMITY REGIONAL SCHOOL DISTRICT NO. 5 BOARD OF EDUCATION  
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x. Personnel

1. Executive Session Admin Group Contract

*MOTION by Sheila McCreven, Second by Shannan Carlson, to enter Executive Session and invite Dr. Byars and Theresa Lumas*

Entered Executive Session at 9:45 p.m.

Exited Executive Session at 10:02 p.m.

2. Admin Group Contract Vote

*MOTION by Patricia Cardozo, Second by Christopher Browe, to approve Admin Group Contract*

*VOTES IN FAVOR, 12 (unanimous)*

*MOTION CARRIED*

**17. NEW BUSINESS**

**18. ITEMS FOR THE NEXT AGENDA – Due to Chairperson by December 20, 2019**

**19. ADJOURNMENT**

*MOTION by Christopher Browe, Second by Carla Eichler, to adjourn meeting*

*VOTES IN FAVOR, 12 (unanimous)*

*MOTION CARRIED*

Meeting adjourned at 10:04 p.m.

Respectfully submitted,

*Pamela Pero*

Pamela Pero

Recording Secretary



## **Amity High School Manufacturing Pre-Apprenticeship Certificate Program**

Through the Amity Pre-Apprenticeship program, students will have the opportunity to develop entry-level skills in pursuit of a career in manufacturing. Upon completion of the program, students will earn a Pre-Apprenticeship Completion Certificate 200 hour on the job (OJT) credit applicable to a manufacturing apprenticeship program registered with the CT Department of Labor's Office of Apprenticeship Training.

A student, as a registered pre-apprentice, may also earn additional on-the-job credits toward a Registered Apprenticeship if employed, on a part time basis, after school as part of a Work Based Learning release program that may be established by the school and an apprenticeship employer sponsor approved by the Office of Apprenticeship Training.

Pre-Apprentices can carry up to 2,000 hours of on-the-job experience into their registered apprenticeship program upon graduation similar to how an Advanced Placement (AP) program is designed and recognized.

### **Amity Pre-Apprenticeship Program requirements:**

*Students must earn a B+ or better in the Manufacturing 1 and Manufacturing 2 courses*

*Students must earn a C or better in all other courses taken as part of the program.*

### **Career & Technical Education Courses**

Manufacturing 1

Manufacturing 2

Any **two** of the following CTE Electives:

Introduction of Technical Drafting

3D CAD Modeling

Engineering Design 1

Engineering Design 2

Construction 1

Construction 2

### **Math Course**

Algebra 2

or

Integrated Math 3

### **Science Course**

Science & Tech

or

Physics

or

Chemistry

### **Senior Service Learning Program (SSLP)**

Students must complete work at an approved site related to the manufacturing field.

## Fact Sheet

### Connecticut's Pre-Apprenticeship Program *Employer-School- Student FAQs*



***As demand for highly-skilled workers increases, Pre-Apprenticeship and Registered Apprenticeship strategies have proven to successfully meet employer and industry driven training approaches for acquiring and retaining employees.***

#### **How Do Pre-Apprenticeship Programs Benefit Employers?**

This training approach addresses the considerable challenges employers face by developing a talent pipeline to fill middle-skilled jobs. By accelerating necessary training and cultivating talent, these employer-designed programs provide screened, well-prepared workers new to an industry by receiving a combination of industry-based formalized training and classroom instruction.

#### **What Is Student Pre-Apprenticeship?**

Student Pre-Apprenticeship programs provide authentic opportunities to develop career employability skills and can also establish partnerships with employers. Career exploration cannot occur only in the schools. Students engaged in relevant career connected programs, such as Pre-Apprenticeship can:

- Explore and learn about exciting, high-tech, in-demand careers
- Benefit from classroom and career technology education based training
- Get a start on career-specific training with career pathway opportunities
- Build work-readiness skills employers desire
- Earn an industry recognized Pre-Apprenticeship completion credential
- Advance into an employer's Registered Apprenticeship program post-graduation

Pre-Apprenticeship programs can be offered as high school Career Technical Education courses, or at public and private post-secondary institutions throughout Connecticut once approved by the Office of Apprenticeship Training.

A student may also earn additional on-the-job credits toward a Registered Apprenticeship if employed, on a part time basis, after school or as part of a Work Based Learning release program that may be established by the school and an apprenticeship employer sponsor that is approved by the Office of Apprenticeship Training. Pre-Apprentices can carry up to 2,000 hours of on-the-job experience into their registered apprenticeship program upon graduation.

Some Pre-Apprenticeship program participants can start taking college level instruction requirements and receive college credits while still in high school.

It is critical that Pre-Apprenticeships link directly to a Registered Apprenticeship program; ensuring students are prepared for entry into an existing apprenticeship employment opportunity.

A quality Pre-Apprenticeship program contains these core framework components for approval:

- A partnership comprised of a Registered Apprenticeship sponsor, a school, and the Office of Apprenticeship Training
- A training curriculum designed and/or approved by a Registered Apprentice employer or association
- Hands-on training – if applicable
- Industry-recognized credentials – if applicable

### **What Is Registered Apprenticeship?**

As more industries need skilled workers and specialized training tailored to specific occupations, Registered Apprenticeship programs have grown outside of the traditional industries. Registered Apprenticeship has also been utilized to assist employers for employee recruitment.

Registered Apprenticeship is a nationally-recognized, occupational training program provided by industry employers.

Registered apprentices learn specific occupational skills on-the-job and supplement their learning by taking formal classes throughout their program.

At completion, most apprentices have earned the skills and confidence needed to be successful in a career, top wages and can also attain a college degree at the same time.

### **What If Your Employer Is Not An Apprenticeship Sponsor?**

If an employer is not already a sponsor of Registered Apprenticeship but expresses an interest in hiring and training you as an apprentice, they can contact the Connecticut Department of Labor's Office of Apprenticeship Training at 860.263.6085. Staff will assist the employer with the sponsor registration process.



*The Connecticut Department of Labor provides equal opportunity in employment and programs. Auxiliary aids and services are available to individuals with disabilities upon request.*



### **What is pre-apprenticeship?**

Quality pre-apprenticeship programs offer a starting point toward a successful career path and business model for those that may not be aware of this approach.

Pre-apprenticeships help individuals and employers cultivate talent and accelerate entry requirements for apprenticeship programs and ensure pre-apprentices are prepared to be successful in their apprenticeship. Pre-apprenticeship is not only for youth; this strategy is also effective for career changers and adults.

### **What are the advantages for employers utilizing a pre-apprentice program?**

- Collaboration with educational institutions. This provides a quality approach to attain a skilled, educated workforce. Students learn theory, and receive related instruction credit hours transferable to meet the requirements of a Registered Apprenticeship program.
- Hands-on experience. This strategy is vital to attaining skills by exposing the pre-apprentice to the industry and employer setting. As a pre-apprentice, the student is a part-time paid "intern." Upon course completion, an individual can become a full-time Registered Apprentice, with completed education requirements and credited OJT hours attained as a pre-apprentice applied toward an Apprenticeship Completion credential.
- A pathway into a Registered Apprenticeship program. Upon successful completion of the program, pre-apprentices and employers continue to emphasize skill and workplace development, increasing employee retention.
- Financial incentives. Wage subsidies, credentialing cost reimbursement, and tuition reimbursement are all available to employers and pre-apprentices.

As technology and demand for highly-skilled, entry-level workers increases, pre-apprenticeship and Registered Apprenticeship strategies have proven to be successful examples to meet potential employee, employer and industry needs.

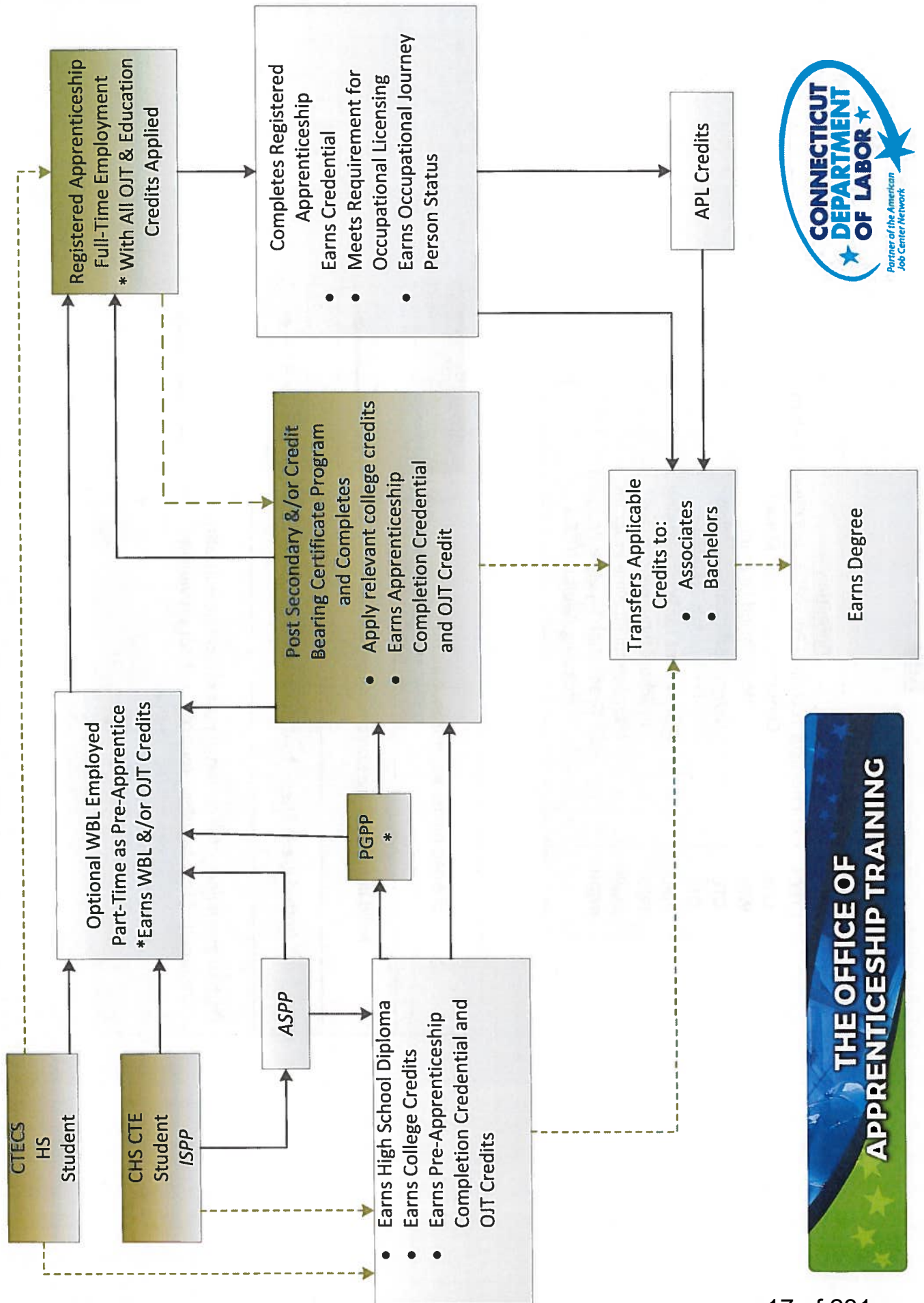
### **For more information:**

Todd Berch, Program Manager, Connecticut Department of Labor

Office of Apprenticeship Training – 200 Folly Brook Blvd, Wethersfield, CT 06109

Phone: 860-263-6087 Email: [Todd.Berch@ct.gov](mailto:Todd.Berch@ct.gov)

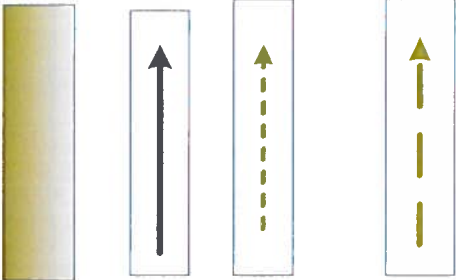
# Apprenticeship & Educational Pathways Map



# Key

Acronym	Definition
CTECS	Connecticut Technical Education and Career System
CHS	Comprehensive High School
WBL	Work Based Learning
CTE	Career Technical Education
OJT	On-the-Job-Training
APL	Assessment for Prior Learning
ISPP	In School Pipeline Program
ASPP	After School Pipeline Program
PGPP	Post Graduation Pipeline Program
	*Including Adult Ed/GED

Shaded boxes are entrance points
Solid black lines are non traditional paths
Dotted green lines – traditional pathway
Dashed green lines - full or partial post secondary education required of registered apprenticeship if not previously earned and credited





# **AMITY REGIONAL SCHOOL DISTRICT NO. 5**

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



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**Theresa Lumas**  
**Director of Finance and Administration**  
[terry.lumas@amityregion5.org](mailto:terry.lumas@amityregion5.org)

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

To: Dr. Jennifer Byars, Superintendent of Schools

From: Theresa Lumas, Director of Finance and Administration

Re: Award of Contracts of \$35,000 or More REVISED

Date: December 5, 2019

## **Facilities:**

### **1. Athletic Facilities Projects:**

A bond referendum was held on Wednesday, December 4, 2019 and facilities projects were approved by the voters. FieldTurf USA, Inc. bid pricing is available through the Capital Regional Education Council (CREC) municipal purchasing cooperative in Connecticut and its affiliate the Association of Education Purchasing Agencies (AEPA). The District has utilized the CREC cooperative purchasing arrangement previously, including with the Tremco Roof Restoration bond project in 2012.

Information on the cooperative purchasing agreement, FieldTurf USA, Inc references, and project timeline are attached.

The breakdown of the costs related:

1. Install a walkway complying with Americans with Disabilities Act requirements, permanent bleachers and scoreboard on field #3 at Amity Regional High School, and any related work at an estimated cost of \$317,990.
2. Replace track with a post-tensioned concrete designed track, replace scoreboard, replace light poles and lights, install an all-weather field at the stadium at Amity Regional High School, and all associated design work and any related work, at an estimated cost of \$2,810,859.
3. Performance and payment bonds at a cost of \$39,111.

## **Motions:**

### **Amity Finance Committee:**

**Move to recommend the Amity Board of Education award –**

**Amity Board of Education:**

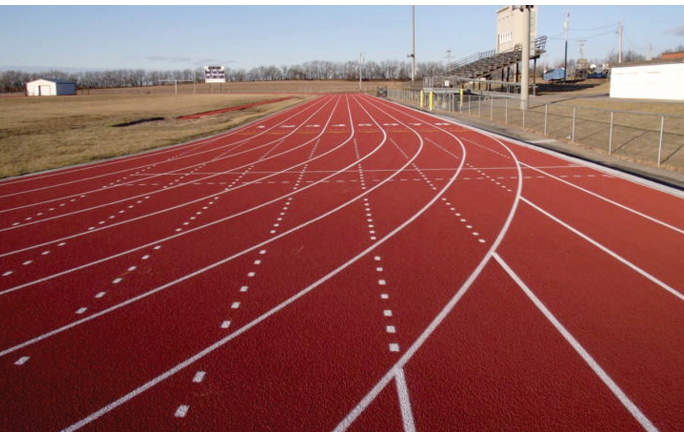
***Move to award –***

***...the athletic facilities projects at Amity Regional High School at the bid price of \$3,167,960 to FieldTurf, USA, Inc of Montreal, QC.***



# PURCHASING MADE EASY

THE ULTIMATE SURFACE EXPERIENCE AND SELECTION FROM SMARTBUY



## SPORTS SURFACES AVAILABLE THROUGH:



- ▶ FieldTurf Synthetic Turf
- ▶ Beynon Running Tracks
- ▶ Tennis & Basketball Courts
- ▶ Complete Surface Construction

The Capital Regional Educational Council (CREC) is a municipal purchasing cooperative in Connecticut and is an affiliate of the Association of Educational Purchasing Agencies (AEPA).

The AEPA is a nation procurement consortium. 27 States joined the AEPA to issue simultaneous Invitations for Bids (IFB). FieldTurf USA Inc. was awarded IFB #016 for Athletic Sports Surfaces.

**Contract Number: #016**

Surfaces have already been bid at a national level so there is no need to duplicate the bid process.

## BENEFITS OF SMART BUY PURCHASING PROGRAM:

- ▶ Pre-determined, preferential pricing.
- ▶ Prevent duplication and expense of bid process.
- ▶ Turn-key process.
- ▶ Expedite the purchase/installation of sport surface.
- ▶ Obtain the products you want at a competitive price.

**FOR INFORMATION – ERIC FISHER – DIRECTOR OF SALES– SMARTBUY**

PHONE: + 1 503 563 6395 | MOBILE: + 1 503 708 6548 | [Eric.Fisher@smartbuycooperative.com](mailto:Eric.Fisher@smartbuycooperative.com)  
[smartbuycooperative.com](http://smartbuycooperative.com)



# CREC

## PROJECT LIST

PROJECT NAME	STATE	PRODUCT	YEAR
Wolcott Park Tennis	CT	Post tension concrete & court surfacing	2019
New Fairfield Tennis	CT	5 Tennis Courts (Post Tension)	2019
Darien HS Baseball	CT	FTHD 2	2019
Hall High School Turf Replacement	CT	FieldTurf Vertex FTVT-57 + site work	2019
Ludlowe HS Tennis Court Reconstruction	CT	Installation of post tension concrete system-6 courts	2019
Norwalk HS Tennis	CT	Tennis court installation- 6 Tennis Courts	2019
Glastonbury High School	CT	FTRV 360 2.5"	2018
Darien High School Stadium	CT	FTHD 57	2018
Darien High School Track	CT	Blue BSS Spray Coat	2018
Indian Ledge Park	CT	Vertex Prime	2018
Norwalk HS Replacement	CT	FT Rev 360 & site work	2018
Brien McMahon Field	CT	Turf - Need Specifics	2017
Lyman HS Track	CT	Red Plexitrac	2017
Bittner Park Skate Park	CT	Hinding Post Tention concrete skate park	2017
Trumbull High School	CT	Vertex Prime 2"	2017
Cheshire HS Tennis	CT	Tennis	2016
Rocky Hill High School	CT	XTHD 65	2015
Brien McMahon High School	CT	XTHD 65 and Site Work	2015
Westside Missdle School	CT	Vertex 2.25"	2015
Nathan Hale Middle School	CT	FieldTurf XT-57, XT 65	2014
Granby High School Stadium	CT	XM6-65 & BSS 200	2013
Granby High School Soccer	CT	XM6-50 2"	2013
Treadwell Park	CT	FieldTurf XT HD 65 & remove dispose	2013
Farmington High School	CT	Poly-4000	2013



**FOR INFORMATION – ERIC FISHER – DIRECTOR OF SALES- SMARTBUY**

PHONE: + 1 503 563 6395 | MOBILE: + 1 503 708 6548 | [Eric.Fisher@smartbuycooperative.com](mailto:Eric.Fisher@smartbuycooperative.com)  
[smartbuycooperative.com](http://smartbuycooperative.com)

Athletic Field Improvement  
at Amity High School  
Approximate Cash Flow Projection

	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Total
Design/Permitting/Layouts/CA	\$20,000	\$25,000	\$25,000	\$15,000	\$15,000	\$15,000	\$10,000	\$10,000	\$10,000	\$10,000	\$5,000	\$160,000
Construction							\$590,000	\$590,000	\$590,000	\$590,000	\$608,849	\$2,968,849
<b>Total</b>	\$20,000	\$25,000	\$25,000	\$15,000	\$15,000	\$15,000	\$600,000	\$600,000	\$600,000	\$600,000	\$613,849	<b>\$3,128,849</b>

\*Total project cost for purposes of this approximate cash flow projection assumes the construction value to be \$3,128,849 which excludes the potential expenditure of contingency and financing costs that are included in the total referendum allocation

**Athletic Facility Improvements  
at Amity High School  
Tentative Project Schedule  
Created: November 27, 2019**

## TASKS

[illegible]


## Key Meetings

Team Meeting - 12/5/19  
Board of Education Meeting - 12/9/19  
Team Meeting - 2/11/20  
Others to be scheduled

# SmartBuy Coop Installation List - CT

PROJECT NAME	Year	OWNER	City	State	Entity	Product
Portland High School Tennis Court Repair	2020	Town of Portland	Portland	CT	Town	Pressure wash, repair, and resurface 6 existing tennis courts
Wolcott Park Tennis	2019	Town of West Hartford	West Hartford	CT	Town	Post tension concrete & court surfacing
New Fairfield Tennis	2019	New Fairfield Public Schools	New Fairfield	CT	SD	5 Tennis Courts (Post Tension)
Darien HS Baseball	2019	Darien Public Schools	Darien	CT	SD	FTHD 2
Hall High School Turf Replacement	2019	Town of West Hartford	West Hartford	CT	Town	FieldTurf Vertex FTVT-57 + site work
Ludlowe HS Tennis Court Reconstruction	2019	Town of Fairfield	Fairfield	CT	Town	Installation of post tension concrete system -6 courts
Norwalk HS Tennis	2019	City of Norwalk	Norwalk	CT	City	Tennis court installation- Six Tennis Courts
Burton Family Football Complex	2018	University of Connecticut	Storrs	CT	University	FTRV 360
Glastonbury High School	2018	Town of Glastonbury	Glastonbury	CT	Town	FTRV 360 2.5"
Darien High School Stadium	2018	Town of Darien	Darien	CT	SD	FTHD 57
Darien High School Track	2018	Town of Darien	Darien	CT	SD	Blue BSS Spray Coat
Indian Ledge Park	2018	Town of Trumbull	Trumbull	CT	Town	Vertex Prime
Norwalk HS Replacement	2018	City of Norwalk	Norwalk	CT	City	FT Rev 360 & site work
Brien McMahon Field	2017	City of Norwalk	Norwalk	CT	City	Turf - Need Specifics
Lyman HS Track	2017	Lebanon Public Schools	Lebanon	CT	SD	Red Plexitrac
Bittner Park Skate Park	2017	Town of Guilford	Guilford	CT	City	Hinding Post Tention concrete skate park
Trumbull High School	2017	Town of Trumbull	Trumbull	CT	Town	Vertex Prime 2"
Cheshire HS Tennis	2016	Town of Cheshire Parks and Recreation	Cheshire	CT	Parks	Tennis
Rocky Hill High School	2015	The Town of Rocky Hill	Rocky Hill	CT	SD	XTHD 65
Brien McMahon High School	2015	City of Norwalk	Norwalk	CT	City	XTHD 65 and Site Work
Westside Missdle School	2015	City of Danbury	Danbury	CT	City	Vertex 2.25"
Nathan Hale Middle School	2014	City of Norwalk	Norwalk	CT	City	FieldTurf XT-57, XT 65
Granby High School Stadium	2013	Town of Granby	Granby	CT	City	XM6-65 & BSS 200
Granby High School Soccer	2013	Town of Granby	Granby	CT	City	XM6-50 2"
Treadwell Park	2013	Town of Newtown	Newtown	CT	Town	FieldTurf XT HD 65 & remove dispose
Farmington High School	2013	Town of Farmington	Farmington	CT	SD	Poly-4000
Weed Beach	2013	Town of Darien	Darien	CT	SD	(6) Post Tensioned Concrete Courts
Jonathan Law	2013	Milford Board of Education	Milford	CT	BOE	(4) New Tennis Courts
Bloomfield High School	2012	Bloomfield Board of Education	Bloomfield	CT	S.D.	Poly-4000 - 1/2" depth BLUE
Cherry Lawn Park	2012	Town of Darien	Darien	CT	City	Resurface 3 Courts, 1 New Court
Joseph A. Foran HS	2012	Milford Board of Education	Milford	CT	S.D.	4 Tennis Courts
Robert E. Fitch High School	2012	Groton Public Schools	Groton	CT	S.D.	3 Tennis Courts & Crack Repair
New Fairfield High/Middle	2011	Town of New Fairfield	New Fairfield	CT	City	Atlas Poly 4000
Danbury High School	2011	City of Danbury	Danbury	CT	City	FieldTurf Vertex 2.25" & Sitework
New Canaan High School	2011	Town of New Canaan	New Canaan	CT	City	BSS 1000 FP Top
Rogers Park	2009	City of Danbury	Danbury	CT	City	Duraspine 2.5" & Site
Joel Barlow	2009	Region 9 Board of Education	Redding	CT	S.D.	Poly 4000 & Site



**From:** Sheila McCreven Sheila.McCreven@amityregion5.org   
**Subject:** Fwd: Board Meeting  
**Date:** December 9, 2019 at 1:06 PM  
**To:** Sheila McCreven sheila.mccreven@yale.edu

---

SM

Sent from my iPhone

Begin forwarded message:

**From:** seth reichardt <atseth@yahoo.com>  
**Date:** December 8, 2019 at 7:06:10 PM EST  
**To:** Sheila McCreven <Sheila.McCreven@amityregion5.org>  
**Cc:** George Howard <George.Howard@amityregion5.org>  
**Subject:** Board Meeting

This message has originated from an External Source. Please use proper judgment and caution when opening attachments, clicking links, or responding to this email.

Dear Sheila,  
Please see my attached correspondence addressing the upcoming agenda item of Adult Education. A representative of Elite Driving School is also planning to attend and share the attached during public comment. Thank you.

Seth Reichardt  
Elite Driving School



Amity Board  
Meeting.docx

Elite Driving School has been partnering with Amity High School's Adult Education Program since 2009. We have taught over 800 Amity High School students since that time. For the first several years, we typically had between eighty and one hundred students participate each year. We were able to garner student interest through advertisements that were sent through mailers to students' families. We were given Directory information from the high school, which was how we were able to communicate with families. After some changes to the Adult Education program in 2016, we were no longer given directory information and therefore were no longer able to send communications via postal mail to Amity families. We noticed a decline in our enrollment and heard from several parents that they were frustrated that they did not know that classes were running. Our lowest enrollment was in 2018, which was 27. Under the new director, we became creative and built upon our previous experience and advertised classes by sending emails to students during the last school year, which allowed for an increase in enrollment to over forty students, however, this is half of our pre-2016 enrollment.

We have worked with other high schools in the area and have been more than impressed with the Adult Education program at Amity High School. We believe that if courses, including Driver's Education, were able to advertise through means other than just the Adult Education Catalog, interest and enrollment in programs would increase. We look forward to continuing our partnership and to continuing to serve Amity High School's student drivers.

# AMITY REGIONAL SCHOOL DISTRICT NO. 5

Bethany Orange Woodbridge  
25 Newton Road, Woodbridge, Connecticut 06525



Dr. Jennifer P. Byars  
Superintendent of Schools

jennifer.byars@amityregion5.org  
203.392.2106

January 13, 2020

To: Members of the Board of Education  
From: Jennifer P. Byars, Ed.D., Superintendent of Schools  
Re: Personnel Report

## NEW HIRES-CERTIFIED:

- Amity Regional High School: NONE
- Amity Regional Middle School – Bethany: NONE
- Amity Regional Middle School – Orange: NONE

## NEW HIRES-SUBSTITUTES: NONE

## NEW HIRES-NON-CERTIFIED:

*Rosalia Navarra* – Payroll & Benefits Assistant-Category IV – District Offices-Finance Dept.  
*Michael Sibarium* – FT Night Custodian – Amity Middle School – Orange  
*Sean Smith* – Math Paraprofessional – Amity Middle School – Bethany  
*Kim Doran* – Assistant to the Director of Adult Education

## NEW HIRES-COACHES: NONE

## TRANSFERS:

*Denise Clark* – 10 Month Administrative Assistant-Category I at Amity Middle School - Orange to 12 Month Administrative Assistant-Category II at Amity Middle School - Orange, eff. 12/11/2019

*Elizabeth Lafo* – Paraprofessional at Amity Regional High School to 10 Month Administrative Assistant-Category I at Amity Regional High School, eff. 12/12/2019

## RESIGNATION(S):

*Nora Paille* – Math Paraprofessional – Amity Middle School - Bethany, eff. 01/03/2020

*Bo Wu* – FT Chinese Language Teacher – Amity Middle School Orange & Bethany, eff. 01/24/2020

## RETIREMENT(S):

*Boris Kuznetsov* – FT Night Custodian – Amity Middle School - Orange, eff. 12/31/2020

# AMITY REGIONAL SCHOOL DISTRICT NO. 5

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



Dr. Jennifer P. Byars  
Superintendent of Schools

jennifer.byars@amityregion5.org  
203.392.2106

## Superintendent's Report – January 2020

Continuously improve instruction, cultivate creativity, and enhance student engagement and performance.

Enhance the efficient and effective use of resources.

Foster a supportive climate for students and adults.

### Instruction

**Pupil Services Updates:** The SAILS program at ARHS held their annual holiday cookie sale during December. Students in the SAILS program baked, packaged, and sold various types of cookies to staff for their enjoyment during the holiday season. Amity Transition Academy at Albertus Magnus collected bottles and cans and, with the money they earned, they bought gift cards to donate to New Reach (<https://newreach.org/>.) Unified Sports is practicing weekly for their upcoming basketball games. The first of a series of parent workshops related to Special Education is scheduled for January 23, 2020 with Laurie Markus, Esq. as our presenter. *Lunch with the Director* will be held on January 30, 2020 from 12:00-1:30pm. Future *Office Hours with the Director* (7:30-8:30am) are February 13, March 3, April 24, and May 26, 2020.

**2018-19 Next Generation Science Standards Assessment Results:** The 2018-19 Next Generation Science Standards Assessment Results were released in December and Amity School District No.5 was 4<sup>th</sup> in DRG B with 77% at or above goal. These are the first results based on the Next Generation Science Standards that were formally adopted by the Connecticut State Board of Education in November 2015. The NGSS assessments are cutting-edge, rigorous, and highly engaging science assessments that are administered to all students in Grades 5, 8, and 11 as required per federal and state law.

**Amity Middle School Students Perform Well at Southern Regional Music Festival:** 20 AMSB student musicians auditioned on December 7<sup>th</sup> for the Southern Regional Middle Music Festival, and 16 students qualified for band, choir, or strings. 26 AMSO students auditioned and 21 qualified to move forward in the competition. Students competed with other music students from the southern region of the state including New Haven, Hamden, Clinton, Madison, Branford, Cheshire and other towns. These 16 student musicians will perform at North Branford Intermediate School on March 6, and March 7, 2020. Amity Middle School Band teachers, Rob Fragione and Kristen Morace, are the Jazz Band Co-Chairs of the Southern Regional Festival.

**Junior Planning Night:** On Tuesday, January 7, 2020, 11<sup>th</sup> grade students and their parents were invited to hear Director of Admissions for Union College, Ann Fleming Brown talk about the college search and admissions process in a humorous, interactive presentation. Over 250 students and parents attended the program.

**Makerspace Kick-off:** The AMSO Makerspace opened this month. Students can now sign up to participate in a variety of hands-on learning opportunities including coding, exploring circuit boards and other STEAM activities. We want to thank AMSO teacher Vittoria Fielosh who provided the start-up funds for the Makerspace through a Donor's Choose grant.



**Winter Concert:** ARHS held the annual winter concert on December 19, 2019, with band, strings and choirs performing. The performance was a huge success with close to a full house audience. AMSB also had an extraordinary evening Winter Concert on December 12, 2019. Approximately 47% of the student body performed, making AMSB look very much like a performing arts middle school!

**Mining Lab in AP Environmental Earth Science:** A part of a creative solution to exposing students to real-world environmental issues was having students “mine” chocolate chip cookies. Students were required to separate the cookie from the chips and weigh the different materials in order to discover how much time it takes, the materials and costs associated and the impact on the environment.

**Classical Piano Assembly:** Mr. Fragione arranged to have a classical piano assembly for all AMSB students on January 8, 2020. The pianists were Arianna & Robin Giesbrecht.

**AMSO Students Participate in the Geography Bee:** Students in both grade 7 and 8 completed the classroom level rounds of this nation-wide competition. The school wide finals will take place in late January. The winner will move on to the state level competition.

**STAR Assessments:** STAR assessments in Reading and Mathematics were given in early January. Results of the assessment will be analyzed by teachers and administration to help inform instructional decisions moving forward.

**January Instruction Meetings:** Curriculum meetings for grade 7-12 content leaders and department chairs planned for January include the Professional Development and Evaluation Committee (PDEC), ELA, Science, Math, and Social Studies. District meetings planned for January include District Reading, District Steering, and District Wellness. BOWA meetings include Curriculum Directors, Math, and STEAM Day.

## **Resources**

**The Jamie A. Hulley Arts Foundation Awards:** The Jamie A. Hulley Arts Foundation awarded AMSB \$3,000 in grant awards for three creative proposals to integrate arts into our curriculum. Eighth grade social studies teachers, Marika Wissink and Robert Murphy, along with seventh grade social studies teacher Nick DaPonte were each awarded \$1,000.

**BLT Works to Save with Vendors:** As part of our ongoing effort to be fiscally frugal, department chairs have continued to work personally with vendors and representatives of distributors to negotiate cost savings while ordering. As an example, the Phys. Ed/Health department chair was able to order \$2000 worth of equipment and receive free shipping (normally a \$400 cost) due to the consistency of using the vendor-Gopher, as well as the size of the order. Math, science and social studies department chairs also regularly work to arrange for no-cost trial periods for texts and resources for teachers.

## **Climate**

**Narrative4 Facilitator Training:** During the week of December 9, 2019, over 120 students (grades 9-12) were trained as Narrative4 Facilitators. These students will lead the whole-school story exchange which will take place in early February.

**Cocoa and Cram:** On January 15, 2020, Link Crew will hold the annual Cocoa and Cram event for 9<sup>th</sup> grade students where Link Crew Leaders will assist 9<sup>th</sup> graders in studying for midterm exams and preparing for the comprehensive exam experience. The event will run from 6:00-7:30pm and all 9<sup>th</sup> graders are encouraged to attend.

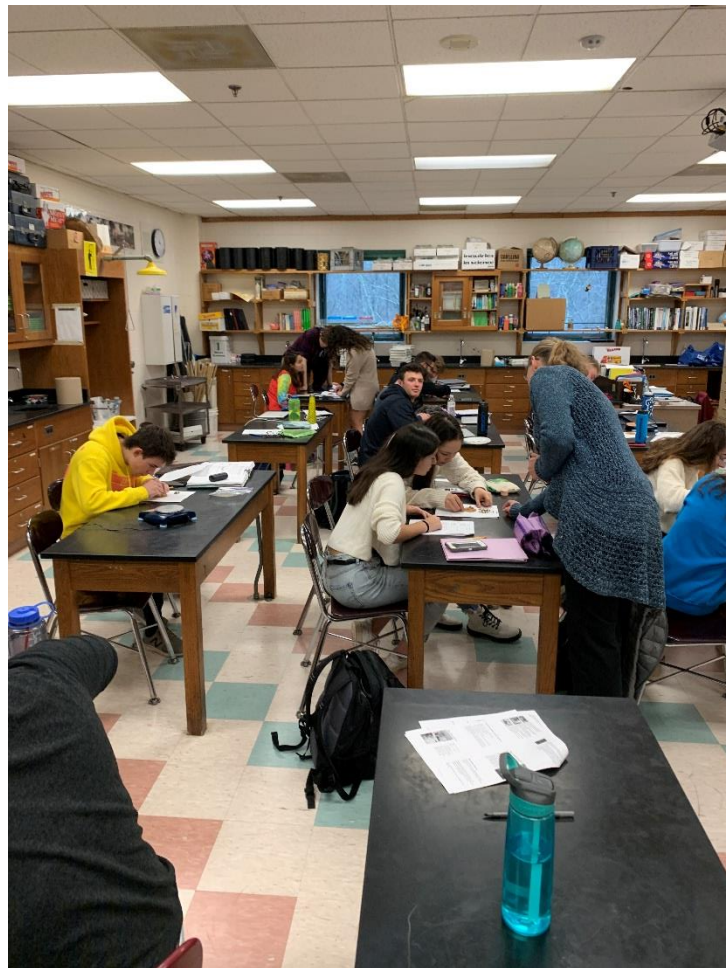
**AMSB Support of District Wide Holiday Bear Gift Giving:** 47 members of the AMSB staff took part in the district wide Holiday Bear gift giving campaign. They provided holiday gifts to eight children for the season.

**“Holiday for Giving” Toy Collection:** The AMSB Student Council and SAVEPromise Club organized a “Holiday for Giving” toy drive and collected 126 toys and books. "Holiday for Giving" is a group based in Wallingford.

**Woodbridge Youth Services Kindness Klub:** The Youth Services Kindness Klub made blankets for the LIFE HAVEN homeless shelter on Tuesday, December 17, 2019, after school in the AMSB cafeteria.

**AMSO Fabulous Friends Holiday Party:** AMSO Fabulous Friends welcomed 8 students from ACES to celebrate the holiday season. Students enjoyed participating in a variety of festive activities designed to build collaboration and friendship.

**AMSO Student Council Movie Night:** The student council hosted a movie night on Friday, January 10, 2020. Students were asked for a \$3.00 donation or a donation of canned food items to raise funds for the local food pantry.



*AP Earth Science Students Mining Chocolate Chip Cookies*

## Amity Regional School District No. 5

### Technology Department Monthly Report

#### **Completed Projects:**

- Pulled all new Cat6a cable for cameras in HS
- Installed new cameras around the interior of the HS campus
- Cases for 7th grade 1:1 devices are installed in both middle schools

#### **Projects in process:**

- Continuing to pull new Cat6a cable for wireless access points. Including high client access point in all three campus cafeterias as well as additional access points in all three buildings to support 1:1 initiative
- Testing and gathering data through a “proof of concept” deployment of possible new wireless infrastructure.
- Currently completing an RFP for infrastructure upgrades.
- Writing RFP for 1:1 devices for next year’s 9th and 10th grade students
- Readyng Securly Parent Portal for deployment so parents can monitor their student’s online activity on school issued devices
- Identify needs and deploy 8 new digital whiteboards throughout the district.

#### **Outstanding issues to be addressed:**

- Storage Area Network (SANs) appliances are end-of-life and beginning to fail
- Registration opens for new and returning students in early February, a Board approved digital use policy is needed so it can be included in that process.

Amity Regional School  
District No. 5

25 Newton Road

Woodbridge, CT 06525

Phone: 203-397-4817

Fax: 203-397-4864



CLEAN

SAFE

HEALTHY

SCHOOLS

Amity Regional School  
District No. 5

25 Newton Road

Woodbridge, CT 06525

Phone: 203-397-4817

Fax: 203-397-4864



## Amity Regional School District No. 5

### Facilities Department Monthly Report

#### **Completed Projects:**

- Winter preventive maintenance tasks on the HVAC equipment were performed at all three schools by in-house personnel.
- Vandalized restroom stalls at Amity Regional High School were repaired.
- The irrigation system on the fields at Amity Regional High School were drained and winterized by our grounds contractor.
- An evening custodian retired from Amity Middle School, Orange Campus. The position was posted and one of our substitute custodians was hired to a full-time position.
- Additional protective film was installed on building windows at all three buildings.
- Security camera upgrades were completed at Amity Regional High School.
- Preventive Maintenance was completed on the roof at Amity Regional High School by our roofing contractor.
- Office moves were successfully completed over the holiday break in the District Office Complex.
- An exhaust fan motor failed at Amity Regional High School and was replaced by in-house personnel.
- A new evaporator coil had to be installed on the walk-in freezer at Amity Middle School, Orange Campus. The original one failed. Our vendor ordered a new one and installed it over the holiday break.
- The custodians completed touch-up painting and floor refinishing projects at all three schools during the holiday break.

#### **Projects in process:**

- The newest student-led project of construction of two storage buildings across from the loading dock at Amity Regional High School has commenced. The first building's foundation, floor, roof, walls and partial siding have been installed to date.
- A variable air volume box in District Office has failed. A replacement has been ordered and will be installed upon arrival by our contractor.
- Engineering and design has commenced for the Athletic Fields projects at Amity Regional High School.

#### **Outstanding issues to be addressed:**

- None at this time.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**

**FINANCIAL STATEMENTS**

**AS OF AND FOR THE YEAR ENDED  
JUNE 30, 2019**

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
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**AS OF AND FOR THE YEAR ENDED JUNE 30, 2019**

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**AS OF AND FOR THE YEAR ENDED JUNE 30, 2019**

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**INDEPENDENT AUDITOR'S REPORT**

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## INDEPENDENT AUDITOR'S REPORT

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

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Amity Regional School District No. 5 (the "District") as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### *Management's Responsibility for the Financial Statements*

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

### *Auditor's Responsibility*

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

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

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

### *Opinions*

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Amity Regional School District No. 5, as of June 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 12 and the information on pages 63 through 74 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining and individual fund financial statements and schedules on pages 75 through 81 are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 19, 2019, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Certified Public Accountants  
Glastonbury, Connecticut  
December 19, 2019

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## MANAGEMENT'S DISCUSSION AND ANALYSIS

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**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2019**

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As management of Amity Regional School District No. 5 (the "District"), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2019.

**FINANCIAL HIGHLIGHTS**

- The assets and deferred outflows of resources of the District exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$70,063,668 (net position). Included in this amount is a deficit in unrestricted net position of \$4,652,974. This deficit is caused by long-term liabilities for pension and other post-employment benefits, which are being funded on an annual basis by the District based on actuarially determined contributions.
- The District's total net position for the year ended June 30, 2019 increased by \$2,704,402.
- As of the close of the current fiscal year, the District's governmental funds reported a combined ending fund balance of \$1,326,259, an increase of \$101,325 in comparison with the prior year.
- The principal balance outstanding on the District's long-term bonded debt decreased by \$3,850,000 or 13.9% from \$27,625,000 as of June 30, 2018 to \$23,775,000 as of June 30, 2019.
- As of June 30, 2019, the District has recorded a liability to return the current year budgetary General Fund surplus of \$2,199,257 to its member towns.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

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

**Government-wide Financial Statements**

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

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

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED *(Continued)*  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

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**OVERVIEW OF THE FINANCIAL STATEMENTS *(Continued)***

**Government-wide Financial Statements *(Continued)***

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

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

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

**Fund Financial Statements**

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

**Governmental Funds**

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

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

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

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

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED *(Continued)*  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

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**OVERVIEW OF THE FINANCIAL STATEMENTS *(Continued)***

**Fund Financial Statements *(Continued)***

**Proprietary Funds**

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

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

**Fiduciary Funds**

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

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

**Notes to the Financial Statements**

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 24 through 62 of this report.

**Required Supplementary Information**

The General Fund budgetary schedules and the schedules on the District's pension and other post-employment benefit plans can be found on pages 63 through 74 of this report.

**Other Information**

Combining and individual fund statements and schedules can be found on pages 75 through 81 of this report.

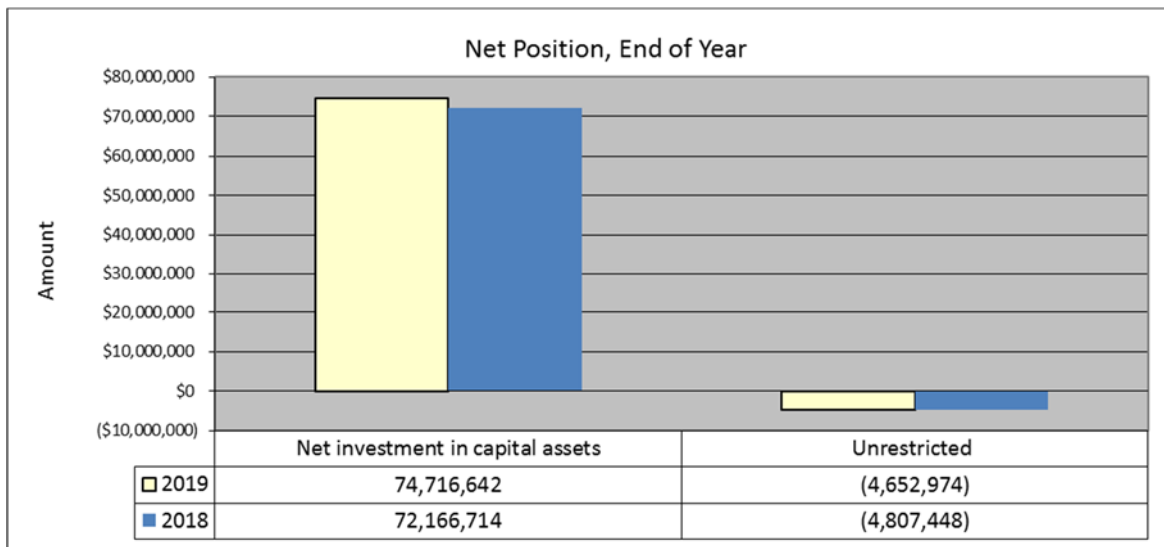
**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED (Continued)**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2019**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

**Net Position**

Over time, net position may serve as one measure of a government's financial position. Net position of the District totaled \$70,063,668 as of June 30, 2019 and \$67,359,266 as of June 30, 2018, and is summarized as follows.

	2019	2018	\$ Variance	% Variance
Current and other assets	\$ 6,251,862	\$ 7,019,961	\$ (768,099)	-11%
Capital assets, net	99,513,658	100,781,966	(1,268,308)	-1%
Total assets	105,765,520	107,801,927	(2,036,407)	-2%
Deferred outflows of resources	918,417	1,146,825	(228,408)	-20%
Long-term liabilities	31,636,851	36,187,062	(4,550,211)	-13%
Other liabilities	3,932,059	4,844,735	(912,676)	-19%
Total liabilities	35,568,910	41,031,797	(5,462,887)	-13%
Deferred inflows of resources	1,051,359	557,689	493,670	89%
Net position:				
Net investment in capital assets	74,716,642	72,166,714	2,549,928	4%
Unrestricted	(4,652,974)	(4,807,448)	154,474	-3%
Total net position	\$ 70,063,668	\$ 67,359,266	\$ 2,704,402	4%



**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED (Continued)**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2019**

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

**Net Position (Continued)**

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

**Change in Net Position**

Changes in net position for the years ended June 30, 2019 and 2018 are as follows.

	<u>2019</u>	<u>2018</u>	<u>\$ Variance</u>	<u>% Variance</u>
Revenues				
Program revenues:				
Charges for services	\$ 1,020,840	\$ 1,021,347	\$ (507)	0.0%
Operating grants and contributions	4,463,044	9,691,746	(5,228,702)	-54.0%
Capital grants and contributions	-	26,456	(26,456)	-100.0%
General revenues:				
Assessments to member towns	45,990,999	44,251,623	1,739,376	3.9%
Unrestricted investment earnings	130,966	70,343	60,623	86.2%
Total revenues	<u>51,605,849</u>	<u>55,061,515</u>	<u>(3,455,666)</u>	-6.3%
Program expenses:				
General instruction	29,147,168	33,756,293	(4,609,125)	-13.7%
Support services - students	3,845,424	3,746,597	98,827	2.6%
Improvement of instruction	543,115	527,674	15,441	2.9%
Media	635,950	641,689	(5,739)	-0.9%
General administration	5,420,532	5,264,609	155,923	3.0%
Buildings and grounds	5,242,160	5,123,157	119,003	2.3%
Transportation	1,812,361	1,732,723	79,638	4.6%
Student activities	1,655,531	1,629,353	26,178	1.6%
Interest expense	599,206	769,021	(169,815)	-22.1%
Total expenses	<u>48,901,447</u>	<u>53,191,116</u>	<u>(4,289,669)</u>	-8.1%
Change in net position	<u>\$ 2,704,402</u>	<u>\$ 1,870,399</u>	<u>\$ 834,003</u>	44.6%

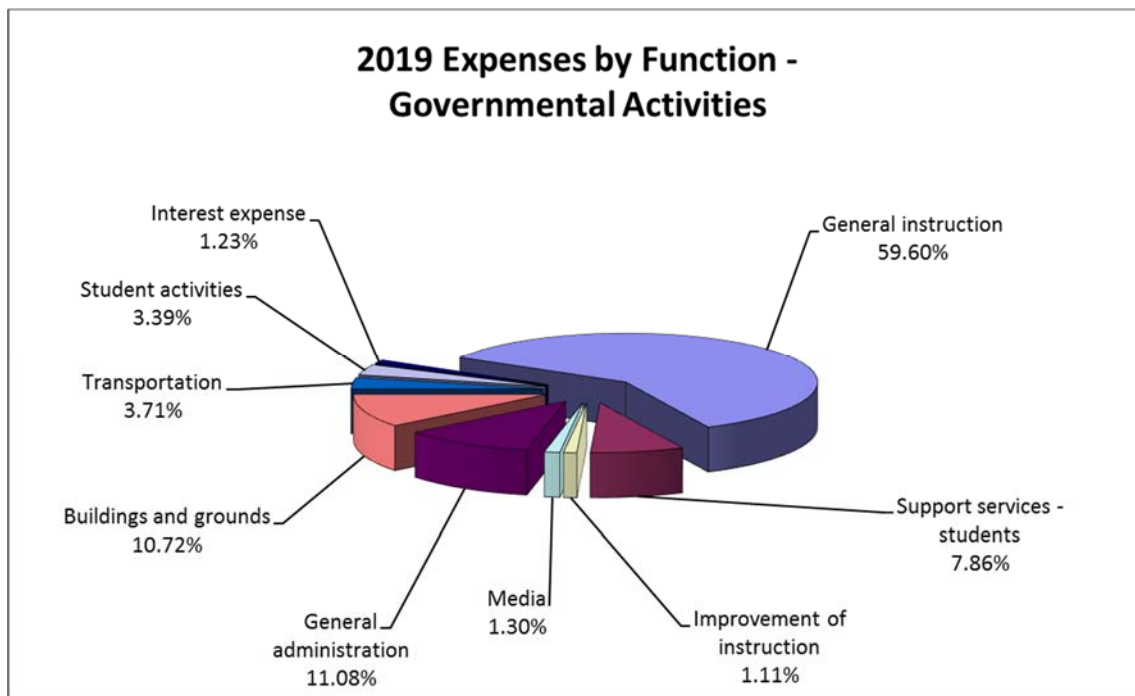
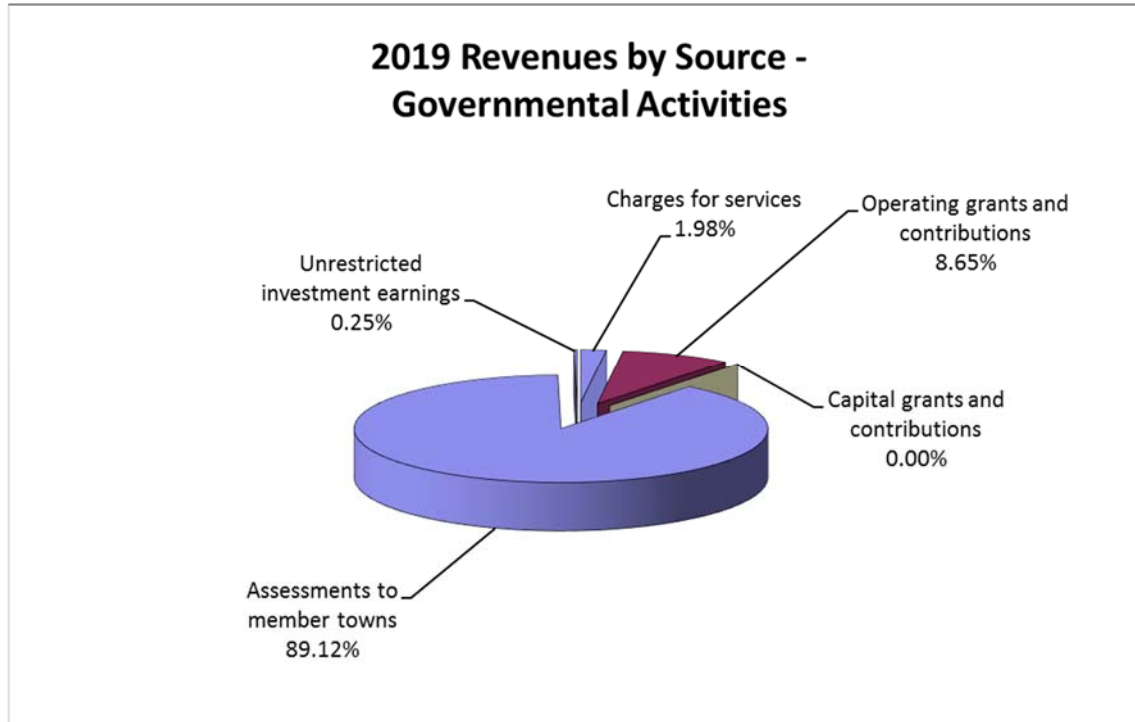


**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED *(Continued)*  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

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

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



**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED *(Continued)*  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

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

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

The change in net position for fiscal year 2019 was an increase of \$2,704,402 over the prior year change in net position. Revenues decreased by \$3,455,666 or 6.3% and expenses decreased by \$4,289,669 or 8.1%.

Operating grants and general instruction expenses decreased by \$5,283,009 from the prior year due to a reduction in the amount of pension and OPEB expense recognized by the State of Connecticut in connection with the Town's participation in the Connecticut State Teachers' Retirement System.

**FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS**

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

**Governmental Funds**

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

As of the close of the current fiscal year, the District's governmental funds reported a combined ending fund balance of \$1,326,259, an increase in fund balance of \$101,325 over the prior year.

**General Fund**

The General Fund is the chief operating fund of the District. At the end of the current fiscal year, fund balance of the General Fund totaled \$726,300 and has been encumbered for specific purposes.

The overall fund balance of the General Fund increased by \$328,674 during the current year.

**Reserve Fund for Capital and Nonrecurring**

The Reserve Fund for Capital and Nonrecurring has a fund balance of \$413,504 as of June 30, 2019. This represents a decrease in fund balance of \$188,984 compared to the prior year. This decrease was driven by expenditures incurred for various capital projects.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

The District's original budget did not contemplate the use of fund balance and there were no additional appropriations authorized during the fiscal year. Transfers between budget line items occurred throughout the year with the Board of Education's approval. Overall, there was no change in budgetary fund balance as any budgetary surplus is returned to the District's member towns. Nonmember revenues were \$378,012 higher than anticipated primarily due to the special education grant from the State of Connecticut and interest income earned during the fiscal year. Expenditures were \$1,655,000 lower than anticipated due to increased budgetary monitoring and overall cost savings.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED (Continued)**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2019**

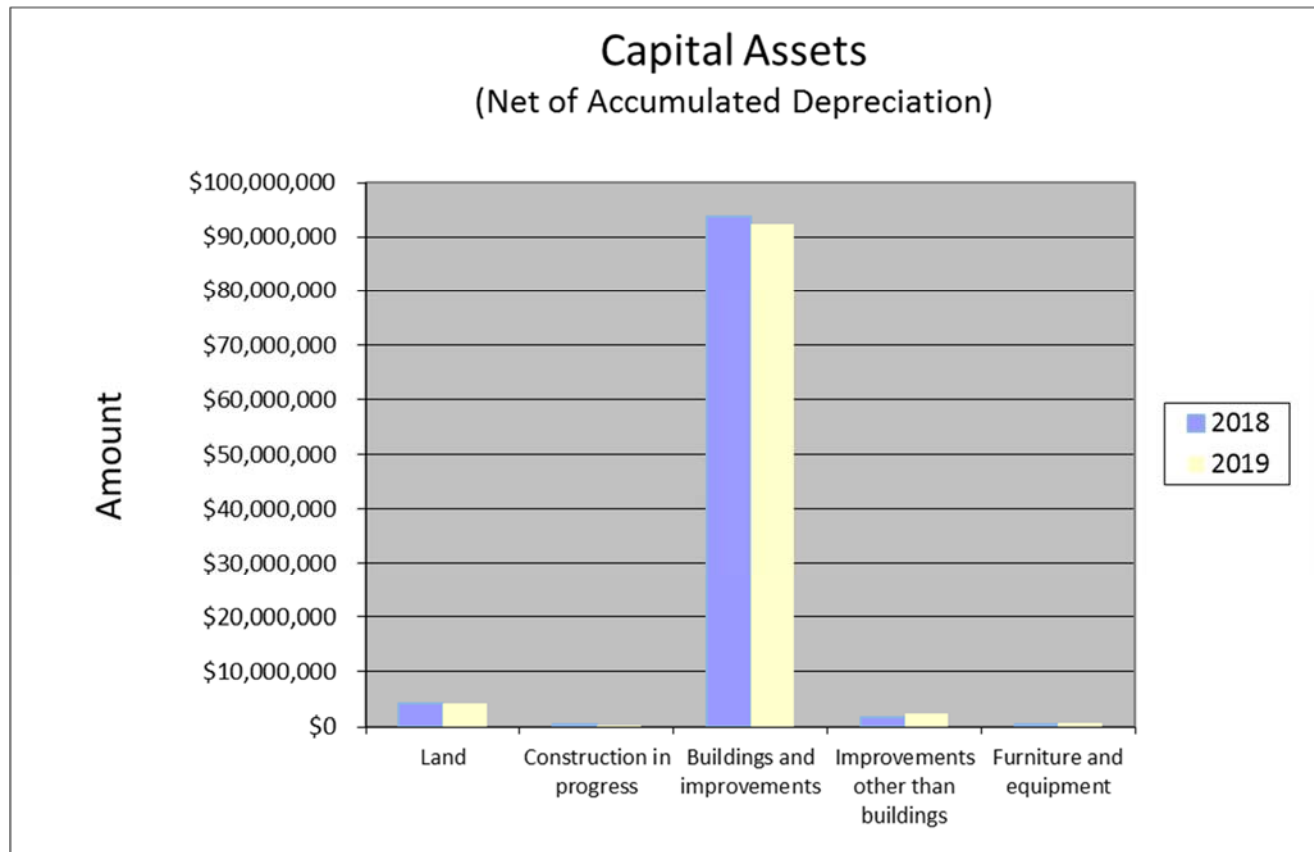
**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets**

The District's investment in capital assets for its governmental activities as of June 30, 2019 totaled \$99,513,658 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings and improvements, improvements other than buildings, and furniture and equipment. The net decrease in the District's investment in capital assets for the current fiscal year was \$1,268,308 or 1.3%. This was primarily due depreciation expense of \$1,716,643, offset by real additions of \$468,972.

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

	2019	2018	\$ Variance	% Variance
Land	\$ 4,186,566	\$ 4,186,566	\$ -	0.0%
Construction in progress	112,003	506,132	(394,129)	-77.9%
Buildings and improvements	92,286,827	93,847,145	(1,560,318)	-1.7%
Improvements other than buildings	2,322,438	1,702,548	619,890	36.4%
Furniture and equipment	605,824	539,575	66,249	12.3%
Totals	<u>\$ 99,513,658</u>	<u>\$ 100,781,966</u>	<u>\$ (1,268,308)</u>	-1.3%



**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED (Continued)**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2019**

**CAPITAL ASSET AND DEBT ADMINISTRATION (Continued)**

**Capital Assets (Continued)**

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

**Long-term Debt**

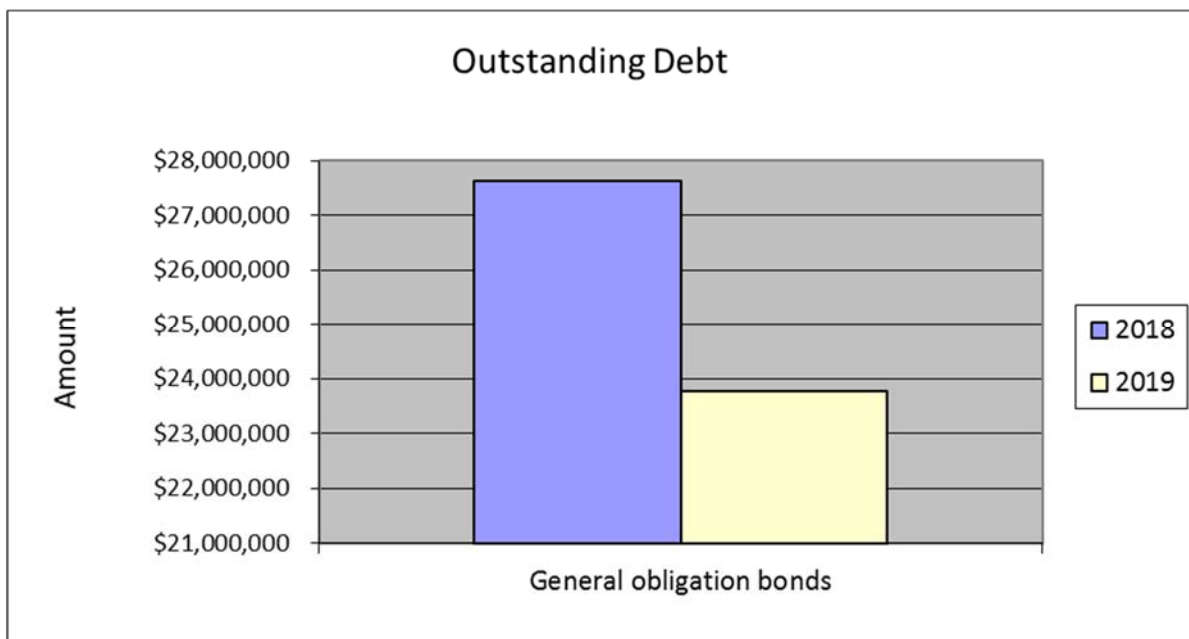
At the end of the current fiscal year, the District had total bonded debt outstanding of \$23,775,000, all of which is backed by the full faith and credit of the District and its member towns of Bethany, Orange and Woodbridge. Total long-term debt decreased by \$3,850,000 or 13.9% due to regularly scheduled debt service repayments of \$3,850,000.

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

State statutes limit the amount of general obligation debt the District may issue to four and a half times its annual receipts from member towns, as defined by the statutes. The current debt limitation for the District is \$206,959,496, which is significantly in excess of the District's outstanding general obligation debt.

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

	<b>2019</b>	<b>2018</b>	<b>\$ Variance</b>	<b>% Variance</b>
General obligation bonds	<u>\$ 23,775,000</u>	<u>\$ 27,625,000</u>	<u>\$ (3,850,000)</u>	-13.9%



Additional information on the District's long-term debt can be found in Note 7 of this report.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED *(Continued)*  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

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**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS**

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

- The District receives a significant amount of revenue from federal and state grants. Any loss or significant reduction in these grants could have an impact on the District's budget and program services.
- The District's healthcare plan is self-insured. Budgeted contributions from the General Fund into the Internal Service Fund are based on historical claims experience, but actual contributions may fluctuate significantly based on actual claims incurred. The District experienced a favorable claims year during fiscal year 2019.

All of these factors were considered in preparing the District's budget for fiscal year 2020. The District's fiscal year 2020 General Fund budget was approved on May 8, 2019. The fiscal year 2020 budget contemplated expenditures of \$49,548,307, an increase of \$521,772 or 1.06% over the fiscal year 2019 budgeted expenditures.

**REQUESTS FOR INFORMATION**

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

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## **BASIC FINANCIAL STATEMENTS**

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**AMITY REGIONAL SCHOOL DISTRICT NO. 5**

STATEMENT OF NET POSITION

AS OF JUNE 30, 2019

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 5,977,976
Receivables:	
Grants and contracts	21,105
Other	43,055
Inventories	21,292
Net sick and severance asset	188,434
Capital assets:	
Non-depreciable	4,298,569
Depreciable, net	95,215,089
Total assets	<u>105,765,520</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred charges on refundings	360,046
Deferred charges on pension expense	402,085
Deferred charges on OPEB expense	156,286
Total deferred outflows of resources	<u>918,417</u>
<b>LIABILITIES</b>	
Accounts payable	751,421
Accrued liabilities	71,982
Accrued interest	354,712
Unearned revenue	158,952
Claims payable	395,735
Due to member towns	2,199,257
Noncurrent liabilities:	
Due within one year	3,816,995
Due in more than one year	27,819,856
Total liabilities	<u>35,568,910</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred charges on pension expense	622,262
Deferred charges on OPEB expense	429,097
Total deferred inflows of resources	<u>1,051,359</u>
<b>NET POSITION</b>	
Net investment in capital assets	74,716,642
Unrestricted deficit	(4,652,974)
Total net position	<u><u>\$ 70,063,668</u></u>

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

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2019**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Position- Governmental Activities</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Instruction:					
General instruction	\$ 29,147,168	\$ 244,420	\$ 4,197,193	\$ -	\$ (24,705,555)
Support services:					
Support services - students	3,845,424	649,283	196,492	-	(2,999,649)
Improvement of instruction	543,115	-	36,847	-	(506,268)
Media	635,950	-	-	-	(635,950)
General administration	5,420,532	59,943	-	-	(5,360,589)
Transportation	1,812,361	-	28,012	-	(1,784,349)
Student activities	1,655,531	18,375	-	-	(1,637,156)
Buildings and grounds	5,242,160	48,819	4,500	-	(5,188,841)
Total support services	<u>19,155,073</u>	<u>776,420</u>	<u>265,851</u>	<u>-</u>	<u>(18,112,802)</u>
Interest expense	599,206	-	-	-	(599,206)
	<u>\$ 48,901,447</u>	<u>\$ 1,020,840</u>	<u>\$ 4,463,044</u>	<u>\$ -</u>	<u>(43,417,563)</u>
General revenues:					
					45,990,999
Assessments to member towns					130,966
Unrestricted investment earnings					<u>46,121,965</u>
Total general revenues					
					2,704,402
Change in net position					67,359,266
Net position - beginning					<u>\$ 70,063,668</u>
Net position - ending					

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



**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**AS OF JUNE 30, 2019**

	<b>General Fund</b>	<b>Reserve Fund for Capital and Nonrecurring</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 3,618,625	\$ 413,504	\$ 349,572	\$ 4,381,701
Receivables:				
Grants and contracts	-	-	21,105	21,105
Other	43,055	-	-	43,055
Due from other funds	22,575	-	5,379	27,954
Inventories	-	-	21,292	21,292
Total assets	<u>\$ 3,684,255</u>	<u>\$ 413,504</u>	<u>\$ 397,348</u>	<u>\$ 4,495,107</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 673,296	\$ -	\$ 78,125	\$ 751,421
Accrued liabilities	71,982	-	-	71,982
Due to member towns	2,199,257	-	-	2,199,257
Due to other funds	13,420	-	22,575	35,995
Unearned revenue	-	-	110,193	110,193
Total liabilities	<u>2,957,955</u>	<u>-</u>	<u>210,893</u>	<u>3,168,848</u>
<b>FUND BALANCES</b>				
Nonspendable	-	-	21,292	21,292
Restricted	-	69,242	-	69,242
Committed	-	344,262	170,155	514,417
Assigned	726,300	-	-	726,300
Unassigned	-	-	(4,992)	(4,992)
Total fund balances	<u>726,300</u>	<u>413,504</u>	<u>186,455</u>	<u>1,326,259</u>
Total liabilities and fund balances	<u>\$ 3,684,255</u>	<u>\$ 413,504</u>	<u>\$ 397,348</u>	<u>\$ 4,495,107</u>

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

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**RECONCILIATION OF THE BALANCE SHEET OF**  
**GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION**  
**AS OF JUNE 30, 2019**

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Total fund balances for governmental funds \$ 1,326,259

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

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

Land	\$ 4,186,566	
Construction in progress	112,003	
Buildings and improvements	114,397,571	
Improvements other than buildings	2,561,749	
Furniture and equipment	1,248,375	
Less: accumulated depreciation and amortization	<u>(22,992,606)</u>	
Total capital assets, net		99,513,658

The net sick and severance asset is not recognized in the governmental funds. The net sick and severance asset results from the difference between the plan's fiduciary net position and the portion of the present value of projected benefit payments to be provided through the sick and severance plan. 188,434

Deferred inflows and outflows of resources resulting from changes in the components of the net pension and OPEB liabilities are reported in the statement of net position. (492,988)

Long-term liabilities applicable to the governmental activities are not due and payable in the current period and, accordingly, are not reported as governmental fund liabilities. All liabilities - both current and long-term - are reported in the statement of net position. Those liabilities consist of:

Accrued interest payable	(354,712)	
Long-term debt:		
Bonds payable	(23,775,000)	
Unamortized bond premiums	(1,339,314)	
Deferred charges on refundings	360,046	
Other long-term liabilities:		
Net OPEB liability	(2,260,320)	
Net pension liability	(4,127,811)	
Capital lease obligations	(111,990)	
Vacation accrual payable	<u>(22,416)</u>	
Total long-term liabilities		(31,631,517)

An internal service fund is used to charge the cost of risk management activities to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position. 1,159,822

Net position of governmental activities \$ 70,063,668

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

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

	<b>General Fund</b>	<b>Reserve Fund for Capital and Nonrecurring</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>REVENUES</b>				
Assessments to member towns	\$ 45,990,999	\$ -	\$ -	\$ 45,990,999
Intergovernmental	7,077,618	-	751,787	7,829,405
Charges for services	192,558	-	765,753	958,311
Interest income	130,966	-	-	130,966
Other	62,529	-	-	62,529
Total revenues	<u>53,454,670</u>	<u>-</u>	<u>1,517,540</u>	<u>54,972,210</u>
<b>EXPENDITURES</b>				
Current:				
General instruction	27,978,671	-	498,409	28,477,080
Support services:				
Support services - student	2,473,406	-	907,058	3,380,464
Improvement of instruction	428,379	-	36,846	465,225
Media	517,478	-	-	517,478
General administration	4,538,271	-	44,102	4,582,373
Transportation	1,810,859	-	1,502	1,812,361
Employee benefits	5,756,356	-	63,488	5,819,844
Student activities	1,450,080	-	-	1,450,080
Buildings and grounds	3,327,467	-	4,500	3,331,967
Capital outlays	330,979	188,984	-	519,963
Debt service:				
Principal payments	3,962,484	-	-	3,962,484
Interest and fiscal charges	719,551	-	-	719,551
Total expenditures	<u>53,293,981</u>	<u>188,984</u>	<u>1,555,905</u>	<u>55,038,870</u>
Excess (deficiency) of revenues over expenditures	160,689	(188,984)	(38,365)	(66,660)
<b>OTHER FINANCING SOURCES</b>				
Capital lease financing	167,985	-	-	167,985
Total other financing sources	<u>167,985</u>	<u>-</u>	<u>-</u>	<u>167,985</u>
Net changes in fund balances	328,674	(188,984)	(38,365)	101,325
Fund balances - beginning	<u>397,626</u>	<u>602,488</u>	<u>224,820</u>	<u>1,224,934</u>
Fund balances - ending	<u>\$ 726,300</u>	<u>\$ 413,504</u>	<u>\$ 186,455</u>	<u>\$ 1,326,259</u>

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

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2019**

Net change in fund balances for governmental funds \$ 101,325

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

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

Expenditures for capital assets	\$ 468,972	
Depreciation and amortization expense	<u>(1,716,643)</u>	
Net adjustment		(1,247,671)

The statement of activities reports losses arising from the disposal of existing capital assets. Conversely, governmental funds do not report any gain or loss on disposal of capital assets. This amount represents the loss on disposal of capital assets. (20,637)

Deferred outflows and inflows of resources resulting from changes in the components of the net pension and OPEB liabilities are amortized as a component of expense in the statement of activities. (683,514)

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

Debt issued or incurred:		
Capital lease financing	(167,985)	
Principal repayments:		
Bonds	3,850,000	
Capital lease financing	<u>112,484</u>	
Net adjustment		3,794,499

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

Accrued interest	(25,703)	
Amortization of deferred charges on refundings	(38,564)	
Amortization of bond premiums	184,612	
Net OPEB liability	21,337	
Net pension liability	549,227	
Net sick and severance asset	27,117	
Vacation accrual payable	<u>536</u>	
Net adjustment		718,562

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

	<u>41,838</u>	
Change in net position of governmental activities		<u>\$ 2,704,402</u>

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

**AMITY REGIONAL SCHOOL DISTRICT NO. 5****STATEMENT OF NET POSITION****PROPRIETARY FUND****AS OF JUNE 30, 2019**

	<b>Governmental Activities Internal Service Fund</b>
<b>ASSETS</b>	
Current assets:	
Cash and cash equivalents	\$ 1,596,275
Due from other funds	8,041
Total assets	<u>1,604,316</u>
<b>LIABILITIES</b>	
Current liabilities:	
Claims payable	395,735
Unearned revenue	48,759
Total liabilities	<u>444,494</u>
<b>NET POSITION</b>	
Unrestricted	1,159,822
Total net position	<u>\$ 1,159,822</u>

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

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION**  
**PROPRIETARY FUND**  
**FOR THE YEAR ENDED JUNE 30, 2019**

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	<b>Governmental Activities Internal Service Fund</b>
<b>OPERATING REVENUES</b>	
Charges for services	\$ 4,730,661
Total operating revenues	<u>4,730,661</u>
<b>OPERATING EXPENSES</b>	
Claims incurred	3,883,030
Administrative and other	<u>805,793</u>
Total operating expenses	<u>4,688,823</u>
Change in net position	41,838
Net position - beginning	<u>1,117,984</u>
Net position - ending	<u><u>\$ 1,159,822</u></u>

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

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUND**  
**FOR THE YEAR ENDED JUNE 30, 2019**

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	<b>Governmental Activities Internal Service Fund</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Cash received from employer and plan participants	\$ 4,758,565
Cash payments for claims incurred	(3,850,311)
Cash payments to contractors for administration	(805,794)
Net cash provided by operating activities	<u>102,460</u>
Net increase in cash and cash equivalents	102,460
Cash and cash equivalents, beginning of year	<u>1,493,815</u>
Cash and cash equivalents, end of year	<u><u>\$ 1,596,275</u></u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	
Operating income	\$ 41,838
Adjustments to reconcile operating income to net cash provided by operating activities:	
Decrease in accounts receivable	1,105
Increase in accounts payable	32,718
Increase in unearned revenue	34,840
Change in due from other funds	(8,041)
Net cash provided by operating activities	<u><u>\$ 102,460</u></u>

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

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**AS OF JUNE 30, 2019**

	<b>Pension, Other Post-Employment Benefit and Sick &amp; Severance Trust Funds</b>	<b>Private- Purpose Trust Fund</b>	<b>Agency Funds</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 112,929	\$ 218,681	\$ 365,464
Investments - mutual funds	15,996,514	-	-
Receivables	-	-	1,493
Total assets	<u>16,109,443</u>	<u>218,681</u>	<u>\$ 366,957</u>
<b>LIABILITIES</b>			
Accounts payable	-	-	\$ 10,833
Due to others	-	-	356,124
Total liabilities	<u>-</u>	<u>-</u>	<u>\$ 366,957</u>
<b>NET POSITION</b>			
Held in trust for pension benefits, other post-employment benefits and other purposes	<u>\$ 16,109,443</u>	<u>\$ 218,681</u>	

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



**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

	<b>Pension, Other Post-Employment Benefit and Sick &amp; Severance Trust Funds</b>	<b>Private- Purpose Trust Fund</b>
<b>ADDITIONS</b>		
Contributions:		
Employer	\$ 955,755	\$ -
Employee	77,728	-
Other	-	73,068
Total contributions	<u>1,033,483</u>	<u>73,068</u>
Investment earnings:		
Interest and dividends	376,490	3,441
Net change in the fair value of investments	<u>643,727</u>	<u>-</u>
Total investment earnings	<u>1,020,217</u>	<u>3,441</u>
Total additions	<u>2,053,700</u>	<u>76,509</u>
<b>DEDUCTIONS</b>		
Benefit payments	759,850	-
Administrative expenses	14,246	-
Scholarships	-	56,374
Total deductions	<u>774,096</u>	<u>56,374</u>
Change in net position	1,279,604	20,135
Net position - beginning	<u>14,829,839</u>	<u>198,546</u>
Net position - ending	<u>\$ 16,109,443</u>	<u>\$ 218,681</u>

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

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2019**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**Financial Reporting Entity**

**History and Organization**

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

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

The District's operating and debt service expenses are paid by the member towns in proportion to the number of attending pupils. The approximate current year (2018/2019) assessment percentages are: Bethany 19.3%, Orange 50.2% and Woodbridge 30.5%.

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

**Government-wide and Fund Financial Statements**

**Government-wide Financial Statements**

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

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

**Fund Financial Statements**

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

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

**Government-wide and Fund Financial Statements *(Continued)***

**Fund Financial Statements *(Continued)***

The District reports the following major governmental funds:

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

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

In addition, the District reports the following fund types:

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

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

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

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

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

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

**Measurement Focus and Basis of Accounting**

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

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

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2019**

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

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

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

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

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

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

**Implementation of Accounting Standards**

Effective July 1, 2018, the District adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. This Statement defines debt for purposes of disclosure in notes to financial statements as a liability (or other assets that may be used in lieu of cash) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established. This Statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses. For notes to financial statements related to debt, this Statement also requires that existing and additional information be provided for direct borrowings and direct placements of debt separately from other debt. The adoption of this statement did not have a material effect on the District's financial statements.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
NOTES TO FINANCIAL STATEMENTS *(Continued)*  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

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

**Implementation of Accounting Standards *(Continued)***

Effective July 1, 2018, the District adopted the provisions of GASB Statement No. 83, *Certain Asset Retirement Obligations*. GASB Statement No. 83 addresses accounting and financial reporting for certain asset retirement obligations (AROs). The Statement established criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for AROs. The adoption of this statement did not have a material effect on the District's financial statements.

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

**Cash and Cash Equivalents**

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

**Investments**

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

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

**Inventories**

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

**Capital Assets**

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

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
NOTES TO FINANCIAL STATEMENTS *(Continued)*  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

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

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

**Capital Assets *(Continued)***

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

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

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

**Unearned Revenue**

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

**Deferred Outflows and Inflows of Resources**

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

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

**Long-term Obligations**

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

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

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
NOTES TO FINANCIAL STATEMENTS *(Continued)*  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

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

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

**Compensated Absences**

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

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

**Net Position/Fund Balance**

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

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

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

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

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

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

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

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

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

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2019**

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

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

**Net Position/Fund Balance (Continued)**

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

***Net Position Flow Assumption***

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

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

***Fund Balance Flow Assumption***

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

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

**Interfund Activities**

Interfund activities are reported as follows:

***Interfund Receivables and Payables***

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

***Interfund Services Provided and Used***

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



**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2019**

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

**Interfund Activities (Continued)**

***Interfund Transfers***

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

***Interfund Reimbursements***

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

**Use of Estimates**

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

**NOTE 2 - CASH DEPOSITS AND INVESTMENTS**

**Cash Deposits – Custodial Credit Risk**

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

As of June 30, 2019, \$3,790,724 of the District's bank balance of \$4,040,724 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$ 3,411,652
Uninsured and collateralized with securities held by the pledging bank's trust department or agent but not in the District's name	<u>379,072</u>
	<u><u>\$ 3,790,724</u></u>

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2019**

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

**Cash Deposits – Custodial Credit Risk (Continued)**

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

A reconciliation of the District's cash deposits as of June 30, 2019 is as follows:

Government-wide statement of net position:	
Cash and cash equivalents	\$ 5,977,976
Less: cash equivalents considered investments for disclosure purposes	<u>(2,691,026)</u>
	3,286,950
Statement of fiduciary net position:	
Cash and cash equivalents	697,074
Less: cash equivalents considered investments for disclosure purposes	<u>(265,954)</u>
	<u>431,120</u>
	<u><u>\$ 3,718,070</u></u>

**Investments**

A reconciliation of the District's investments as of June 30, 2019 is as follows:

Government-wide statement of net position:	
Investments	\$ -
Add: cash equivalents considered investments for disclosure purposes	<u>2,691,026</u>
	2,691,026
Statement of fiduciary net position:	
Investments	15,996,514
Add: cash equivalents considered investments for disclosure purposes	<u>265,954</u>
	<u>16,262,468</u>
	<u><u>\$ 18,953,494</u></u>

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
NOTES TO FINANCIAL STATEMENTS *(Continued)*  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

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

**Investments *(Continued)***

As of June 30, 2019, the District's investments consisted of the following:

Investment type	Valuation Basis	Credit Rating	Value	Investment Maturities (In Years) Less Than 1
<b>Debt Securities:</b>				
Government-wide statement of net position:				
Short-term Investment Fund (STIF)	Net asset value	AAA	\$ 2,691,026	\$ 2,691,026
Statement of fiduciary net position:				
Short-term Investment Fund (STIF)	Net asset value	AAA	153,025	153,025
Money market mutual funds	Net asset value	Unrated	112,929	112,929
			<u>2,956,980</u>	<u>\$ 2,956,980</u>
<b>Other investments:</b>				
Statement of fiduciary net position:				
Mutual funds	Fair Value		<u>15,996,514</u>	
<b>Total</b>			<u>\$ 18,953,494</u>	

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

**Interest Rate Risk**

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

**Credit Risk**

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

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
NOTES TO FINANCIAL STATEMENTS *(Continued)*  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

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

**Investments *(Continued)***

**Custodial Credit Risk**

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

**Concentrations of Credit Risk**

The District places no limit on the amount of investment in any one issuer. As of June 30, 2019, 100% of the District's governmental activities investments are invested in the Short-term Investment Fund. As of June 30, 2019, more than 10% of the District's fiduciary investments are invested in the following:

				% of Fiduciary Investments
Issuer	Investment	Value		
Wells Fargo	Blackrock Strat Inc OPP-K	\$ 2,681,300		16%
Wells Fargo	Vanguard Total Bond Market Index Fund Admiral Shares	2,670,685		16%
Wells Fargo	Vanguard DVLDP Markets Index Fund Admiral Shares	2,454,021		15%
Wells Fargo	Vanguard Growth Index Fund Admiral Shares	1,953,542		12%
Wells Fargo	Vanguard Value Index Fund Admiral Shares	1,930,648		12%
Wells Fargo	Vanguard 500 Index Fund Admiral Shares	2,037,291		13%

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

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

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

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
NOTES TO FINANCIAL STATEMENTS *(Continued)*  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

**NOTE 3 - FAIR VALUE MEASUREMENTS**

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

The District's financial assets that are accounted for at fair value on a recurring basis as of June 30, 2019, by level within the fair value hierarchy are presented in the table below.

<b>Financial Assets Measured at Fair Value</b>	<b>Prices in Active Market (Level 1)</b>	<b>Significant Other Observable Inputs (Level 2)</b>	<b>Significant Unobservable Inputs (Level 3)</b>	<b>Total</b>
Mutual funds	\$ 15,996,514	\$ -	\$ -	\$ 15,996,514

**NOTE 4 - CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2019 consisted of the following:

	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>
<b>Governmental Activities</b>				
Capital assets, not being depreciated:				
Land	\$ 4,186,566	\$ -	\$ -	\$ 4,186,566
Construction in progress	506,132	300,987	695,116	112,003
Total capital assets, not being depreciated	4,692,698	300,987	695,116	4,298,569
Capital assets, being depreciated:				
Buildings and improvements	114,397,571	-	-	114,397,571
Improvements other than buildings	1,866,633	695,116	-	2,561,749
Furniture and equipment	1,105,945	167,985	25,555	1,248,375
Total capital assets, being depreciated	117,370,149	863,101	25,555	118,207,695
Less accumulated depreciation and amortization for:				
Buildings and improvements	20,550,426	1,560,318	-	22,110,744
Improvements other than buildings	164,085	75,226	-	239,311
Furniture and equipment	566,370	81,099	4,918	642,551
Total accumulated depreciation and amortization	21,280,881	1,716,643	4,918	22,992,606
Total capital assets, being depreciated, net	96,089,268	(853,542)	20,637	95,215,089
Governmental activities capital assets, net	\$ 100,781,966	\$ (552,555)	\$ 715,753	\$ 99,513,658

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
NOTES TO FINANCIAL STATEMENTS *(Continued)*  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

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**NOTE 4 - CAPITAL ASSETS *(Continued)***

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

Governmental Activities:		
General instruction	\$	26,882
Support services:		
Support services - students		33,559
General administration		1,039
Buildings and grounds		<u>1,655,163</u>
Total depreciation and amortization expense	\$	<u><u>1,716,643</u></u>

**NOTE 5 - INTERFUND RECEIVABLES AND PAYABLES**

Interfund receivable and payable balances at June 30, 2019 are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
<b>Governmental Funds</b>		
General Fund	Nonmajor Governmental Funds	<u>\$ 22,575</u>
Nonmajor Governmental Funds	General Fund	<u>5,379</u>
		<u><u>\$ 27,954</u></u>
<b>Proprietary Funds</b>		
Internal Service Fund	General Fund	<u>\$ 8,041</u>

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

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2019**

**NOTE 6 - FUND BALANCE**

The various components of fund balance as of June 30, 2019 are as follows:

	<b>General Fund</b>	<b>Reserve Fund for Capital and Nonrecurring</b>	<b>Nonmajor Governmental Funds</b>	<b>Total</b>
Nonspendable:				
Inventories	\$ -	\$ -	\$ 21,292	\$ 21,292
Restricted for:				
Capital purposes	-	69,242	-	69,242
Committed to:				
Capital purposes	-	344,262	-	344,262
Educational purposes	-	-	170,155	170,155
Assigned to:				
Encumbrances:				
General instruction	32,218	-	-	32,218
Support services - student	8,140	-	-	8,140
Improvement of instruction	8,359	-	-	8,359
General administration	56,369	-	-	56,369
Transportation	946	-	-	946
Employee benefits	6,691	-	-	6,691
Student activities	38,041	-	-	38,041
Buildings and grounds	495,807	-	-	495,807
Capital outlays	79,729	-	-	79,729
Unassigned	-	-	(4,992)	(4,992)
	<u>\$ 726,300</u>	<u>\$ 413,504</u>	<u>\$ 186,455</u>	<u>\$ 1,326,259</u>

**NOTE 7 - LONG-TERM DEBT**

The applicable accounting standards define debt as a liability that arises from a contractual obligation to pay cash, or other assets that may be used in lieu of cash, in one or more payments to settle an amount that is fixed at the date the contractual obligation is established. For disclosure purposes, debt does not include accounts payable or leases, except for contracts reported as financed purchase of the underlying asset.

Changes in long-term debt for the year ended June 30, 2019, are as follows:

	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>	<b>Due Within One Year</b>
<b>Governmental Activities:</b>					
Bonds payable:					
General obligation bonds	\$ 27,625,000	\$ -	\$ 3,850,000	\$ 23,775,000	\$ 3,750,000
Unamortized premiums	1,523,926	-	184,612	1,339,314	-
Total bonds payable	29,148,926	-	4,034,612	25,114,314	3,750,000
Capital leases from direct borrowings	56,489	167,985	112,484	111,990	55,995
	<u>\$ 29,205,415</u>	<u>\$ 167,985</u>	<u>\$ 4,147,096</u>	<u>\$ 25,226,304</u>	<u>\$ 3,805,995</u>

Debt service is liquidated General Fund.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
NOTES TO FINANCIAL STATEMENTS *(Continued)*  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

**NOTE 7 - LONG-TERM DEBT *(Continued)***

**General Obligation Bonds**

A summary of general obligation bonds outstanding at June 30, 2019 is as follows:

Purpose of Bonds	Final Maturity Dates	Interest Rates	Amount Outstanding
<b>Governmental Activities</b>			
<b>Bonds Payable</b>			
General obligation bonds issued 7/26/12, original amount of \$4,010,000	2023	2.00% - 4.00%	\$ 2,645,000
General obligation bonds issued 1/5/17, original amount of \$1,960,000	2027	4.00%	1,740,000
General obligation refunding bonds issued 1/5/17, original amount of \$12,130,000	2025	1.37% - 2.95%	9,090,000
General obligation refunding bonds issued 4/26/18, original amount of \$10,300,000	2026	3.00% - 5.00%	10,300,000
			<u>\$ 23,775,000</u>

Annual debt service requirements to maturity at June 30, 2019 are as follows:

Year ending June 30:	General Obligation Bonds		
	Principal	Interest	Total
2020	\$ 3,750,000	\$ 809,209	\$ 4,559,209
2021	3,665,000	705,834	4,370,834
2022	3,645,000	578,667	4,223,667
2023	3,640,000	449,399	4,089,399
2024	3,440,000	318,337	3,758,337
2025-2027	5,635,000	299,128	5,934,128
	<u>\$ 23,775,000</u>	<u>\$ 3,160,574</u>	<u>\$ 26,935,574</u>

**Debt Refundings**

In prior years, the District advanced refunded general obligation bonds to reduce its total future debt service payments. The amount for which the reacquisition price exceeded the carrying amount of the old debt, has been presented as a deferred charge on refunding and is being amortized over the remaining life of the refunded debt, which is shorter than the life of the new debt issued. The carrying value of the deferred charges on refundings totaled \$360,046 as of June 30, 2019 and amortization expense for the year ended June 30, 2019 totaled \$38,564.

**Legal Debt Limit**

Connecticut General Statutes Section 7-374(b) provides that authorized debt of the District shall not exceed four and a half times base receipts, as defined in the Statute or \$206,959,496 as of June 30, 2019. The District did not exceed the statutory debt limitation as of June 30, 2019.



**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
NOTES TO FINANCIAL STATEMENTS *(Continued)*  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

**NOTE 7 - LONG-TERM DEBT *(Continued)***

**Capital Leases from Direct Borrowings**

Capital leases from direct borrowings include non-appropriation clauses and provide the obligor with a security interest in the underlying equipment in the event of default.

A summary of assets under capital leases is as follows as of June 30, 2019:

	<b>Governmental Activities</b>
Equipment	\$ 470,137
Less: accumulated amortization	218,931
	<u>\$ 251,206</u>

Amortization expense relative to leased properly under capital leases totaled \$37,001 for the year ended June 30, 2019 and is included in depreciation and amortization expense disclosed in Note 4.

Future minimum lease obligations and the net present value of the minimum lease payments as of June 30, 2019 are as follows:

	<b>Governmental Activities</b>
Year Ending June 30:	
2020	\$ 55,995
2021	55,995
Total minimum lease payments	111,990
Less: amount representing interest	-
Present value of minimum lease payments	<u>\$ 111,990</u>

**NOTE 8 - OTHER LONG-TERM LIABILITIES**

Changes in other long-term liabilities for the year ended June 30, 2019 are as follows:

	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>	<b>Due Within One Year</b>
<b>Governmental Activities:</b>					
Vacation accrual payable	\$ 22,952	\$ 7,924	\$ 8,460	\$ 22,416	\$ 11,000
Net pension liability <i>(see Note 9)</i>	4,677,038	-	549,227	4,127,811	-
Net OPEB liability <i>(see Note 10)</i>	2,281,657	-	21,337	2,260,320	-
	<u>\$ 6,981,647</u>	<u>\$ 7,924</u>	<u>\$ 579,024</u>	<u>\$ 6,410,547</u>	<u>\$ 11,000</u>

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

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
NOTES TO FINANCIAL STATEMENTS *(Continued)*  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

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**NOTE 8 - OTHER LONG-TERM LIABILITIES *(Continued)***

**Sick and Severance Benefits**

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

In connection with the sick and severance benefits payable, the District has created a trust fund to accumulate resources for future projected payments. Current year sick and severance payments made to retirees totaled \$85,152 for the year ended June 30, 2019. The components of the District's net sick and severance asset as of June 30, 2019, were as follows:

Total sick and severance liability	\$ 566,777
Assets held in Trust	755,211
District's net sick and severance asset	<u><u>\$ (188,434)</u></u>
Plan fiduciary net position as a percentage of the total sick and severance liability	133.25%

The total sick and severance benefits liability for the District was determined by an actuarial valuation as of July 1, 2019. Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Projections of benefits include the types of benefits in force at the valuation date. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets. Significant methods and assumptions were as follows:

Valuation date	July 1, 2019
Actuarial cost method	Entry Age Normal Actuarial Cost Method
Amortization method	Level Dollar
Remaining amortization period	
Teachers and Administrators	5 years, closed
Other participants	10 years, closed
Asset valuation method	Market value
Actuarial assumptions:	
Investment rate of return	5.50%
Mortality	RP-2014 Adjusted to 2006 Total Dataset Mortality Table projected to the valuation date with Scale MP-2018
Sick Time Accrual	Maximum number of sick days per year
Salary increases	Varies from 2.6% to 7.6%
Retirement age	Ranges from 55 to 70

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
NOTES TO FINANCIAL STATEMENTS *(Continued)*  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

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**NOTE 8 - OTHER LONG-TERM LIABILITIES *(Continued)***

**Sick and Severance Financial Statements**

The following presents the statement of fiduciary net position and the statement of changes in fiduciary net position for the District's sick and severance plan as of and for the year ended June 30, 2019.

	<b>Sick &amp; Severance Trust Fund</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 1,990
Investments - mutual funds	753,221
Total assets	<u>755,211</u>
<b>NET POSITION</b>	
Held in trust for sick and severance benefits	<u>\$ 755,211</u>
<b>ADDITIONS</b>	
Contributions:	
Employer contributions	\$ -
Total contributions	<u>-</u>
Investment earnings:	
Interest and dividends	18,038
Net changes in the fair value of investments	30,508
Total investment earnings	<u>48,546</u>
Total additions	<u>48,546</u>
<b>DEDUCTIONS</b>	
Benefit payments	85,152
Administrative expenses	2,238
Total deductions	<u>87,390</u>
Change in net position	(38,844)
Net position - beginning	<u>794,055</u>
Net position - ending	<u>\$ 755,211</u>

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
NOTES TO FINANCIAL STATEMENTS *(Continued)*  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

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**NOTE 9 - PENSION PLANS**

**Defined Benefit Plan**

**Plan Description**

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

*Plan membership* - Membership of the Retirement Plan consisted of the following at July 1, 2018, the date of the most recent actuarial valuation:

Inactive plan members or beneficiaries currently receiving benefits	44
Inactive plan members entitled to but not yet receiving benefits	3
Active employees	59
	<u>106</u>

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

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

For the year ended June 30, 2019, employer contributions to the Retirement Plan were \$892,845 and represented approximately 25.62% of covered payroll. District employees are required to contribute 2.25% of their earnings to the Retirement Plan.

**Summary of Significant Accounting Policies**

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

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

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
NOTES TO FINANCIAL STATEMENTS *(Continued)*  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

**NOTE 9 - PENSION PLANS *(Continued)***

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

**Summary of Significant Accounting Policies *(Continued)***

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

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

*Rate of return* - For the year ended June 30, 2019, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 6.92%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

**Net Pension Liability**

The components of the net pension liability of the District's Plan at June 30, 2019, were as follows:

Total pension liability	\$ 17,025,084
Plan fiduciary net position	<u>12,897,273</u>
District's net pension liability	<u><u>\$ 4,127,811</u></u>
Plan fiduciary net position as a percentage of the total pension liability	75.75%

The components of the change in the net pension liability of the District's Plan for the year ended June 30, 2019, were as follows:

	<b>Increase (Decrease)</b>		
	<b>Total Pension Liability (a)</b>	<b>Plan Fiduciary Net Position (b)</b>	<b>Net Pension Liability (a) - (b)</b>
Balance as of June 30, 2018	\$ 16,442,035	\$ 11,764,997	\$ 4,677,038
Changes for the year:			
Service cost	546,532	-	546,532
Interest	1,165,984	-	1,165,984
Difference between expected and actual experience	(454,769)	-	(454,769)
Change of assumptions	-	-	-
Contributions - employer	-	892,845	(892,845)
Contributions - member	-	77,728	(77,728)
Net investment income	-	836,401	(836,401)
Benefit payments, including refunds	(674,698)	(674,698)	-
Net changes	<u>583,049</u>	<u>1,132,276</u>	<u>(549,227)</u>
Balance as of June 30, 2019	<u><u>\$ 17,025,084</u></u>	<u><u>\$ 12,897,273</u></u>	<u><u>\$ 4,127,811</u></u>

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2019**

**NOTE 9 - PENSION PLANS (Continued)**

**Defined Benefit Plan (Continued)**

**Net Pension Liability (Continued)**

*Actuarial assumptions* - The total pension liability for the District was determined by an actuarial valuation as of July 1, 2017 using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

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

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

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

	<b>1% Decrease (6.00%)</b>	<b>Current Discount Rate (7.00%)</b>	<b>1% Increase (8.00%)</b>
Net pension liability as of June 30, 2019	\$ 5,913,456	\$ 4,127,811	\$ 2,595,685

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
NOTES TO FINANCIAL STATEMENTS *(Continued)*  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

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**NOTE 9 - PENSION PLANS *(Continued)***

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

**Pension Plan Financial Statements**

The following presents the statement of fiduciary net position and the statement of changes in fiduciary net position for the District's defined benefit plan as of and for the year ended June 30, 2019.

	<b>Pension Trust Fund</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 95,070
Investments - mutual funds	12,802,203
Total assets	<u>12,897,273</u>
 <b>NET POSITION</b>	
Held in trust for pension benefits	<u>\$ 12,897,273</u>
	<b>Pension Trust Fund</b>
<b>ADDITIONS</b>	
Contributions:	
Employer contributions	\$ 892,845
Employee contributions	77,728
Total contributions	<u>970,573</u>
Investment earnings:	
Interest and dividends	301,090
Net changes in the fair value of investments	<u>544,547</u>
Total investment earnings	<u>845,637</u>
Total additions	<u>1,816,210</u>
 <b>DEDUCTIONS</b>	
Benefit payments	674,698
Administrative expenses	9,236
Total deductions	<u>683,934</u>
 Change in net position	1,132,276
 Net position - beginning	<u>11,764,997</u>
 Net position - ending	<u>\$ 12,897,273</u>

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2019**

**NOTE 9 - PENSION PLANS (Continued)**

**Defined Benefit Plan (Continued)**

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

At June 30, 2019, the District reported deferred outflows and inflows of resources related to the plan from the following sources:

	Deferred Outflows of Resources	Deferred (Inflows) of Resources	Net Deferred Outflows / (Inflows) of Resources
Differences between expected and actual experience	\$ 84,749	\$ (425,492)	\$ (340,743)
Changes of assumptions	317,336	(55,974)	261,362
Net difference between projected and actual earnings on pension plan investments	-	(140,796)	(140,796)
Total	<u>\$ 402,085</u>	<u>\$ (622,262)</u>	<u>\$ (220,177)</u>

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

Year ended June 30,	
2020	\$ 59,669
2021	(112,163)
2022	(125,807)
2023	(41,876)
	<u>\$ (220,177)</u>

**Connecticut State Teachers' Retirement System**

**Plan Description**

The faculty and professional personnel of the District's Board of Education participates in the State of Connecticut's Teachers' Retirement System ("TRS"), which is a cost sharing multiple-employer defined benefit pension plan that provides retirement, disability, survivorship and health insurance benefits to plan members and their beneficiaries. The TRS is governed by Connecticut General Statute ("CGS") Title 10, Chapter 167a and is administered by the Connecticut State Teachers' Retirement Board (the "Board"). The TRS is included as a fiduciary pension trust fund in the State of Connecticut's Comprehensive Annual Financial Report and the Board issues publicly available financial reports. These reports can be obtained from the Connecticut Office of the State Comptroller.

**Benefit Provisions**

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

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



**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
NOTES TO FINANCIAL STATEMENTS *(Continued)*  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

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**NOTE 9 - PENSION PLANS *(Continued)***

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

**Benefit Provisions *(Continued)***

*Early Retirement:* Employees are eligible after 25 years of credited service with a minimum of 20 years of Connecticut service, or age 55 with 20 years of credited service with a minimum of 15 years of Connecticut service. Benefit amounts are reduced by 6.0% per year for the first 5 years preceding normal retirement age and 4.0% per year for the next 5 years preceding normal retirement age. Effective July 1, 1999, the reduction for individuals with 30 or more years of service is 3.0% per year by which retirement precedes normal retirement date.

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

*Disability Retirement:* Employees are eligible for service-related disability benefits regardless of length of service. Five years of credited service is required to be eligible for non-service related disability. Disability benefits are calculated as 2% per year of service times the average of the highest three years of pensionable salary, as defined per the Plan, but not less than 15%, nor more than 50%. In addition, disability benefits under this plan (without regard to cost-of-living adjustments) plus any initial award of Social Security benefits and workers' compensation cannot exceed 75% of average annual salary. A plan member who leaves service and has attained 10 years of service will be entitled to 100% of the accrued benefit as of the date of termination of covered employment. Benefits are payable at age 60, and early retirement reductions are based on the number of years of service the member would have had if they had continued work until age 60.

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

**Contributions**

Per CGS 10-183z, contribution requirements of active employees and the State are amended and certified by the Board and appropriated by the General Assembly. The contributions are actuarially determined as an amount that, when combined with employee contributions and investment earnings, is expected to finance the costs of the benefits earned by employees during the year, with any additional amounts to finance any unfunded accrued liability.

In accordance with CGS Section 10-183z, the District does not and is not legally responsible to contribute to the plan as a special funding situation exists that requires the State to contribute 100% of an employer's contributions on-behalf of its participating municipalities at an actuarially determined rate. Effective January, 1, 2018, active employees are required to contribute 7.0%, previously 6.0%, of their annual earnings to the plan.

**Administrative Expenses**

Administrative costs of the plan are funded by the State.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
NOTES TO FINANCIAL STATEMENTS *(Continued)*  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

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**NOTE 9 - PENSION PLANS *(Continued)***

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

**Basis of Presentation**

The collective net pension liability, deferred outflows and inflows of resources, and pension expense for the TRS has been measured as of June 30, 2018 based on an actuarial valuation performed as of June 30, 2018. Since the District does not contribute directly to the TRS, the District does not recognize its proportionate share of these amounts in its financial statements. The information determined as of the June 30, 2018 measurement date for the TRS has been utilized by the District for reporting on-behalf revenues, expenditures and expenses for the year ended June 30, 2019 and for reporting the proportionate share of the collective net pension liability that is attributed to the District as of June 30, 2019.

**Allocation Methodology**

The schedule of employer allocations for the TRS was calculated based upon the fiscal year 2018 expected contribution effort for each participating employer. The employer allocations were then applied to the net pension liability and pension expense to determine the amount applicable to each employer. For fiscal year 2018, the District's expected contribution effort for allocation purposes totaled \$6,080,673 or 0.48% of the total expected contribution effort. The District has recognized this amount as an on-behalf payment into the TRS as intergovernmental revenues and related education expenditures of the General Fund for the year ended June 30, 2019.

The components associated with the collective pension expense and deferred inflows and outflows of resources for the TRS have been determined based on the fiduciary net position as audited by the State of Connecticut Auditors of Public Accounts as part of the State of Connecticut's Comprehensive Annual Financial Report as of and for the year ended June 30, 2018. The portion of the collective pension expense allocated to the District totaled \$7,016,188.

The total collective net pension liability of participating employers for the TRS was approximately \$13.164 billion as of the June 30, 2018 measurement date. The portion attributed to the District totaled \$62,915,809 or approximately 0.48% of the total collective net pension liability.

**Actuarial Assumptions**

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

Inflation	2.75%
Salary increases	3.25% - 6.50%, including inflation
Investment rate of return	8.00%, net of pension plan investment expense, including inflation
Administrative expenses	\$0 assumption as expenses are paid for by the General Assembly

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

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
NOTES TO FINANCIAL STATEMENTS *(Continued)*  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

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**NOTE 9 - PENSION PLANS *(Continued)***

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

**Actuarial Assumptions *(Continued)***

Future cost-of-living increases for teachers who retired prior to September 1, 1992, are made in accordance with increases in the Consumer Price Index, with a minimum of 3% and a maximum of 5% per annum. For teachers who were members of the Teachers' Retirement System before July 1, 2007, and retire on or after September 1, 1992, pension benefit adjustments are made that are consistent with those provided for Social Security benefits on January 1 of the year granted, with a maximum of 6% per annum. If the return on assets in the previous year was less than 8.5%, the maximum increase is 1.5%. For teachers who were members of the Teachers' Retirement System after July 1, 2007, pension benefit adjustments are made that are consistent with those provided for Social Security benefits on January 1 of the year granted, with a maximum of 5% per annum. If the return on assets in the previous year was less than 11.5%, the maximum increase is 3%, and if the return on the assets in the previous year was less than 8.5%, the maximum increase is 1.0%.

**Long-Term Rate of Return**

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

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-term Expected Real Rate of Return</b>
Large Cap U.S. Equities	21.0%	5.8%
Developed Non-U.S. Equities	18.0%	6.6%
Emerging Markets (Non-U.S.)	9.0%	8.3%
Real Estate	7.0%	5.1%
Private equity	11.0%	7.6%
Alternative investments	8.0%	4.1%
Core fixed income	7.0%	1.3%
High Yield Bonds	5.0%	3.9%
Emerging market bond	5.0%	3.7%
Inflation linked bond fund	3.0%	1.0%
Cash	6.0%	0.4%
	<u>100.0%</u>	

**Discount Rate**

The discount rate used to measure the total pension liability was 8.00%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that the State contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
NOTES TO FINANCIAL STATEMENTS *(Continued)*  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

**NOTE 9 - PENSION PLANS *(Continued)***

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

**Proportionate Share of the Collective Net Pension Liability**

The following presents the proportionate share of the net pension liability attributed to the District as of the June 30, 2018 measurement date, calculated using a discount rate of 8.00%, as well as what the proportionate share of the net pension liability attributed to the District would be if it were calculated using a discount rate that is 1-percentage point lower (7.00%) or 1-percentage-point higher (9.00%) than the current rate:

	<b>1% Decrease (7.00%)</b>	<b>Current Rate (8.00%)</b>	<b>1% Increase (9.00%)</b>
District proportionate share of the net pension liability	\$ 79,500,000	\$ 62,916,000	\$ 48,900,000

**Other Retirement Plans**

The District has established a money-purchase retirement plan in accordance with Section 401(a) of the Internal Revenue Code (the "401(a) Plan") to provide retirement benefits for non-union employees and custodians, administrative assistants and para-educators hired after July 1, 2016. Under the provisions of the Plan, all eligible employees (except those covered under a comparable employer plan) may participate. Contribution requirements of the District are established and may be amended by the Board of Education. Participants may contribute between 2.0% and 6.0% of their base compensation. The District is currently required to contribute an amount equal to 5.0% of the employee's base compensation and provides for a 1.0% matching contribution. Participants become vested in employer contributions upon completion of five years of service. Amounts contributed by the District into this plan totaled \$70,117 for the year ended June 30, 2019.

The District offers certain eligible employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. Deferred compensation is not available to participants until termination, retirement, death, or unforeseeable emergency. Amounts contributed by the District into this plan totaled \$3,375 for the year ended June 30, 2019.

**NOTE 10 - OTHER POST-EMPLOYMENT BENEFITS (OPEB)**

**Plan Description**

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

*Plan membership* - As of July 1, 2018, the date of the most recent actuarial valuation, membership data was as follows:

Active plan members	326
Retirees and beneficiaries receiving benefits	28
	<u>354</u>

**NOTE 10 - OTHER POST-EMPLOYMENT BENEFITS (OPEB) *(Continued)***

**Plan Description *(Continued)***

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

*Contributions* - Contribution requirements of the District are established in the Plan document and may be amended by the District. State law requires that the premium charged to retirees may not be greater than that charged for the same form of coverage for active teachers. In addition, State law requires that the TRS provide a subsidy to the District to offset the cost to retirees. In 2000, the subsidy amount was statutorily frozen at \$110 per person per month.

For the year ended June 30, 2019, the District contributed \$62,910 to the OPEB Trust.

**Summary of Significant Accounting Policies**

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

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

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

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

*Rate of return* - For the year ended June 30, 2019, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 5.43%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

**Net OPEB Liability**

The District's net OPEB liability was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of July 1, 2018.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
NOTES TO FINANCIAL STATEMENTS *(Continued)*  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

**NOTE 10 - OTHER POST-EMPLOYMENT BENEFITS (OPEB) *(Continued)***

**Net OPEB Liability *(Continued)***

The components of the net OPEB liability of the District's Plan at June 30, 2019, were as follows:

Total OPEB liability	\$ 4,717,279
Plan fiduciary net position	<u>2,456,959</u>
District's net OPEB liability	<u><u>\$ 2,260,320</u></u>
 Plan fiduciary net position as a percentage of the total OPEB liability	 52.08%

The components of the change in the net OPEB liability of the District's Plan for the year ended June 30, 2019, were as follows:

	<u><b>Total OPEB Liability</b></u>	<u><b>Plan Fiduciary Net Position</b></u>	<u><b>Net OPEB Liability</b></u>
Balance as of June 30, 2018	<u>\$ 4,552,444</u>	<u>\$ 2,270,787</u>	<u>\$ 2,281,657</u>
Changes for the year:			
Service cost	94,804	-	94,804
Interest	321,315	-	321,315
Differences between expected and actual experience	(213,246)	-	(213,246)
Changes of assumptions	77,972	-	77,972
Contributions - employer	-	178,920	(178,920)
Contribution - TRB subsidy	-	70,408	(70,408)
Net investment income	-	52,854	(52,854)
Benefit payments, including refunds of member contributions	<u>(116,010)</u>	<u>(116,010)</u>	<u>-</u>
Net changes	<u>164,835</u>	<u>186,172</u>	<u>(21,337)</u>
Balances as of June 30, 2019	<u><u>\$ 4,717,279</u></u>	<u><u>\$ 2,456,959</u></u>	<u><u>\$ 2,260,320</u></u>

Benefit payments are reported net of retiree cost shares.

*Actuarial Assumptions* – The total OPEB liability in the July 1, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

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

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
NOTES TO FINANCIAL STATEMENTS *(Continued)*  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

**NOTE 10 - OTHER POST-EMPLOYMENT BENEFITS (OPEB) *(Continued)***

**Net OPEB Liability *(Continued)***

Mortality rates were based on the RP-2014 Adjusted to 2006 Total Dataset Mortality Table projected to the valuation date with Scale MP-2017.

The long-term expected rate of returns on OPEB Plan investments were determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the OPEB Plan's target asset allocation as of June 30, 2019 are summarized in the following table:

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-Term Expected Real Rate of Return *</b>	<b>Weighting</b>
Core Fixed Income	40.00%	1.65%	0.66%
U.S. Large Cap Equities	30.00%	5.55%	1.67%
U.S. Small Cap Equities	10.00%	6.00%	0.60%
Developed Foreign Equities	20.00%	5.55%	1.11%

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

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

	<b>Discount Rates</b>		
	<b>1% Decrease (6.00%)</b>	<b>Current (7.00%)</b>	<b>1% Increase (8.00%)</b>
Net OPEB liability as of June 30, 2019	\$ 2,724,067	\$ 2,260,320	\$ 1,855,709

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

	<b>Healthcare Cost Trend Rates</b>		
	<b>1% Decrease</b>	<b>Current</b>	<b>1% Increase</b>
Net OPEB liability as of June 30, 2019	\$ 1,776,857	\$ 2,260,320	\$ 2,824,715

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
NOTES TO FINANCIAL STATEMENTS *(Continued)*  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

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**NOTE 10 - OTHER POST-EMPLOYMENT BENEFITS (OPEB) *(Continued)***

**OPEB Plan Financial Statements**

The following presents the statements of fiduciary net position and the statement of changes in fiduciary net position for the District's OPEB plan as of and for the year ended June 30, 2019.

	<b>Other Post-Employment Benefits Trust Fund</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 15,869
Investments - mutual funds	<u>2,441,090</u>
Total assets	<u>2,456,959</u>
 <b>NET POSITION</b>	
Held in trust for other post-employment benefits	<u><u>\$ 2,456,959</u></u>
	<b>Other Post-Employment Benefits Trust Fund</b>
<b>ADDITIONS</b>	
Contributions:	
Employer	\$ 62,910
Other	<u>-</u>
Total contributions	<u>62,910</u>
Investment earnings:	
Interest and dividends	57,362
Net changes in the fair value of investments	<u>68,672</u>
Total investment earnings	<u>126,034</u>
Total additions	<u>188,944</u>
 <b>DEDUCTIONS</b>	
Administrative expenses	<u>2,772</u>
Total deductions	<u>2,772</u>
 Change in net position	186,172
Net position - beginning	<u>2,270,787</u>
Net position - ending	<u><u>\$ 2,456,959</u></u>



**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
NOTES TO FINANCIAL STATEMENTS *(Continued)*  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

**NOTE 10 - OTHER POST-EMPLOYMENT BENEFITS (OPEB) *(Continued)***

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

As of June 30, 2019, the District reported deferred outflows and inflows of resources related to OPEB from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>	<b>Net Deferred Outflows / (Inflows) of Resources</b>
Differences between expected and actual experience	\$ -	\$ (426,222)	\$ (426,222)
Changes of assumptions	72,363	(2,875)	69,488
Net difference between projected and actual earnings on OPEB plan investments	83,923	-	83,923
Total	<u>\$ 156,286</u>	<u>\$ (429,097)</u>	<u>\$ (272,811)</u>

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

**Year Ended June 30:**

2020	\$ (8,243)
2021	(8,243)
2022	(8,244)
2023	(6,703)
2024	(28,839)
Thereafter	(212,539)
	<u>\$ (272,811)</u>

**Connecticut State Teachers' Retirement System**

**Plan Description**

The faculty and professional personnel of the District's Board of Education participates in the State of Connecticut's Teachers' Retirement System ("TRS"), which is a cost sharing multiple-employer defined benefit pension plan that provides retirement, disability, survivorship and health insurance benefits to plan members and their beneficiaries. The TRS is governed by Connecticut General Statute ("CGS") *Title 10, Chapter 167a* and is administered by the Connecticut State Teachers' Retirement Board (the "Board"). The OPEB trust fund is included in the TRS, and the TRS is included in the State of Connecticut audit as a pension trust fund. These reports can be obtained from the Connecticut Office of the State Comptroller.

**Benefit Provisions**

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

**NOTE 10 - OTHER POST-EMPLOYMENT BENEFITS (OPEB) *(Continued)***

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

**Benefit Provisions *(Continued)***

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

Any member that is currently participating in Medicare Parts A & B is eligible to either continue health care coverage with their former employer, if offered, or enroll in the plan sponsored by the System. If they elect to remain in the plan with their former employer, the same subsidies as above will be paid to offset the cost of coverage.

If a member participating in Medicare Parts A & B so elects, they may enroll in one of the CTRB Sponsored Medicare Supplemental Plans. Active members, retirees, and the State pay equally toward the cost of the basic coverage (medical and prescription drug benefits).

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

**Contributions**

Per CGS 10-183z, which reflects Public Act 79-436 as amended), contribution requirements of active employees and the State of Connecticut are amended and certified by the TRB and appropriated by the General Assembly. The State pays for one third of plan costs through and annual appropriation in the General Fund. School district employers are not required to make contributions to the Plan.

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

Contributions remitted by the State are recognized when legally due, based upon statutory requirements.

**Administrative Expenses**

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

**NOTE 10 - OTHER POST-EMPLOYMENT BENEFITS (OPEB) *(Continued)***

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

**Basis of Presentation**

The collective net OPEB liability, deferred outflows and inflows of resources, and OPEB expense for the TRS has been measured as of June 30, 2017 based on an actuarial valuation performed as of June 30, 2018. Since the District does not contribute directly to the TRS, the District does not recognize its proportionate share of these amounts in its financial statements. The information determined as of the June 30, 2018 measurement date for the TRS has been utilized by the District for reporting on-behalf revenues, expenditures and expenses for the year ended June 30, 2019 and for reporting the proportionate share of the collective net OPEB liability that is attributed to the District as of June 30, 2019.

The components associated with the OPEB expense and deferred inflows and outflows of resources have been determined using the unrecognized portions of each year's experience and assumption changes for the year ended June 30, 2018.

**Allocation Methodology**

The schedule of allocations have been prepared to provide the total amount of employer contributions from the State and the proportionate share percentages that have been determined based on these contributions. Based on these percentages the proportionate share amounts of the net OPEB liability associated with each participating employer and the employer OPEB expense and revenue for State support for each participating employer for the year ending June 30, 2018.

For fiscal year 2018, the District's expected contribution effort for allocation purposes totaled \$168,707 or 0.48% of the total expected contribution effort. The District has recognized this amount as an on-behalf payment into the TRS as intergovernmental revenues and related education expenditures of the General Fund for the year ended June 30, 2019.

The components associated with the collective OPEB expense and deferred outflows and inflows of resources for the TRS have been determined based on the fiduciary net position as audited by the State of Connecticut Auditors of Public Accounts as part of the State of Connecticut's Comprehensive Annual Financial Report as of and for the year ended June 30, 2018. The portion of the negative collective OPEB expense allocated to the District totaled a \$(4,178,169).

The total collective net OPEB liability of participating employers for the TRS was approximately \$2.632 billion as of the June 30, 2018 measurement date. The portion attributed to the District totaled \$12,577,292 or approximately 0.48% of the total collective net OPEB liability.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2019**

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**NOTE 10 - OTHER POST-EMPLOYMENT BENEFITS (OPEB) (Continued)**

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

**Actuarial Assumptions**

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

Inflation	2.75%
Real Wage Growth	0.50%
Wage Inflation	3.25%
Salary increases	3.25% - 6.50%, including inflation
Long-term investment rate of return	3.00%, net of OPEB plan investment expense, including inflation

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

**Long-Term Rate of Return**

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

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

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

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Expected 10-Year Geometric Real Rate of Return</b>
U.S. Treasuries (Cash Equivalents)	100.0%	0.27%

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2019**

**NOTE 10 - OTHER POST-EMPLOYMENT BENEFITS (OPEB) (Continued)**

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

**Discount Rate**

The discount rate used to measure the total OPEB liability was 3.87%. The projection of cash flows used to determine the discount rate was performed in accordance with the applicable standards. The projection's basis was an actuarial valuation performed as of June 30, 2018. In addition to the actuarial methods and assumptions of the June 30, 2018 actuarial valuation, the following actuarial methods and assumptions were used in the projection of cash flows:

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

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

**Proportionate Share of the Collective Net OPEB Liability**

*Sensitivity of the Net OPEB Liability to Changes in the Discount Rate* - The following presents the proportionate share of the collective net OPEB liability attributed to the District as of the June 30, 2018 measurement date, calculated using a discount rate of 3.87%, as well as what the proportionate share of the net OPEB liability attributed to the District would be if it were calculated using a discount rate that is 1-percentage point lower (2.87%) or 1-percentage-point higher (4.87%) than the current rate:

	<b>1.00% Decrease (2.87%)</b>	<b>Current Rate (3.87%)</b>	<b>1.00% Increase (4.87%)</b>
Proportionate share of the net OPEB liability attributed to the District	\$ 14,934,602	\$ 12,577,292	\$ 10,695,955

*Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates* - The following presents the proportionate share of the collective net OPEB liability attributed to the District as of the June 30, 2018 measurement date, calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	<b>1% Decrease in Trend Rates</b>	<b>Current Trend Rates</b>	<b>1% Increase in Trend Rates</b>
Proportionate share of the net OPEB liability attributed to the District	\$ 10,540,157	\$ 12,577,292	\$ 15,281,436

**NOTE 11 - RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts, thefts of, damage to, or destruction of assets; errors or omissions; injuries to employees or acts of God. The District purchases commercial insurance for all risks of loss except workers' compensation and liability-automobile-property insurance for which it participates in risk sharing pools, and medical benefits for which the District is self-insured. During the year ended June 30, 2019, deductibles paid by the District were insignificant. Neither the District nor its insurers have settled any claims which exceeded the District's insurance coverage during the past three years. In addition, there have been no significant reductions in pooled or insured liability coverage from coverage in the prior year.

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

**Workers' Compensation Pool**

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

**Liability-Automobile-Property Pool**

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

**Self-Insured Medical Benefits**

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

The District establishes claims liabilities based on estimates of claims that have been incurred but not reported at June 30, 2019. Claims liabilities are recorded if information prior to the issuance of the financial statements indicates that it is possible that a liability has been incurred at the date of the financial statements and the amount of possible loss can be reasonably estimated. The amount of the claims accrual is based on the ultimate costs of settling the claims, which include past experience data, inflation and other future economic and societal factors and incremental claim adjustment expenses, net of estimated subrogation recoveries. The claims accrual does not include other allocated or unallocated claims adjustment expenses.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
NOTES TO FINANCIAL STATEMENTS *(Continued)*  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

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**NOTE 11 - RISK MANAGEMENT *(Continued)***

A summary of claims activity for the years ended June 30, 2019 and 2018 are as follows:

<b>Year Ended June 30</b>	<b>Claims Payable, Beginning of Year</b>	<b>Claims and Changes in Estimates</b>	<b>Claims Paid</b>	<b>Claims Payable, End of Year</b>
2018	\$ 341,143	\$ 3,295,479	\$ 3,273,605	\$ 363,017
2019	363,017	3,883,029	3,850,311	395,735

**NOTE 12 - COMMITMENTS AND CONTINGENCIES**

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

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

As of June 30, 2019, the District has recorded \$726,300 in encumbrances. Such encumbrances represent legal commitments for the purchase of goods or services and have been included in assigned fund balance within the balance sheet of the General Fund.

**NOTE 13 - IMPACT OF NEW ACCOUNTING STANDARDS NOT YET EFFECTIVE**

In January 2017, the GASB issued Statement No. 84, *Fiduciary Activities*. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. The requirements of this statement are effective for the District's reporting period beginning July 1, 2019. The District is currently evaluating the potential impact of adopting this Statement on its financial statements.

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

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2019**

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**NOTE 13 - IMPACT OF NEW ACCOUNTING STANDARDS NOT YET EFFECTIVE (Continued)**

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

In August 2018, the GASB issued Statement No. 90, *Majority Equity Interests - An Amendment of GASB Statements No. 14 and No. 61*. The objectives of this statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. The requirements of this statement are effective for the District's reporting period beginning July 1, 2019. The District does not expect this statement to have a material effect on its financial statements.

In May 2019, the GASB issued Statement No. 91, *Conduit Debt Obligations*. The objectives of this statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. The requirements of this statement are effective for the District's reporting period beginning July 1, 2021. The District does not expect this statement to have a material effect on its financial statements.



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**REQUIRED SUPPLEMENTARY INFORMATION**

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**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND (UNAUDITED)**  
**FOR THE YEAR ENDED JUNE 30, 2019**

	<b>Budgeted Amounts</b>			<b>Variance With</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	<b>Final Budget</b>
				<b>Over (Under)</b>
<b>REVENUES</b>				
Assessments to member towns	\$ 48,190,256	\$ 48,190,256	\$ 45,990,999	\$ (2,199,257)
Intergovernmental	600,247	600,247	828,238	227,991
Charges for services	170,032	170,032	192,558	22,526
Interest income	20,000	20,000	130,966	110,966
Other	46,000	46,000	62,529	16,529
Total revenues	<u>49,026,535</u>	<u>49,026,535</u>	<u>47,205,290</u>	<u>(1,821,245)</u>
<b>EXPENDITURES</b>				
Current:				
Salaries	25,985,048	25,803,872	25,482,010	(321,862)
Employee benefits	6,092,697	6,068,893	5,641,624	(427,269)
Instruction	623,033	610,730	569,281	(41,449)
Pupil transport	3,147,019	3,194,181	2,975,456	(218,725)
Tuition	3,427,580	3,197,569	3,072,286	(125,283)
Purchased services	1,682,273	1,824,458	1,596,271	(228,187)
Rental and other services	605,475	698,067	627,712	(70,355)
Buildings and grounds	943,893	1,112,600	1,050,302	(62,298)
Utilities	802,246	808,931	791,109	(17,822)
Property and liability insurance	242,601	242,601	232,530	(10,071)
Travel and memberships	167,439	171,896	127,506	(44,390)
Contingency	150,000	-	-	-
Capital outlays	561,655	697,161	637,610	(59,551)
Debt service:				
Principal	3,850,000	3,850,000	3,850,000	-
Interest	745,576	745,576	717,838	(27,738)
Total expenditures	<u>49,026,535</u>	<u>49,026,535</u>	<u>47,371,535</u>	<u>(1,655,000)</u>
Excess (deficiency) of revenues over expenditures	-	-	(166,245)	(166,245)
<b>OTHER FINANCING SOURCES</b>				
Cancellation of prior year encumbrances	-	-	166,245	166,245
Total other financing sources	<u>-</u>	<u>-</u>	<u>166,245</u>	<u>166,245</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

*See accompanying notes to required supplementary information.*

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

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

*See accompanying notes to required supplementary information.*

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

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

*See accompanying notes to required supplementary information.*

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

	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
Proportion of the net pension liability attributed to the District	0.478%	0.474%	0.474%	0.471%	0.471%
District's proportionate share of the net pension liability	\$ -	\$ -	\$ -	\$ -	\$ -
State's proportionate share of the net pension liability attributed to the District	62,916,000	63,998,000	67,518,000	51,711,000	47,796,000
Total	<u>\$ 62,916,000</u>	<u>\$ 63,998,000</u>	<u>\$ 67,518,000</u>	<u>\$ 51,711,000</u>	<u>\$ 47,796,000</u>
District's covered payroll	\$ 19,664,000	\$ 18,504,000	\$ 18,928,000	\$ 17,014,000	\$ 18,490,000
District's proportionate share of the net pension liability as a percentage of its covered payroll	0.0%	0.0%	0.0%	0.0%	0.0%
Plan fiduciary net position as a percentage of the total pension liability	51.72%	55.93%	52.26%	59.50%	61.51%

*See accompanying notes to required supplementary information.*

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

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

*See accompanying notes to required supplementary information.*

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

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

*See accompanying notes to required supplementary information.*

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY -**  
**CONNECTICUT STATE TEACHERS' RETIREMENT SYSTEM (UNAUDITED)**  
**LAST FISCAL TWO YEARS**  
**(Rounded to nearest thousand)**

	<u><b>2019</b></u>	<u><b>2018</b></u>
Proportion of the net OPEB liability attributed to the District	0.478%	0.474%
District's proportionate share of the net OPEB liability	\$ -	\$ -
State's proportionate share of the net OPEB liability attributed to the District	12,557,292	16,472,366
Total	<u><u>\$ 12,557,292</u></u>	<u><u>\$ 16,472,366</u></u>
District's covered employee payroll	\$ 19,664,000	\$ 18,504,000
District's proportionate share of the net OPEB liability as a percentage of its covered employee payroll	0.0%	0.0%
Plan fiduciary net position as a percentage of the total OPEB liability	1.49%	1.79%

*See accompanying notes to required supplementary information.*



**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

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

**Budgetary Information**

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

- The District legally adopts an annual budget for the General Fund pursuant to Connecticut General Statutes Section 10-51. Formal budgetary integration is employed by the District as a management control device during the year for the General Fund.
- Prior to January, each department head or other agency as designated by the Superintendent submits budget requests accompanied by detailed estimates of expenditures to be made and, where appropriate, revenues to be collected during the ensuing fiscal year.
- Annually, prior to the annual meeting of the Board, a public budget meeting is held for the purpose of presenting and voting upon a regional school budget.
- After the budget is approved, the Board estimates the share of the net expenditures to be paid by each member town in accordance with Connecticut General Statutes Section 10-51, and notifies the respective member town's treasurer thereof.
- The level of control for a legally adopted budget (the level at which expenditures may not legally exceed appropriations without Board approval) is at the program level. Transfers from one budget line to another may be made by the Director of Finance and Administration with the approval of the Superintendent, Finance Committee and Board of Education.
- The Board does not have the authority to expend beyond the total budget appropriation without Board of Education and member town approval.
- Encumbrances are recognized as a valid and proper charge against a budget appropriation in the year in which the purchase order, contract or other commitment is issued and, accordingly, encumbrances outstanding at year end are reported in budgetary reports as expenditures in the current year. Generally, all unencumbered appropriations lapse at year end, except those for the Capital Project Funds. Appropriations for capital projects are continued until completion of applicable projects, even when projects extend more than one fiscal year.
- No additional appropriations were authorized during the year ended June 30, 2019.

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

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED) *(Continued)*  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

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

**Budgetary Information *(Continued)***

A reconciliation of General Fund amounts presented on the budgetary basis to amounts presented on the GAAP basis is as follows for the year ended June 30, 2019:

	<u>Revenues</u>	<u>Expenditures</u>	<u>Other Financing Sources (Uses)</u>	<u>Change in Fund Balance</u>
Budgetary basis	\$ 47,205,290	\$ 47,371,535	\$ 166,245	\$ -
"On-behalf" payments - State Teachers' Retirement Fund	6,249,380	6,249,380	-	-
Changes in encumbrances	-	(494,919)	(166,245)	328,674
Noncash financing sources not recognized for budgetary purposes				
Capital lease financing activity	-	167,985	167,985	-
GAAP basis	<u>\$ 53,454,670</u>	<u>\$ 53,293,981</u>	<u>\$ 167,985</u>	<u>\$ 328,674</u>

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

The District began to report this schedule when it implemented GASB Statement No. 67, *Financial Reporting for Pension Plans—an amendment of GASB Statement No. 25*, in fiscal year 2014. GASB Statement No. 67 requires the information within this schedule to be presented for the ten most recent fiscal years.

Actuarial valuations are prepared every year with the most recent available actuarial valuation performed as of July 1, 2018. The July 1, 2018 was utilized to calculate the total pension liability as of July 1, 2018, which was rolled forward to the most recent measurement date of June 30, 2019.

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

*Assumption Changes* - There have been no assumption changes that have had a significant effect on the measurement of the total pension liability as of June 30, 2019. The District lowered the discount rate utilized to measure its total pension liability from 8.0% as of the June 30, 2015 to 7.5% as of the June 30, 2016 and then again to 7.0% as of the June 30, 2017 measurement date.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED) *(Continued)*  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

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

The District began to report this schedule when it implemented GASB Statement No. 67, *Financial Reporting for Pension Plans—an amendment of GASB Statement No. 25*, in fiscal year 2014. GASB Statement No. 67 requires the information within this schedule to be presented for the ten most recent fiscal years.

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

The following methods and assumptions were utilized to determine the contribution rates for the year ended June 30, 2019.

Actuarial cost method:	Entry Age Normal
Amortization method:	Level Percentage of payroll, closed
Remaining amortization period	20 years
Asset valuation method	5 year smoothed market
Inflation rate	2.60%
Salary increases	Varies from 2.60% to 7.60%, including inflation
Investment rate of return	7.00%, net of pension plan investment expense, including inflation
Retirement age	Ranges from 55 to 70 RP-2014 Adjusted to 2006 Total Dataset Mortality Table projected to the valuation date with Scale MP-2017

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

The District began to report this schedule when it implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – An Amendment of GASB Statement No. 27*, in fiscal year 2015. GASB Statement No. 68 requires the information within this schedule to be presented for the ten most recent fiscal years.

Actuarial valuations are prepared every two years with the most recent available actuarial valuation performed as of June 30, 2018. This information is utilized by the District for reporting as of June 30, 2019.

*Benefit Changes* - There have been no changes in benefit terms that have had a significant effect on the measurement of the total pension liability.

*Assumption Changes* - The following assumption changes collectively had a significant effect on the measurement of the total pension liability reported as of June 30, 2019.

- the inflation assumption was reduced from 2.75% to 2.50%;
- the real rate of return assumption was reduced from 5.25% to 4.40%, which when combined with the inflation assumption change, resulted in a decrease in the investment rate of return assumption from 8.00% to 6.90%;
- the annual rate of wage increase assumption was increased from 0.50% to 0.75%.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED) (Continued)  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

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

The District began to report this schedule when it implemented GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, in fiscal year 2018. GASB Statement No. 74 requires the information within this schedule to be presented for the ten most recent fiscal years.

Actuarial valuations are prepared every year with the most recent available actuarial valuation performed as of July 1, 2018. The July 1, 2018 was utilized to calculate the total OPEB liability as of July 1, 2018, which was rolled forward to the most recent measurement date of June 30, 2019.

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

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

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

The District began to report this schedule when it implemented GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, in fiscal year 2017. GASB Statement No. 74 requires the information within this schedule to be presented for the ten most recent fiscal years.

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

The following methods and assumptions were utilized to determine the contribution rates for the year ended June 30, 2019.

Actuarial cost method	Entry Age Normal
Amortization method	Level Percentage of Salary
Remaining amortization period	30 years, closed (18 years remaining as of July 1, 2017)
Asset valuation method	Market value
Actuarial assumptions:	
Investment rate of return	7.00%
Discount rate	7.00%
Salary increases	2.60% - 7.60%
Inflation rate	2.60%
Healthcare cost trend rate:	
Initial	7.10%
Ultimate	4.60%

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED) *(Continued)*  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

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

The District began to report this schedule when it implemented GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pension*, in fiscal year 2018. GASB Statement No. 75 requires the information within this schedule to be presented for the ten most recent fiscal years.

Actuarial valuations are prepared every two years with the most recent available actuarial valuation performed as of June 30, 2018. This information is utilized by the District for reporting as of June 30, 2019.

*Benefit Changes* - Effective July 1, 2018, the Plan changed the "base plan" to the Medicare Advantage Plan for the purposes of determining retiree health care plan subsidies and/or cost sharing amount(s), and introduced a two year waiting period for re-enrollment in a system-sponsored health care plan for those who cancel their coverage or choose not to enroll in a health care coverage option on or after the effective date.

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

- the expected rate of return on Plan assets was changed from 4.25% to 3.00% to better reflect the anticipated returns on cash and other high quality short-term fixed income investments;
- the discount rate used to measure Plan obligations and amortize supplemental costs was updated to match the expected rate of return on assets selected as of June 30, 2018;
- long-term health care cost trend rates were updated to better reflect the anticipated impact of changes in medical inflation, utilization, leverage in the plan design, improvements in technology, and fees and charges on expected claims and retiree contributions in future periods; and
- the percentage of retired members who are not currently participating in the Plan, but are expected to elect coverage for themselves and their spouses under a system-sponsored health care plan option in the future, was updated to better reflect anticipated plan experience.

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**COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES**

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**GENERAL FUND**

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**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL -**  
**BUDGETARY BASIS - GENERAL FUND (UNAUDITED)**  
**FOR THE YEAR ENDED JUNE 30, 2019**

	<b>Budgeted Amounts</b>			<b>Variance With Final Budget Over (Under)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
<b>ASSESSMENTS TO MEMBER TOWNS</b>				
Bethany	\$ 9,295,901	\$ 9,295,901	\$ 8,871,016	\$ (424,885)
Orange	24,181,870	24,181,870	23,078,953	(1,102,917)
Woodbridge	14,712,485	14,712,485	14,041,030	(671,455)
Total assessment to member towns	48,190,256	48,190,256	45,990,999	(2,199,257)
<b>INTERGOVERNMENTAL</b>				
Adult education	3,042	3,042	3,626	584
Transportation income	23,400	23,400	26,510	3,110
Special education	573,805	573,805	797,996	224,191
Health services	-	-	106	106
Total intergovernmental	600,247	600,247	828,238	227,991
<b>CHARGES FOR SERVICES</b>				
Parking income	29,000	29,000	35,969	6,969
Athletics	23,000	23,000	18,375	(4,625)
Tuition revenue	88,460	88,460	108,642	20,182
Shared services	29,572	29,572	29,572	-
Total charges for services	170,032	170,032	192,558	22,526
<b>INTEREST INCOME</b>				
	20,000	20,000	130,966	110,966
<b>OTHER REVENUES</b>				
Rental income	21,000	21,000	12,850	(8,150)
Miscellaneous	25,000	25,000	49,679	24,679
Total other revenues	46,000	46,000	62,529	16,529
Total revenues	49,026,535	49,026,535	47,205,290	(1,821,245)
<b>OTHER FINANCING SOURCES</b>				
Cancellation of prior year encumbrances	-	-	166,245	166,245
Total other financing sources	-	-	166,245	166,245
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>				
	<u>\$ 49,026,535</u>	<u>\$ 49,026,535</u>	<u>\$ 47,371,535</u>	<u>\$ (1,655,000)</u>



**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL -**  
**BUDGETARY BASIS - GENERAL FUND (UNAUDITED)**  
**FOR THE YEAR ENDED JUNE 30, 2019**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance With Final Budget Over (Under)</b>
	<b>Original</b>	<b>Final</b>		
<b>SALARIES</b>				
Certified	\$ 21,397,312	\$ 21,061,312	\$ 20,935,669	\$ (125,643)
Classified	4,587,736	4,742,560	4,546,341	(196,219)
Total salaries	<u>25,985,048</u>	<u>25,803,872</u>	<u>25,482,010</u>	<u>(321,862)</u>
<b>EMPLOYEE BENEFITS</b>				
Medicare	374,913	374,913	345,833	(29,080)
FICA	283,586	283,586	281,164	(2,422)
Workers' compensation	246,900	226,826	226,473	(353)
Medical and dental insurance	4,083,941	4,083,941	3,696,885	(387,056)
OPEB trust	62,910	62,910	62,910	-
Life insurance	45,537	45,537	41,677	(3,860)
Disability insurance	9,924	9,924	9,501	(423)
Pension plan - classified	892,845	892,845	892,845	-
Defined contribution retirement plan	64,867	70,117	70,117	-
Retirement sick leave - certified	1,921	1,921	1,921	-
Retirement sick leave - classified	1,000	1,000	1,000	-
Severance pay - certified	1,000	1,000	1,000	-
Unemployment compensation	21,353	12,373	9,110	(3,263)
Clothing allowance	2,000	2,000	1,188	(812)
Total employee benefits	<u>6,092,697</u>	<u>6,068,893</u>	<u>5,641,624</u>	<u>(427,269)</u>
<b>INSTRUCTION</b>				
Instructional program improvement	28,500	24,765	18,004	(6,761)
Instructional supplies	396,905	387,495	358,214	(29,281)
Text and digital resources	176,013	176,305	170,996	(5,309)
Library books & periodicals	21,615	22,165	22,067	(98)
Total instruction	<u>623,033</u>	<u>610,730</u>	<u>569,281</u>	<u>(41,449)</u>
<b>PUPIL TRANSPORT</b>				
Pupil transportation	2,995,119	3,042,281	2,864,785	(177,496)
Transportation supplies	151,900	151,900	110,671	(41,229)
Total pupil transport	<u>3,147,019</u>	<u>3,194,181</u>	<u>2,975,456</u>	<u>(218,725)</u>
<b>TUITION</b>	<u>3,427,580</u>	<u>3,197,569</u>	<u>3,072,286</u>	<u>(125,283)</u>
<b>PURCHASED SERVICES</b>				
Data processing	93,590	93,590	90,178	(3,412)
Other professional & technical services	1,332,265	1,474,948	1,297,782	(177,166)
Communications	163,224	163,224	130,974	(32,250)
Other purchased services	93,194	92,696	77,337	(15,359)
Total purchased services	<u>1,682,273</u>	<u>1,824,458</u>	<u>1,596,271</u>	<u>(228,187)</u>
<b>RENTAL AND OTHER SERVICES</b>				
Rentals - land, building, equipment	119,185	118,895	80,177	(38,718)
Other supplies	486,290	579,172	547,535	(31,637)
Total rental and other services	<u>605,475</u>	<u>698,067</u>	<u>627,712</u>	<u>(70,355)</u>

(Continued)

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL -**  
**BUDGETARY BASIS - GENERAL FUND (UNAUDITED) (Continued)**  
**FOR THE YEAR ENDED JUNE 30, 2019**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance With Final Budget Over (Under)</b>
	<b>Original</b>	<b>Final</b>		
<b>BUILDINGS AND GROUNDS</b>				
Repairs, maintenance and cleaning	\$ 723,928	\$ 896,589	\$ 837,744	\$ (58,845)
Maintenance and custodial supplies	219,965	216,011	212,558	(3,453)
Total buildings and grounds	<u>943,893</u>	<u>1,112,600</u>	<u>1,050,302</u>	<u>(62,298)</u>
<b>UTILITIES</b>				
Utilities, excluding heat	703,234	681,117	667,108	(14,009)
Oil and natural gas used for heating	46,500	57,420	53,665	(3,755)
Natural gas	52,512	70,394	70,336	(58)
Total utilities	<u>802,246</u>	<u>808,931</u>	<u>791,109</u>	<u>(17,822)</u>
<b>PROPERTY AND LIABILITY INSURANCE</b>	<u>242,601</u>	<u>242,601</u>	<u>232,530</u>	<u>(10,071)</u>
<b>TRAVEL AND MEMBERSHIPS</b>				
Staff travel	22,432	23,370	15,571	(7,799)
Travel - conferences	35,975	40,377	26,235	(14,142)
Dues and fees	109,032	108,149	85,700	(22,449)
Total travel and memberships	<u>167,439</u>	<u>171,896</u>	<u>127,506</u>	<u>(44,390)</u>
<b>CONTINGENCY</b>	<u>150,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>CAPITAL OUTLAYS</b>				
Equipment - new	215,879	70,144	65,981	(4,163)
Equipment - replacement	164,776	259,071	206,182	(52,889)
Improvements to sites	131,000	274,114	273,676	(438)
Improvements to buildings	50,000	93,832	91,771	(2,061)
Total capital outlays	<u>561,655</u>	<u>697,161</u>	<u>637,610</u>	<u>(59,551)</u>
<b>DEBT SERVICE</b>				
Principal	3,850,000	3,850,000	3,850,000	-
Interest	745,576	745,576	717,838	(27,738)
Total debt service	<u>4,595,576</u>	<u>4,595,576</u>	<u>4,567,838</u>	<u>(27,738)</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 49,026,535</u>	<u>\$ 49,026,535</u>	<u>\$ 47,371,535</u>	<u>\$ (1,655,000)</u> (Concluded)

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**SCHEDULE OF DEBT LIMITATION**  
**CONNECTICUT GENERAL STATUTES, SECTION 7-374(b)**  
**FOR THE YEAR ENDED JUNE 30, 2019**

	<u>Orange</u>	<u>Woodbridge</u>	<u>Bethany</u>	<u>Total</u>
Total cash collections for the year ended June 30, 2019:	<u>\$ 23,078,953</u>	<u>\$ 14,041,030</u>	<u>\$ 8,871,016</u>	<u>\$ 45,990,999</u>
				<u>District</u>
Debt limitation:				
4-1/2 times base				<u>\$ 206,959,496</u>
Indebtedness:				
Bonds payable				<u>23,775,000</u>
Net indebtedness				<u>23,775,000</u>
Debt limitation in excess of outstanding and authorized debt				<u>\$ 183,184,496</u>
Total capacity of borrowing (4-1/2 times base)				\$ 206,959,496
Total present indebtedness				<u>23,775,000</u>
Margin for additional borrowing				<u>\$ 183,184,496</u>

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**NONMAJOR GOVERNMENTAL FUNDS**

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**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**AS OF JUNE 30, 2019**

	<b>Special Revenue Funds</b>				<b>Total Nonmajor Governmental Funds</b>
	<b>Education Grants Fund</b>	<b>Continuing Education Fund</b>	<b>School Operating Fund</b>	<b>Cafeteria Fund</b>	
<b>ASSETS</b>					
Cash and cash equivalents	\$ 89,785	\$ 78,620	\$ 132,243	\$ 48,924	\$ 349,572
Grants and contracts receivables	2,102	-	-	19,003	21,105
Due from other funds	5,379	-	-	-	5,379
Inventories	-	-	-	21,292	21,292
Total assets	<u>\$ 97,266</u>	<u>\$ 78,620</u>	<u>\$ 132,243</u>	<u>\$ 89,219</u>	<u>\$ 397,348</u>
<b>LIABILITIES</b>					
Accounts payable	\$ 44,399	\$ 738	\$ 11,455	\$ 21,533	\$ 78,125
Due to other funds	21,341	1,234	-	-	22,575
Unearned revenue	23,052	35,755	-	51,386	110,193
Total liabilities	<u>88,792</u>	<u>37,727</u>	<u>11,455</u>	<u>72,919</u>	<u>210,893</u>
<b>FUND BALANCES</b>					
Nonspendable	-	-	-	21,292	21,292
Committed	8,474	40,893	120,788	-	170,155
Unassigned	-	-	-	(4,992)	(4,992)
Total fund balances	<u>8,474</u>	<u>40,893</u>	<u>120,788</u>	<u>16,300</u>	<u>186,455</u>
Total liabilities and fund balances	<u>\$ 97,266</u>	<u>\$ 78,620</u>	<u>\$ 132,243</u>	<u>\$ 89,219</u>	<u>\$ 397,348</u>

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

	Special Revenue Funds				Total Nonmajor Governmental Funds
	Education Grants Fund	Continuing Education Fund	School Operating Fund	Cafeteria Fund	
<b>REVENUES</b>					
Intergovernmental	\$ 585,305	\$ -	\$ -	\$ 166,482	\$ 751,787
Charges for services	-	56,527	59,943	649,283	765,753
Total revenues	585,305	56,527	59,943	815,765	1,517,540
<b>EXPENDITURES</b>					
Current:					
General instruction	439,068	59,341	-	-	498,409
Support services:					
Support services - student	30,010	-	8,534	868,514	907,058
Improvement of instruction	36,846	-	-	-	36,846
General administration	-	-	44,102	-	44,102
Transportation	1,502	-	-	-	1,502
Employee benefits	63,488	-	-	-	63,488
Buildings and grounds	4,500	-	-	-	4,500
Total expenditures	575,414	59,341	52,636	868,514	1,555,905
Net change in fund balance	9,891	(2,814)	7,307	(52,749)	(38,365)
Fund balances - beginning	(1,417)	43,707	113,481	69,049	224,820
Fund balances - ending	\$ 8,474	\$ 40,893	\$ 120,788	\$ 16,300	\$ 186,455

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**FIDUCIARY FUNDS**

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**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES  
AGENCY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2019

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	<u>Balance,</u> <u>July 1, 2018</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance,</u> <u>June 30, 2019</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 360,423	\$ 623,567	\$ 618,526	\$ 365,464
Receivables	-	1,493	-	1,493
Total assets	<u>\$ 360,423</u>	<u>\$ 625,060</u>	<u>\$ 618,526</u>	<u>\$ 366,957</u>
<b>LIABILITIES</b>				
Payables	\$ 7,440	\$ 3,393	\$ -	\$ 10,833
Due to others	352,983	621,667	618,526	356,124
Total liabilities	<u>\$ 360,423</u>	<u>\$ 625,060</u>	<u>\$ 618,526</u>	<u>\$ 366,957</u>



**AMITY REGIONAL SCHOOL DISTRICT NO. 5**

**STATE SINGLE AUDIT**

**FOR THE YEAR ENDED JUNE 30, 2019**

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
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**FOR THE YEAR ENDED JUNE 30, 2019**

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Amity Regional School District No. 5 (the "District"), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 19, 2019.

**Internal Control Over Financial Reporting**

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

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

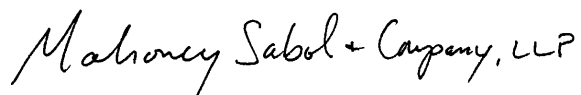
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not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

**Compliance and Other Matters**

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

**Purpose of this Report**

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

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

Certified Public Accountants  
Glastonbury, Connecticut  
December 19, 2019

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

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

**Report on Compliance for Each Major State Program**

We have audited Amity Regional School District No. 5's (the "District") compliance with the types of compliance requirements described in the State of Connecticut Office of Policy and Management's *Compliance Supplement* that could have a direct and material effect on each of the District's major state programs for the year ended June 30, 2019. The District's major state programs are identified in the summary of auditor's results section of the accompanying schedule of state findings and questioned costs.

***Management's Responsibility***

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

***Auditor's Responsibility***

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

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

***Opinion on Each Major State Program***

In our opinion, Amity Regional School District No. 5 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2019.

## Report on Internal Control over Compliance

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

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

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

### Purpose of this Report

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

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated December 19, 2019, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of state financial assistance is presented for purposes of additional analysis as required by the State Single Audit Act and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of state financial assistance is fairly stated in all material respects in relation to the basic financial statements as a whole.



Certified Public Accountants  
Glastonbury, Connecticut  
December 19, 2019

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE**  
**FOR THE YEAR ENDED JUNE 30, 2019**

<b>State Grantor; Pass-Through Grantor; Program Title</b>	<b>State Grant Program Core-CT Number</b>	<b>Expenditures</b>
<b>NONEXEMPT PROGRAMS:</b>		
<b>DEPARTMENT OF EDUCATION</b>		
<b>Direct Programs:</b>		
Talent Development	11000-SDE64370-12552	\$ 3,182
Open Choice	11000-SDE64370-17053	56,432
Magnet Schools	11000-SDE64370-17057	26,510
Healthy Foods Initiative	11000-SDE64370-16212	10,689
Child Nutrition State Matching Grant	11000-SDE64370-16211	5,610
Adult Education	11000-SDE64370-17030	3,626
Health Services	11000-SDE64370-17034	106
<b>Total Department of Education</b>		<b>106,155</b>
<b>DEPARTMENT OF SOCIAL SERVICES</b>		
<b>Direct Programs:</b>		
Medicaid	11000-DSS60000-16020	1,792
<b>Total State Financial Assistance Before Exempt Programs</b>		<b>107,947</b>
<b>EXEMPT PROGRAMS:</b>		
<b>DEPARTMENT OF EDUCATION</b>		
<b>Direct Programs:</b>		
Excess Cost Student Based and Equity	11000-SDE64370-17047	797,996
<b>Total Exempt Programs</b>		<b>797,996</b>
<b>TOTAL EXPENDITURES OF STATE FINANCIAL ASSISTANCE</b>		<b>\$ 905,943</b>

*The accompanying note is an integral part of this schedule.*

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTE TO THE SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE**  
**FOR THE YEAR ENDED JUNE 30, 2019**

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The accompanying schedule of expenditures of state financial assistance includes state grant activity of Amity Regional School District No. 5 (the "District") under programs of the State of Connecticut for the year ended June 30, 2019. Various departments and agencies of the State of Connecticut have provided financial assistance to the District through grants and other authorizations in accordance with the General Statutes of the State of Connecticut. These financial assistance programs fund several programs of the District.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

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

**BASIS OF ACCOUNTING**

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

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

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

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



**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**SCHEDULE OF STATE FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

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**SUMMARY OF AUDITOR'S RESULTS**

**FINANCIAL STATEMENTS**

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

☐ Material weakness(es) identified?

_____	Yes	<u>✓</u>	No
			None

☐ Significant deficiency(ies) identified?

_____	Yes	<u>✓</u>	Reported
-------	-----	----------	----------

Noncompliance material to financial statements noted?

_____	Yes	<u>✓</u>	No
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**STATE FINANCIAL ASSISTANCE**

Internal control over major programs:

☐ Material weakness(es) identified?

_____	Yes	<u>✓</u>	No
			None

☐ Significant deficiency(ies) identified?

_____	Yes	<u>✓</u>	Reported
-------	-----	----------	----------

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

Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 4-236-24 of the Regulations to the State Single Audit Act?

_____	Yes	<u>✓</u>	No
-------	-----	----------	----

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

<u>State Grantor/Program</u>	<u>State Grant Program Core – CT Number</u>	<u>Expenditures</u>
<b>Department of Education:</b>		
Open Choice	11000-SDE64370-17053	\$ 56,432

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

# AMITY REGIONAL SCHOOL DISTRICT NO. 5

Bethany Orange Woodbridge  
25 Newton Road, Woodbridge Connecticut 06525



Theresa Lumas  
Director of Finance and Administration  
[terry.lumas@amityregion5.org](mailto:terry.lumas@amityregion5.org)

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

To: Dr. Jennifer Byars, Superintendent of Schools  
From: Theresa Lumas, Director of Finance and Administration  
Re: Return Funds to Member Towns  
Date: December 29, 2019

The Amity Finance Committee and Amity Board of Education will need to accept the Audited Financial Statements before funds can be returned to the member towns. Depicted below is the remaining fund balance from both unspent encumbrances in fiscal year 2017-18 and the unused fund balance in fiscal year 2018-19.

2018-2019		
MEMBER TOWNS	UNUSED FUNDS*	
BETHANY	\$ 392,171	<i>Unspent funds returned at FY19 allocation rates</i>
ORANGE	\$ 1,020,173	
WOODBIDGE	\$ 620,683	
<b>TOTALS</b>	<b>\$ 2,033,027</b>	
2017-2018		
MEMBER TOWNS	UNUSED FUNDS*	
BETHANY	\$ 32,717	<i>Unspent encumbrances returned at FY18 allocation rates</i>
ORANGE	\$ 82,752	
WOODBIDGE	\$ 50,776	
<b>TOTALS</b>	<b>\$ 166,245</b>	

<b>MEMBER TOWNS</b>	<b>TOTAL RETURN UNUSED FUNDS*</b>	
BETHANY	\$ 424,888	
ORANGE	\$ 1,102,925	
WOODBIDGE	\$ 671,459	
<b>TOTALS</b>	<b>\$ 2,199,272</b>	Combined FY18 and FY19 returns

**Amity Finance Committee:**

*Move to recommend the Amity Board of Education accept the Annual Financial Statements for the period ending June 30, 2019, and authorize the Superintendent of Schools to return to the Member Towns a balance of \$2,199,272, as follows:*

<i>Town of Bethany</i>	<i>\$ 424,888</i>
<i>Town of Orange</i>	<i>\$1,102,925</i>
<i>Town of Woodbridge</i>	<i><u>\$ 671,459</u></i>
<i>Total</i>	<i><u>\$2,199,272</u></i>

**Amity Board of Education:**

*Move to accept the Annual Financial Statements for the period ending June 30, 2019, and authorize the Superintendent of Schools to return to the Member Towns a balance of \$2,199,272, as follows:*

<i>Town of Bethany</i>	<i>\$ 424,888</i>
<i>Town of Orange</i>	<i>\$1,102,925</i>
<i>Town of Woodbridge</i>	<i><u>\$ 671,459</u></i>
<i>Total</i>	<i><u>\$2,199,272</u></i>

# **AMITY REGIONAL SCHOOL DISTRICT NO. 5**

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



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**Theresa Lumas**  
**Director of Finance and Administration**  
[terry.lumas@amityregion5.org](mailto:terry.lumas@amityregion5.org)

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

To: Dr. Jennifer Byars, Superintendent of Schools

From: Theresa Lumas, Director of Finance and Administration

Re: Award of Contracts of \$35,000 or More

Date: December 29, 2019

## **Facilities:**

### **1. Trane Chillers 3 and 4:**

A bond referendum was held on Wednesday, December 4, 2019 and facilities projects were approved by the voters. Chillers 3 and 4 at Amity Regional High School are part of the facilities maintenance projects approved. The Trane brand chillers are scheduled for compressor renewals which includes addressing the following major components: gaskets and seals, bearings, and compressor motors. Service evaluation determined the units are at a 128% service threshold. Service is recommended once units are about 85% and immediate service is suggested at threshold 100% or greater. Trane U.S. Inc. is a proprietary vendor meeting the Board's purchasing policy. Jim Saisa secured quotes this month so the District can take advantage of current pricing prior to the January 2020 price increase. The projects were estimated at \$140,000 and the current pricing totals \$136,822 There is an approximate 12 week lead time for parts and work on the first chiller will begin during April break.

## **Motions:**

### **Amity Finance Committee:**

***Move to recommend the Amity Board of Education award –***

### **Amity Board of Education:**

***Move to award –***

***...the renewal for chillers 3 and 4 at Amity Regional High School at the quoted price of \$68,411 for each chiller, totaling \$136,822 to Trane U.S. Inc, of Rocky Hill, CT.***

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**REVENUES AND EXPENDITURES**  
**FOR FY 2019-2020**

		<b>COLUMN 1</b>	<b>COLUMN 2</b>	<b>COLUMN 3</b>	<b>COLUMN 4</b>	<b>COLUMN 5</b>	<b>COLUMN 6</b>	<b>COL 7</b>
		<b>2018-2019</b>	<b>2019-2020</b>	<b>NOV 2019</b>	<b>CHANGE</b>	<b>DEC 2019</b>	<b>VARIANCE</b>	<b>FAV</b>
<b>LINE</b>	<b>CATEGORY</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>FORECAST</b>	<b>INCR./((DECR.))</b>	<b>FORECAST</b>	<b>OVER/(UNDER)</b>	<b>UNF</b>
1	MEMBER TOWN ALLOCATIONS	48,190,256	48,627,967	48,627,967	0	48,627,967	0	FAV
2	OTHER REVENUE	324,088	248,577	276,978	0	276,978	28,401	FAV
3	OTHER STATE GRANTS	798,102	592,878	422,529	0	422,529	(170,349)	UNF
4	MISCELLANEOUS INCOME	92,101	78,885	78,885	0	78,885	0	FAV
5	BUILDING RENOVATION GRANTS	0	0	0	0	0	0	FAV
6	<b>TOTAL REVENUES</b>	<b>49,404,547</b>	<b>49,548,307</b>	<b>49,406,359</b>	<b>0</b>	<b>49,406,359</b>	<b>(141,948)</b>	<b>UNF</b>
7	SALARIES	25,482,003	26,655,424	26,569,646	0	26,569,646	(85,778)	FAV
8	BENEFITS	5,641,173	5,980,496	6,021,008	0	6,021,008	40,512	UNF
9	PURCHASED SERVICES	7,863,484	8,497,804	7,988,986	(27,486)	7,961,500	(536,304)	FAV
10	DEBT SERVICE	4,567,838	4,559,210	4,559,210	0	4,559,210	0	FAV
11	SUPPLIES (INCLUDING UTILITIES)	3,050,834	2,973,028	3,034,760	(9,638)	3,025,122	52,094	UNF
12	EQUIPMENT	272,162	250,547	250,547	0	250,547	0	FAV
13	IMPROVEMENTS / CONTINGENCY	365,447	464,000	408,259	0	408,259	(55,741)	FAV
14	DUES AND FEES	127,505	167,798	167,798	0	167,798	0	FAV
15	TRANSFER ACCOUNT	0	0	0	0	0	0	FAV
16	<b>TOTAL EXPENDITURES</b>	<b>47,370,446</b>	<b>49,548,307</b>	<b>49,000,214</b>	<b>(37,124)</b>	<b>48,963,090</b>	<b>(585,217)</b>	<b>FAV</b>
17	<b>SUBTOTAL</b>	<b>2,034,101</b>	<b>0</b>	<b>406,145</b>	<b>37,124</b>	<b>443,269</b>	<b>443,269</b>	<b>FAV</b>
18	PLUS: CANCELLATION OF PRIOR YEAR'S ENCUMBRANCES	<b>166,245</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>FAV</b>
19	DESIGNATED FOR SUBSEQUENT YEAR'S BUDGET:	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>FAV</b>
20	<b>NET BALANCE / (DEFICIT)</b>	<b>2,200,346</b>	<b>0</b>	<b>406,145</b>	<b>37,124</b>	<b>443,269</b>	<b>443,269</b>	<b>FAV</b>

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

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**REVENUES AND EXPENDITURES**  
**FOR FY 2019-2020**

		<b>COLUMN 1</b>	<b>COLUMN 2</b>	<b>COLUMN 3</b>	<b>COLUMN 4</b>	<b>COLUMN 5</b>	<b>COLUMN 6</b>	<b>COL 7</b>
		<b>2018-2019</b>	<b>2019-2020</b>	<b>NOV 2019</b>	<b>CHANGE</b>	<b>DEC 2019</b>	<b>VARIANCE</b>	<b>FAV</b>
<b>LINE</b>	<b>CATEGORY</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>FORECAST</b>	<b>INCR./ (DECR.)</b>	<b>FORECAST</b>	<b>OVER/ (UNDER)</b>	<b>UNF</b>
1	BETHANY ALLOCATION	9,295,901	8,926,150	8,926,150	0	8,926,150	0	FAV
2	ORANGE ALLOCATION	24,181,870	24,736,074	24,736,074	0	24,736,074	0	FAV
3	WOODBIDGE ALLOCATION	14,712,485	14,965,743	14,965,743	0	14,965,743	0	FAV
4	<b>MEMBER TOWN ALLOCATIONS</b>	<b>48,190,256</b>	<b>48,627,967</b>	<b>48,627,967</b>	<b>0</b>	<b>48,627,967</b>	<b>0</b>	<b>FAV</b>
5	ADULT EDUCATION	3,626	3,042	3,042	0	3,042	0	FAV
6	PARKING INCOME	35,969	29,000	29,000	0	29,000	0	FAV
7	INVESTMENT INCOME	130,966	75,000	60,000	0	60,000	(15,000)	UNF
8	ATHLETICS	18,375	25,000	25,000	0	25,000	0	FAV
9	TUITION REVENUE	108,642	90,535	133,936	0	133,936	43,401	FAV
10	TRANSPORTATION INCOME	26,510	26,000	26,000	0	26,000	0	FAV
11	TRANSPORTATION BOWA AGREEMENT	0	0	0	0	0	0	FAV
12	<b>OTHER REVENUE</b>	<b>324,088</b>	<b>248,577</b>	<b>276,978</b>	<b>0</b>	<b>276,978</b>	<b>28,401</b>	<b>FAV</b>
13	OTHER STATE GRANT	0	0	0	0	0	0	FAV
14	SPECIAL EDUCATION GRANTS	798,102	592,878	422,529	0	422,529	(170,349)	UNF
15	<b>OTHER STATE GRANTS</b>	<b>798,102</b>	<b>592,878</b>	<b>422,529</b>	<b>0</b>	<b>422,529</b>	<b>(170,349)</b>	<b>UNF</b>
16	RENTAL INCOME	12,850	21,000	21,000	0	21,000	0	FAV
17	INTERGOVERNMENTAL REVENUE	29,572	32,885	32,885	0	32,885	0	FAV
18	OTHER REVENUE	49,679	25,000	25,000	0	25,000	0	FAV
19	TRANSFER IN	0	0	0	0	0	0	FAV
20	<b>MISCELLANEOUS INCOME</b>	<b>92,101</b>	<b>78,885</b>	<b>78,885</b>	<b>0</b>	<b>78,885</b>	<b>0</b>	<b>FAV</b>
21	<b>BUILDING RENOVATION GRANTS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>FAV</b>
22	<b>TOTAL REVENUES</b>	<b>49,404,547</b>	<b>49,548,307</b>	<b>49,406,359</b>	<b>0</b>	<b>49,406,359</b>	<b>(141,948)</b>	<b>UNF</b>

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

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**REVENUES AND EXPENDITURES**  
**FOR FY 2019-2020**

		<b>COLUMN 1</b>	<b>COLUMN 2</b>	<b>COLUMN 3</b>	<b>COLUMN 4</b>	<b>COLUMN 5</b>	<b>COLUMN 6</b>	<b>COL 7</b>
		<b>2018-2019</b>	<b>2019-2020</b>	<b>NOV 2019</b>	<b>CHANGE</b>	<b>DEC 2019</b>	<b>VARIANCE</b>	<b>FAV</b>
<b>LINE</b>	<b>CATEGORY</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>FORECAST</b>	<b>INCR./((DECR.))</b>	<b>FORECAST</b>	<b>OVER/(UNDER)</b>	<b>UNF</b>
1	5111-CERTIFIED SALARIES	20,935,666	21,776,498	21,691,756	0	21,691,756	(84,742)	FAV
2	5112-CLASSIFIED SALARIES	4,546,337	4,878,926	4,877,890	0	4,877,890	(1,036)	FAV
3	<b>SALARIES</b>	<b>25,482,003</b>	<b>26,655,424</b>	<b>26,569,646</b>	<b>0</b>	<b>26,569,646</b>	<b>(85,778)</b>	<b>FAV</b>
4	5200-MEDICARE - ER	345,833	364,933	383,587	0	383,587	18,654	UNF
5	5210-FICA - ER	281,164	287,766	305,431	0	305,431	17,665	UNF
6	5220-WORKERS' COMPENSATION	226,473	237,774	216,280	0	216,280	(21,494)	FAV
7	5255-MEDICAL & DENTAL INSURANCE	3,696,434	4,060,498	4,060,498	0	4,060,498	0	FAV
8	5860-OPEB TRUST	62,910	40,950	40,950	0	40,950	0	FAV
9	5260-LIFE INSURANCE	41,677	44,579	43,328	0	43,328	(1,251)	FAV
10	5275-DISABILITY INSURANCE	9,501	10,222	10,421	0	10,421	199	UNF
11	5280-PENSION PLAN - CLASSIFIED	892,845	851,987	851,987	0	851,987	0	FAV
12	5281- DEFINED CONTRIBUTION RETIREMENT PLAN	70,117	69,787	96,525	0	96,525	26,738	UNF
12	5282-RETIREMENT SICK LEAVE - CERT	1,921	0	0	0	0	0	FAV
13	5283-RETIREMENT SICK LEAVE - CLASS	1,000	0	0	0	0	0	FAV
14	5284-SEVERANCE PAY - CERTIFIED	1,000	0	0	0	0	0	FAV
15	5290-UNEMPLOYMENT COMPENSATION	9,110	10,000	10,000	0	10,000	0	FAV
16	5291-CLOTHING ALLOWANCE	1,188	2,000	2,000	0	2,000	0	FAV
17	<b>BENEFITS</b>	<b>5,641,173</b>	<b>5,980,496</b>	<b>6,021,008</b>	<b>0</b>	<b>6,021,008</b>	<b>40,512</b>	<b>UNF</b>
18	5322-INSTRUCTIONAL PROG IMPROVEMENT	18,005	39,700	39,700	0	39,700	0	FAV
19	5327-DATA PROCESSING	90,178	95,276	95,276	0	95,276	0	FAV
20	5330-OTHER PROFESSIONAL & TECHNICAL SRVC	1,297,214	1,467,869	1,465,269	9,100	1,474,369	6,500	UNF
21	5440-RENTALS - LAND, BLDG, EQUIPMENT	80,176	118,750	118,750	0	118,750	0	FAV
22	5510-PUPIL TRANSPORTATION	2,864,785	3,100,537	3,170,036	0	3,170,036	69,499	UNF
23	5521-GENERAL LIABILITY INSURANCE	232,530	243,217	239,163	0	239,163	(4,054)	FAV
24	5550-COMMUNICATIONS: TEL, POST, ETC.	130,974	115,356	109,876	0	109,876	(5,480)	FAV
25	5560-TUITION EXPENSE	3,072,286	3,213,232	2,647,049	(36,586)	2,610,463	(602,769)	FAV
26	5590-OTHER PURCHASED SERVICES	77,336	103,867	103,867	0	103,867	0	FAV
27	<b>PURCHASED SERVICES</b>	<b>7,863,484</b>	<b>8,497,804</b>	<b>7,988,986</b>	<b>(27,486)</b>	<b>7,961,500</b>	<b>(536,304)</b>	<b>FAV</b>

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

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**REVENUES AND EXPENDITURES**  
**FOR FY 2019-2020**

		<b>COLUMN 1</b>	<b>COLUMN 2</b>	<b>COLUMN 3</b>	<b>COLUMN 4</b>	<b>COLUMN 5</b>	<b>COLUMN 6</b>	<b>COL 7</b>
		<b>2018-2019</b>	<b>2019-2020</b>	<b>NOV 2019</b>	<b>CHANGE</b>	<b>DEC 2019</b>	<b>VARIANCE</b>	<b>FAV</b>
<b>LINE</b>	<b>CATEGORY</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>FORECAST</b>	<b>INCR./(DECR.)</b>	<b>FORECAST</b>	<b>OVER/(UNDER)</b>	<b>UNF</b>
28	5830-INTEREST	717,838	809,210	809,210	0	809,210	0	FAV
29	5910-REDEMPTION OF PRINCIPAL	3,850,000	3,750,000	3,750,000	0	3,750,000	0	FAV
30	<b>DEBT SERVICE</b>	<b>4,567,838</b>	<b>4,559,210</b>	<b>4,559,210</b>	<b>0</b>	<b>4,559,210</b>	<b>0</b>	<b>FAV</b>
31	5410-UTILITIES, EXCLUDING HEAT	667,107	696,046	702,037	(9,638)	692,399	(3,647)	FAV
32	5420-REPAIRS, MAINTENANCE & CLEANING	837,744	752,384	808,125	0	808,125	55,741	UNF
33	5611-INSTRUCTIONAL SUPPLIES	358,160	382,393	382,393	0	382,393	0	FAV
34	5613-MAINTENANCE/CUSTODIAL SUPPLIES	212,558	229,057	229,057	0	229,057	0	FAV
35	5620-OIL USED FOR HEATING	53,664	42,700	42,700	0	42,700	0	FAV
36	5621-NATURAL GAS	70,333	65,206	65,206	0	65,206	0	FAV
37	5627-TRANSPORTATION SUPPLIES	110,671	122,400	122,400	0	122,400	0	FAV
38	5641-TEXTS & DIGITAL RESOURCES	170,997	162,147	162,147	0	162,147	0	FAV
39	5642-LIBRARY BOOKS & PERIODICALS	22,067	21,615	21,615	0	21,615	0	FAV
40	5690-OTHER SUPPLIES	547,533	499,080	499,080	0	499,080	0	FAV
41	<b>SUPPLIES (INCLUDING UTILITIES)</b>	<b>3,050,834</b>	<b>2,973,028</b>	<b>3,034,760</b>	<b>(9,638)</b>	<b>3,025,122</b>	<b>52,094</b>	<b>UNF</b>
42	5730-EQUIPMENT - NEW	65,980	128,582	128,582	0	128,582	0	FAV
43	5731-EQUIPMENT - REPLACEMENT	206,182	121,965	121,965	0	121,965	0	FAV
44	<b>EQUIPMENT</b>	<b>272,162</b>	<b>250,547</b>	<b>250,547</b>	<b>0</b>	<b>250,547</b>	<b>0</b>	<b>FAV</b>
45	5715-IMPROVEMENTS TO BUILDING	350,884	133,000	133,000	0	133,000	0	FAV
45a	5715-FACILITIES CONTINGENCY	100,000	100,000	100,000	0	100,000	0	FAV
45b	TRSF. FROM FACILITIES CONTINGENCY	(100,000)	0	(55,741)	0	(55,741)	(55,741)	FAV
46	5720-IMPROVEMENTS TO SITES	14,563	81,000	81,000	0	81,000	0	FAV
47	5850-DISTRICT CONTINGENCY	150,000	150,000	150,000	0	150,000	0	FAV
47a	TRSF. FROM CONTINGENCY TO OTHER ACCTS.	(150,000)	0	0	0	0	0	FAV
48	<b>IMPROVEMENTS / CONTINGENCY</b>	<b>365,447</b>	<b>464,000</b>	<b>408,259</b>	<b>0</b>	<b>408,259</b>	<b>(55,741)</b>	<b>FAV</b>
49	5580-STAFF TRAVEL	15,571	25,350	25,350	0	25,350	0	FAV
50	5581-TRAVEL - CONFERENCES	26,235	37,445	37,445	0	37,445	0	FAV
51	5810-DUES & FEES	85,699	105,003	105,003	0	105,003	0	FAV
52	<b>DUES AND FEES</b>	<b>127,505</b>	<b>167,798</b>	<b>167,798</b>	<b>0</b>	<b>167,798</b>	<b>0</b>	<b>FAV</b>
53	<b>5856-TRANSFER ACCOUNT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>FAV</b>
54	<b>ESTIMATED UNSPENT BUDGETS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>FAV</b>
55	<b>TOTAL EXPENDITURES</b>	<b>47,370,446</b>	<b>49,548,307</b>	<b>49,000,214</b>	<b>(37,124)</b>	<b>48,963,090</b>	<b>(585,217)</b>	<b>FAV</b>

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



**AMITY REGIONAL SCHOOL DISTRICT NO. 5  
REVENUES & EXPENDITURES BY CATEGORY  
FINANCIAL ANALYSIS  
FOR THE FISCAL YEAR 2018-2019**



**DEC 2019**

**2019-2020 FORECAST**

**OVERVIEW**

The projected unspent fund balance for this fiscal year is **\$443,269 FAV**, *previously \$406,145 FAV*, which appears on page 1, column 6, line 20.

**REVENUES BY CATEGORY**

The projected yearend balance of revenues is **\$141,948 UNF**, *previously \$141,948 FAV*, which appears on page 2, column 6, line 22.

**LINE 5 on Page 2: ADULT EDUCATION:**

The forecast is based on projected State payments budgeted.

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

The forecast is based on budget.

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

The budget is based on the expectation interest rates will remain steady and revenue will be as budgeted. *The forecast projects less interest income due to declining interest rates, \$15,000 UNF.*

<b><u>Month</u></b>	<b><u>Peoples United</u></b>	<b><u>State Treasurer's Investment Fund</u></b>
July 2019	0.393%	2.35%
August	0.395%	2.16%
September	0.397%	1.98%
October	0.390%	1.97%
November	0.397%	1.76%
December	Not available	1.73%

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

The forecast is based on budget.

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

The budget is based on five tuition students. The actual tuition charged is higher than budgeted since the rate is set after the budget referendum is past. Four new tuition students enrolled in the District, including the child of a staff member at a reduced rate. The projected variance is *\$43,401 FAV previously \$43,401 FAV as one tuition student did not enroll during September.*

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

The forecast is based on projected State payments for magnet school transportation budgeted.

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

The current projection based on budgeted costs for placements and transportation. This is based on a 73% reimbursement rate. *The forecast reflects estimated revenue based on the December SEDAC-G report, less high cost reimbursements projected to be \$170,349 UNF. The lower projected special education tuition expenses is a factor to the reduced revenue.*

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

The forecast is based on budget.

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

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

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

The forecast is based on budget.

**EXPENDITURES BY CATEGORY**

The projected yearend balance of expenditures is *\$585,217 FAV, previously, \$548,093 FAV* which appears on page 4, column 6, line 55.

**LINE 1 on Page 3: 5111-CERTIFIED SALARIES:**

The forecast is based on budget. There are still open positions and the forecast will be updated after the school year begins. *The current projection is for \$84,742 FAV previously \$62,022 FAV due to staff changes. There are still position changes pending.*

**LINE 2 on Page 3: 5112-CLASSIFIED SALARIES:**

The forecast is based on budget. There are still open positions and the forecast will be updated after the school year begins. *The current projection shows \$1,036 FAV previously \$25,776 UNF due to staff changes, a number of unanticipated retirements submitted at the start of the fiscal year and vacancies during transitions.*

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

The forecast is based on the budget for current staff. *Medicare taxes are projected to be \$18,654 UNF and FICA is projected to be \$17,665 UNF.*

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

The workers' compensation premium is as budgeted and the forecast assumes the payroll audit will be as budgeted. Member equity distribution was received for **\$21,494 FAV**.

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

The forecast assumes actual claims of current employees and retirees will be the same as the budget. The projected monthly budget is based on an average of five years of claims.

**CLAIMS OF CURRENT EMPLOYEES AND RETIREES**

<b>MONTH</b>	<b>2019-2020 ACTUAL</b>	<b>2019-2020 BUDGET</b>	<b>VARIANCE</b>	<b>2018-2019 ACTUAL</b>	<b>2017-2018 ACTUAL</b>
<i>JUL</i>	<b>\$ 366,182</b>	\$ 358,094	<b>\$ 8,088</b>	<b>\$ 292,718</b>	\$ 254,849
<i>AUG</i>	<b>\$ 383,765</b>	\$ 395,099	<b>\$ (11,334)</b>	<b>\$ 282,192</b>	\$ 374,433
<i>SEP</i>	<b>\$ 317,685</b>	\$ 323,626	<b>\$ (5,941)</b>	<b>\$ 376,576</b>	\$ 219,176
<i>OCT</i>	<b>\$ 383,369</b>	\$ 326,479	<b>\$ 56,890</b>	<b>\$ 245,938</b>	\$ 271,340
<i>NOV</i>	<b>\$ 370,672</b>	\$ 402,013	<b>\$ (31,341)</b>	<b>\$ 418,110</b>	\$ 353,747
<i>DEC</i>	<b>\$ 403,126</b>	\$ 443,211	<b>\$ (40,085)</b>	<b>\$ 334,678</b>	\$ 318,839
<i>JAN</i>	\$ 307,554	\$ 307,554	<b>\$ -</b>	<b>\$ 331,129</b>	\$ 191,730
<i>FEB</i>	\$ 325,589	\$ 325,589	<b>\$ -</b>	<b>\$ 384,149</b>	\$ 172,313
<i>MAR</i>	\$ 351,628	\$ 351,628	<b>\$ -</b>	<b>\$ 363,660</b>	\$ 288,923
<i>APR</i>	\$ 335,660	\$ 335,660	<b>\$ -</b>	<b>\$ 278,082</b>	\$ 213,346
<i>MAY</i>	\$ 408,891	\$ 408,891	<b>\$ -</b>	<b>\$ 363,382</b>	\$ 343,550
<i>JUN</i>	\$ 316,608	\$ 316,608	<b>\$ -</b>	<b>\$ 224,419</b>	\$ 253,461
<b>TOTALS</b>	<b>\$ 4,270,729</b>	<b>\$ 4,294,451</b>	<b>\$ (23,722)</b>	<b>\$ 3,895,033</b>	<b>\$3,255,706</b>

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

<b>2015-2016 ACTUAL</b>	<b>2016-2017 ACTUAL</b>	<b>2017-2018 ACTUAL</b>	<b>2018-2019 ACTUAL</b>	<b>2019-2020 FORECAST</b>
99.9%	85.2%	72.1%	92.2%	<b>99.4%</b>

**Note: 2019-2020 FORECAST** of projected claims for this fiscal year as a percentage of expected claims is based on actual year-to-date claims plus budgeted claims for the remainder of the year divided by expected (budgeted) claims.

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

<b>MONTH</b>	<b>2019-2020 ACTUAL</b>	<b>2019-2020 BUDGET</b>	<b>VARIANCE</b>	<b>2018-2019 ACTUAL</b>	<b>2017- 2018 ACTUAL</b>
<i>JUL</i>	\$ 65,692	\$ 78,882	\$ (13,190)	\$ 63,793	\$ 84,939
<i>AUG</i>	\$ 62,661	\$ 83,717	\$ (21,056)	\$ 60,070	\$ 96,820
<i>SEP</i>	\$ 46,307	\$ 73,957	\$ (27,650)	\$ 63,599	\$ 73,886
<i>OCT</i>	\$ 70,245	\$ 77,716	\$ (7,471)	\$ 63,213	\$ 85,237
<i>NOV</i>	\$ 59,406	\$ 52,886	\$ 6,520	\$ 71,815	\$ 58,958
<i>DEC</i>	\$ 62,365	\$ 47,488	\$ 14,877	\$ 70,016	\$ 45,657
<i>JAN</i>	\$ 46,861	\$ 46,861	\$ -	\$ 78,786	\$ 45,850
<i>FEB</i>	\$ 46,138	\$ 46,138	\$ -	\$ 66,033	\$ 45,666
<i>MAR</i>	\$ 40,994	\$ 40,994	\$ -	\$ 38,918	\$ 45,850
<i>APR</i>	\$ 46,953	\$ 46,953	\$ -	\$ 69,321	\$ 46,217
<i>MAY</i>	\$ 46,271	\$ 46,271	\$ -	\$ 76,505	\$ 46,034
<i>JUN</i>	\$ 45,507	\$ 45,507	\$ -	\$ 72,044	\$ 46,401
<b>TOTALS</b>	<b>\$ 639,400</b>	<b>\$ 687,370</b>	<b>\$ (47,970)</b>	<b>\$ 794,113</b>	<b>\$ 721,515</b>

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

The forecast is based on the current staff.

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

The forecast is based on the current staff.

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

Based on last year's expenditures this account is expected to be over budget. The current forecast projects this account will be \$26,738 UNF previously \$26,738 UNF overbudget due to changes in staffing.

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

*Special Education Transportation is projecting a negative balance of \$69,499 UNF, previously, \$69,499 UNF.* The forecast is based on the current transportation needs of the students.

**LINE 23 on Page 3: 5521-GENERAL LIABILITY INSURANCE:** Student Accident insurance renewed at a flat rate, saving \$4,054 FAV.

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

E-Rate funding was approved for the current fiscal year. The District is receiving discounted invoices for the CEN service provided by the State of Connecticut - \$15,480 FAV. The forecast includes an estimate of \$10,000 UNF to cover the cost of a bond referendum for all 3 towns. Only the District's cost was budgeted. \$5,480 FAV, previously \$15,480 FAV.

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

*Tuition is currently forecasted to have a \$602,769 FAV previously, \$566,183 FAV variance.* The forecast is based on current students and their placements and will change throughout the year.

Tuition for the vo-ag schools has a projected variance of **\$49,027 FAV, previously \$50,378 FAV.**

	<b>FY15-16 ACTUAL</b>	<b>FY16-17 ACTUAL</b>	<b>FY17-18 ACTUAL</b>	<b>FY18-19 ACTUAL</b>	<b>FY19-20 BUDGET</b>	<b>FY19-20 FORECAST</b>
Sound	4	3	4	6	7	<b>6 (6)</b>
Trumbull	3	3	6	4	4	<b>4</b>
Nonnewaug	<b>3(5) <sup>a</sup></b>	3	4	6	4	<b>5(5)</b>
Common Ground Charter HS	1	1	0	0	0	<b>0</b>
ACES Wintergreen Magnet	0	0	0	0	0	<b>0</b>
King Robinson Magnet	1	1	0	0	0	<b>0</b>
Engineering Science Magnet	0	0	1	1	0	<b>0</b>
Highville Charter School	0	0	1	1	0	<b>0</b>
<b>Totals</b>	<b>9</b>	<b>11</b>	<b>15</b>	<b>16</b>	<b>15</b>	<b>15(15)</b>

Note <sup>a</sup>: Two students left on April 15, 2016.

ECA is projected variance *to be on budget, previously \$5,145 UNF* due to a change in enrollment.

	<b>FY15-16 ACTUAL</b>	<b>FY16-17 ACTUAL</b>	<b>FY17-18 ACTUAL</b>	<b>FY18-19 ACTUAL</b>	<b>FY19-20 BUDGET</b>	<b>FY19-20 FORECAST</b>
<b>ECA</b>	<b>22</b>	<b>15</b>	<b>19</b>	<b>24</b>	<b>20</b>	<b>20(20)</b>

*Public (ACES) and private out-of-district placements are currently less than anticipated, \$553,742 FAV previously \$515,805 FAV but typically there are many changes during the year.*

	<b>FY15-16 ACTUAL</b>	<b>FY16-17 ACTUAL</b>	<b>FY17-18 ACTUAL</b>	<b>FY18-19 ACTUAL</b>	<b>FY19-20 BUDGET</b>	<b>FY19-20 FORECAST</b>
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Public SPED	6	8	8	11	9	7 (7)
Private SPED	26	27	20	22	24	19 (19)
Totals	32	35	28	33	33	26(26)

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

The 2019-2020 budget for electricity assumes the use of 3,396,770 kilowatt hours at an average price of \$0.1834 per kilowatt hour, or a cost of \$622,967. Not all invoices were received at time of report.

**ELECTRICITY (KILOWATT HOURS)**

<b>MONTH</b>	<b>2019-2020 FORECAST</b>	<b>2019-2020 BUDGET</b>	<b>VARIANCE</b>	<b>2018-2019 ACTUAL</b>	<b>2017-2018 ACTUAL</b>
<b><i>JUL</i></b>	<b><i>306,744</i></b>	269,018	<b><i>37,726</i></b>	104,580	259,046
<b><i>AUG</i></b>	<b><i>298,187</i></b>	304,346	<b><i>(6,159)</i></b>	152,275	286,777
<b><i>SEP</i></b>	<b><i>255,198</i></b>	332,452	<b><i>(77,254)</i></b>	314,178	285,740
<b><i>OCT</i></b>	<b><i>294,827</i></b>	286,440	<b><i>8,387</i></b>	271,919	280,876
NOV	273,758	273,758	-	249,759	259,631
DEC	273,807	273,807	-	247,237	272,198
JAN	277,778	277,778	-	274,992	266,633
FEB	287,065	287,065	-	263,959	267,529
MAR	281,604	281,604	-	248,762	254,042
APR	279,004	279,004	-	262,037	268,701
MAY	284,892	284,892	-	276,658	226,981
JUN	246,606	246,606	-	91,898	226,863
Totals	<b><i>3,359,470</i></b>	<b><i>3,396,770</i></b>	<b><i>(37,300)</i></b>	<b><i>2,758,254</i></b>	<b><i>3,155,017</i></b>

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

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

The budget for propane is \$2,250. The forecast is neutral.

The budget for water is \$45,829. The forecast is these charges will be as budgeted.

Sewer costs are budgeted at \$25,000. The forecast projects usage at \$21,353 or ***\$3,647 FAV previously, \$5,991 UNF*** after fuel cell credits of \$2,709 and revised quarterly charges were calculated.

**DEGREE DAYS**

There are 1,574 degree days to date compared to 1,400 last year at this time.

**LINE 32 on Page 4: 5420-REPAIRS & MAINTENANCE:**

A lift in the auto shop at Amity Regional High School failed inspection. The lift is obsolete. The cost of a new lift is \$6,241 UNF and transfer was approved in September from the facilities contingency account. The well at Bethany Middle School developed a

problem with the pressure tank. The system needs to be updated to a pump and VFD system. The plans have been approved by the State. A transfer request was approved in October for \$49,500 to cover the replacement.

**LINE 35 on Page 4: 5620-OIL:**

Budget for the year is \$42,700. This is for a total of 20,000 gallons of heating oil at \$2.06 per gallon.

**LINE 36 on Page 4: 5621-NATURAL GAS:**

Budget for the year is \$65,206. The account is expected to be as budgeted.

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

The budget includes a \$100,000 contingency for unplanned, necessary facility expenditures. The forecast assumes these funds will be entirely used. A lift in the auto shop at Amity Regional High School failed inspection. The lift is obsolete. The cost of a new lift is \$6,241 UNF and a transfer was approved in September. The well at Bethany Middle School developed a problem with the pressure tank. The system needs to be updated to a pump and VFD system. The plans have been approved by the State. There was a transfer request in October for \$49,500 to cover the replacement. The current balance includes this transfer and is \$44,259.

**LINE 47 on Page 4: 5850-CONTINGENCY:**

The budget includes a \$150,000 contingency for unplanned, necessary expenditures. The forecast assumes these funds will be entirely used.

## APPENDIX A

### COST SAVINGS AND EFFICIENCIES FOR FISCAL YEAR 2019-2020

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**TOTAL ANNUAL SAVINGS TO-DATE OF:     \$38,597**

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**\$11,319 Cable Advisory Grant:** One of the high school teachers, Jeremy Iverson, applied for and received a grant from Cable Advisory Grant. The grant is to be used to purchase production equipment for the film courses and production room. This reduces the amounts that would be funded through the general fund.

**\$ 2,600 Adult Education Shared Agreement:** The Director of Finance & Administration negotiated a lower rate for the mandated high school equivalency and English as a Second Language programs sponsored by Hamden Public Schools.

**\$23,250 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.

**\$1,428 Invoice Review** – Tracy Daigle, Facilities Coordinator, relentlessly pursued our service contract pricing for elevator service with Kone. Due to her diligence and knowledge of US Communities contract rates, she saved the District \$1,428 on recent service calls as they were billed at the incorrect rate.

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 2018-2019 - \$52,451 <https://www.amityregion5.org/boe/sub-committees/finance-committee>
- Fiscal Year 2017-2018 – \$746,688 <https://www.amityregion5.org/boe/sub-committees/finance-committee>
- Fiscal Year 2016-2017 – \$595,302 <http://www.amityregion5.org/boe/sub-committees/finance-committee>
- Fiscal Year 2015-2016 – \$125,911 <http://www.amityregion5.org/boe/sub-committees/finance-committee>
- Fiscal Year 2014-2015 – \$139,721 <http://www.amityregion5.org/boe/sub-committees/finance-committee>



## APPENDIX B

### MONTHLY FORECASTS: PURPOSE, METHODOLOGY, HISTORICAL

#### **PURPOSE & METHODOLOGY:**

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

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

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

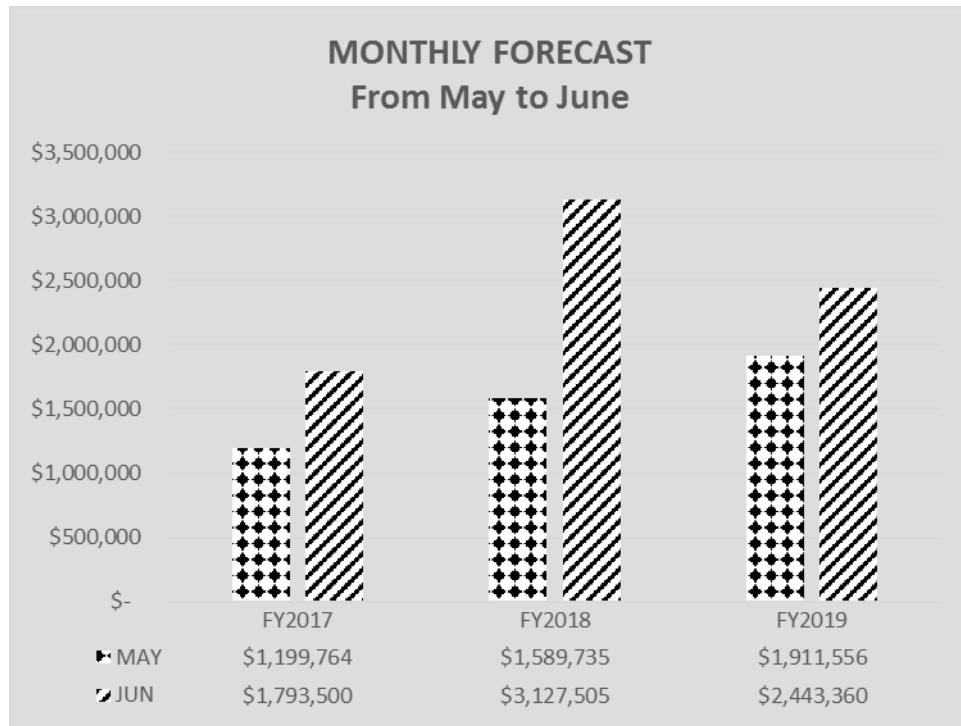
Revenues can be most impacted by decisions made at the State level for Special Education and Transportation grants. We have seen the reimbursement rate change in mid-year.

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

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

## **HISTORICAL:**

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



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

### **FY2017:**

The audited fund balance for 2016-2017 is \$1,793,498. The monthly forecast for May projected a fund balance of \$1,199,764, which included \$345,000 for Capital Reserve. The change is \$593,736 higher than the prior month's forecast.

- **\$231,098:** Certified and classified salaries were lower than forecasted. It is not until the end of the fiscal year when we know the actual expenditures for coverages, substitutes, leaves of absences, overtime, and pay docks. We use conservative estimates in the forecasts based on past history.
- **\$129,651:** Purchased services were lower than forecasted. Athletics held fewer home contests, did not have a need for assistant coaches in a few middle school sports and cheerleading did not field a squad. Interns were fewer than budgeted.

Less than anticipated need for psychiatric consults and other consultants at PPTs. Transportation for field trips, athletics contests, and special education were lowered than expected.

- **\$76,592:** Supply accounts were under budget. These accounts include general instructional supplies, texts, library materials, transportation and maintenance supplies, and repair and maintenance accounts. Staff monitor budgets closely during the year and spend very conservatively. The staff does not attempt to “zero out” accounts but purchase what is needed at the best possible price.
- **\$54,302:** Utilities expenses were lower than anticipated. Electricity usage was lower than forecasted. The final invoice comes in July and the cooler temperatures saved on air conditioning costs. Fuel for bus drivers was not fully expended. Bus drivers have until June 30<sup>th</sup> to take fuel and the towns bill in the next 4 -6 weeks. Not all the fuel was taken though the forecast assumed all fuel would be used.

**FY2018:**

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

- **\$96,914:** Certified and classified salaries were lower than forecasted. It is not until the end of the fiscal year when we know the actual expenditures for coverages, substitutes, leaves of absences, overtime, and pay docks. We use conservative estimates in the forecasts based on past history.
- **\$21,583:** Special education transportation and tuition expenditures were lower than forecasted. The May forecast included the possible changes to outplacements and hospitalizations that did not occur.
- **\$741,387:** Medical & dental claims were lower than expected. Since we are self-insured, actual claims are not known until the end of the fiscal year. Based on actual claims, we returned these funds to the member towns.
- **\$129,529:** Lower legal expenses, speech therapy and occupational therapy professional services than anticipated.
- **\$25,989:** As part of the yearend processing, unspent encumbrances are eliminated.
- **\$10,299:** Final grant payments for Special Education and Transportation are not known until the end of the fiscal year.

**FY2019:**

The audited fund balance is \$2,033,027. The monthly forecast for May 2019 projected a fund balance of \$1,502,297 which included \$409,259 designated for security projects. The change is **\$531,804 higher than the prior month’s forecast**. The major reasons for the

significant increase in the yearend fund balance from one month to the next month were, as follows:

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

## APPENDIX C

### RECAP OF 2016-2017

#### **Return Unspent Fund Balance:**

*The cancellation of 2015-2016 encumbrances of \$25,133 will be returned to the Member Towns. We encumber funds for goods and services received by June 30<sup>th</sup> but not yet billed. In some cases, the estimated amount encumbered varies from the actual invoice (e.g., utility bill; water bill) and we do not need to spend the entire encumbrance. Once the audit is final for 2016-2017, the funds will be returned.*

<i>Bethany</i>	<i>\$ 5,232</i>
<i>Orange</i>	<i>\$ 12,415</i>
<i>Woodbridge</i>	<i><u>\$ 7,486</u></i>
<i>Total</i>	<i>\$ 25,133</i>

The audited fund balance for 2016-2017 is \$1,793,498. These source of the available funds are described below.

#### **FINANCIAL MANAGEMENT:**

**\$ 246,520**

Our efforts to foster a District culture of finding cost savings and efficiencies has been successful producing savings of \$55,152. Utilities for electricity, heating oil and natural gas were below budget by \$191,368 due to many conservation efforts and price negotiations.

#### **SPECIAL EDUCATION (NET)**

**\$ 477,890**

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 \$790,238 which reduced revenue by \$477,890. The budget forecasted 70% reimbursement rate and the final rate was 76.9%.

#### **SALARIES, MEDICAL, PURCHASED SERVICES (OTHER):**

**\$ 756,654**

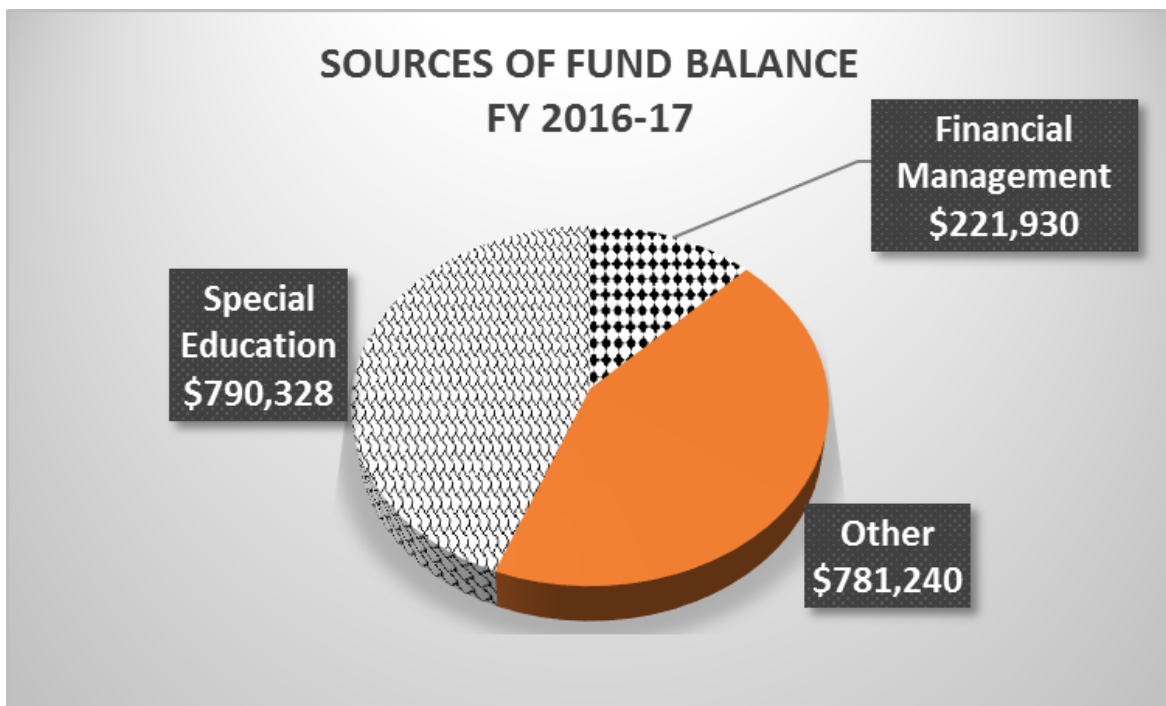
**\$230,437 SALARIES (OTHER):** "Turnover savings" from replacing teachers and other staff who retired or resigned is over budget and savings from unpaid leaves-of-absence. Athletic salaries were down from unfilled coaching positions at the middle school including cheerleading and several assistant coaching positions. Teacher coverages, summer work costs, substitute costs, degree changes and homebound services were less than anticipated.

**\$351,480 MEDICAL (OTHER):** The net balance of the medical account was under budget. Claims and fees were lower than budgeted. The savings was offset by other

components of the account including employer contributions to HSA accounts, retiree payments, and employee co-share contributions.

**\$113,767 PURCHASED SERVICES (OTHER):** Purchased services costs were lower due to a number of factors. There were less interns than anticipated. Fewer home athletic contests at the high school which required fewer officials, monitors, and scorekeepers; and less than anticipated need for psychiatric consults, professional's attendance at PPTs and behavior specialists' services.

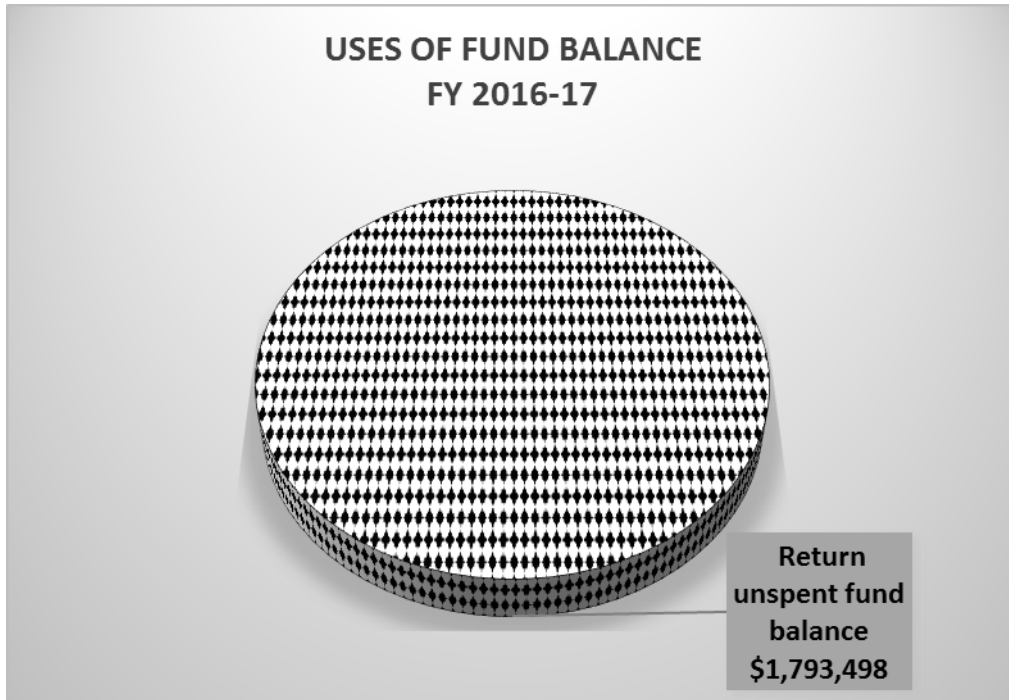
The primary sources of the fund balance are shown graphically below:



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

1. **\$1,793,498** - Return of unspent fund balance per audit.

The uses of the fund balance are shown graphically below:



**Return Unspent Fund Balance:**

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

Bethany	\$ 365,676
Orange	\$ 874,151
Woodbridge	<u>\$ 553,671</u>
<b>Total</b>	<b>\$1,793,498</b>

## APPENDIX D

### RECAP OF 2017-2018

#### Return Unspent Fund Balance:

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

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

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

#### FINANCIAL MANAGEMENT:

**\$ 78,987**

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

#### SPECIAL EDUCATION (NET)

**\$ 996,157**

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

#### OTHER:

**\$ 2,052,361**

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

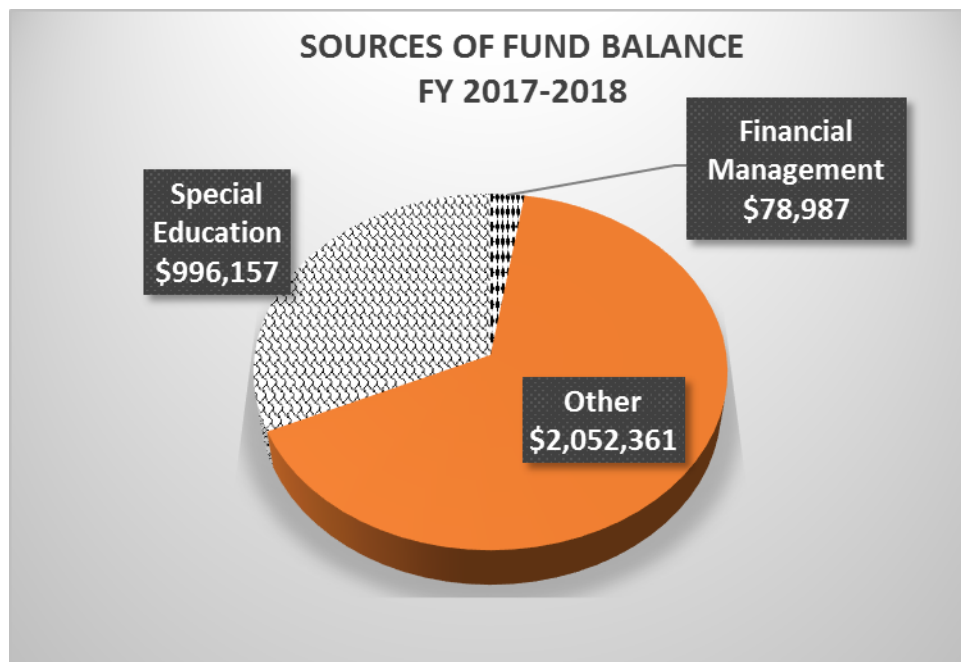


**\$1,395,839 MEDICAL (OTHER):** The net balance of the medical account was under budget. Claims and fees were much lower than budgeted, only costing 72% of expected claims. The savings was offset by other components of the account including employer contributions to HSA accounts, retiree payments, and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

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

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

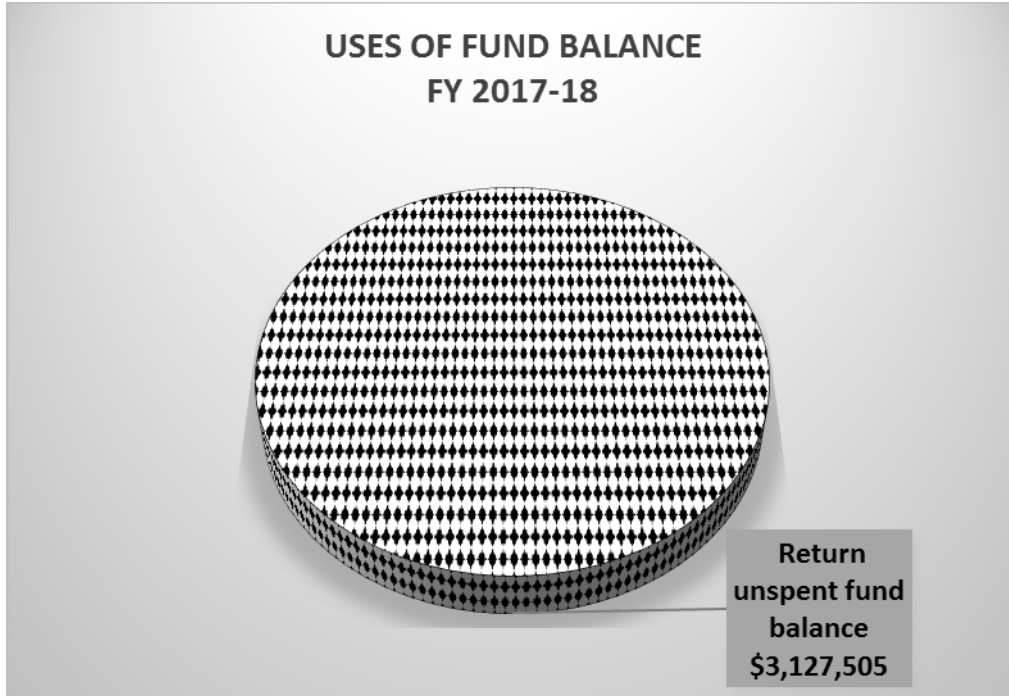
The primary sources of the fund balance are shown graphically below:



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

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

The uses of the fund balance are shown graphically below:



**Return Unspent Fund Balance:**

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

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

**APPENDIX E**  
**RECAP OF 2018-2019**

**Return Unspent Fund Balance:**

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

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

The audited fund balance for 2018-2019 is \$2,033,027 plus \$409,259 designated at year-end for security projects. These source of the available funds are described below.

**FINANCIAL MANAGEMENT:**

**\$ 204,608**

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

**SPECIAL EDUCATION (NET)**

**\$ 539,798**

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

**OTHER:**

**\$ 1,289,695**

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

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

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

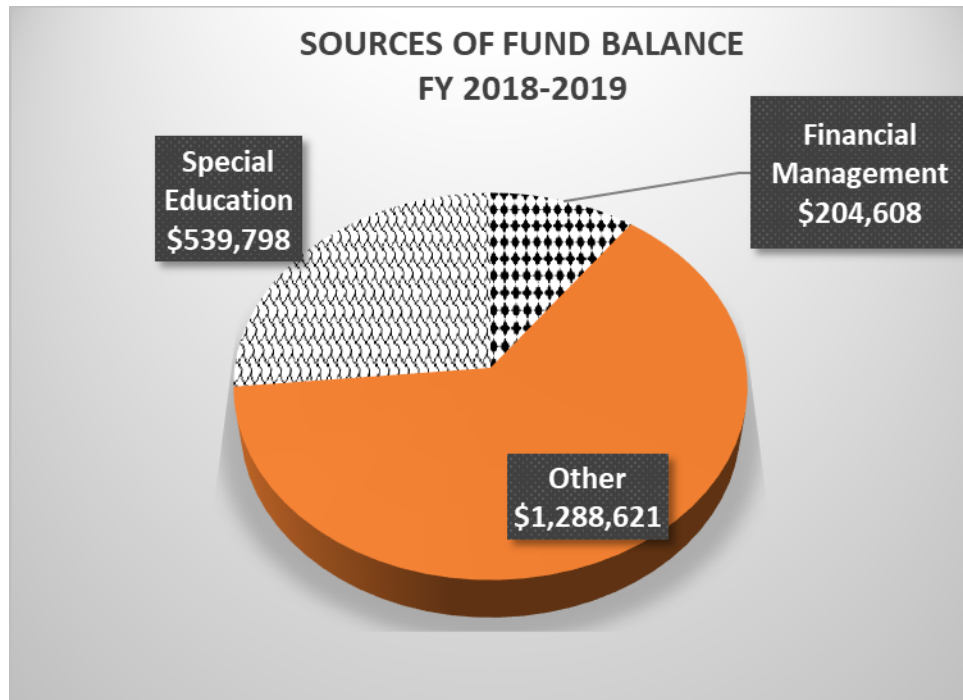
**\$378,012 REVENUE:** The Special Education Grant was higher than budgeted by \$224,297 based on actual special education costs and a higher reimbursement rate. The interest earned on the District's accounts was \$100,966 more than budgeted as interest rates were higher than budgeted. These accounts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

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

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

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

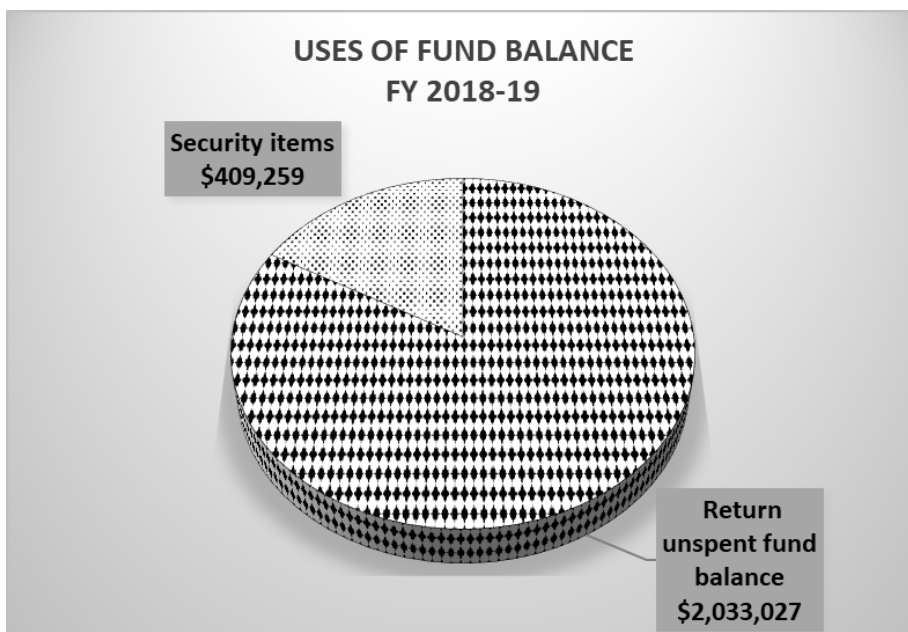
The primary sources of the fund balance are shown graphically below:



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

1. **\$409,259** was designated in June 2019 for security projects
2. **\$2,033,027** - Return of unspent fund balance upon audit completion.

The uses of the fund balance are shown graphically below:



**Return Unspent Fund Balance:**

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

<i>Town of Bethany</i>	<i>\$ 392,171</i>
<i>Town of Orange</i>	<i>\$1,020,173</i>
<i>Town of Woodbridge</i>	<i><u>\$ 620,683</u></i>
<i>Total</i>	<i>\$2,033,027</i>

**Amity Regional School District No. 5 - Budget Transfers 2019-2020**

<u>MONTH/YR</u>	<u>JNL#</u>	<u>ACCOUNT NUMBER &amp; DESCRIPTION</u>	<u>AMOUNT</u>	<u>DESCRIPTION</u>
2020-Aug	58	02111011-5611 INSTRUCTIONAL SUPPLIES	(2,200.00)	8/16/2019 GYM EQUIPMENT
2020-Aug	58	02111011-5730 EQUIPMENT - NEW	2,200.00	8/16/2019 GYM EQUIPMENT
2020-Sept	31	03111001-5730 EQUIPMENT - NEW	2,900.00	CAMERAS FOR ADDED PHOTO CLASS
2020-Sept	31	03111001-5611 INSTRUCTIONAL SUPPLIES	(2,900.00)	CAMERAS FOR ADDED PHOTO CLASS
2020-Sept	46	04126110-5510 PUPIL TRANSPORTATION	(1,470.00)	TRANSPORTATION - ERZA ACADEMY
2020-Sept	46	05142700-5513 IN DISTRICT PRIVATE REG ED	1,470.00	TRANSPORTATION - ERZA ACADEMY
2020-Sept	49	02132400-5731 EQUIPMENT - REPLACEMENT	500.00	ERGONOMIC CHAIR
2020-Sept	49	02132400-5330 OTHER PROFESSIONAL & TECH SVCS	(500.00)	ERGONOMIC CHAIR
2020-Sept	128	04126110-5510 PUPIL TRANSPORTATION	(297.00)	TRANSPORTATION - TO ACES ECA
2020-Sept	125	05142700-5515 OUT DISTRICT - PUBLIC REG ED	297.00	TRANSPORTATION - ACES
2020-Sept	210	02132400-5581 TRAVEL - CONFERENCES	(50.00)	MEMBERSHIP/CONFERENCE REG
2020-Sept	210	02111008-5810 DUES&FEES	50.00	MEMBERSHIP/CONFERENCE REG
2020-Oct	79	01111008-5810 DUES&FEES	100.00	CONFERENCE FEE INCREASE
2020-Oct	79	01111008-5611 INSTRUCTIONAL SUPPLIES	(100.00)	CONFERENCE FEE INCREASE
2020-Oct	149	03111014-5611 INSTRUCTIONAL SUPPLIES	(15.00)	NEED MORE MAH TEXTS
2020-Oct	149	03111014-5641 TEXTBOOKS	15.00	NEED MORE MAH TEXTS
2020-Oct	149	03111014-5690 OTHER SUPPLIES	(458.00)	NEED MORE MAH TEXTS
2020-Oct	149	03111014-5641 TEXTBOOKS	458.00	NEED MORE MAH TEXTS
2020-Oct	149	03111014-5810 DUES&FEES	(5.00)	NEED MORE MAH TEXTS
2020-Oct	149	03111014-5641 TEXTBOOKS	5.00	NEED MORE MAH TEXTS
2020-Oct	251	01111014-5611 INSTRUCTIONAL SUPPLIES	(396.00)	MOBY MAX LICENSE
2020-Oct	251	05142350-5690 OTHER SUPPLIES	396.00	MOBY MAX LICENSE
2020-Oct	255	02111009-5611 INSTRUCTIONAL SUPPLIES	(199.00)	MOBY MAX LICENSE
2020-Oct	255	05142350-5690 OTHER SUPPLIES	199.00	MOBY MAX LICENSE
2020-Nov	144	01111010-5330 OTHER PROFESSIONAL & TECH SVCS	(300.00)	SUPPLIES FOR WINTER CONCERT
2020-Nov	144	01111010-5611 INSTRUCTIONAL SUPPLIES	300.00	SUPPLIES FOR WINTER CONCERT
2020-Dec	15	1-04-12-6117-5560 TUITION	(2,984.00)	TRANSPORTATION - MEDICAL
2020-Dec	15	1-05-14-2700-5514 IN DISTRICT PUBLIC REG ED-MED	2,984.00	TRANSPORTATION - MEDICAL
2020-Dec	72	1-04-13-2190-5330 OTHER PROFESSIONAL & TECH SRVC	(55.00)	MEMBERSHIP DUES ASHA
2020-Dec	72	1-04-13-2190-5810 DUES & FEES	55.00	MEMBERSHIP DUES ASHA
2020-Dec	85	1-05-15-1026-5111 CERTIFIED SALARIES	(2,600.00)	COVERAGE FOR S & L VACANCY
2020-Dec	85	1-04-12-2150-5330 OTHER PROFESSIONAL & TECH SRVC	2,600.00	COVERAGE FOR S & L VACANCY

# **AMITY REGIONAL SCHOOL DISTRICT NO. 5**

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



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**Theresa Lumas**  
**Director of Finance and Administration**  
[terry.lumas@amityregion5.org](mailto:terry.lumas@amityregion5.org)

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

To: Dr. Jennifer Byars, Superintendent of Schools

From: Theresa Lumas, Director of Finance and Administration

Re: Budget Transfers over \$3,000 - **Fiscal Year 2019-2020**

Date: December 29, 2019

I recommend the Amity Finance Committee and Amity Board of Education approve the following budget transfer request(s):

## **Curriculum:**

### **1. Textbooks:**

The textbook requests for the 2020-2021 budget total over \$260,000 addressing needs in World Language 7-12, Science 7-12 and Social Studies and Math at the high school. The administration has been working diligently to reduce the 2020-21 budget increase and still meet the needs of the District. We are currently working with vendors for different pricing options while working to realign the replacement schedule. After careful review and planning, the professional development schedule is being reduced to support 2 textbook purchases this year. The first is \$15,000 for Math Statistics textbooks and the second is to support Physics textbooks at \$23,590.

Curriculum writing will be reduced by \$10,000 and outside presenters will be reduced by \$20,000. The amount of curriculum writing approved will be scaled back and the District will use in house presenters for the remaining professional development day in March. The remaining amounts will be taken from savings in general liability insurance (\$4,054 Student Accident premium savings) and \$4,536 from Communications from the E-Rate funding award.

## **Motions:**

### **For the Amity Finance Committee:**

***Recommend the Amity Board of Education approve the following budget transfers to cover the purchase of Statistics and Physics textbooks.***



**For the Amity Board of Education:**

*Move to approve the following budget transfers to cover the purchase of Statistics and Physics textbooks.*

ACCOUNT NUMBER	ACCOUNT NAME	FROM	TO
03-11-1013-5641	Textbooks & Digital Resources		\$23,590
03-11-1009-5641	Textbooks & Digital Resources		\$15,000
05-13-2212-5111	Salaries	\$10,000	
05-13-2212-5322	Instructional Program Improvement	\$20,000	
05-14-2510-5521	General Liability Insurance	\$ 4,054	
05-14-2350-5550	Communications	\$ 4,536	

**Special Education:**

Speech and Language services were contracted to cover a leave of absence. Typically we are able to locate a qualified substitute to cover vacancies, however none were available. We were able to contract with Therapy Travelers to provide coverage. The total cost is \$6,500 and previously \$2,600 was transferred so an additional \$3,900 is needed.

**Motions:**

**For the Amity Finance Committee:**

*Recommend the Amity Board of Education approve the following budget transfers to cover the cost of speech and language services.*

**For the Amity Board of Education:**

*Move to approve the following budget transfers to cover the purchase of speech and language services.*

ACCOUNT NUMBER	ACCOUNT NAME	FROM	TO
04-12-2150-5330	Professional Technical Services		\$3,900
05-15-1026-5111	Salaries	\$3,900	

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**Bethany Orange Woodbridge**  
**25 Newton Road, Woodbridge Connecticut 06525**



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TO: Dr. Jennifer Byars, Superintendent of Schools

FROM: Theresa Lumas, Director of Finance & Administration

DATE: January 9, 2020

RE: Budget Document and Timeline

The 2020-2021 Budget Document will be available for distribution at the Monday, January 13th, AFC and BOE meetings. Attached is the financial summary of the budget and the timeline follows below.

## **2020-2021 BUDGET CALENDAR**

### **January**

- **JANUARY 13, 2020:** Superintendent presents the proposed 2020-2021 Budget to the Amity Finance Committee.
- **JANUARY 13, 2020:** The Curriculum Committee reviews and discusses the 5 Year Textbook Forecast Plan; new programs and enhancements; staffing.
- **JANUARY 27, 2020:** Amity Finance Committee meets to consider revisions to the Superintendent's proposed 2020-2021 budget. Additional workshops will be held, if necessary.
- **JANUARY - FEBRUARY 2020:** Superintendent meets with each of the Member Towns Boards of Finance to have an open dialog on the 2020-2021 budget.
  - ✓ **Tuesday, January 21, 2020 – Woodbridge Board of Finance**
  - ✓ **Tuesday, February 11, 2020 – Bethany Board of Finance**
  - ✓ **Thursday, February 13, 2020 – Orange Board of Finance**

### **February**

- **FEBRUARY 3, 2020:** Amity Finance Committee meets to discuss the Superintendent's Proposed 2020-2021 Budget, make any desired changes, and vote to send the proposed 2020-2021 budget to the Amity Board of Education for their consideration. (if necessary)
- **FEBRUARY 10, 2020:** Superintendent presents the proposed 2020-2021 Budget, as amended by the Amity Finance Committee, to the Amity Board of Education. The Amity Board of Education will begin deliberation of the proposed 2020-2021 budget.

- **T.B.D.:** The Amity Board of Education will set as many budget workshops as they deem appropriate.
- **FEBRUARY 24, 2020:** Superintendent distributes the revised 2020-2021 budget to the Amity Board of Education, Amity Finance Committee, First Selectmen, and Boards of Finance. The revisions will be based on the feedback from the Amity Board of Education.

### **March**

- **By MARCH 1, 2020:** Amity Finance Committee meets to discuss the Superintendent's Proposed 2020-2021 Budget, make any desired changes, and vote to send the proposed 2020-2021 budget to the Amity Board of Education for their consideration. (if necessary)
- **MARCH 9, 2020:**
  - Amity Finance Committee will consider if the budget vote should be at the Annual Public Budget Meeting or by Referendum on the next day. A recommendation will be made to the Amity Board of Education.
  - Amity Board of Education meets to discuss the proposed 2020-2021 budget; make any desired changes; and vote to send the proposed 2020-2021 budget to the Public.

### **April**

- **APRIL 6, 2020:**
  - Public District Budget Hearing is held.
  - Amity Finance Committee and Amity Board of Education vote on the budget to send to the Public for a vote.

### **May**

- **MAY 4, 2020 (MONDAY):** Annual Public Budget Meeting is held.
- **MAY 5, 2020 (TUESDAY):** Referendum is held unless vote takes place at Annual Public Budget Meeting.

**Note: The Amity Board of Education will decide if the budget vote should take place at the Annual Public Budget Meeting or by Referendum on the next day.**

**AMITY REGIONAL SCHOOL DISTRICT NO. 5  
REVENUES AND EXPENDITURES  
2020-2021 PROPOSED BUDGET**

**SUPERINTENDENT REQUESTS**

		COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6
		2018-2019	2019-2020	2019-2020	2020-2021	VAR. \$ TO	VAR. %
LINE	CATEGORY	ACTUAL	BUDGET	FORECAST OCT	BUDGET	BUDGET	TO BUDGET
1	MEMBER TOWN ALLOCATIONS	48,190,256	48,627,967	48,627,967	50,483,772	1,855,805	3.82%
2	OTHER REVENUE	324,088	248,577	276,978	248,317	(260)	-0.10%
3	OTHER STATE GRANTS	798,102	592,878	592,878	731,653	138,775	23.41%
4	MISCELLANEOUS INCOME	92,101	78,885	78,885	43,750	(35,135)	-44.54%
5	BUILDING RENOVATION GRANTS	0	0	0	0	0	0.00%
6	<b>TOTAL REVENUES</b>	<b>49,404,547</b>	<b>49,548,307</b>	<b>49,576,708</b>	<b>51,507,492</b>	<b>1,959,185</b>	<b>3.95%</b>
7	SALARIES	25,482,003	26,655,424	26,619,178	27,119,917	464,493	1.74%
8	BENEFITS	5,641,173	5,980,496	6,021,008	6,205,321	224,825	3.76%
9	PURCHASED SERVICES	7,863,484	8,497,804	7,989,986	9,794,270	1,296,466	15.26%
10	DEBT SERVICE	4,567,838	4,559,210	4,559,210	4,453,835	(105,375)	-2.31%
11	SUPPLIES (INCLUDING UTILITIES)	3,050,834	2,973,028	3,034,760	3,082,343	109,315	3.68%
12	EQUIPMENT	272,162	250,547	250,547	213,302	(37,245)	-14.87%
13	IMPROVEMENTS / CONTINGENCY	365,447	464,000	408,259	461,340	(2,660)	-0.57%
14	DUES AND FEES	127,505	167,798	167,798	177,164	9,366	5.58%
15	TRANSFER ACCOUNT	0	0	0	0	0	0.00%
16	<b>TOTAL EXPENDITURES</b>	<b>47,370,446</b>	<b>49,548,307</b>	<b>49,050,746</b>	<b>51,507,492</b>	<b>1,959,185</b>	<b>3.95%</b>
17	<b>SUBTOTAL</b>	<b>2,034,101</b>	<b>0</b>	<b>525,962</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
18	CANCELLATION OF PRIOR YEAR'S ENCUMBRANCES	166,245	0	0	0	0	0.00%
19	DESIGNATED FOR SUBSEQUENT YEAR'S BUDGET	0	0	0	0	0	0.00%
20	<b>NET BALANCE / (DEFICIT)</b>	<b>2,200,346</b>	<b>0</b>	<b>525,962</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
21	<b>AVERAGE DAILY MEMBERSHIP</b>	<b>2,190</b>	<b>2,190</b>	<b>2,217</b>	<b>2,217</b>	<b>27</b>	<b>1.23%</b>
22	<b>PER PUPIL EXPENDITURE</b>	<b>18,236</b>	<b>19,127</b>	<b>18,638</b>	<b>19,625</b>	<b>498</b>	<b>2.60%</b>

**AMITY REGIONAL SCHOOL DISTRICT NO. 5  
REVENUES AND EXPENDITURES  
2020-2021 PROPOSED BUDGET**

**SUPERINTENDENT REQUESTS**

		COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6
		2018-2019	2019-2020	2019-2020	2020-2021	VAR. \$ TO	VAR. %
LINE	CATEGORY	ACTUAL	BUDGET	FORECAST OCT	BUDGET	BUDGET	TO BUDGET
1	BETHANY ALLOCATION	9,295,901	8,926,150	8,926,150	9,131,505	205,355	2.30%
2	ORANGE ALLOCATION	24,181,870	24,736,074	24,736,074	25,367,086	631,012	2.55%
3	WOODBIDGE ALLOCATION	14,712,485	14,965,743	14,965,743	15,985,182	1,019,439	6.81%
4	<b>MEMBER TOWN ALLOCATIONS</b>	<b>48,190,256</b>	<b>48,627,967</b>	<b>48,627,967</b>	<b>50,483,772</b>	<b>1,855,805</b>	<b>3.82%</b>
5	ADULT EDUCATION	3,626	3,042	3,042	3,042	0	0.00%
6	PARKING INCOME	35,969	29,000	29,000	32,000	3,000	10.34%
7	INVESTMENT INCOME	130,966	75,000	60,000	35,000	(40,000)	-53.33%
8	ATHLETICS	18,375	25,000	25,000	22,000	(3,000)	-12.00%
9	TUITION REVENUE	108,642	90,535	133,936	129,675	39,140	43.23%
10	TRANSPORTATION INCOME	26,510	26,000	26,000	26,600	600	2.31%
11	TRANSPORTATION BOWA AGREEMENT	0	0	0	0	0	0.00%
12	<b>OTHER REVENUE</b>	<b>324,088</b>	<b>248,577</b>	<b>276,978</b>	<b>248,317</b>	<b>(260)</b>	<b>-0.10%</b>
14	SPECIAL EDUCATION GRANTS	798,102	592,878	592,878	731,653	138,775	23.41%
15	<b>OTHER STATE GRANTS</b>	<b>798,102</b>	<b>592,878</b>	<b>592,878</b>	<b>731,653</b>	<b>138,775</b>	<b>23.41%</b>
16	RENTAL INCOME	12,850	21,000	21,000	14,000	(7,000)	-33.33%
17	INTERGOVERNMENTAL	29,572	32,885	32,885	4,750	(28,135)	-85.56%
18	OTHER REVENUE	49,679	25,000	25,000	25,000	0	0.00%
19	TRANSFER IN	0	0	0	0	0	0.00%
20	<b>MISCELLANEOUS INCOME</b>	<b>92,101</b>	<b>78,885</b>	<b>78,885</b>	<b>43,750</b>	<b>(35,135)</b>	<b>-44.54%</b>
21	<b>BUILDING RENOVATION GRANTS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
22	<b>TOTAL REVENUES</b>	<b>49,404,547</b>	<b>49,548,307</b>	<b>49,576,708</b>	<b>51,507,492</b>	<b>1,959,185</b>	<b>3.95%</b>

**AMITY REGIONAL SCHOOL DISTRICT NO. 5  
REVENUES AND EXPENDITURES  
2020-2021 PROPOSED BUDGET**

**SUPERINTENDENT REQUESTS**

		COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6
		2018-2019	2019-2020	2019-2020	2020-2021	VAR. \$ TO	VAR. %
LINE	CATEGORY	ACTUAL	BUDGET	FORECAST OCT	BUDGET	BUDGET	TO BUDGET
1	5111-CERTIFIED SALARIES	20,935,666	21,776,498	21,714,476	22,138,883	362,385	1.66%
2	5112-CLASSIFIED SALARIES	4,546,337	4,878,926	4,904,702	4,981,034	102,108	2.09%
3	<b>SALARIES</b>	<b>25,482,003</b>	<b>26,655,424</b>	<b>26,619,178</b>	<b>27,119,917</b>	<b>464,493</b>	<b>1.74%</b>
4	5200-MEDICARE - ER	345,833	364,933	383,587	393,384	28,451	7.80%
5	5210-FICA - ER	281,164	287,766	305,431	315,690	27,924	9.70%
6	5220-WORKERS' COMPENSATION	226,473	237,774	216,280	237,774	0	0.00%
7	5255-MEDICAL & DENTAL INSURANCE	3,696,434	4,060,498	4,060,498	4,249,097	188,599	4.64%
8	5860-OPEB TRUST	62,910	40,950	40,950	31,678	(9,272)	-22.64%
9	5260-LIFE INSURANCE	41,677	44,579	43,328	47,280	2,701	6.06%
10	5275-DISABILITY INSURANCE	9,501	10,222	10,421	10,529	307	3.00%
11	5280-PENSION PLAN - CLASSIFIED	892,845	851,987	851,987	790,234	(61,753)	
12	5281-DEFINED CONTRIBUTION RETIREMENT PLAN	70,117	69,787	96,525	120,224	50,437	72.27%
13	5282-RETIREMENT SICK LEAVE - CERT	1,921	0	0	0	0	0.00%
14	5283-RETIREMENT SICK LEAVE - CLASS	1,000	0	0	0	0	0.00%
15	5284-SEVERANCE PAY - CERTIFIED	1,000	0	0	0	0	0.00%
16	5290-UNEMPLOYMENT COMPENSATION	9,110	10,000	10,000	7,431	(2,569)	-25.69%
17	5291-CLOTHING ALLOWANCE	1,188	2,000	2,000	2,000	0	0.00%
18	<b>BENEFITS</b>	<b>5,641,173</b>	<b>5,980,496</b>	<b>6,021,008</b>	<b>6,205,321</b>	<b>224,825</b>	<b>3.76%</b>
19	5322-INSTRUCTIONAL PROG IMPROVEMENT	18,005	39,700	39,700	27,700	(12,000)	-30.23%
20	5327-DATA PROCESSING	90,178	95,276	95,276	102,829	7,553	7.93%
21	5330-OTHER PROFESSIONAL & TECHNICAL SRVC	1,297,214	1,467,869	1,465,269	2,048,387	580,518	39.55%
22	5440-RENTALS - LAND, BLDG, EQUIPMENT	80,176	118,750	118,750	141,134	22,384	18.85%
23	5510-PUPIL TRANSPORTATION	2,864,785	3,100,537	3,170,036	3,544,897	444,360	14.33%
24	5521-GENERAL LIABILITY INSURANCE	232,530	243,217	239,163	247,562	4,345	1.79%
25	5550-COMMUNICATIONS: TEL, POST, ETC.	130,974	115,356	109,876	114,356	(1,000)	-0.87%
26	5560-TUITION EXPENSE	3,072,286	3,213,232	2,648,049	3,468,098	254,866	7.93%
27	5590-OTHER PURCHASED SERVICES	77,336	103,867	103,867	99,307	(4,560)	-4.39%
28	<b>PURCHASED SERVICES</b>	<b>7,863,484</b>	<b>8,497,804</b>	<b>7,989,986</b>	<b>9,794,270</b>	<b>1,296,466</b>	<b>15.26%</b>
29	5830-INTEREST	717,838	809,210	809,210	788,835	(20,375)	-2.52%
30	5910-REDEMPTION OF PRINCIPAL	3,850,000	3,750,000	3,750,000	3,665,000	(85,000)	-2.27%
30a	INTEREST OWED TO STATE	0	0	0	0	0	0.00%
30b	BONDING OF FACILITIES CAPITAL ITEMS	0	0	0	0	0	0.00%
31	<b>DEBT SERVICE</b>	<b>4,567,838</b>	<b>4,559,210</b>	<b>4,559,210</b>	<b>4,453,835</b>	<b>(105,375)</b>	<b>-2.31%</b>

**AMITY REGIONAL SCHOOL DISTRICT NO. 5  
REVENUES AND EXPENDITURES  
2020-2021 PROPOSED BUDGET**

**SUPERINTENDENT REQUESTS**

		COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6
		2018-2019	2019-2020	2019-2020	2020-2021	VAR. \$ TO	VAR. %
LINE	CATEGORY	ACTUAL	BUDGET	FORECAST OCT	BUDGET	BUDGET	TO BUDGET
32	5410-UTILITIES, EXCLUDING HEAT	667,107	696,046	702,037	709,866	13,820	1.99%
33	5420-REPAIRS, MAINTENANCE & CLEANING	837,744	752,384	808,125	761,354	8,970	1.19%
34	5611-INSTRUCTIONAL SUPPLIES	358,160	382,393	382,393	383,630	1,237	0.32%
35	5613-MAINTENANCE/CUSTODIAL SUPPLIES	212,558	229,057	229,057	229,557	500	0.22%
36	5620-OIL USED FOR HEATING	53,664	42,700	42,700	42,700	0	0.00%
37	5621-NATURAL GAS	70,333	65,206	65,206	67,173	1,967	3.02%
38	5627-TRANSPORTATION SUPPLIES	110,671	122,400	122,400	124,202	1,802	1.47%
39	5641-TEXTS & DIGITAL RESOURCES	170,997	162,147	162,147	220,713	58,566	36.12%
40	5642-LIBRARY BOOKS & PERIODICALS	22,067	21,615	21,615	20,215	(1,400)	-6.48%
41	5690-OTHER SUPPLIES	547,533	499,080	499,080	522,933	23,853	4.78%
42	<b>SUPPLIES (INCLUDING UTILITIES)</b>	<b>3,050,834</b>	<b>2,973,028</b>	<b>3,034,760</b>	<b>3,082,343</b>	<b>109,315</b>	<b>3.68%</b>
43	5730-EQUIPMENT - NEW	65,980	128,582	128,582	102,147	(26,435)	-20.56%
44	5731-EQUIPMENT - REPLACEMENT	206,182	121,965	121,965	111,155	(10,810)	-8.86%
45	<b>EQUIPMENT</b>	<b>272,162</b>	<b>250,547</b>	<b>250,547</b>	<b>213,302</b>	<b>(37,245)</b>	<b>-14.87%</b>
46	5715-IMPROVEMENTS TO BUILDING	350,884	133,000	133,000	191,340	58,340	43.86%
47	5715-FACILITIES CONTINGENCY	0	100,000	44,259	100,000	0	0.00%
48	5720-IMPROVEMENTS TO SITES	14,563	81,000	81,000	20,000	(61,000)	-75.31%
49	5850-CONTINGENCY	150,000	150,000	150,000	150,000	0	0.00%
50	TRSF. FROM CONTINGENCY TO OTHER ACCTS.	(150,000)	0	0	0	0	0.00%
51	<b>IMPROVEMENTS / CONTINGENCY</b>	<b>365,447</b>	<b>464,000</b>	<b>408,259</b>	<b>461,340</b>	<b>(2,660)</b>	<b>-0.57%</b>
52	5580-STAFF TRAVEL	15,571	25,350	25,350	24,850	(500)	-1.97%
53	5581-TRAVEL - CONFERENCES	26,235	37,445	37,445	46,660	9,215	24.61%
54	5810-DUES & FEES	85,699	105,003	105,003	105,654	651	0.62%
55	<b>DUES AND FEES</b>	<b>127,505</b>	<b>167,798</b>	<b>167,798</b>	<b>177,164</b>	<b>9,366</b>	<b>5.58%</b>
56	<b>5856-TRANSFER ACCOUNT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
57	<b>TOTAL EXPENDITURES</b>	<b>47,370,446</b>	<b>49,548,307</b>	<b>49,050,746</b>	<b>51,507,492</b>	<b>1,959,185</b>	<b>3.95%</b>

## Business/Non-Instructional Operations

### Asbestos Control

The ~~school-district~~Amity Regional School District No. 5 (ARSD) will implement and maintain procedures necessary to comply with the Asbestos Hazard Emergency Response Act of 1986 (AHERA) by adhering to the following guidelines:

1. Use specifically accredited/certified persons to conduct inspections as required on all school buildings for asbestos-containing material.
2. Take appropriate action to control the release of asbestos fibers, upon completion of inspection.
3. Describe corrective steps and long-range maintenance in a management plan, to be made available to all concerned persons and filed with the Department of Public Health and Addiction Services.
4. Post warning(s) on all areas containing asbestos, and send appropriate written notice to parents and employees, apprising them of the conditions.

The ARSD will annually inform parents or guardians, teachers, and employee organizations of the availability of management plans.

Any further information concerning ~~the school-districts~~ARSD procedures for asbestos control can be found in the ~~school-district-offices~~District Office and in each school office.

Legal Reference: Connecticut General Statutes

Sec. 19a-329 through Sec. 19a-333

The Asbestos Hazard Emergency Response Act of 1986 (AHERA)

Policy adopted:



*Another version of this policy to consider:*

## **Business/Non-Instructional Operations**

### **Asbestos Control**

~~It is required that parents or guardians, teachers, and employee organizations be annually informed in writing of the availability of management plans.~~

~~The school district will implement and maintain procedures necessary to comply with the Asbestos Hazard Emergency Response Act of 1986 (AHERA).~~

~~The Superintendent of Schools or designee shall develop regulations on the disturbance of these materials in the schools, including substituting, when possible, non-asbestos materials for asbestos materials.~~

~~Legal Reference: ——— Connecticut General Statutes~~

~~Section 19a-329 through 19a-333~~

~~The Asbestos Hazard Emergency Response Act of 1986 (AHERA)~~

**Policy adopted:**

*eps 9/15*

## Business and Non-Instructional Operations

### Data-Based Information and Management Systems

#### Student Data Protection and Privacy/Cloud-Based Issues

The Amity Regional School District No. 5 (ARSD) Board of Education (~~Board~~) may, pursuant to this policy, enter into a contract with a third party for either or both of the following purposes:

1. To provide services, including Cloud-based services, for the digital storage, management, and retrieval of student records.
2. To provide digital educational software that authorizes a third-party provider of digital educational software to access, store, and use student records in accordance with the contractual provisions listed below.

The Board of Education when entering into a contract with a contractor for purposes listed above, shall ensure the contract includes, but is not limited to the following:

1. A statement that student records, student information and student generated content continues to be the property of and under the control of the Board of Education. (~~They are not the property of, or under the control of a software or electronic service contractor.~~)
2. A description of the means by which the Board of Education may request the deletion of any student information, student records or student-generated content in the possession of the contractor that is not (a) otherwise prohibited from deletion or required to be retained under state or federal law, or (b) stored as a copy of a disaster recovery storage system and that is (i) inaccessible to the public, and (ii) unable to be used in the normal course of business by the contractor, provided the Board ~~of Education~~ may request the deletion of any such student information, student records or student-generated content if such copy has been used by the operator to repopulate data following a disaster recovery.

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3. A statement that the contractor will not use student information, student records, or student-generated content for any purposes except those the contract authorizes.
4. A description of the procedures by which a student, parent or legal guardian, of a student may review personally identifiable information ~~(PH)~~ contained in the student's record, student information or student-generated content and correct erroneous information, if any in such student material.
5. A statement that the contractor shall take actions designed to ensure the security and confidentiality of student records, student information, and student-generated content.
6. A description of the procedures that a contractor will follow for notifying the Board of Education, in compliance with C.G.S. 10-234dd, when there has been an unauthorized release, disclosure or acquisition of student information, student records or student-generated content.
7. A statement that a student's records, student information, or student-generated content shall not be retained or available to the contractor upon expiration of the contract between the contractor and the Board of Education except a student, parent or legal guardian of a student may choose to independently establish or maintain an electronic account with the contractor after the expiration of such contract for the purpose of storing student-generated content. ~~(e.g., essays, research papers, portfolios, creative writing, music, audio files, or photographs, but not standardized assessment responses.)~~
8. A statement that the contractor and the Board of Education shall ensure compliance with the federal Family Educational Rights and Privacy Act (FERPA), 20 USC 1232g.
9. A statement that Connecticut laws shall govern the rights and duties of all parties to the contract, ~~(contractor and the Board)~~.

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10. A statement that if any provision of the contract or the application of the contract is held invalid by a court of competent jurisdiction, the invalidity does not affect other provisions of the contract which can be given effect without the invalid provision or application.

11. A prohibition against the contractor using personally identifiable information contained in student records to engage in advertising or for any other purposes other than those authorized pursuant to the contract.

The Board of Education may use the uniform student data privacy terms-of-service agreement addendum, developed by the Commission for Educational Technology (CET), in contracts entered into pursuant to C.G.S. [10-234bb](#). Such amendment shall conform to the requirements for a contract listed above.

Any provision of a contract or the terms-of-service agreement addendum entered into between a contractor and the Board ~~on or after July 1, 2018,~~ that conflicts with the provisions listed above shall be void. Moreover, a contract is void if it lacks any of the above provisions. The Board will give the contractor reasonable notice to amend the contract or the terms-of-service agreement addendum to include the missing provisions.

Any contract entered into ~~on and after July 1, 2018,~~ or the terms-of-service agreement addendum that does not include the provisions listed above shall be void, provided the Board of Education has given reasonable notice to the contractor and the contractor has failed within a reasonable time to amend the contract or the terms-of-service agreement addendum to include the required provisions.

The Board of Education shall maintain and update, as necessary, a website with information relating to all contracts entered into pursuant to this policy. Not later than five business days after executing a contract pursuant to this policy, the Board shall post notice of such contract on the Board's website. The notice shall include the contract and (1) state that the contract has been executed and the date that such contract was executed, (2) provide a brief description of the contract and the purpose

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of the contract, and (3) state what student information, student records or student-generated content may be collected as a result of the contract.

On or before September 1st annually, the Board of Education shall electronically notify students and the parents/guardians of students of the address of the Internet website described in this policy.

The Board of Education and a contractor may include in any contract executed pursuant to this policy, the uniform student data privacy terms-of-service agreement addendum, previously described, to satisfy the requirements of this policy.

The Board of Education is not required to enter into a contract pursuant to this policy if the use of an Internet website, online service or mobile application operated by a consultant or an operator is unique and necessary to implement a child's individualized education program or plan pursuant to Section 504 of the Rehabilitation Act of 1973, as amended from time to time, and such Internet website, online service or mobile application is unable to comply with the provisions of this policy, provided (1) such Internet website, online service or mobile application complies with the Family Educational Rights and Privacy Act of 1974, 20 USC 1232g, as amended from time to time, and the Health Insurance Portability and Accountability Act of 1996, P.L. 104-191, as amended from time to time, (2) the Board of Education can provide evidence that it has made a reasonable effort to (A) enter into a contract with such consultant or operator to use such Internet website, online service or mobile application, and (B) find an equivalent Internet website, online service or mobile application operated by a consultant or an operator that complies with the provisions of this section, (3) the consultant or operator complies with the provisions of section [10-234cc](#), as amended for such use, and (4) the parent/legal guardian of such child, and, in the case of a child with an individualized education program, a member of the planning and placement team, sign an agreement that (A) acknowledges such parent/legal guardian is aware that such Internet website, online service or mobile application is unable to comply with the provisions of this policy, and (B) authorizes the use of such Internet website, online service or mobile application. The Board of Education shall, upon the request of a child's parent/legal guardian, provide the evidence described above to such parent/legal guardian.

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The Board of Education expects that an operator shall implement and maintain security procedures and practices that meet or exceed industry standards and that are designed to protect student information, student records, and student-generated content from unauthorized access, destruction use, modification and disclosure; and delete any student information, student records or student-generated content within a reasonable amount of time if a student, parent/guardian or Board requests deletion of such student information, student records or student generated content unless:

1. Sstate or federal law prohibits such deletion or otherwise requires the retention of such student information, student records or student-generated content, or
2. Aa copy of such student information, student records or student-generated content is in the possession of the operator as part of a disaster recovery storage system and is inaccessible to the public and unable to be used in the normal course of business by the operator, provided such student, parent/legal guardian of a student or the Board may request the deletion of any such student information, student records or student-generated content if such copy is used by the operator to repopulate accessible data following a disaster recovery

The Board of Education will utilize the written guidance developed by the Department of Education in consultation with the Commission for Educational Technology concerning the implementation of FERPA and the laws relating to student data privacy. Such written guidance includes, (1) a plain language explanation of how such student data privacy laws are to be implemented, (2) information about the uniform student data privacy terms-of-service agreement addendum, and (3) how such addendum may be incorporated into contracts executed pursuant to section 10-234bb, as amended.

**Notice of Breach of Security/Data Breaches**

Upon notice of a breach of security by a contractor, the Board of Education shall, not later than two business days after receipt of such notice, notify the students and the parents/legal guardians of the students whose student information, student records, or

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student-generated content was involved in such breach. The Board shall also, as required, post notice of the breach on its website.

Upon the discovery of a breach of security that results in the unauthorized release of student information, excluding directory information, the contract shall contain the provision that the contractor must notify the Board of Education of such breach without unreasonable delay, and in no case later than thirty (30) days from the discovery of the breach.

Upon the discovery of a breach of security that results in the unauthorized release of directory information, student records, or student-generated content, the contract shall contain the provision that the contractor must notify the Board without unreasonable delay and in no case later than sixty (60) days from the discovery of the breach.

*Note: The Board may desire to contract for more prompt notice of a breach of security.*

### Definitions

1. **"Contractor"** means an operator or consultant that is in possession of or has access to student information, student records or student-generated content as a result of a contract with a local or regional Board of Education.
2. **"Operator"** means the operator of an Internet website, online service, online application, (app) or mobile application with actual knowledge that such Internet website, service, or mobile application is used primarily for school purposes and was designed and marketed for school purposes and who collects, maintains or uses student information.
3. **"Consultant"** means a professional who provides non-instructional services, including administrative, planning, analytical, statistical, or research services to a board of education under a contract.
4. **"Student"** means a Connecticut resident ~~enrolled in a preschool program participating in the state-wide public school information system, pursuant to~~

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~~section 10-10a of the general statutes, or~~ enrolled in grades ~~K-7~~ to 12, inclusive, in a public school, or receiving special education and related services under an individualized education program, or otherwise the responsibility of the Board.

5. **"Deidentified information"** means any information that has been altered to prevent the identification of an individual student.

6. **"Eligible student"** means a student who has reached 18 years of age.

7. **"Student-generated content"** means materials created by a student, including, but not limited to, essays, research reports, portfolios, creative writing, music or other audio files, or photographs. "Student-generated content" does not include student responses to a standardized assessment.

8. **"Student records"** means any information directly related to a student that is maintained by the school district, the State Board of Education or the Department of Education or any information acquired from a student through the use of educational software assigned to the student by a teacher or other district employee.

**"Student records"** does not mean any of the following:

- a. Deidentified information, allowed under the contract to be used by the contractor to improve educational products for adaptive learning purposes and for customizing student learning.
- b. Deidentified information, used to demonstrate the effectiveness of the contractor's products in the marketing of such products.
- c. Deidentified information, used for the development and improvement of the contractor's products and services.

9. **"Online service"** includes Cloud computing services, which must comply with this policy if they otherwise meet the definition of an operator.



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10. **"Student information"** is personally identifiable information regarding a student that in any media or format that is not publicly available that meets any of the following:

- a. Is created or provided by a student, or the student's parent or legal guardian, by using an operators' website, online service, or mobile application (app) for school purposes.
- b. Is created or provided by an employee or agent of the board of education, to an operator for school purposes.
- c. Is gathered by an operator through the operation of the operator's Internet website, online service, or mobile application (app) and identifies a student including but not limited to information in the student's educational record or email account, first and last name, home address, telephone number, date of birth, email address, or other information that allows physical or online contact, discipline records, test results, special education data, juvenile dependency records, grades, evaluations, criminal records, medical records, health records, social security number, biometric information, disabilities, socioeconomic information, food purchases, political affiliations, religious information, text messages, documents, student identifiers, search activity, photos, voice recordings, or behavioral assessments.

11. **"School purposes"** means purposes that customarily take place at the direction of a teacher, or a board of education or aid in the administration of school activities, including, but not limited to, instruction in the classroom, administrative activities, and collaboration among students, school personnel, or parents/legal guardians.

12. **"Targeted advertising"** means presenting an advertisement to a student where the selection of the advertisement is based on student information, student records or student-generated content or inferred from the usage of the operator's Internet website, online service or mobile application by such student. It does not include any advertising to a student on a website that the student accesses at the

## Business and Non-Instructional Operations

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time or in response to a student's response or request for information or feedback.

The Board of Education, through this policy, places restrictions on an "operator" as defined in this policy. An operator shall not knowingly engage in any of the following activities with respect to their internet website, online service or mobile application:

1. Engage in targeted advertising on the operator's site, service, or application, or on any other Internet website, online service or mobile application;
2. Use student information to create a profile of a student for purposes other than the furtherance of school purposes;
3. Sell student information, unless the sale is part of the purchase, merger, or acquisition of an operator by a successor operator and the operator and the successor operator continue to be subject to the provisions of this policy regarding student information; or
4. Disclose student information, unless the disclosure is made (a) in furtherance of school purposes of the Internet website, online service or mobile application, provided the recipient of the student information uses such student information to improve the operability and functionality of the Internet website, online service or mobile application and complies with this policy; (b) to ensure compliance with federal or state law; (c) in response to a judicial order; (d) to protect the safety of users or others, or the security of the Internet website, online service or mobile application; or (e) to an entity hired by the operator to provide services for the operator's Internet website, online service or mobile application, provided the operator contractually (i) prohibits the entity from using student information for any purpose other than providing the contracted service to, or on behalf of, the operator, (ii) prohibits the entity from disclosing student information provided by the operator to subsequent third parties, and (iii) requires the entity to comply with this policy.

The Board of Education recognizes that an operator may:

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1. Use student information (1) to maintain, support, evaluate or diagnose the operator's Internet website, online service or mobile application (app), or (2) for adaptive learning purposes or customized student learning.
2. Use de-identified student information (1) to develop or improve the operator's Internet website, online service or mobile application (app), or other Internet websites, online services or mobile applications owned by the operator, or (2) to demonstrate or market the effectiveness of the operator's Internet website, online service or mobile application.
3. Share aggregated de-identified student information for the improvement and development of Internet websites, online services or mobile applications designed for school purposes.

Nothing in this policy shall be construed to:

1. ~~L~~imit the ability of a law enforcement agency to obtain student information from an operator as authorized by law or pursuant to a court order;
2. ~~L~~imit the ability of a student or the parent or legal guardian of a student to download, transfer or otherwise save or maintain student information;
3. ~~I~~mpose a duty upon a provider of an interactive computer service, as defined in 47 USC 230, as amended from time to time, to ensure compliance with this section by third-party information content providers, as defined in 47 USC 230, as amended from time to time;
4. ~~I~~mpose a duty upon a seller or provider of online services or mobile applications to ensure compliance with this policy with regard to such online services or mobile applications;
5. ~~L~~imit an Internet service provider from providing a student, parent or legal guardian of a student or local or regional Board of Education with the ability to connect to the Internet;

## Business and Non-Instructional Operations

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6. ~~P~~rohibit an operator from advertising other Internet websites, online services or mobile applications that are used for school purposes to parents or legal guardians of students, provided such advertising does not result from the operator's use of student information;

7. ~~A~~pply to Internet websites, online services or mobile applications that are designed and marketed for use by individuals generally, even if the account credentials created for an operator's Internet website, online service or mobile application may be used to access Internet websites, online services or mobile applications that are designed and marketed for school purposes.

The Board of Education, upon determination that a request for directory information is related to school purposes, may disclose directory information to any person requesting such directory information. If the Board determines that a request for directory information is not related to school purposes, the Board shall not disclose such directory information.

(cf. [3520.1](#) - Information Security Breach and Notification)

(cf. [3520.11](#) - Electronic Information Security)

(cf. 3520.12 - Data-Based Information Management System Confidentiality Policy)

(cf. [5125](#) - Student Records)

(cf. [5145.15](#) - Directory Information)

(cf. [6162.51](#) - Surveys of Students/Student Privacy)

Legal Reference: Connecticut General Statutes

[1](#)-19(b)(11) Access to public records. Exempt records.

[7](#)-109 Destruction of documents.

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[10](#)-15b Access of parent or guardians to student's records.

[10](#)-209 Records not to be public.

[10](#)-234aa Definitions

[10](#)-234bb Contracts between boards of education and contractors re student data. Requirements. (as amended by PA 18-125)

[10](#)-234cc Requirements for operators re student data

[10](#)-234dd Duties re unauthorized release, disclosure or acquisition of student data (as amended by PA 18-125)

[11](#)-8a Retention, destruction and transfer of documents

[11](#)-8b Transfer or disposal of public records. State Library Board to adopt regulations.

[46b](#)-56(e) Access to Records of Minors.

Connecticut Public Records Administration Schedule V - Disposition of Education Records (Revised 1983).

P.A. 16-189 An Act Concerning Student Privacy

PA 17-200 An Act Making Revisions to the Student Data Privacy Act of 2016

PA 18-125 An Act Concerning Revisions to the Student Data Privacy Act

Federal Family Educational Rights and Privacy Act of 1974 (section 438 of the General Education Provisions Act, as amended, added by section 513 of P.L. 93-568, codified at 20 U.S.C.1232g).

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Dept. of Educ, 34 C.F.R. Part 99 (May 9, 1980 45 FR 30802) regs.  
implementing FERPA enacted as part of 438 of General Educ.  
Provisions Act (20 U.S.C. 1232g) parent and student privacy and other  
rights with respect to educational records, as amended 11/21/96.

Protection of Pupil Rights Amendment (PPRA) 20 U.S.C. § 1232g  
(2014)

Children's Online Privacy Protection Act (COPPA) 15 U.S.C. §§6501  
et seq. (2014)

**Policy adopted:**

*A recommended policy for your consideration.*

## Business/Non-Instructional Operations

### Hazardous Material in Schools

#### Green Cleaning Program

Cleaning chemicals can negatively impact indoor air quality and cause harm to the occupants of a school building. Therefore, the purpose of this policy is to encourage and promote the principles of green cleaning throughout the ~~\_\_\_\_\_Public Schools~~Amity Regional School District No. 5 (ARSD), in compliance with applicable statutes. The ARSD Board of Education encourages and supports efforts to implement green cleaning in all District schools.

It is the policy of the ARSD ~~\_\_\_\_\_Public Schools~~ to retain the beneficial functions of cleaning products while preventing negative impacts to human health and the environment from these products. ~~achieve the maintenance of clean, safe, and healthy schools through the elimination of contaminants that affect children and adult health, performance and attendance and the implementation of cleaning processes and products that protect health without harming the environment.~~

***Alternate:*** The District has a responsibility to retain the beneficial functions of cleaning products while preventing negative impacts to human health and the environment from these products.

The ARSD Board of Education will reduce exposure of school building occupants to potentially hazardous chemical cleaning products by adopting this Green Cleaning policy, which requires the use of cleaning products in the schools that meet the guidelines or standards set by a national or international certification program approved by the Department of Administrative Services (DAS) in consultation with the Commissioner of Environmental Protection in order to minimize the potential harmful effects on human health and the environment.

~~The transition to environmentally and health friendly cleaning and/or sanitizing products shall be accomplished as soon as possible and in a manner that avoids the waste of existing inventories, accommodates establishment of supply chains for new products, enables the training of personnel in appropriate work practices, and allows the phase out of products and practices inconsistent with this policy.~~

#### Definitions

“Green Cleaning Program” means the procurement and proper use of environmentally preferable cleaning products in school buildings and facilities.

#### ***Alternate Definitions:***

- ~~(a) **Green Cleaning** is an approach to facility maintenance that uses cost-effective cleaning products and practices that protect human health and the environment. Cleaning products containing the least toxic compounds are utilized in combination~~

~~with advanced technology and equipment that provide superior methods for removing dirt, soil, and particulates found in indoor environments.~~



## **~~Business/Non-Instructional Operations~~**

### **~~Hazardous Material in Schools~~**

### **~~Green Cleaning Program~~**

#### **~~Definitions (continued)~~**

~~(b) — Green Cleaning is defined as cleaning to protect health without harming the environment. Green cleaning is an accepted movement that uses procedures and products to make cleaning for the health of building occupants, janitors, and the environment a primary concern.~~

**“Environmentally Preferable Cleaning Products”** means products or services that have a lesser or reduced effect on human health and the environment when compared with competing products or services that serve the same purpose. Such products must be approved by a Department of Administrative Services (DAS)-approved national or international certification program. This term includes, but is not limited to, general purpose cleaners, bathroom cleaners, glass and carpet cleaners, hand cleaners and soaps, and floor finishes and strippers. Excluded are any disinfectant, disinfecting cleaner, sanitizer or any other antimicrobial products regulated by the Federal Insecticide, Fungicide and Rodenticide Act. Also excluded are products for which no guidelines or environmental standard has been established by any national or international certification program approved by the Department of Administrative Services or which is outside the scope of or is otherwise excluded under guidelines or environmental standards established by such a national or international certification program.

#### **Notice Requirements**

Annually the ~~District~~ ARSD will give to members of the school staff and to parents/guardians who request it, a written copy of this policy. In addition, this written statement shall also include:

- a. the names and types of environmentally preferable cleaning products used in the schools and where in the buildings they are applied;
- b. the schedule for applying the products; and
- c. the name of the school administrator or designee whom the parent/guardian or student may contact for more information.

The notice shall also contain the following statement: ***“No parent, guardian, teacher, or staff member may bring into the school facility any consumer product which is intended to clean, deodorize, sanitize or disinfect.”***

In addition, parents/guardians of any child who transfers during the school year, or a new staff member hired during the school year shall be notified of this green cleaning policy.

## Business/Non-Instructional Operations

### Hazardous Material in Schools

#### Green Cleaning Program (continued)

The ARSD Board of education will also make available on its website a copy of this green cleaning policy. ~~(If no website is available the Board must make the policy publicly available or available upon request.)~~

The Board will report to the Commissioner of Education on its green cleaning program, in a manner and frequency prescribed by the Commissioner.

(cf. 3524 – Hazardous Materials in Schools)

(cf. 3524.1 – Pesticide Application)

(cf. 7230.2 – Indoor Air Quality)

Legal Reference: Connecticut General Statutes

10-220 Duties of boards of education (as amended by P.A. 09-81 and P.A. 11-136)

10-231a through 10-231d. Pesticide applications at schools

10-231g Green Cleaning Program at schools: Definitions, Implementation, Notice.

22a-46. Short title: Connecticut Pesticide Control Act.

Federal Insecticide, Fungicide, and Rodenticide Act (FIFRA) 7 U.S. Code 136 et seq.

Policy adopted:

cps 7/09

cps 7/11

rev 1/17

## Students

### Admission

Tuition-free enrollment and attendance in the Amity Regional ~~Schools~~ School District No. 5 (ARSD) requires that the legal residence of the student's parents or legal guardian must be in one of the three district towns, or that the status of the child falls within Connecticut General Statute 10-253. Each child shall have an equal opportunity to participate in the program and activities of the school system without discrimination on account of race, color, sex, religion, national origin, sexual orientation, or gender identity or expression.

As new students are registered, it is vital to carefully scrutinize names, addresses, and transcripts.

Students who are classified as homeless under federal law or an unaccompanied youth, and therefore do not have a fixed residence, will be admitted pursuant to federal law.

Each child entering the ~~district~~ARSD schools for the first time must present a birth certificate or offer legal evidence of birth data, as well as proof of a recent physical examination and required immunizations. Proof of domicile ~~in~~ will also be requested.

The District will immediately enroll any student who transfers from Unified District No. 1 or Unified District No. 2.

Legal Reference: Connecticut General Statutes

10-15            Towns to maintain schools

10-15c           Discrimination in public schools prohibited. School attendance by five-year olds, as amended by PA 97-247

10-76a - 10-76g re special education

10-184           Duties of parents (re mandatory schooling for children ages five to sixteen, inclusive) as amended by PA 98-243, PA 00-157 and PA 09-6 )September Special Session) and PA 18-15

P.A. 11-15      An Act Concerning Juvenile Reentry and Education

P.A. 19-179    An Act Concerning Homeless Students' Access to Education

10-233a - 10-233f Inclusive; re: suspend, expel, removal of pupils

10-233c           Suspension of pupils

10-233d           Expulsion of pupils

10-261 Definitions

State Board of Education Regulations

10-76a-1 General definitions (c) (d) (q) (t)

10-76d-7 Admission of student requiring special education (referral)

10-204a Required immunizations (as amended by PA 98-243)

McKinney-Vento Homeless Assistance Act, 42 U.S.C. §11431 et seq.

Regulation-Policy approved:  
SCHOOL DISTRICT NO. 5

December 11, 2006

AMITY REGIONAL  
Woodbridge, Connecticut

## Students

### Ages of Attendance

All children whose parents or legal guardians reside in the towns of Bethany, Orange, or Woodbridge are entitled to a free public education in the middle schools or high school of Amity Regional School District No. 5 ([ARSD](#)). Students are legally entitled to attend until they graduate from high school or reach the age of twenty-one, whichever comes sooner.

Parents and those who have the care of children five years of age and older and under eighteen years of age are obligated by Connecticut law to cause any such child to attend public day school or its equivalent, except as otherwise provided by law.

A child who has attained the age of ~~sixteen or~~ seventeen and who has terminated enrollment with parental consent in the District's schools and subsequently seeks readmission may be denied readmission for up to ninety school days from the date of such termination.

A child who has attained the age of nineteen or older may be placed in an alternative school program or other suitable educational program if he/she cannot acquire a sufficient number of credits for graduation by age twenty-one.

The above requirements are not to serve as barriers to immediate enrollment of students designated as homeless or foster children as required by the Every Student succeeds Act (ESSA) and the McKinney-Vento Act as amended by ESSA.

Legal Reference: Connecticut General Statutes

4-176e to 4-180a Agency hearings.

4-181a Contested cases. Reconsideration. Modifications

10-15 Towns to maintain schools

10-15c Discrimination in public schools prohibited. School Attendance by five-year olds.

10-76a-10-76g re special education

10-184 Duties of parents (re mandatory schooling for children ages five to sixteen, inclusive) as amended by PA 98-243, and PA 00-157, PA 09-6 (September Special Session), and PA 18-15.

10-186 Duties of towns and regional school districts re school attendance. Hearings.(as amended by PA 19-179)

Policy adopted: December 11, 2006

AMITY REGIONAL SCHOOL DISTRICT NO. 5  
Woodbridge, Connecticut

## Students

PA 19-179      An Act Concerning Homeless Students' Access to Education.

                         Appeals to state board. Establishment of hearing board (~~re-schooling for persons over five and under twenty one~~)

10-233a-10-233f      Inclusive re: suspend, expel, removal of pupils

10-233c              Suspension of students

10-233d              Expulsion of students  
State Board of Education Regulations

10-76a-i              General Definitions (c) (d) (g) (t)

McKinney Vento Homeless Assistance Act (PL 107-110 sec. 1032) 42 U.S.C. § 11431-11435, as amended by the ESSSA, PL 114-95

Federal Register: McKinney Vento Education for Homeless Children & Youths Program, Vol. 81 No. 52, 3/17/2016

## Instruction

### School Calendar

The Superintendent of Schools shall recommend school calendars meeting all statutory requirements to the [Amity Regional School District No. 5 \(ARSD\)](#) Board of Education for its review and ~~modified as it believes appropriate, for its~~ approval.

~~The calendars recommended to the Board may include the operation of schools on state holidays providing a suitable nonsectarian educational program is held to observe the holiday, except for those holidays that occur in December and January.~~

The school calendar shall show school days in each school month, the number of school days in each month, legal and local holidays, staff development days, early closing days, vacation periods, and other pertinent dates, including **graduation** for students in grade twelve.

~~**Note:** A Board of Education for a school that has been designated as a low achieving school pursuant to subdivision (1) of subsection (c) of C.G.S. 10-223e may increase the number of actual school sessions during each year, and may increase the number of hours of actual school work per session in order to improve student performance and remove the school from the list of schools designated as a low achieving school maintained by the State Board of Education.~~

The [ARSD](#) Board of Education, in establishing a **graduation** date, may establish for any school year a firm **graduation** date which is no earlier than the one-hundred eightieth day in the adopted school calendar.

~~To benefit children, families, and school staff in their planning, multiple year school calendars are preferable to single year school calendars.~~

The [ARSD](#) Board of Education may ~~take into consideration use~~ the [Regional Education Service Center \(RESC\)](#) developed and approved uniform regional school calendar, ~~as well as those calendars developed by the sending elementary school districts when approving the school calendar. for the school year commencing July 1, 2017 and each school year thereafter.~~

~~Beginning with the 2019-2020 school year, the Board of Education may develop and adopt its own school calendar to begin school on any day before or after Labor Day.~~

(cf. [6146](#) - **Graduation** Requirements)

Instruction

Legal Reference: Connecticut General Statutes

1-4 Days designated as legal holidays.

10-15 Towns to maintain schools, as amended by PA 11-85, An Act Concerning the Achievement Gap.

10-29a Certain days to be proclaimed by governor. Distribution and number of proclamations.

10-261 Definitions.

10-16l Establishment of **graduation** date. (as amended by PA 19-195)

PA 13-247, An Act Implementing Provisions of the State Budget for the Biennium Ending June 30, 2015 Concerning General Government, Sections 321-324.

PA 14-38, An Act Concerning the Recommendations of the Uniform Regional School Calendar Task Force.

10-66q Development and adoption of uniform regional school calendar. Report. (as amended by PA 17-220)

PA 19-195 An Act Concerning the Establishment of a Firm **Graduation** Date and the Date When a School District May Commence School Sessions.

**Policy adopted:**



## Instruction

### Field Trips

The [Amity Regional School District No. 5 \(ARSD\)](#) Board of Education recognizes that field trips for students when properly planned, executed, evaluated, and used as a device for teaching and learning, are an educationally sound and important ingredient in the instructional program of ~~the District/school~~ [the ARSD](#).

**Alternate language:** ~~The \_\_\_\_\_ School District Board of Education (Board) recognizes that field trips are an educationally sound part of the approved curriculum of the District. Field trips provide students with first-hand experiences, and are an effective and worthwhile means of learning. The Board supports field trips of significant educational value related to the total school curriculum under the current fiscal constraints and the guidelines established by the Superintendent of Schools.~~

For purposes of this policy, a field trip is defined as any journey by a group of students away from the school premises, under the supervision of an [ARSD](#) teacher [or designated employee](#), which is an integral part of an approved course of study, co-curricular activity, or class trip, and conducted for the purpose of affording a first-hand educational experience not available in the classroom or school.

The value of field trips is directly related to the orientation and preparation of the students by their teacher(s) prior to the trip and the care with which the teacher(s) uses follow-up activities upon the student's return.

### Types of Field Trips

The District recognizes the following types of field trips:

#### 1. School Sponsored Educational Field Trips

School sponsored educational field trips should be directly related to or be an extension of classroom learning experiences. Pre-teaching, planning, and evaluation should always be part of any given field trip. This category of trips includes, [but is not limited to](#), competitive/performance field trips by academic, athletic, (excluding regularly scheduled interscholastic athletic contests) and performing art teams participating in competition or performance.

#### 2. School Sponsored Recreational Field Trips

School groups may plan trips for recreational purposes. They are subject to final approval of the Building Principal and Board of Education (if necessary). Participation may be limited to

the members of the sponsoring organization. Such trips are offered on a voluntary basis and are designed as a social activity. Overnight recreational field trips are prohibited.

### **3. School Sponsored Cultural/Enrichment Field Trips**

School groups may plan trips for cultural/enrichment purposes. They are subject to final approval of the Building Principal and Board of Education Superintendent, ~~if necessary~~ (see Approval of Field Trips).

### **~~4. Trips Unrelated to the District~~**

~~The Board of Education cannot accept responsibility for non-school sponsored trips/tours. Individuals who plan trips/tours that are not school sponsored must alert parents and students that the planned trip is not associated with the \_\_\_\_\_ Public Schools. The trip planners must clearly indicate in writing that they are serving as private agents or private individuals. The preparation for non-school sponsored trips shall not take place during school hours. No school materials may be used for letters to parents, directions or other communications.~~

**Alternate language:** Field trips are identified in three categories for the purpose of planning: day trips, overnight trips and foreign trips. Regulations shall include the process for field trip approval, supervision requirements, transportation, and financial arrangements.

### **Approvals of School Sponsored Field Trips**

All school sponsored field trips require administrative approval.

- For all trips within the State of Connecticut, requests must be submitted to the building administrator 30 days in advance of the departure date. Costs must be ascertained.
- All out-of-state field trips require the approval of the Superintendent of Schools 60 days in advance of the departure date.
- All foreign travel field trips require the approval of the Superintendent of Schools ~~must be submitted for Board approval~~ 90 days in advance of the departure date.
- Superintendent approval of all field trips shall be conditional. Approval for any field trip may be revoked at any time by the Superintendent or Building Principal, if a change in circumstances, whether man-made or natural, would warrant cancellation in the interest of safety of the students or staff.
- Parents/guardians are responsible for obtaining trip cancellation insurance. The Board of Education is not responsible to refund students for cancelled trips or to pursue reimbursement from travel agents or trip insurance carriers, under any circumstances.

**Alternate Language:** ~~District attendance policies will be adhered to regarding student participation in field trips. Trips that result in students missing two or more consecutive days of~~

~~school must be approved by the Board of Education. Day trips shall be approved by the Principal. Overnight trips of fewer than two school days shall be approved by the Superintendent or his/her designee. The Board will approve trips to foreign countries on a case by case basis.~~

### **Optional Considerations:**

- ~~• Any trips involving swimming must receive special approval from the Superintendent.~~
- Parents/guardians who feel their child should not participate may deny permission, and arrangements will be made for the child to remain at school on the day of the trip.
- ~~• Each field trip should be evaluated by students, teachers and administration.~~
- ~~• Use of privately owned vehicles or leased vans to transport students to and from field trips is strictly prohibited, except in the case of a bona fide emergency. Determination of a bona fide emergency will be made by the field trip leader if the Superintendent or Principal is not present or available or not possible to contact. Staff and parents/guardians who use their own vehicles risk being legally liable for any injury a student sustains while in the vehicle.~~
- Chaperone~~s~~ on school sponsored trips will be covered for liability purposes by the school district policies.
- The administration reserve the right to deny the participation for any student on any ~~overnight~~ field trip based upon a record of inappropriate behavior and/or poor attendance pattern.
- Only students of the ARSD and the school associated with the field trip shall be permitted to attend the trip. During the summer, students will be associated with the grade/school they are entering in September.

### **Costs of Field Trips**

Students may be assessed for the cost of field trips, which may include, but are not limited to, the costs of transportation, lodging, meals, and entry fees. Processing fees associated with electronic payments may also be charged. Fund raising activities (following District policies) may be used to defray the cost of a field trip. When the cost is considerable, a discreet arrangement can be made with the administrator for the possible assistance in payment for those individuals experiencing a hardship. Parents/guardians of students on the free and reduced lunch program should contact the counselor~~administrator~~.

### **Additional Considerations**

This policy does not apply to regular interscholastic athletic games/competitions, as that schedule is developed by the Athletic Director in conjunction with the administration. Any trips by athletic teams beyond the regular interscholastic schedule must be approved in accordance with this policy.

~~The Board may require a follow up review of any field trip at a Board meeting, at the discretion of the Chairperson.~~

The acceptance of any gratuities, discounts, and/or gifts for personal use resulting from field trips is prohibited. Any gifts, gratuities, or promotional items provided by travel companies will become the property of the District and will be used for the benefit of the trip or the school.

The Superintendent shall establish regulations/procedures for the review and approval of field trips. These procedures shall address the process for prior screening, evaluating, and approving field trips. All reasonable steps are to be taken to ensure the safety of participants. Additionally, the procedures should require prior Building Principal approval of all field trips, and prior approval of the Superintendent. Furthermore, the procedures shall establish assurances that:

- All students have parental/guardian permission for trips
- All trips are properly supervised; all safety precautions are observed
- All trips contribute substantially to the educational program
- ~~All trips are funded by the District (or funding is addressed in the planning)~~
- All safety precautions are observed

~~The administration reserve the right to deny the participation for any student on any overnight field trip based upon a record of inappropriate behavior and/or poor attendance pattern.~~

(cf. [5141.21](#) - Administration of Medications)

(cf. 6153.1 - Educational Tours)

## **Policy adopted:**

**6153**

### **Instruction**

#### **Field Trips**

~~Field trips are valuable educational activities which enhance classroom learning.~~

#### **Approval**

~~Field trips requiring approval by the Superintendent of Schools or designee and/or notification to the Board of Education should be submitted for review as soon as plans have been made and no later than two (2) weeks prior to the scheduled trip.~~

~~Principals should keep current records of such requests, and if they don't receive approvals from the Superintendent of Schools one (1) week before the trip is scheduled they should call the central office.~~

~~In no situation should field trips take place unless the requisite approval has been obtained beforehand.~~

### ~~School Sponsored Trips~~

~~Principals should review staff members' field trip requests as they relate to Board policy and the current budget. Principals may consult with the Superintendent of Schools, or his designee, as necessary.~~

~~Copies of the field trip request forms are to be distributed as follows:~~

- ~~I. the school office file;~~
- ~~II. the Business Manager/Accounting Supervisor (or the Superintendent of Schools or designee for approval if the field trip is overnight or involves private vehicles).~~

### ~~Field Trip Procedures~~

#### ~~I. Pre-Planning:~~

##### ~~—A. Notification:~~

- ~~1. The teacher sponsor should check with the Principal before involving students and/or parents in planning.~~
- ~~2. Where student contributions are requested, the teacher sponsor shall present a proposal indicating fund sources or fund-raising activities planned, to provide for students unable to meet costs.~~

##### ~~—B. Knowledge of Location to Be Visited:~~

- ~~1. The teacher sponsor should visit (ideal) or be familiar with the site of the trip before the trip is taken.~~
- ~~2. If the teacher sponsor is unable to comply with item #1, he/she should consult with other staff members who have visited the field trip location to obtain specific information about its educational value for students of the participating grade level.~~

**~~—C. Statement of Purpose:~~**

- ~~1. Written trip objectives of the trip and its relationship to curriculum should be submitted to the Principal by the teacher sponsor; if chiefly for enrichment, it should be presented as an enrichment activity;~~
- ~~2. The Principal will review the statement of purpose before recommending the trip to the Superintendent, or designee, for approval.~~

**~~—D. Safety Provisions:~~**

**~~1. Knowledge of Possible Hazards:~~**

- ~~a. The teacher sponsor must be reasonably aware of possible hazards to the safety of trip participants and inform the Principal of such hazards.~~
- ~~b. Undue hazards shall be pointed out to parents and to participants prior to the trip so reasonable precautions can be taken to avoid accidents and student injury.~~
- ~~c. Potentially hazardous activities (including skiing, mountain climbing, scuba diving, etc.) may require special insurance arrangements. In case of doubt, the Principal should review planned activities with the Superintendent of Schools.~~

**~~2. Knowledge of Students' Medical Problems:~~**

- ~~a. Teachers should be aware of special medical problems, allergies, handicaps, special prescriptions, etc. of student trip participants.~~
- ~~b. Teachers should plan emergency measures to be taken if a medical emergency arises.~~

**~~3. Transportation:~~**

- ~~a. Ordinarily, the Principal will make travel arrangements when the regular school bus carrier is involved.~~
- ~~b. When reasonable, school buses, charter, or some other form of public carrier should be considered for transportation since vehicles of this type will have ample insurance coverage.~~
- ~~c. With prior approval of the Superintendent of Schools, or his designee, staff members or volunteer parents may use their personal automobiles to provide transportation, however, staff members or volunteers must understand that Board~~

~~insurance doesn't cover their vehicles. Board insurance assumes liability for damages beyond the limits of the policies carried by the owner of private vehicles. Before authorizing such transportation, assurance of adequate insurance coverage should be provided by the owners. While staff members and parents cannot be forced to be insured beyond legal limits, a minimum of \$100,000/\$300,000 is recommended when transporting students in privately owned vehicles.~~

~~d. To ensure volunteer coverage under insurance, it is these volunteers should be classified as "**VOLUNTEER WORKERS**". The Principal shall maintain an official roster of designated volunteers. It is also important that this roster be used regularly for providing transportation services.~~

~~e. If private automobiles, owned and operated by other than Board of Education employees, are used, the persons operating them shall be notified in writing of their personal responsibility. They shall also be notified of the recommended limits of liability insurance and shall be required to submit evidence thereof.~~

#### ~~—E. Parental Notifications:~~

~~1. Before the student is allowed to participate, permission slips shall be obtained from the parent or guardian of each student participant. Permission slips shall be taken on the trip by the teacher chaperone, and retained for at least a six-month period after completion of the trip by the Principal. (system-wide form)~~

~~2. Information given by the teacher on the permission slip shall include: (a) the purpose of the trip, (b) the place to be visited, (c) the date and approximate times of departure from and arrival back to the school, (d) the type of transportation to be used, (e) the total costs, if any, (f) a release to seek emergency medical attention as needed, and (g) any required apparel or equipment needed.~~

~~3. The permission slip should request information about any special medical problems, allergies, handicaps, special prescriptions, etc., of which a chaperone should need to be aware.~~

~~4. Standard permission slip guides will be available at each school office. Modifications may be made to accommodate special circumstances.~~

~~5. Parents/guardians do not waive legal rights for children by signing permission slips.~~

~~6. Timely itineraries should be sent to parents for trips out of district/state.~~

~~—F. Notification to Cafeteria Personnel—If a trip will cause students to miss lunch at school, teacher sponsors shall notify cafeteria personnel, several days in advance.~~

~~—G. Preparation of Students:~~

- ~~1. The teacher sponsor shall acquaint the students with the purpose of the trip and point out what they are to look for;~~
- ~~2. Where possible, the teacher sponsor shall involve students in the actual planning of the trip;~~
- ~~3. The teacher sponsor shall inform the students as to what is expected of them in the way of behavior and dress and of what materials they may take with them.~~

~~II. Procedures on the Trip~~

~~—A. Supervision:~~

- ~~1. Teachers, administrators, and other adults acting as chaperones are expected to exercise supervisory responsibilities;~~
- ~~2. Supervisory personnel must be continuously alert to reasonably anticipate possible hazards;~~
- ~~3. Visitor guides, if available and suitable, should be used;~~
- ~~4. Adult chaperones (e.g., other staff personnel, parents, etc.) may accompany the group and should be briefed by the teacher sponsor as to purposes of the trip, possible hazards, procedures, supervisory responsibilities, etc., and should receive a copy of any written procedures;~~
- ~~5. Per Board policy, **all** "overnight" trips must be approved by the Superintendent of Schools prior to the trip. In those cases, the names **and** ages of all chaperones must accompany the request for approval submitted to the Superintendent of Schools;~~
- ~~6. The following ratios are suggested as to approximate proportion of adult chaperones (inclusive of the teacher sponsor) to students in terms of grade level, and depending upon the activity and other circumstances, may be changed on the authority of the Superintendent of Schools:~~

Adults	Students
--------	----------



K-3	One : Five
4-6	One : Eight
7-8	One : Ten
9-12	One : Fifteen

~~Names of chaperones will be placed on record in the Principal's office prior to the trip.~~

~~7. Chaperones will be apprised of their responsibilities by the teacher in charge.~~

~~8. Students will be informed of their obligation to adhere to the directions of the "teacher in charge" and chaperones.~~

~~9. Students will demonstrate equal respect for the teacher in charge and for adults serving as chaperones. Students not displaying such deportment will be reported to the Principal by the teacher in charge subsequent to return from the field trip. The Principal will take disciplinary measures as he/she deems appropriate.~~

~~10. The teacher sponsor must notify the Principal if students are to be delayed or if the itinerary is substantially changed for extended trips.~~

~~11. Should accidents or medical emergencies occur, the teacher must immediately notify the Principal. Parents will be contacted if the situation warrants.~~

#### ~~—B. Group and Individual Activities on the Trip:~~

~~1. Adequate time should be allowed for lunch (or dinner) during the field trip.~~

~~2. Time should be allowed for toilet and washroom purposes.~~

~~3. Since the students are under the authority and responsibility of the school until they return to the school, each student shall ordinarily be expected to remain with the group until return to the school.~~

#### ~~—C. Educational Activities:~~

~~1. Every effort shall be made to ensure optimal learning by students on the trip.~~

~~2. If feasible, students shall be given the opportunity to collect other information not necessarily related to the stated purposes of the trip but educationally valuable.~~

#### ~~—D. Adult Behavior~~

~~1. Adults, teachers, and chaperones shall, at all times, conduct themselves in such a way as to demonstrate the best example to students.~~

~~2. Ordinarily, adults shall stay with the group at all times.~~

~~3. Smoking, use of alcoholic beverages, or any illicit substance is prohibited during the field trip. The prohibition extends to all students, teacher sponsor, and chaperones.~~

~~—E. Student Behavior—Regular school behavior policies are in effect.~~

### ~~III. Follow-up Activities:~~

#### ~~—A. Reports:~~

~~1. As soon as possible after the trip, the teacher sponsor shall make a written report to the Principal.~~

~~2. If transportation or other details arranged by the Principal were unsatisfactory, the teacher sponsor shall so report to the Principal for follow up and correction for subsequent trips.~~

~~3. If an accident or medical emergency has occurred during the trip, the teacher sponsor shall immediately furnish the Principal with complete written details as to apparent cause and effects and as to what actions were taken by teacher sponsor.~~

#### ~~—B. Educational:~~

~~1. At the first opportunity, the teacher sponsor shall review the stated purposes of the trip and observations made on the trip with the group. A brief written evaluation shall be submitted to the Principal.~~

~~2. If practicable, a written or audio visual report should be prepared by students as a language arts class project. The teacher's assessment of the activity will accompany the report.~~

~~3. Appropriate expressions of appreciation to those who hosted the group during the field trip are encouraged.~~

~~4. The teacher sponsor shall guide the group through a variety of suitable follow-up activities leading to additional learning as an outcome of the trip or as an introduction to other learning.~~

#### **IV. Non-School Sponsored Trips:**

The Board of Education **will not** accept responsibility for trips not covered by Board policy. Non-school sponsored trips planned for profit by staff members may not occur on school time and, therefore, are not to be planned on school time. ("Profit" is defined as monetary gain in excess of expenses.) The facilities of the schools may **not** be used in planning such trips. Letters to parents, directions, or other communications may not be duplicated on school equipment or distributed at schools. Teachers planning such trips should look to community agencies or organizations outside the schools. (In some communities, the YMCA, churches, recreation departments, etc., are used when organization sponsorship is needed.)

**Summary Statement.** Each Principal may, and is encouraged to, apply his/her judgment in modifying or adding to these regulations to suit the needs of specific field trips. The Superintendent shall be informed of such modification(s). At the close of each school year, the administration will compile a list of field trips by grade and school.

Regulation approved:

## Instruction

### Programs for English Learner Programs

The Amity Regional School District No. 5 (ARSD) Board of Education ~~(Board)~~ recognizes the need to provide equal educational opportunities for all students in the District. Therefore, if the inability to speak and understand the English excludes a student from effective participation in the District's educational programs, the District shall take appropriate action to rectify the English language deficiency in order to provide the student with equal access to its programs. Students in a language minority (LM) or who have limited English Proficiency (LEP) will be identified, assessed, and provided appropriate services. No child will be admitted to or excluded from any program based solely on surname or LM status.

The Board of Education believes that high-quality, comprehensive, and effective English as a Second Language (ESL) and bilingual education programs are essential to acquire English language proficiency and academic proficiency for students who are English Learners (ELs).

The Superintendent or his/her designee is directed to develop and implement procedures, consistent with the requirements of the Every Student Succeeds Act (ESSA) and the Connecticut State Department of Education (CSDE) ESSA plan which:

- Determine if a student is a potential EL student through adherence to the Home Language Survey Guidance and completion of the Home Language Survey (HLS).
- Administers the state-mandated English Language Proficiency (ELP) Screener when the review of the HLS results indicates the student may have a primary or home language other than English.
- Informs parents/guardians, in writing, if the results from the ELP assessment indicate the student is an EL.
- Implements English learners services for all identified students.
- Annually assess the English proficiency of all English learners students during the testing window using the state-mandated English language proficiency assessment. ~~(Students can only exit EL status if they meet all EL exit criteria.)~~

## Instruction

### Programs for English Learner Programs

- Monitor the progress of students receiving ~~English as a Second Language (ESOL)~~ or bilingual instruction in order to determine their readiness for the mainstream classroom environment.
- Provide parents with notice of and information regarding the instructional program as required by law and encourage parental appraisal of their child's program.

## Definitions

**Language Minority (LM)** refers to a student whose linguistic background, such as country of birth or home environment, includes languages other than English. Language minority is based solely on the student's background and not on proficiency.

**English Learner (EL)** refers to an LM student whose proficiency in reading, writing, listening or speaking English is below that of grade and age-level peers. Limited English proficiency is based on the assessment of a student's English language proficiency.

**English for Speakers of Other Languages (ESOL)** refers to an instructional approach that can include structured ESOL immersion, content-based ESOL and pull-out ESOL instruction.

**Bilingual Education** refers to an instructional approach that explicitly included the student's native language in instruction. This approach requires an instructor fluent in the student's native language and proficient in content areas and is often used where many LEP students share the same language and where qualified bilingual teachers are available.

Parents who are not able to use English in a manner that allows effective, relevant participation in educational planning for their child will be provided with written, verbal or signed communication in a language they can understand.

~~The goal of the ESOL program is to assist students to achieve fluency, including listening, comprehension, speaking, reading, and writing, in English. The goal of the~~

## Instruction

### Programs for English Learner Programs

*~~bilingual program is to permit students to learn subject matter in their primary language while developing English language skills.~~*

Parents/guardians of students of limited English speaking ability shall be notified by mail that their child is eligible for enrollment in a bilingual, ESOL or English language services education program. The written notice shall include the information that the parents may choose to enroll their child into the program. Communications with parent/guardians of students in these programs shall be in writing, in both English and their primary speaking language.

Limited English proficient (LEP) students, including those also identified as requiring special education, who are in their first year of enrollment in a U.S. school and have been in attendance for one school year or less may be permitted to be exempt from one administration of the reading/language arts portion of the Connecticut mastery examinations. These students must take the Language Assessment Scales (LAS-Links). No such exemption is permitted, based on federal guidelines, from the mathematics and science assessments ~~of the Connecticut mastery examinations and the Connecticut Academic Progress Test (CAPT)~~. Accommodations, as provided in classroom instruction may be used.

Limited English proficient students eligible for special education due to significant cognitive impairment must be tested on the ~~CMT/CAPT Skills Checklist~~ Connecticut Alternate Assessment, regardless of the one school year exemption option.

(cf. [6141.31](#) - Bilingual-Bicultural Education)

(cf. [6146.2](#) - Statewide Proficiency/Mastery Examinations)

(cf. [6162.31](#) - Test Exclusion)

Legal Reference: Connecticut General Statutes

[10 17](#) English language to be medium of instruction. Exception.

[10 17a](#) Establishment of bilingual and bicultural program.

[10 17d](#) Application for and receipt of federal funds.

## **Instruction**

### **Programs for English Learner Programs**

[10](#) 17e Definitions.

[10](#) 17f Required bilingual education. (as amended by PA 98-168, PA 01-205 and June Special Session PA 15-5)

[10](#) 17g Application for grant. Annual evaluation report.

[10](#)-76e Definitions.

[10](#) 146f Waiver of certification requirements for bilingual teachers.

P.A. 99-211 An Act Improving Bilingual Education.

State Board of Education Regulations

[10](#) 17h [1](#) to [10](#) 17h [15](#). Programs of bilingual education.

Title VI, Civil Rights Act of 1964

Equal Education Opportunities Act as an amendment to the Education Amendments of 1974

Bilingual Education Act. 20 U.S.C. §§7401 et seq. as amended by the English Language Acquisition, Language Enhancement, and Academic Achievement Act.

34 CFR, Part 200 Regulations appearing in Federal Register, 9/13/06.

Title III, Language Instruction for English Learners and Immigrant Students, P.L. 114-95, ESSA, Sections 3001-3121

(20 U.S.C. 6812, 20 U.S.C. 6823)

### **Policy adopted:**

**Instruction****Title I Parent Involvement**

The Amity Regional School District No. 5 (ARSD) Board of Education endorses the parent involvement goals of Title I and encourages the regular participation by parents of Title I eligible children in all aspects of the program. The education of children is viewed as a cooperative effort among the parents, school and community. In this policy, the word "parent" also includes guardians and other family members involved in supervising the child's schooling.

Pursuant to federal law, the District-ARSD will develop jointly with, agree on with, and distribute to parents of children participating in the Title I program a written parent involvement policy.

At the required annual meeting of Title I parents, parents will have opportunities to participate in the design, development, operation, and evaluation of the program for the next school year. Proposed activities shall be presented to fulfill the requirements necessary to address the requirements of parental involvement.

In addition to the required annual meeting, at least three additional meetings shall be held, at various times of the day and/or evenings, for parents of children participating in the Title I program. These meetings shall be used to provide parents with:

1. Information about programs provided under Title I;
2. A description and explanation of the curriculum in use, the forms of academic assessment used to measure student progress, and the proficiency levels students are expected to meet;
3. Opportunities to formulate suggestions and to participate, as appropriate, in decisions relating to the education of their children; and
4. The opportunity to bring parent comments, if they are dissatisfied with the school's Title I program, to the district level.

Title I funding, if sufficient, may be used to facilitate parent attendance at meetings through payment of transportation and childcare costs.



**Instruction****Title I Parent Involvement**

The parents of children identified to participate in Title I programs shall receive from the school Principal and Title I staff an explanation of the reasons supporting each child's selection for the program, a set of objectives to be addressed, and a description of the services to be provided. Opportunities will be provided for the parents to meet with the classroom and Title I teachers to discuss their child's progress. Parents will also receive guidance as to how they can assist in the education of their children at home.

Each school in the ~~District~~ ARSD receiving Title I funds shall jointly develop with parents of children served in the program a "School-Parent Compact" outlining the manner in which parents, school staff and students share the responsibility for improved student academic achievement in meeting State standards.

The "School-Parent Compact" shall:

1. Describe the school's responsibility to provide high-quality curriculum and instruction in a supportive and effective learning environment enabling children in the Title I program to meet the State's academic achievement standards;
2. Indicate the ways in which each parent will be responsible for supporting their children's learning, such as monitoring attendance, homework completion, monitoring television watching, volunteering in the classroom, and participating, as appropriate, in decisions related to their child's education and positive use of extra-curricular time; and
3. Address the importance of parent-teacher communication on an on-going basis, with at a minimum, parent-teacher conferences, frequent reports to parents, and reasonable access to staff.

~~Note: Districts with more than one school participating in a Title I program may wish to consider the establishment of a district wide parent advisory council.~~

(cf. [1110.1](#) - Parent Involvement)

(cf. [6161.3](#) - Comparability of Services)

**Instruction****Title I Parent Involvement**

Legal Reference: Improving America's Schools Act, P.L. No. 103-382, Sec. 1112  
Local Educational  
Agency Plans.

Improving America's School Act (IASA), P.L. 103-382.

PL 107-110, "No Child Left Behind Act of 2001," Title I - Improving  
the Academic Achievement of the Disadvantaged, Sec. 1118

Policy adopted:

## **Students Electronic Devices**

**5131.81**

### **Students Electronic-**

### **Device**

### **Use of Cell Phones and Other Electronic-Communication Device- Communication Devices**

The Amity Regional School District (ARSD) recognizes the safety and educational value of students having cell phones or other personal electronic ~~electronic~~ communication devices in their possession while at school. At the same time, the Board is cognizant of the potential disruption that cell phones or other personal electronic communication devices can cause in school. Due to the proliferation of cell phones/smartwatches and other personal electronic communication devices, and their increasing sophistication, the frequency of interruptions to the educational process is inherent.

Therefore, the ARSD adopts this policy with the goal of defining permissible use by students of cell phones and other electronic devices while minimizing disruption to the educational process. This policy must be read in conjunction with Board Policy 6141.321, and its regulations and any administrative guidelines for such use.

For purposes of this policy, the term ‘cell phone’ refers to any portable phone or communication device that may or may not also have computing capability. The term smartwatch refers to any mobile computing device with a touchscreen display that may or may not connect to a smartphone, designed to be worn on the wrist.

While certain ~~electronic communication devices~~ electronic- communication devices are allowed in school, use shall be in accordance with the following following requirements: regulations apply:-

- Cellular telephones, ~~paggers/beepers~~ shall be turned off during instructional or class time, during passing times between classes and at any school-sponsored events where there is a reasonable expectation of quiet attentiveness or where use of the device would cause any disruption unless there is a bona fide health or safety emergency. Teachers may allow student use of personal electronic devices, including cell phones, for appropriate educational purposes.

- Use and possession of a remotely activated paging device such as a pager/beeper is prohibited unless a student obtains the written permission of the school principal for such possession and use. The principal shall grant such permission only if the student or his parent or guardian establishes to the satisfaction of the principal that a reasonable basis exists for the possession and use of the device.

### **Students Electronic Devices**

- Devices operated in violation of this rule ~~shall~~may be confiscated and not returned until, where appropriate, a parent/guardian conference has been held.
- —Students found to be using any electronic communications device to in any way send or receive personal messages, data, or information that would contribute to or constitute cheating on tests or examinations ~~shall~~may be subject to discipline and the device ~~shall~~may be confiscated and

## **Students Electronic Devices**

• not returned until a parent conference has been held. Students violating this rule ~~will~~may be disallowed from carrying any personal communication device following the incident unless a bona fide health emergency exists.

- If students are authorized to use cell phones/smartwatches or other personal electronic communication devices while in school, their use must comply with policies and regulations related to acceptable use of technology in the ARSD. The Board considers allowing students to bring to school such devices to be a privilege and not a right. The Board authorizes the Superintendent or his/her designee to revoke this privilege if a student fails to adhere to the guidelines and/or the ARSD's Acceptable Use and student Conduct/discipline policies.
- The use of cell phones/personal electronic communication devices in violation of Board policies and/or regulations or state/federal laws could result in discipline up to and including suspension or expulsion, and referral to law enforcement officials.
- The ARSD shall not be liable for the loss, damage or misuse of any personal communication device brought from home.
- The Board directs the Superintendent or his/her designee to develop conduct and curricular guidelines for the use of cell phones or personal electronic communication devices at the middle and high school levels aimed at promoting an optimal learning environment.
- The taking, disseminating, transferring or sharing of obscene, pornographic, lewd or otherwise illegal images, photographs or videos, whether by electronic data transfer or otherwise (commonly called texting, emailing or sexting, etc.) may constitute a crime under State and/or Federal law. Any person sexting, disseminating or sharing obscene, pornographic, lewd or otherwise illegal images or photographs may be punished under this policy and ARSD student codes of conduct and will be reported to law enforcement and/or other appropriate state or federal agencies, as deemed appropriate.
- Employing the photographic, videographic, audio recording or reproduction capacity of any electronic device for the purposes of photographing, video capture, recording or reproduction of the same of any student or staff person without the express consent of the individual, or under the supervision of a teacher or administrator for approved academic purposes is prohibited. This section applies at all times while on school premises including school buses or at school sponsored events, regardless of the location.
- An administrator may search a student's cell phone/smartwatch or other personal communication device if the administrator has reasonable suspicion that a search will reveal that a law, Board policy, regulation or school rule has been violated. The search must be reasonable in scope. Administrators may not search a student's cell phone/smartwatch or other personal

## **Students Electronic Devices**

communication device if the student's conduct consisted only of having such device out and/or using such device at an inappropriate time in violation of Board policy or school rules. However, under such circumstances, an administrator may confiscate the device and return it to the student at a later appropriate time; return may be conditioned upon a meeting with a student's parent/guardian. If the administrator has reasonable suspicion that the search will turn up evidence of sexting (i.e. nude and/or sexually explicit pictures of children), the administrator shall contact police officials prior to conducting a search. An administrator shall hand over to the police any evidence related to the potential commission of a crime.

~~• Students found to be using any electronic communications device in violation of these rules shall be subject to disciplinary action. Where appropriate, police authorities may be contacted.~~

~~• Mp3 type players Use of electronic devices that stream music will be permissible if used with headphones ~~will be allowed~~ provided the device is ~~not~~ used during class and is only used in locations and at times as directed by school personnel. Care for these items is the student's responsibility. Any inappropriate use will result in confiscation.~~

~~•~~

### Legal References:

#### Connecticut General Statutes

10-233j Student possession and use of telecommunications devices

31-48d Employees engaged in electronic monitoring required to give prior notice to employees. Exceptions. Civil Penalties

53a-182 Disorderly Conduct. Class C misdemeanor

53a-183 Harassment in the second degree: Class C misdemeanor

53a-250 Definitions

Federal statutes and case law

Electronic Communication Privacy Act, 28 U.S.C. §§2510 through 2520

Eisner v. Stamford Board of Education, 440 F. 2d 803 (2nd Cir 1971)

Trachtman v. Anker, 563 F. 2d 512 (2nd Cir. 1977) cert. denied, 435 U.S. 925 (1978)

**Students Electronic Devices**

Hazelwood School District v. Ruhlmeir, 484 U.S. 260, 108 S Ct 562 (1988)

Bethel School District v. Fraser, 478 US 675 (1986)

Tinker v. Des Moines Independent Community Dist., 393 US 503, (1969)

New Jersey v. T.L.O., 469 U.S. 325; 105 S. Ct. 733

Safford Unified District # 1 v. Redding, 129 S. Ct. 2633

Policy adopted:

Revised:

**Students Electronic Devices**

Regulation approved: December 11, 2006  
Approved: May 9, 2011

AMITY REGIONAL SCHOOL DISTRICT NO. 5  
Woodbridge, Connecticut



## **Instruction**

**6141.321(a)**

## **Instruction**

### **Acceptable Use of Computers and Technology**

#### **Internet/Computer Networks Use**

The Internet and electronic communications (e-mail, chat rooms and other forms of electronic communication) have vast potential to support curriculum and student learning. The Board of Education believes they should be used in schools as a learning resource.

Use of the Internet and electronic communications require students to think critically, analyze information, write clearly, and use problem-solving skills, and hone computer and research skills that employers demand. A main goal of internet/computer use is the development of creative and innovation thought by students. Use of these tools also encourages an attitude of lifelong learning and offers an opportunity for students to participate in distance learning activities, ask questions of and consult with experts, communicate with other students and individuals, and locate material to meet educational and personal information needs.

The Board believes the educational opportunities inherent in these tools far outweigh the possibility that users may procure material not consistent with the education goals of the District. However, the Internet and electronic communications are fluid environments in which students may access materials and information from many sources, including some that may be harmful to students. The Board acknowledges that while it is impossible to predict with certainty what information students might locate or come into contact with, it shall take all reasonable steps to protect students from accessing material and information that is obscene, pornographic or otherwise harmful to minors, as defined by the Board. Students shall take responsibility for their own use of District computers and computer systems to avoid contact with material or information that may be harmful to minors.

#### **Safe Usage and Monitoring of District Technology**

While the Internet/Intranet can provide students with a vast array of educational and informational resources, it can also be a window through which students can access information which is neither pertinent to nor appropriate for an educational setting. The availability of such electronic information does not imply endorsement by the Board of Education of its content nor of the use of such information by students and staff. All reasonable efforts will be made to ensure that students are not accessing such material.

In order to ensure the safety of its students, the ARSD subscribes to an Internet filtering service that blocks websites with potentially harmful material. The filter blocks objectionable sites from the

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District's computers and restricts the ability to chat. The Board recognizes that given the scope of the Internet, the filter may not restrict access to all controversial or potentially inappropriate materials. The possibility of accessing such material does not mean that the Board endorses such content or consents to the accessing of such material. ARSD staff shall supervise student use of the Internet.

The building principal will serve as the building-level coordinator for the ARSD system, will approve building-level activities, ensure teachers receive proper training in the use of the system and the

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requirements of this policy, establish a system to ensure adequate supervision of students using the system, shall maintain executed user agreements, and will be responsible for interpreting the District Acceptable Use Policy at the building level.

It is important to give student assistance and guidance in accessing information which is beneficial to their education and equally important to recognize that total monitoring of students' access to the Internet/Intranet would be impossible. While teachers and other staff will make reasonable efforts to supervise and monitor student use of District technology, they must have student and parent cooperation in exercising and promoting responsible use. Students will be educated about appropriate and safe online behavior, including interacting with other individuals on social networking websites and in chat rooms, as well as cyberbullying awareness and response.

The ARSD reserves the right to obtain software alert system to aid the District in monitoring student use of District technology occurring both on and off school grounds. The focus of such a program is to identify potential self-harm, suicidal ideation and cyberbullying by students. ARSD does **not** assume any duty or obligation to continuously monitor notifications or alerts and disclaims liability in accordance a full disclaimer statement provided to parents and students for their review. ARSD is under no obligation to obtain a software alert system and may discontinue use of an alert program without notice to students or parents. ~~When-~~

All computers, including all hardware and software and all electronic files and communications stored on or transmitted by ARSD technology are the property of the ARSD. All files stored on ARSD networks or on ARSD technology remain the property of the ARSD and no user shall have any expectation of privacy regarding such material. However, the District will not routinely use the cameras or microphones in the school provided devices to monitor students, but reserves the right to do so in a given circumstance if such action is warranted to ensure the safety and wellbeing of the school community or school property or to comply with the law.

## **Blocking or Filtering Obscene, Pornographic and Harmful Information**

Software that blocks or filters material and information that is obscene, pornographic or otherwise harmful to minors, as defined by the Board, shall be installed on all District computers having Internet or electronic communications access. Students shall report access to material and information that is obscene, pornographic, harmful to minors or otherwise in violation of this policy to the supervising staff member. All devices using the Amity network will comply with recruiting standards as defined by the District.

## **No Expectation of Privacy**

District computers and computer systems are owned by the District and are intended for educational purposes at all times. Students shall have no expectation of privacy when using the Internet or electronic communications. The District reserves the right to monitor, inspect, copy, review and store (at any time and without prior notice) all usage of District computers and computer systems, including

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all Internet and electronic communications access and transmission/receipt of materials and information. All material and information accessed/received through District computers and computer systems shall remain the property of the District.

## **Instruction**

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### **Internet/Computer Networks Use (continued)**

#### **Confidentiality**

All users of the District's computers and means of Internet access shall maintain the confidentiality of student records. Reasonable measures to protect against unreasonable access shall be taken before confidential student information is placed onto the network.

#### **Acceptable Use Agreement**

Individual users of the ARSD Network are responsible for their use of the network and other District technology and are expected to use it responsibly and lawfully. Students are to utilize the District's computers, networks, and Internet services and other District technology for school-related purposes only. This includes the use of email and social networks.

Students and parents are required to sign an Acceptable Use of Computers and Technology agreement each school year in order for a student to be authorized to access the ARSD's computers, networks and Internet services or other District technology.

In signing the agreement, the students and their parents acknowledge having read this policy and accompanying regulations and that they accept it in its entirety, including the provisions regarding the monitoring and review of student technology activity. If the student is 18 or older, a parent/guardian signature is not required.

Students who use ARSD computers, networks and Internet services for personal or non-academic purposes will be subject to disciplinary action in accordance with this policy, its regulations, District student codes of conduct, and state law. Any incidental use by student must be with the permission of a teacher or administrator and for good reason.

A student and his parents may be responsible for costs associated with the repair or replacement of ARSD technology as a result of damage caused by a student through vandalism ~~or~~ or irresponsible use.

#### **Prohibitions**

Inappropriate communications or other unacceptable uses or abuses of all ARSD technology, including all hardware/software, all electronic files/communications stored on or transmitted on District computers are prohibited. Specifically prohibited is **any illegal use, or use that is a violation of Board policies, regulations, or school rules** including, but not limited to, those prohibiting harassment, discrimination, bullying, defamation, violence, threatening, infringement of copyright or trademark laws, use involving obscene or pornographic materials or use that harms the reputation of the school District or its employees or disrupts the educational environment or

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causes damage to District technologies or services.

Prohibited also is student use of ARSD technology for Internet **social networking** if such use is **not directed by a teacher or school administrator** in support of planned and approved learning activities. Students are strictly prohibited from using District technology to access personal social networking sites at any time. Students are also prohibited from using their personal electronic

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devices to view, access or use personal social networking sites during the school day.

The District will not be liable for information/comments posted by students on ARSD social media websites that violate District policy, regulations, school rules or state or federal law. The opinions expressed therein by students shall not be construed to represent the opinion of the school District. The District will not be liable for any information/comments posted by students to personal social networking sites. The District will not be responsible for any damages suffered by any user in the use of and/or access to District computers, networks, or the Internet and will not be responsible for unauthorized financial obligations resulting from such use or access.

### **Discipline Resulting from Violations**

The use of the District's computer systems, networks, the Internet or other District technology is a privilege, not a right. Students are expected to follow board of education policy and regulations at all times when using District computers, networks, the Internet or other District technology and when engaging in any permitted use of personal technology on school grounds.

Failure to follow this policy and its regulations and others related to the use of technology in and outside of school may lead to disciplinary action up to and including suspension and expulsion as well as the loss of privileges to use technology in one or more locations within the school for specific periods of time. Illegal activity will also be reported to appropriate authorities. The Superintendent or his/her designee reserves the right to eliminate use of the District's computer systems or other District technology by any student at any time.

### **School System Property**

All ARSD computers including all hardware/software, all electronic files/communications stored on or transmitted on District computers and other District technology are the property of the District and remain under the control, custody and supervision of the ARSD. The ARSD reserves the right to monitor, inspect, copy, review and store, without prior notice information about the content and usage of ARSD computers, networks, Internet/Intranet and all other District technology used by students.

Students should have no expectation of privacy in their use of District computers, networks or other technology.

### **Regulations**

The Board of Education directs the Superintendent or his/her designee to develop regulations for the acceptable and safe use of ARSD computers and technology including, but not limited to electronic email, instant messaging, and use of social networking sites, chat rooms, and cyberbullying awareness and response.

The Superintendent or his/her designee shall be responsible for overseeing the implementation of this policy and accompanying regulations and for advising the Board of the need for any future amendments or revisions to the policy/regulations.

The failure of any student or staff member to follow the terms of the authorization form, or this

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~~policy, will result in the loss of privileges, disciplinary action, and/or appropriate legal action.~~

(cf. 6141.321 – Acceptable Use of the Internet)

(cf. 6141.322 – Web Sites/Pages)



## **Instruction**

Legal Reference: Connecticut General Statutes

1-19(b)(11) Access to public records. Exempt records.

10-15b Access of parent or guardians to student's records.

10-209 Records not to be public.

[10-222d policy on bullying behavior, as amended by PA 11- 232](#)

[10-233c suspension of pupils](#)

[10-233d expulsion of pupils](#)

[10-53a-196g Possessing child pornography: affirmative](#)

[defenses](#)

11-8a Retention, destruction and transfer of documents

11-8b Transfer or disposal of public records. State Library Board to adopt regulations.

46b-56 (e) Access to Records of Minors.

Connecticut Public Records Administration Schedule V - Disposition of Education Records (Revised 1983).

53a-182b. Harassment in the first degree: Class D felony. (as amended by PA 95-143)

[53a-183 Harassment in the second degree](#)

[53a-250 et seq. re computer-related offenses](#)

[28 USC 2510 through 2520, Electronics Communication](#)

[Privacy Act, 20 USC 6751-6777 Enhancing Education](#)

[Through Technology Act, No Child Left Behind Act, Title II,](#)

[Part D 6777 Internet Safety](#)

[20 U.S.C. 254 Children's Internet Protection Act](#)

[of 2000 47 USC 254 Universal service discounts](#)

[\(E-rate Code of Federal Regulations, Title 47](#)

[54.520 Internet safety policy Protecting Children](#)

[in the 21<sup>st</sup> Century Act § 215; 47 U.S.C. §](#)

[254\(h\)\(5\)\(B\)](#)

[20 U.S.C. Section 6777, No Child Left Behind Act](#)

[20 U.S.C. 254 Children's Internet Protection Act of 2000](#)

[47 U.S.C. Children's Online Protection Act of 1998](#)

Federal Family Educational Rights and Privacy Act of 1974 (section 438 of the General Education Provisions Act, as amended, added by section 513 of PL 93-568, codified at 20 U.S.C. 1232g.).

Dept. of Education. 34 CFR. Part 99 (May 9, 1980 45 FR 30802) regs. implementing FERPA enacted as part of 438 of General Education Provisions Act (20 U.S.C. 1232g)-parent and student privacy and other rights with respect to educational records, as amended 11/21/96.

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**Internet/Computer Networks Use**

Legal Reference: (continued)

Children's Internet Protection Act of 2000 (HR 4577, P.L.106-554)  
Communications Act of 1934, as amended (47 U.S.C. 254[h],[I])  
Elementary and Secondary Education Act of 1965, as amended (20 U.S.C. 6801 et seq., Part F)  
Public Law 94-553, The Copyright Act of 1976, 17 U.S.C. 101 et. seq.

*Reno v. ACLU*, 521 U.S. 844 (1997)  
*Ginsberg v. New York*, 390 U.S. 629, at 642, n.10 (1968)  
*Board of Education v. Pico*, 457 U.S. 868 (1988)  
*Hazelwood School District v. Kuhlmeier*, 484 U.S. 620, 267 (1988)

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~~Policy adopted: August 13, 2007 AMITY REGIONAL SCHOOL DISTRICT NO. 5  
Woodbridge, Connecticut~~