

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

Dr. Jennifer P. Byars
Superintendent of Schools

AMITY REGIONAL BOARD OF EDUCATION REGULAR MEETING AGENDA
Monday, December 14, 2020 6:30 pm
100 Ohman Avenue, Orange, CT

[CLICK HERE TO VIEW THIS MEETING](#)

Attendance in-person at this meeting is closed to the public; however, public comment can be emailed to pamela.pero@amityregion5.org by 2:00 p.m. on December 14, 2020. Emails received after 2:00 p.m. on December 14, 2020 will be forwarded to the Amity Regional School District No. 5 Board of Education as Correspondence but will not be admitted as part of this meeting. Anonymous items will be forwarded to the Amity Regional School District No. 5 Board of Education as Correspondence but will not be admitted as Public Comment for this meeting.

- 1. CALL TO ORDER**
- 2. PLEDGE OF ALLEGIANCE**
- 3. APPROVAL OF MINUTES**
 - a. Regular Board of Education Meeting - November 9, 2020 *Page 4*
 - b. Special Board of Education Meeting - November 23, 2020 *Page 10*
 - c. Special Board of Education Meeting - December 8, 2020 *Page 12*
- 4. STUDENT REPORT**
 - a. Monthly Report
- 5. PRESENTATION AND POSSIBLE ACTION ON AUDITED 2019-2020 FINANCIAL STATEMENTS** *Page 14*
- 6. PUBLIC COMMENT**
- 7. 2021-2022 BUDGET PRESENTATIONS**
 - a. Amity Regional High School
 - b. Pupil Personnel
 - c. Technology
- 8. SUPERINTENDENT'S REPORT**
 - a. Personnel Report *Page 121*
 - b. Superintendent Report *Page 123*
 - c. COVID-19 Updates
- 9. DISCUSSION AND POSSIBLE ACTION ON SETTING 2021-2022 ACADEMIC CALENDAR** *Page 126*
- 10. CORRESPONDENCE**

11. CHAIRMAN'S REPORT

- a. Committee Reports
 1. ACES
 2. Ad Hoc School Safety
 3. CAFE
 4. Curriculum
 - a. Discussion and Possible Action on New Courses
 1. Adaptive Science *Page 127*
 2. Unified Science *Page 130*
 3. Theater 3: Play Production *Page 133*
 4. True Crimes Narratives *Page 137*
 5. 21st Century Transition Skills *Page 148*
 - b. Discussion and Possible Action on Course Modification Proposals
 1. Study Skills/Academic Skills *Page 145*
 2. Theater 1: Acting Fundamentals *Page 133*
 3. Theater 2: Advanced Acting *Page 133*
 4. Technical Theater *Page 133*
 5. District Health and Safety
 6. District Technology
 - a. Monthly Report *Page 151*
 7. Facilities
 - a. Monthly Report *Page 152*
 8. Finance
 - a. Discussion and Possible Action on Returning Unspent Funds to Member Towns *Page 153*
 - b. 2021-2022 Budget Update *Page 155*
 - c. Discussion of Monthly Financial Statements *Page 156*
 - d. Director of Finance and Administration Approved Transfers Under \$3,000 *Page 185*
 - e. Discussion and Possible Action on Budget Transfers of \$3,000 or More *Page 186*
 9. Policy
 - a. First Read
 1. Policy 6114.8 Pandemic/Epidemic Emergencies *Page 193*
 2. Policy 3541.33 Special Education Students *Page 195*
 3. Policy 3542.1 Purpose and Facilities: Food Service *Page 197*
 4. Policy 3542.31 Free or Reduced Lunches (National School Lunch Program) *Page 199*
 5. Policy 3542.33 Food Sales Other than National School Lunch Program *Page 203*
 6. Policy 3542.43 Charging Policy *Page 205*

7. Policy 3543.11 Printing and Duplicating Copyrighted Material *Page 210*

b. Second Read

1. Policy 3532 Liability Insurance *Page 214*
2. Policy 3532.3 Responsibility for Loss or Damage of Personal Property on School Premises *Page 215*
3. Policy 3541.32 Special Transportation for School-Related Trips *Page 216*
4. Policy 6171 Special Education *Page 217*

10. Personnel

12. NEW BUSINESS

13. ITEMS FOR THE NEXT AGENDA – Due to Chairperson by December 28, 2020

14. 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
NOVEMBER 9, 2020 REGULAR MEETING MINUTES
6:30 P.M., 100 Ohman Avenue, Orange, CT

BOARD MEMBERS PRESENT

John Belfonti, Christopher Browe, Patricia Cardozo, Paul Davis, Steven DeMaio, Patrick Reed, Robyn Berke (remote), Shannan Carlson (remote), Carla Eichler (remote), George Howard (remote), Andrea Hubbard (remote), Dr. Jennifer Turner (remote), Sheila McCreven (remote, departed 8:05 p.m.)

STUDENT REPRESENTATIVES PRESENT

Caroline Chen, Alison Bowler (remote)

STAFF MEMBERS PRESENT

Dr. Jennifer Byars, Theresa Lumas, Stephen Martoni, Karen Marren

1. CALL TO ORDER

Chairperson Belfonti called the meeting to order at 6:33 p.m.

2. PLEDGE OF ALLEGIANCE

Recited by those present

3. APPROVAL OF MINUTES

1. Regular Board of Education Meeting – October 19, 2020

MOTION BY George Howard, Second by Paul Davis, to approve minutes as submitted

VOTES IN FAVOR, 13 (unanimous)

MOTION CARRIED

**4. PRESENTATION AND DISCUSSION OF THIRD QUARTER 2020 EXECUTIVE SUMMARY
REVIEW OF AMITY PENSION FUND, SICK AND SEVERANCE ACCOUNT, AND OPEB**

Presented by Mike Goss, DiMeo Schneider & Associates, LLC

AMITY REGIONAL SCHOOL DISTRICT NO. 5 BOARD OF EDUCATION
NOVEMBER 9, 2020 REGULAR MEETING MINUTES
6:30 P.M., 100 Ohman Avenue, Orange, CT

5. **STUDENT REPORT**

a. **Monthly Report**

6. **PUBLIC COMMENT**

Carla Eichler summarized a letter received from a citizen.

7. **SUPERINTENDENT'S REPORT**

a. **Personnel Report**

b. **Superintendent Report**

c. **COVID Status Update**

8. **PRESENTATION OF 2021-2022 SCHOOL CALENDAR**

9. **CORRESPONDENCE**

Carla Eichler summarized letters received from parents and citizens.

10. **CHAIRMAN'S REPORT**

Chairperson Belfonti publicly reminded all Board of Education members not to respond to correspondence individually. He explained that Dr. Byars responds individually; and if the Board members respond, they should do so as a whole Board.

a. **COMMITTEE REPORTS**

1. **ACES**

2. **AD HOC SCHOOL SAFETY**

3. **CABE**

AMITY REGIONAL SCHOOL DISTRICT NO. 5 BOARD OF EDUCATION
NOVEMBER 9, 2020 REGULAR MEETING MINUTES
6:30 P.M., 100 Ohman Avenue, Orange, CT

4. CURRICULUM

5. DISTRICT HEALTH AND SAFETY

6. DISTRICT TECHNOLOGY

a. Monthly Report

7. FACILITIES

a. Monthly Report

8. FINANCE

a. DISCUSSION AND POSSIBLE ACTION ON CAPITAL PROJECTS

1. Roof projects

MOTION by Patricia Cardozo, Second by Christopher Browe, to approve expanding the designation of capital fund for 2012 roof section to include all of the building roofs in the District
VOTES IN FAVOR, 12 (Belfonti, Browe, Cardozo, Davis, DeMaio, Reed, Berke, Carlson, Eichler, Howard, Hubbard, Turner)
OPPOSED, 1 (McCreven)
MOTION CARRIED

2. Orange Modular Demolition

MOTION by Paul Davis, Second by Patrick Reed, to approve the demolition of the modular building at Amity Middle School in Orange
VOTES IN FAVOR, 12 (Belfonti, Browe, Cardozo, Davis, DeMaio, Reed, Berke, Carlson, Eichler, Howard, Hubbard, Turner)
OPPOSED, 1 (McCreven)
MOTION CARRIED

b. DISCUSSION OF MONTHLY FINANCIAL STATEMENTS

c. DIRECTOR OF FINANCE AND ADMINISTRATION APPROVED TRANSFERS UNDER \$3,000

AMITY REGIONAL SCHOOL DISTRICT NO. 5 BOARD OF EDUCATION
NOVEMBER 9, 2020 REGULAR MEETING MINUTES
6:30 P.M., 100 Ohman Avenue, Orange, CT

d. DISCUSSION AND POSSIBLE ACTION ON BUDGET TRANSFERS OF \$3,000 OR MORE

MOTION by Christopher Browe, Second by Patrick Reed, to approve the following budget transfer to cover the cost of virus protection for the new devices purchased:

ACCOUNT NUMBER	ACCOUNT NAME	FROM	TO
05-14-2350-5690	Other Supplies		\$17,500
05-15-5000-5850	Contingency	\$17,500	

VOTES IN FAVOR, 13 (unanimous)

MOTION CARRIED

MOTION by Steven DeMaio, Second by Christopher Browe, to approve the following budget transfer to cover the increased transportation costs:

ACCOUNT NUMBER	ACCOUNT NAME	FROM	TO
05-14-2700-5515	Transportation Public Out		\$7,721
04-12-6117-5560	Tuition Public Out	\$7,721	

VOTES IN FAVOR, 13 (unanimous)

MOTION CARRIED

MOTION by Patrick Reed, Second by Steven DeMaio, to approve the transfer of funds for demolishing the modular building at Amity Middle School Orange:

ACCOUNT NUMBER	ACCOUNT NAME	FROM	TO
02-14-2600-5715	Improvements to Buildings		\$8,000
01-14-2600-5715	Improvements to Buildings	\$8,000	

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

OPPOSED, 1 (McCreven)

MOTION CARRIED

e. OTHER

1. Adult and Continuing Education

Theresa Lumas explained that general interest courses will not be offered during the winter session of 2021. Spring session is under review.

AMITY REGIONAL SCHOOL DISTRICT NO. 5 BOARD OF EDUCATION
NOVEMBER 9, 2020 REGULAR MEETING MINUTES
6:30 P.M., 100 Ohman Avenue, Orange, CT

9. POLICY

a. FIRST READ

- 1. Policy 3532 Liability Insurance**
- 2. Policy 3532.3 Responsibility for Loss or Damage of Personal Property on School Premises**
- 3. Policy 3541.32 Special Transportation for School-Related Trips**
- 4. Policy 3541.44 Transportation Equipment - Privately Owned Vehicles**
- 5. Policy 5131.6 Alcohol, Drugs, and Tobacco**
- 6. Policy 6171 Special Education**

b. SECOND READ

- 1. Policy 5141.4 Reporting of Child Abuse, Neglect, and Sexual Assault**
- 2. Policy 5122 Assigning Students to a Grade Level**
- 3. Policy 3516 Safety and Secure School Facilities, Equipment, and Grounds**
- 4. Policy 3517 Security of Buildings and Grounds**
- 5. Policy 3524.2 Hazardous Materials in Schools**
- 6. Policy 3533 Employee Bonds**
- 7. Policy 3541 Transportation**

MOTION by Christopher Browe, Second by Patricia Cardozo, to approve all policies listed under SECOND READ (Policy 5141.4 Reporting of Child Abuse, Neglect, and Sexual Assault; Policy 5122 Assigning Students to a Grade Level; Policy 3516 Safety and Secure School Facilities, Equipment, and Grounds; Policy 3517 Security of Buildings and Grounds; Policy 3524.2 Hazardous Materials

AMITY REGIONAL SCHOOL DISTRICT NO. 5 BOARD OF EDUCATION
NOVEMBER 9, 2020 REGULAR MEETING MINUTES
6:30 P.M., 100 Ohman Avenue, Orange, CT

in Schools; Policy 3533 Employee Bonds; and Policy 3541 Transportation)
VOTES IN FAVOR, 12 (unanimous)
MOTION CARRIED

10. PERSONNEL

11. NEW BUSINESS

12. ITEMS FOR THE NEXT AGENDA – Due to Chairperson by November 23, 2020

13. ADJOURNMENT

MOTION by Paul Davis, Second by Christopher Browe, to adjourn meeting.
VOTES IN FAVOR, 12 (unanimous)
MOTION CARRIED

Meeting adjourned at 8:15 p.m.

Respectfully submitted,
Pamela Pero
Pamela Pero, Recording Secretary

AMITY REGIONAL SCHOOL DISTRICT NO. 5 BOARD OF EDUCATION
NOVEMBER 23, 2020 SPECIAL MEETING MINUTES
6:30 P.M.
VIRTUAL MEETING

BOARD MEMBERS PRESENT

John Belfonti, Patricia Cardozo, Shannan Carlson, Paul Davis, Steven DeMaio, Carla Eichler, George Howard, Andrea Hubbard, Sheila McCreven, Dr. Jennifer Turner, Christopher Browe (arrived 7:15 p.m.)

BOARD MEMBERS ABSENT

Robyn Berke, Patrick Reed

STUDENT REPRESENTATIVES PRESENT

Alison Bowler, Caroline Chen

STAFF MEMBERS PRESENT

Dr. Jennifer Byars, Theresa Lumas, Kathy Burke, Shaun DeRosa, Ernest Goodwin, Dr. McPadden, Stephen Martoni, Dr. Jason Tracy

1. CALL TO ORDER

Chairperson Belfonti called the meeting to order at 6:33 p.m.

2. PLEDGE OF ALLEGIANCE

Recited by those present

3. 2021-2022 BUDGET PRESENTATIONS

a. Curriculum and Staff Development

Presented by Dr. McPadden

b. Athletics

Presented by Mr. Goodwin

c. Facilities

Presented by Mr. Martoni

AMITY REGIONAL SCHOOL DISTRICT NO. 5 BOARD OF EDUCATION
NOVEMBER 23, 2020 SPECIAL MEETING MINUTES
6:30 P.M.
VIRTUAL MEETING

d. Amity Middle School in Bethany and Amity Middle School in Orange

Presented by Ms. Burke and Dr. Tracy

4. COVID-19 UPDATES

Presented by Dr. Byars

5. ADJOURNMENT

MOTION by Christopher Browe, SECOND by Patricia Cardozo, to adjourn meeting
VOTES IN FAVOR, 11 (unanimous)
MOTION CARRIED

Meeting adjourned at 7:41 p.m.

Respectfully submitted,
Pamela Pero
Pamela Pero
Recording Clerk

AMITY REGIONAL SCHOOL DISTRICT NO. 5 BOARD OF EDUCATION
December 8, 2020 SPECIAL MEETING MINUTES
6:00 P.M.
VIRTUAL MEETING

BOARD MEMBERS PRESENT

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

BOARD MEMBERS ABSENT

Carla Eichler, Andrea Hubbard

STUDENT REPRESENTATIVES PRESENT

Alison Bowler, Caroline Chen

STAFF MEMBERS PRESENT

Dr. Jennifer Byars, Shaun DeRosa

1. CALL TO ORDER

Chairperson Belfonti called the meeting to order at 6:04 p.m.

2. PLEDGE OF ALLEGIANCE

Recited by those present

3. COMMENTS FROM BOARD OF EDUCATION CHAIRPERSON

Presented by Chairperson Belfonti

4. PUBLIC COMMENT

Presented by Chairperson Belfonti

5. INFORMATION ON AND DISCUSSION OF CURRENT COVID-19 METRICS AND INTRUCIONAL LEARNING MODELS

Presenters: Dr. Byars; Karen Wolukewicz (Quinnipiack Valley Health Department), Dr. Amir Mohammad (Orange Health Department), Dr. Gregory Germain (Medical Advisor for Amity Regional School District No. 5), and Brian Slugoski (Orange Town Sanitarian)

AMITY REGIONAL SCHOOL DISTRICT NO. 5 BOARD OF EDUCATION
December 8, 2020 SPECIAL MEETING MINUTES
6:00 P.M.
VIRTUAL MEETING

6. ADJOURNMENT

MOTION by Patricia Cardozo, SECOND by Shannan Carlson, to adjourn meeting
VOTES IN FAVOR, 11 (unanimous)
MOTION CARRIED

Meeting adjourned at 7:13 p.m.

Respectfully submitted,

Pamela Pero

Pamela Pero

Recording Clerk

AMITY REGIONAL SCHOOL DISTRICT NO. 5

**FEDERAL AND STATE
SINGLE AUDITS**

FOR THE YEAR ENDED JUNE 30, 2020

AMITY REGIONAL SCHOOL DISTRICT NO. 5

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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, 2020, 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 9, 2020.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

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 9, 2020

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM,
ON INTERNAL CONTROL OVER COMPLIANCE, AND ON THE SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

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

Report on Compliance for Each Major Federal Program

We have audited Amity Regional School District No. 5's (the "District") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2020. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of federal findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, Amity Regional School District No. 5 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Report on Internal Control over Compliance

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

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

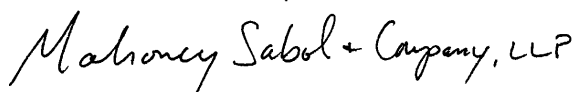
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any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

Purpose of this Report

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated December 9, 2020, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Certified Public Accountants
Glastonbury, Connecticut
December 9, 2020

AMITY REGIONAL SCHOOL DISTRICT NO. 5
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

Federal Grantor; Pass-Through Grantor; Program Title; Description	Pass-Through Entity Identification Number	Federal CFDA Number	Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
Child Nutrition Cluster:			
Passed through the State of Connecticut			
Department of Administrative Services:			
National School Lunch Program - Commodities	-	10.555	\$ 51,764
Passed through the State of Connecticut			
Department of Education:			
National School Lunch Program - 2019 - 2021	12060-SDE64370-20560	10.555	191,686
National School Lunch Program - 2018 - 2020	12060-SDE64370-20560	10.555	1,589
School Breakfast Program - 2019 - 2021	12060-SDE64370-20508	10.553	60,091
National School Lunch Program - CARES Act	12060-SDE64370-29572	10.555	45,417
School Breakfast Program - CARES Act	12060-SDE64370-29576	10.553	24,014
Total Child Nutrition Cluster			<u>374,561</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>374,561</u>
U.S. DEPARTMENT OF EDUCATION			
Special Education Cluster:			
Passed through the State of Connecticut			
Department of Education:			
Special Education - Grants to States - 2019 - 2021	12060-SDE64370-20977	84.027	302,086
Special Education - Grants to States - 2018 - 2020	12060-SDE64370-20977	84.027	107,739
Total Special Education Cluster			<u>409,825</u>
Passed through the State of Connecticut			
Department of Education:			
Title I Grants to Local Educational Agencies - 2019 - 2021	12060-SDE64370-20679	84.010	46,174
Title I Grants to Local Educational Agencies - 2018 - 2020	12060-SDE64370-20679	84.010	8,470
			<u>54,644</u>
Supporting Effective Instruction State Grants	12060-SDE64370-20858	84.367	22,890
Student Support and Academic Enrichment Grant	12060-SDE64370-22854	84.424	2,436
Career and Technical Education Basic Grants to States (Perkins IV)	12060-SDE64370-20742	84.048	35,001
TOTAL U.S. DEPARTMENT OF EDUCATION			<u>524,796</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 899,357</u>

The accompanying notes are an integral part of this schedule.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

NOTE 1 - ACCOUNTING BASIS

BASIC FINANCIAL STATEMENTS

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The accompanying schedule of expenditures of federal awards has been prepared on the accrual basis consistent with the preparation of the basic financial statements. Information included in the schedule of expenditures of federal awards is presented in accordance with the requirements of the Uniform Guidance, *Audits of States, Local Governments, and Non-Profit Organizations*.

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

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

Certain financial assistance is not dependent on expenditure activity or the achievement of performance goals and, accordingly, is considered expended in the fiscal year of receipt. These financial assistance program receipts are reflected in the expenditures column of the schedule of expenditures of federal awards.

COST ALLOCATION PRINCIPLES

The District has elected not to use the 10 percent de minimus indirect cost rate as allowed under the Uniform Guidance. The District has no federal awards for which an indirect cost rate is applicable.

NOTE 2 - OTHER FEDERAL ASSISTANCE

The United States Department of Agriculture provides commodities to the District's schools. An amount of \$51,764 has been reflected in the expenditures column in the accompanying schedule of expenditures of federal awards, which represents the fair market value of such commodities received during the year ended June 30, 2020. No other federal assistance was received in the form of loans, loan guarantees or insurance.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020

SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

☐ Material weakness(es) identified? _____ Yes ✓ No
None reported

☐ Significant deficiency(ies) identified? _____ Yes ✓ No
reported

Noncompliance material to financial statements noted? _____ Yes ✓ No

FEDERAL AWARDS

Internal control over major programs:

☐ Material weakness(es) identified? _____ Yes ✓ No
None reported

☐ Significant deficiency(ies) identified? _____ Yes ✓ No
reported

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

Any audit findings disclosed that are required to be reported in
accordance with 2 CFR Section 200.516(a)? _____ Yes ✓ No

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

<u>CFDA Number</u>	<u>Name of Federal Program</u>
84.027	Special Education Cluster (IDEA)

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

Auditee qualified as low-risk auditee? _____ Yes ✓ No

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

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

Report on Compliance for Each Major State Program

We have audited Amity Regional School District No. 5's (the "District") compliance with the types of compliance requirements described in the Office of Policy and Management's *Compliance Supplement* that could have a direct and material effect on each of the District's major state programs for the year ended June 30, 2020. 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, 2020.

Report on Internal Control over Compliance

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

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

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

Purpose of this Report

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

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated December 9, 2020, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of state financial assistance is presented for purposes of additional analysis as required by the State Single Audit Act and is not a required part of the basic financial statements. The schedule of expenditures of state financial assistance is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of state financial assistance is fairly stated in all material respects in relation to the basic financial statements as a whole.



Certified Public Accountants
Glastonbury, Connecticut
December 9, 2020

AMITY REGIONAL SCHOOL DISTRICT NO. 5
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2020

State Grantor; Pass-Through Grantor; Program Title	State Grant Program Core - CT Number	Expenditures
NONEXEMPT PROGRAMS:		
DEPARTMENT OF EDUCATION		
Direct:		
Talent Development	11000-SDE64370-12552	\$ 3,086
Open Choice	11000-SDE64370-17053-82060	47,183
Magnet Schools	11000-SDE64370-17057	26,000
Healthy Foods Initiative	11000-SDE64370-16212	11,348
Child Nutrition State Matching Grant	11000-SDE64370-16211	5,957
Adult Education	11000-SDE64370-17030	3,748
Health Services	11000-SDE64370-17034	279
Total Department of Education		<u>97,601</u>
DEPARTMENT OF ENERGY AND ENVIRONMENTAL PROTECTION		
Direct:		
Public, Educational and Governmental Programming and Educational Technology Investment Account (PEGPETIA)	12060-DEP44620-35363	<u>8,914</u>
DEPARTMENT OF EMERGENCY SERVICES AND PUBLIC PROTECTION		
Direct:		
School Security Infrastructure Program	12052-DPS32161-43546	<u>36,091</u>
Total State Financial Assistance Before Exempt Programs		<u>142,606</u>
EXEMPT PROGRAMS:		
DEPARTMENT OF EDUCATION		
Direct Programs:		
Excess Cost Student Based and Equity	11000-SDE64370-17047	<u>758,667</u>
Total Exempt Programs		<u>758,667</u>
TOTAL EXPENDITURES OF STATE FINANCIAL ASSISTANCE		<u><u>\$ 901,273</u></u>

The accompanying notes are an integral part of this schedule.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2020

The accompanying schedule of expenditures of state financial assistance includes state grant activity of Amity Regional School District No. 5 (the "District"), under programs of the State of Connecticut for the fiscal year ended June 30, 2020. 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, 2020

SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

☐ Material weakness(es) identified? _____ Yes ✓ No

☐ Significant deficiency(ies) identified? _____ Yes ✓ None Reported

Noncompliance material to financial statements noted? _____ Yes ✓ No

STATE FINANCIAL ASSISTANCE

Internal control over major programs:

☐ Material weakness(es) identified? _____ Yes ✓ No

☐ Significant deficiency(ies) identified? _____ Yes ✓ None Reported

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

Any audit findings disclosed that are required to be reported in accordance with Section 4-236-24 of the Regulations to the State Single Audit Act? _____ Yes ✓ No

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

State Grantor/ Program	State Grant Program Core-CT Number	Expenditures
Department of Emergency Services and Public Protection:		
School Security Infrastructure Program	12052-DPS32161-43546	\$ 36,091
Department of Education:		
Open Choice	11000-SDE64370-17053-82060	47,183

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

AMITY REGIONAL SCHOOL DISTRICT NO. 5

FINANCIAL STATEMENTS

**AS OF AND FOR THE YEAR ENDED
JUNE 30, 2020**

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

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, 2020, 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, 2020, 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 64 through 75 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining and individual fund financial statements and schedules on pages 76 through 82 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 9, 2020, 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 9, 2020

MANAGEMENT'S DISCUSSION AND ANALYSIS

AMITY REGIONAL SCHOOL DISTRICT NO. 5
MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

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, 2020.

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 \$73,524,616 (net position). Included in this amount is a deficit in unrestricted net position of \$4,075,637. 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, 2020 increased by \$3,460,948.
- As of the close of the current fiscal year, the District's governmental funds reported a combined ending fund balance of \$1,926,306, an increase of \$600,047 in comparison with the prior year.
- The principal balance outstanding on the District's long-term bonded debt decreased by \$3,750,000 or 15.8% from \$23,775,000 as of June 30, 2019 to \$20,025,000 as of June 30, 2020.
- As of June 30, 2020, the District has recorded a liability to return the current year budgetary General Fund surplus of \$1,986,236 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, 2020

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, 2020

OVERVIEW OF THE FINANCIAL STATEMENTS *(Continued)*

Fund Financial Statements *(Continued)*

Proprietary Funds

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

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

Fiduciary Funds

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

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

Notes to the Financial Statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 24 through 63 of this report.

Required Supplementary Information

The General Fund budgetary schedules and the schedules on the District's pension and other post-employment benefit plans can be found on pages 64 through 75 of this report.

Other Information

Combining and individual fund statements and schedules can be found on pages 76 through 82 of this report.

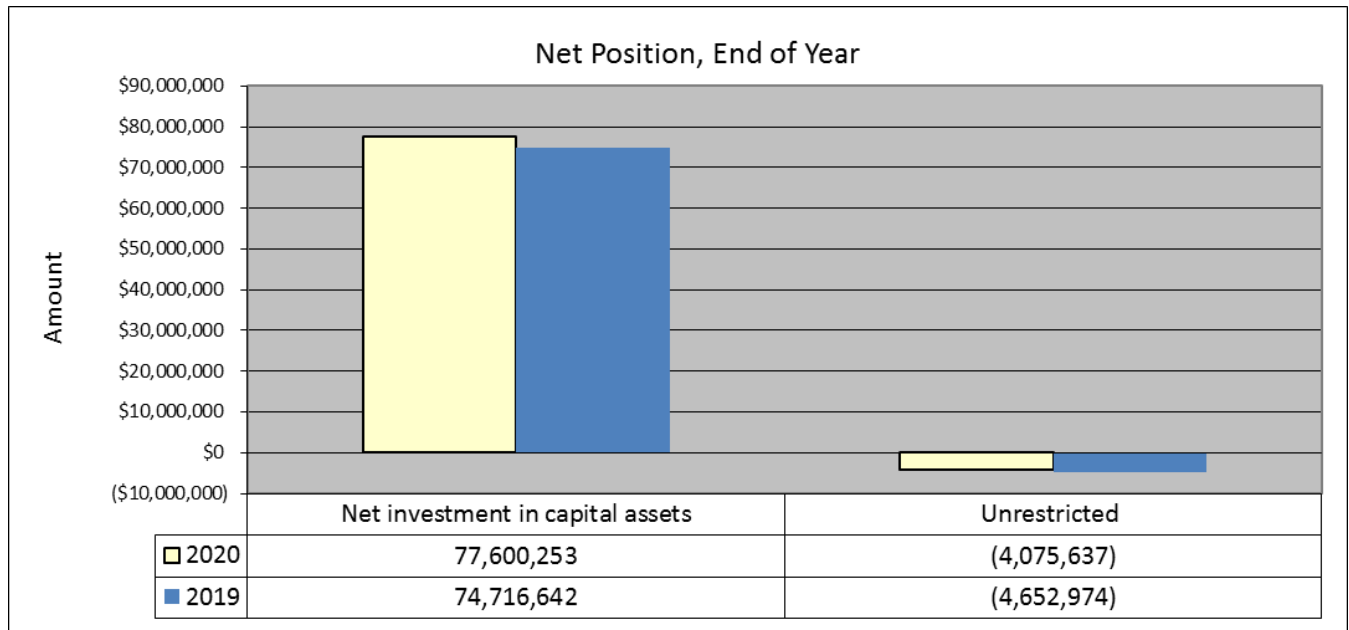
AMITY REGIONAL SCHOOL DISTRICT NO. 5
MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED (Continued)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

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 \$73,524,616 as of June 30, 2020 and \$70,063,668 as of June 30, 2019, and is summarized as follows.

	2020	2019	\$ Variance	% Variance
Current and other assets	\$ 7,323,850	\$ 6,251,862	\$ 1,071,988	17%
Capital assets, net	98,609,521	99,513,658	(904,137)	-1%
Total assets	105,933,371	105,765,520	167,851	0%
Deferred outflows of resources	1,174,981	918,417	256,564	28%
Long-term liabilities	27,568,257	31,636,851	(4,068,594)	-13%
Other liabilities	4,388,128	3,932,059	456,069	12%
Total liabilities	31,956,385	35,568,910	(3,612,525)	-10%
Deferred inflows of resources	1,627,351	1,051,359	575,992	55%
Net position:				
Net investment in capital assets	77,600,253	74,716,642	2,883,611	4%
Unrestricted	(4,075,637)	(4,652,974)	577,337	-12%
Total net position	\$ 73,524,616	\$ 70,063,668	\$ 3,460,948	5%



AMITY REGIONAL SCHOOL DISTRICT NO. 5
MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED (Continued)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

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

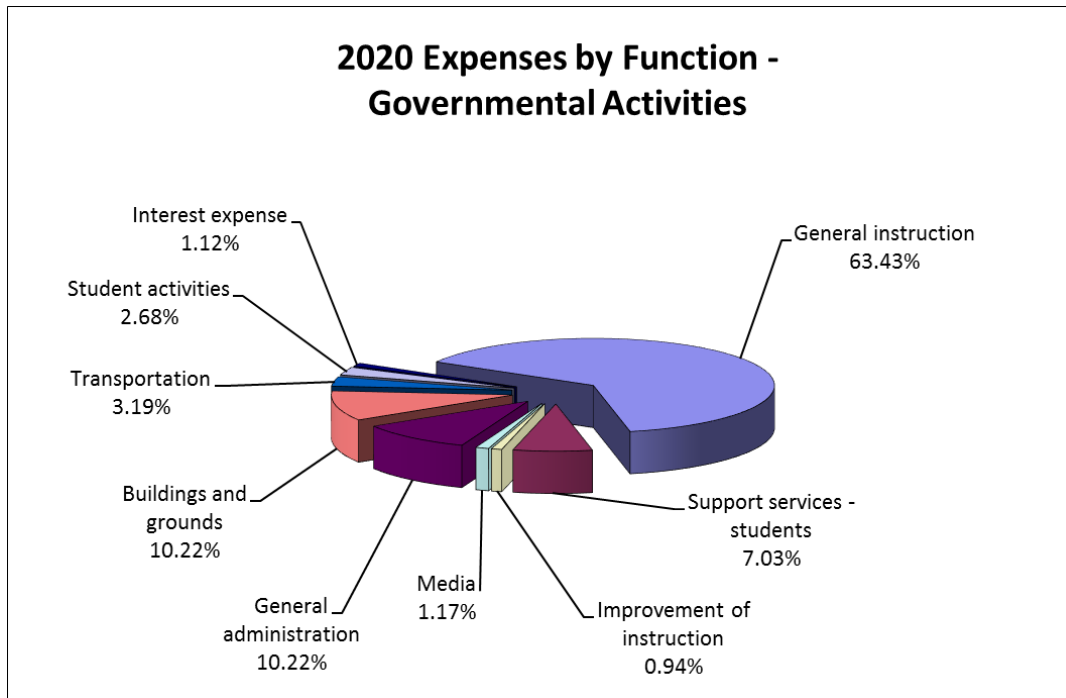
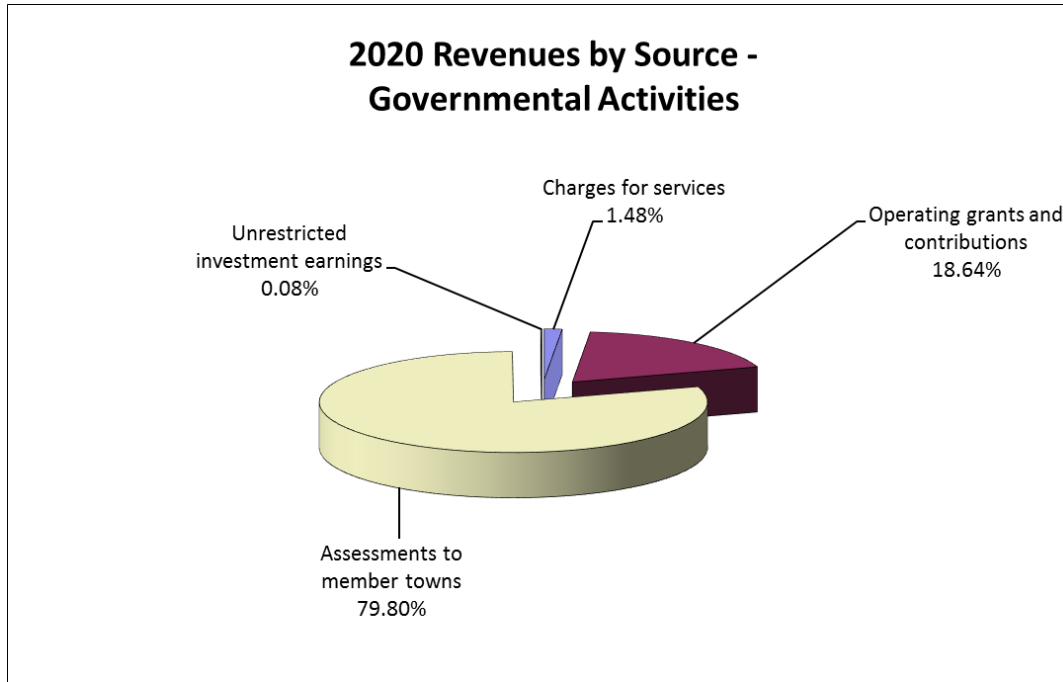
Changes in net position for the years ended June 30, 2020 and 2019 are as follows.

	<u>2020</u>	<u>2019</u>	<u>\$ Variance</u>	<u>% Variance</u>
Revenues				
Program revenues:				
Charges for services	\$ 863,039	\$ 1,020,840	\$ (157,801)	-15.5%
Operating grants and contributions	10,892,136	4,463,044	6,429,092	144.1%
General revenues:				
Assessments to member towns	46,641,731	45,990,999	650,732	1.4%
Unrestricted investment earnings	52,292	130,966	(78,674)	-60.1%
Total revenues	<u>58,449,198</u>	<u>51,605,849</u>	<u>6,843,349</u>	<u>13.3%</u>
Program expenses:				
General instruction	34,876,435	29,147,168	5,729,267	19.7%
Support services - students	3,867,521	3,845,424	22,097	0.6%
Improvement of instruction	514,405	543,115	(28,710)	-5.3%
Media	645,595	635,950	9,645	1.5%
General administration	5,621,460	5,420,532	200,928	3.7%
Buildings and grounds	5,620,106	5,242,160	377,946	7.2%
Transportation	1,752,876	1,812,361	(59,485)	-3.3%
Student activities	1,474,242	1,655,531	(181,289)	-11.0%
Interest expense	615,610	599,206	16,404	2.7%
Total expenses	<u>54,988,250</u>	<u>48,901,447</u>	<u>6,086,803</u>	<u>12.4%</u>
Change in net position	<u>\$ 3,460,948</u>	<u>\$ 2,704,402</u>	<u>\$ 756,546</u>	<u>28.0%</u>

AMITY REGIONAL SCHOOL DISTRICT NO. 5
MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED (Continued)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

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, 2020

GOVERNMENT-WIDE FINANCIAL ANALYSIS *(Continued)*

Change in Net Position *(Continued)*

The change in net position for the current fiscal year was an increase of \$3,460,948 over the prior year. Revenues increased by \$6,843,349 or 13.3% and expenses increased by \$6,086,803 or 12.4%.

Operating grants and general instruction expenses increased by \$6,207,242 from the prior year due to an increase in the amount of pension and OPEB expense recognized by District in connection with its participation in the State of Connecticut Teachers' Retirement System.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

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

Governmental Funds

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

As of the close of the current fiscal year, the District's governmental funds reported a combined ending fund balance of \$1,926,306, an increase in fund balance of \$600,047 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 \$971,501, which consists of amounts encumbered for specific purposes.

The overall fund balance of the General Fund increased by \$245,201 during the current year.

Reserve for Capital and Nonrecurring Fund

The Reserve for Capital and Nonrecurring Fund has a fund balance of \$647,506 as of June 30, 2020. This represents an increase in fund balance of \$234,002 compared to the prior year. This increase was driven by an authorized transfer in from the General Fund.

GENERAL FUND BUDGETARY HIGHLIGHTS

The District's original budget did not contemplate the use of fund balance and there were no additional appropriations authorized during the fiscal year. Transfers between budget line items occurred throughout the year with the Board of Education's approval. Overall, there was no change in the District's budgetary fund balance as any budgetary surplus is returned to the District's member towns. Nonmember revenues were \$170,887 higher than anticipated primarily due to the special education grant from the State of Connecticut. Expenditures were \$2,275,374 lower than anticipated due to increased budgetary monitoring and overall cost savings from distance learning that went into effect in March 2020 pursuant to the Governor's executive orders in response to the COVID-19 pandemic.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED (Continued)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

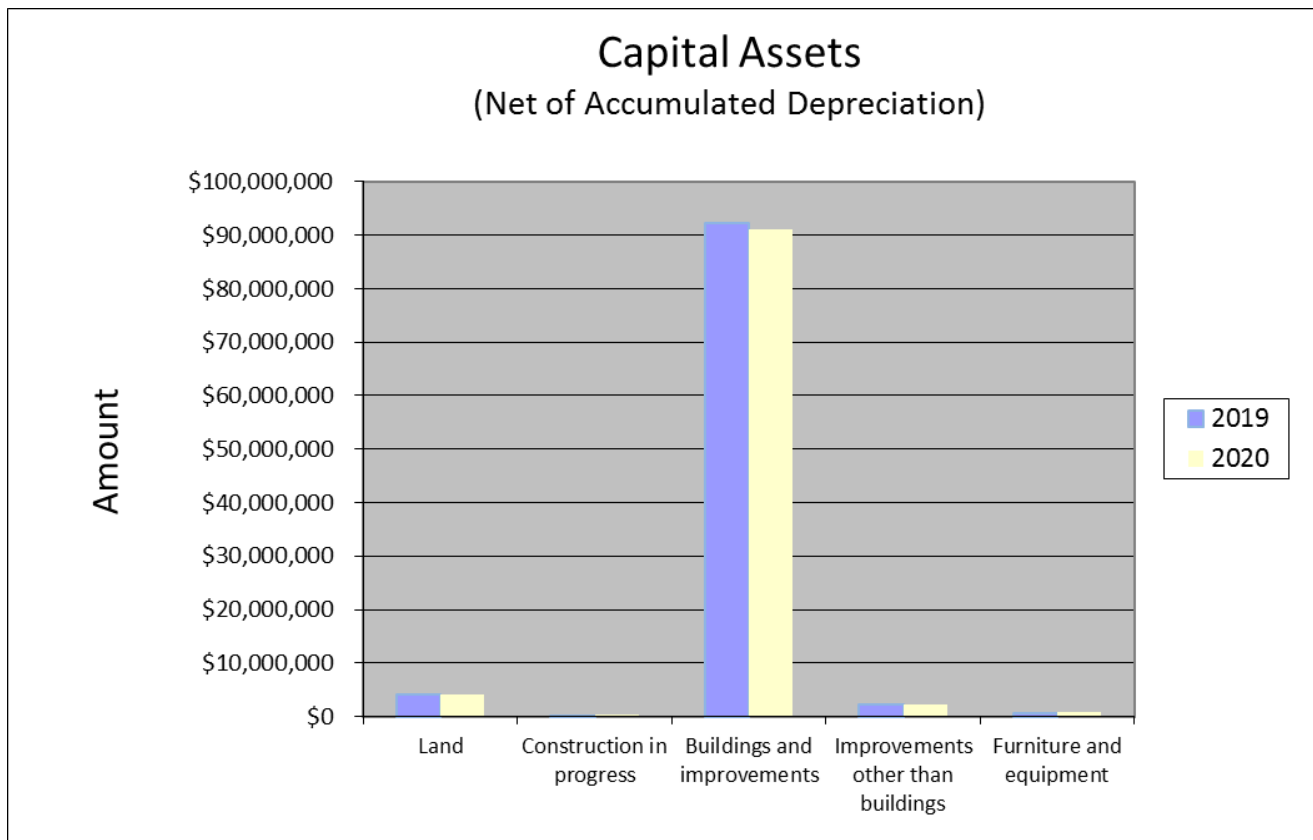
CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The District's investment in capital assets for its governmental activities as of June 30, 2020 totaled \$98,609,521 (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 \$904,137 or 0.9%. This was primarily due depreciation expense of \$1,778,888, offset by capital additions of \$874,751.

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

	2020	2019	\$ Variance	% Variance
Land	\$ 4,186,566	\$ 4,186,566	\$ -	0.0%
Construction in progress	377,750	112,003	265,747	237.3%
Buildings and improvements	91,001,283	92,286,827	(1,285,544)	-1.4%
Improvements other than buildings	2,249,177	2,322,438	(73,261)	-3.2%
Furniture and equipment	794,745	605,824	188,921	31.2%
Totals	<u>\$ 98,609,521</u>	<u>\$ 99,513,658</u>	<u>\$ (904,137)</u>	-0.9%



AMITY REGIONAL SCHOOL DISTRICT NO. 5
MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED (Continued)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

CAPITAL ASSET AND DEBT ADMINISTRATION (Continued)

Capital Assets (Continued)

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

Long-term Debt

Direct Placements

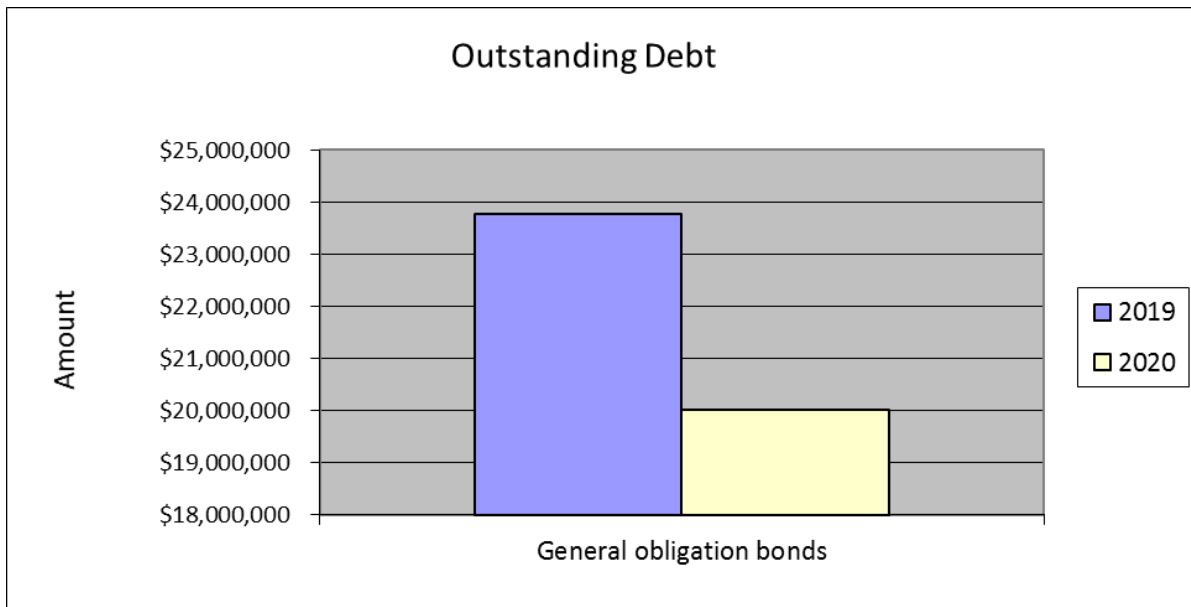
At the end of the current fiscal year, the District had total bonded debt outstanding of \$20,025,000, all of which is backed by the full faith and credit of the District and its member towns of Bethany, Orange and Woodbridge. Total long-term debt decreased by \$3,750,000 or 15.8% due to regularly scheduled debt service repayments.

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

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

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

	2020	2019	\$ Variance	% Variance
General obligation bonds	\$ 20,025,000	\$ 23,775,000	\$ (3,750,000)	-15.8%



Additional information on the District's long-term debt can be found in Note 8 of this report.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

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 2020.
- In early March 2020, there was a global outbreak of COVID-19 that was declared a Public Health Emergency of International Concern by the World Health Organization and was subsequently declared a state of emergency by the Governor of Connecticut and a national emergency by the President of the United States. The outbreak of the virus is expected to negatively impact the District's fiscal year 2021 budget. The District has received and continues to apply for funding from federal and state agencies in order to offset costs associated with the District's response to the pandemic. However, the extent to which COVID-19 will impact the District's operations and its financial condition will ultimately depend on future developments that are uncertain and cannot be fully predicted with confidence at this time.

All of these factors were considered in preparing the District's budget for fiscal year 2021. The District's fiscal year 2021 General Fund budget was approved on May 4, 2020. The fiscal year 2021 budget contemplated expenditures of \$50,784,509, an increase of \$1,236,202 or 2.49% over the fiscal year 2020 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.

BASIC FINANCIAL STATEMENTS

AMITY REGIONAL SCHOOL DISTRICT NO. 5

STATEMENT OF NET POSITION

AS OF JUNE 30, 2020

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 6,937,599
Receivables:	
Grants and contracts	143,542
Other	10,863
Inventories	34,283
Net sick and severance asset	197,563
Capital assets:	
Non-depreciable	4,564,316
Depreciable, net	94,045,205
Total assets	<u>105,933,371</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred charges on refundings	310,660
Deferred charges on pension expense	252,199
Deferred charges on OPEB expense	612,122
Total deferred outflows of resources	<u>1,174,981</u>
LIABILITIES	
Accounts payable	1,376,221
Accrued liabilities	310,368
Accrued interest	296,338
Unearned revenue	198,614
Claims payable	220,351
Due to member towns	1,986,236
Noncurrent liabilities:	
Due within one year	3,804,632
Due in more than one year	23,763,625
Total liabilities	<u>31,956,385</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred charges on pension expense	548,215
Deferred charges on OPEB expense	1,079,136
Total deferred inflows of resources	<u>1,627,351</u>
NET POSITION	
Net investment in capital assets	77,600,253
Unrestricted deficit	(4,075,637)
Total net position	<u>\$ 73,524,616</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, 2020

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position- Governmental Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Instruction:					
General instruction	\$ 34,876,435	\$ 239,353	\$ 10,414,707	\$ -	\$ (24,222,375)
Support services:					
Support services - students	3,867,521	487,398	423,641	-	(2,956,482)
Improvement of instruction	514,405	-	18,788	-	(495,617)
Media	645,595	-	-	-	(645,595)
General administration	5,621,460	71,945	-	-	(5,549,515)
Transportation	1,752,876	-	26,000	-	(1,726,876)
Student activities	1,474,242	25,300	-	-	(1,448,942)
Buildings and grounds	5,620,106	39,043	9,000	-	(5,572,063)
Total support services	19,496,205	623,686	477,429	-	(18,395,090)
Interest expense	615,610	-	-	-	(615,610)
	<u>\$ 54,988,250</u>	<u>\$ 863,039</u>	<u>\$ 10,892,136</u>	<u>\$ -</u>	<u>(43,233,075)</u>
General revenues:					
Assessments to member towns					46,641,731
Unrestricted investment earnings					52,292
Total general revenues					<u>46,694,023</u>
Change in net position					3,460,948
Net position - beginning					<u>70,063,668</u>
Net position - ending					<u>\$ 73,524,616</u>

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

AMITY REGIONAL SCHOOL DISTRICT NO. 5
BALANCE SHEET
GOVERNMENTAL FUNDS
AS OF JUNE 30, 2020

	General Fund	Reserve Fund for Capital and Nonrecurring	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 5,333,397	\$ 348,579	\$ 437,425	\$ 6,119,401
Receivables:				
Grants and contracts	-	-	143,542	143,542
Other	8,863	-	2,000	10,863
Due from other funds	-	495,482	1,934	497,416
Inventories	-	-	34,283	34,283
Total assets	<u>\$ 5,342,260</u>	<u>\$ 844,061</u>	<u>\$ 619,184</u>	<u>\$ 6,805,505</u>
LIABILITIES				
Accounts payable	\$ 1,014,494	\$ 196,555	\$ 165,172	\$ 1,376,221
Accrued liabilities	310,368	-	-	310,368
Due to member towns	1,986,236	-	-	1,986,236
Due to other funds	1,056,511	-	-	1,056,511
Unearned revenue	3,150	-	146,713	149,863
Total liabilities	<u>4,370,759</u>	<u>196,555</u>	<u>311,885</u>	<u>4,879,199</u>
FUND BALANCES				
Nonspendable	-	-	34,283	34,283
Restricted	-	19,042	-	19,042
Committed	-	839,744	273,016	1,112,760
Assigned	971,501	-	-	971,501
Unassigned	-	(211,280)	-	(211,280)
Total fund balances	<u>971,501</u>	<u>647,506</u>	<u>307,299</u>	<u>1,926,306</u>
Total liabilities and fund balances	<u>\$ 5,342,260</u>	<u>\$ 844,061</u>	<u>\$ 619,184</u>	<u>\$ 6,805,505</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, 2020

Total fund balances for governmental funds	\$ 1,926,306
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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	377,750	
Buildings and improvements	114,672,345	
Improvements other than buildings	2,611,949	
Furniture and equipment	1,526,005	
Less: accumulated depreciation and amortization	<u>(24,765,094)</u>	
Total capital assets, net		98,609,521

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.	197,563
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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.	(763,030)
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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	(296,338)	
Long-term debt:		
Bonds payable	(20,025,000)	
Unamortized bond premiums	(1,154,702)	
Deferred charges on refundings	310,660	
Capital lease obligations	(159,268)	
Other long-term liabilities:		
Net OPEB liability	(2,161,067)	
Net pension liability	(4,002,716)	
Vacation accrual payable	<u>(65,504)</u>	
Total long-term liabilities		(27,553,935)

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.	<u>1,108,191</u>
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Net position of governmental activities	<u><u>\$ 73,524,616</u></u>
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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, 2020

	General Fund	Reserve Fund for Capital and Nonrecurring	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES				
Assessments to member towns	\$ 46,641,731	\$ -	\$ -	\$ 46,641,731
Intergovernmental	7,133,938	-	1,013,181	8,147,119
Charges for services	212,985	-	609,705	822,690
Interest income	52,292	-	-	52,292
Other	37,256	-	3,093	40,349
Total revenues	<u>54,078,202</u>	<u>-</u>	<u>1,625,979</u>	<u>55,704,181</u>
EXPENDITURES				
Current:				
General instruction	27,839,268	-	582,933	28,422,201
Support services:				
Support services - student	2,517,848	-	925,352	3,443,200
Improvement of instruction	425,858	-	18,788	444,646
Media	534,978	-	-	534,978
General administration	4,796,093	-	26,964	4,823,057
Transportation	1,752,876	-	-	1,752,876
Employee benefits	5,188,947	-	42,098	5,231,045
Student activities	1,298,330	-	-	1,298,330
Buildings and grounds	3,757,868	-	9,000	3,766,868
Capital outlays	613,521	261,480	-	875,001
Debt service:				
Principal payments	3,857,632	-	-	3,857,632
Interest and fiscal charges	809,210	-	-	809,210
Total expenditures	<u>53,392,429</u>	<u>261,480</u>	<u>1,605,135</u>	<u>55,259,044</u>
Excess (deficiency) of revenues over expenditures	685,773	(261,480)	20,844	445,137
OTHER FINANCING SOURCES (USES)				
Capital lease financing	154,910	-	-	154,910
Transfers in	-	495,482	100,000	595,482
Transfers out	(595,482)	-	-	(595,482)
Total other financing sources	<u>(440,572)</u>	<u>495,482</u>	<u>100,000</u>	<u>154,910</u>
Net changes in fund balances	245,201	234,002	120,844	600,047
Fund balances - beginning	<u>726,300</u>	<u>413,504</u>	<u>186,455</u>	<u>1,326,259</u>
Fund balances - ending	<u>\$ 971,501</u>	<u>\$ 647,506</u>	<u>\$ 307,299</u>	<u>\$ 1,926,306</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, 2020

Net change in fund balances for governmental funds	\$	600,047
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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	\$ 874,751		
Depreciation and amortization expense	<u>(1,778,888)</u>		
Net adjustment			(904,137)

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.			(270,042)
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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		(154,910)	
Principal repayments:			
Bonds		3,750,000	
Capital leases		<u>107,632</u>	
Net adjustment			3,702,722

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		58,374	
Amortization of deferred charges on refundings		(49,386)	
Amortization of bond premiums		184,612	
Net OPEB liability		99,253	
Net pension liability		125,095	
Net sick and severance asset		9,129	
Vacation accrual payable		<u>(43,088)</u>	
Net adjustment			383,989

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.

(51,631)

Change in net position of governmental activities	\$	<u><u>3,460,948</u></u>
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AMITY REGIONAL SCHOOL DISTRICT NO. 5

STATEMENT OF NET POSITION

PROPRIETARY FUND

AS OF JUNE 30, 2020

	Governmental Activities Internal Service Fund
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 818,198
Due from other funds	559,095
Total assets	<u>1,377,293</u>
LIABILITIES	
Current liabilities:	
Claims payable	220,351
Unearned revenue	48,751
Total liabilities	<u>269,102</u>
NET POSITION	
Unrestricted	1,108,191
Total net position	<u>\$ 1,108,191</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, 2020

	Governmental Activities Internal Service Fund
OPERATING REVENUES	
Charges for services	\$ 4,082,752
Total operating revenues	<u>4,082,752</u>
OPERATING EXPENSES	
Claims incurred	3,390,343
Administrative and other	744,040
Total operating expenses	<u>4,134,383</u>
Change in net position	(51,631)
Net position - beginning	<u>1,159,822</u>
Net position - ending	<u><u>\$ 1,108,191</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, 2020

	Governmental Activities Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from employer and plan participants	\$ 3,531,690
Cash payments for claims incurred	(3,565,727)
Cash payments to contractors for administration	(744,040)
Net cash used in operating activities	<u>(778,077)</u>
 Net decrease in cash and cash equivalents	 (778,077)
 Cash and cash equivalents, beginning of year	 <u>1,596,275</u>
 Cash and cash equivalents, end of year	 <u><u>\$ 818,198</u></u>
 RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY OPERATING ACTIVITIES	
Operating loss	\$ (51,631)
Adjustments to reconcile operating loss to net cash provided by operating activities:	
Decrease in accounts payable	(175,384)
Decrease in unearned revenue	(8)
Change in due from other funds	(551,054)
Net cash used in operating activities	<u><u>\$ (778,077)</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, 2020

	Pension, Other Post-Employment Benefit and Sick & Severance Trust Funds	Private- Purpose Trust Fund	Agency Funds
ASSETS			
Cash and cash equivalents	\$ 266,290	\$ 283,521	\$ 446,491
Investments - mutual funds	16,640,914	-	-
Total assets	<u>16,907,204</u>	<u>283,521</u>	<u>\$ 446,491</u>
LIABILITIES			
Accounts payable	-	55,863	\$ 76,807
Due to others	-	-	369,684
Total liabilities	<u>-</u>	<u>55,863</u>	<u>\$ 446,491</u>
NET POSITION			
Restricted for pension benefits, other post-employment benefits and other purposes	<u>\$ 16,907,204</u>	<u>\$ 227,658</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, 2020

	Pension, Other Post-Employment Benefit and Sick & Severance Trust Funds	Private- Purpose Trust Fund
ADDITIONS		
Contributions:		
Employer	\$ 892,937	\$ -
Employee	72,237	-
Other	-	62,989
Total contributions	<u>965,174</u>	<u>62,989</u>
Investment earnings:		
Interest and dividends	372,502	2,351
Net change in the fair value of investments	<u>391,608</u>	<u>-</u>
Total investment earnings	<u>764,110</u>	<u>2,351</u>
Total additions	<u>1,729,284</u>	<u>65,340</u>
DEDUCTIONS		
Benefit payments	916,665	-
Administrative expenses	14,858	-
Scholarships	-	56,363
Total deductions	<u>931,523</u>	<u>56,363</u>
Change in net position	797,761	8,977
Net position - beginning	<u>16,109,443</u>	<u>218,681</u>
Net position - ending	<u><u>\$ 16,907,204</u></u>	<u><u>\$ 227,658</u></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, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Financial Reporting Entity

History and Organization

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

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

The District's operating and debt service expenses are paid by the member towns in proportion to the number of attending pupils. The approximate current year (fiscal 2019 - 2020) assessment percentages are: Bethany 18.3%, Orange 50.9% and Woodbridge 30.8%.

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

Government-wide and Fund Financial Statements

Government-wide Financial Statements

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

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

Fund Financial Statements

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

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS (Continued)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

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, 2020

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

In May 2020, the GASB issued Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*. The primary objective of this statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective was accomplished by postponing the effective dates of certain provisions in statements and implementation guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

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

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

Cash and Cash Equivalents

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

Investments

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

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

Inventories

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

Capital Assets

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

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

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.

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, 2020

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, 2020

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, 2020, \$2,470,263 of the District's bank balance of \$2,720,263 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$ 2,223,237
Uninsured and collateralized with securities held by the pledging bank's trust department or agent but not in the District's name	<u>247,026</u>
	<u><u>\$ 2,470,263</u></u>

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

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, 2020 is as follows:

Government-wide statement of net position:

Cash and cash equivalents	\$ 6,937,599
Less: cash equivalents considered investments for disclosure purposes	<u>(5,001,986)</u>
	1,935,613

Statement of fiduciary net position:

Cash and cash equivalents	996,302
Less: cash equivalents considered investments for disclosure purposes	<u>(421,666)</u>
	574,636
	<u><u>\$ 2,510,249</u></u>

Investments

A reconciliation of the District's investments as of June 30, 2020 is as follows:

Government-wide statement of net position:

Investments	\$ -
Add: cash equivalents considered investments for disclosure purposes	<u>5,001,986</u>
	5,001,986

Statement of fiduciary net position:

Investments	16,640,914
Add: cash equivalents considered investments for disclosure purposes	<u>421,666</u>
	17,062,580
	<u><u>\$ 22,064,566</u></u>

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

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

Investments *(Continued)*

As of June 30, 2020, the District's investments consisted of the following:

Investment type	Valuation Basis	Credit Rating	Value	Investment Maturities (In Years) Less Than 1
Debt Securities:				
<i>Government-wide statement of net position:</i>				
Short-term Investment Fund (STIF)	Net asset value	AAA	\$ 5,001,986	\$ 5,001,986
<i>Statement of fiduciary net position:</i>				
Short-term Investment Fund (STIF)	Net asset value	AAA	155,376	155,376
Money market mutual funds	Net asset value	Unrated	266,290	266,290
			<u>5,423,652</u>	<u>\$ 5,423,652</u>
Other investments:				
<i>Statement of fiduciary net position:</i>				
Mutual funds	Fair Value		16,640,914	
Total			<u>\$ 22,064,566</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, 2020

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, 2020, 100% of the District's governmental activities investments were invested in the Short-term Investment Fund. As of June 30, 2020, more than 10% of the District's fiduciary investments were invested in the following:

Issuer	Investment	Value	% of Fiduciary Investments
Wells Fargo	BLACKROCK STRAT INC OPP-K	\$ 2,792,707	16%
Wells Fargo	Vanguard Total Bond Market Index Fund Admiral Shares	2,567,235	15%
Wells Fargo	Vanguard DVLDP Markets Index Fund Admiral Shares	2,605,808	15%
Wells Fargo	Vanguard Growth Index Fund Admiral Shares	2,205,618	13%
Wells Fargo	Vanguard Value Index Fund Admiral Shares	1,942,179	11%
Wells Fargo	Vanguard 500 Index Fund Admiral Shares	2,192,895	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, 2020

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, 2020, by level within the fair value hierarchy are presented in the table below.

Financial Assets Measured at Fair Value	Prices in Active Market (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Mutual funds	\$ 16,640,914	\$ -	\$ -

NOTE 4 - CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2020 consisted of the following:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Governmental Activities					
Capital assets, not being depreciated:					
Land	\$ 4,186,566	\$ -	\$ -	\$ -	\$ 4,186,566
Construction in progress	112,003	540,521	-	(274,774)	377,750
Total capital assets, not being depreciated	4,692,698	540,521	-	(274,774)	4,564,316
Capital assets, being depreciated:					
Buildings and improvements	114,397,571	-	-	274,774	114,672,345
Improvements other than buildings	2,561,749	50,200	-	-	2,611,949
Furniture and equipment	1,248,375	284,030	6,400	-	1,526,005
Total capital assets, being depreciated	117,370,149	334,230	6,400	274,774	118,810,299
Less accumulated depreciation and amortization for:					
Buildings and improvements	22,110,744	1,560,318	-	-	23,671,062
Improvements other than buildings	239,311	123,461	-	-	362,772
Furniture and equipment	642,551	95,109	6,400	-	731,260
Total accumulated depreciation and amortization	21,280,881	1,778,888	6,400	-	24,765,094
Total capital assets, being depreciated, net	95,215,089	(1,444,658)	-	274,774	94,045,205
Governmental activities capital assets, net	\$ 99,513,658	\$ (904,137)	\$ -	\$ -	\$ 98,609,521

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 4 - CAPITAL ASSETS *(Continued)*

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

Governmental Activities:	
General instruction	\$ 61,597
Support services:	
Support services - students	33,542
General administration	706
Buildings and grounds	1,683,043
Total depreciation and amortization expense	<u>\$ 1,778,888</u>

NOTE 5 - INTERFUND RECEIVABLES AND PAYABLES

Interfund receivable and payable balances at June 30, 2020 are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Governmental Funds		
Reserve for Capital and Nonrecurring Fund	General Fund	\$ 495,482
Other Governmental Funds	General Fund	1,934
		<u>\$ 497,416</u>
Proprietary Funds		
Internal Service Fund	General Fund	<u>\$ 559,095</u>

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

NOTE 6 - INTERFUND TRANSFERS

Interfund transfers for the year ended June 30, 2020 consisted of the following:

<u>Transfers In</u>	<u>Transfers Out</u>	<u>Amount</u>
Governmental Funds		
Reserve for Capital and Nonrecurring Fund	General Fund	\$ 495,482
Other Governmental Funds	General Fund	100,000
		<u>\$ 595,482</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, and (2) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 7 - FUND BALANCE

The various components of fund balance as of June 30, 2020 are as follows:

	General Fund	Reserve Fund for Capital and Nonrecurring	Nonmajor Governmental Funds	Total
Nonspendable:				
Inventories	\$ -	\$ -	\$ 34,283	\$ 34,283
Restricted for:				
Capital purposes	-	19,042	-	19,042
Committed to:				
Capital purposes	-	839,744	-	839,744
Cafeteria operations	-	-	98,013	98,013
Educational purposes	-	-	175,003	175,003
Assigned to:				
Encumbrances:				
General instruction	234,209	-	-	234,209
Support services - student	19,171	-	-	19,171
Improvement of instruction	12,715	-	-	12,715
Media	132	-	-	132
General administration	33,290	-	-	33,290
Transportation	13,289	-	-	13,289
Employee benefits	78,919	-	-	78,919
Student activities	26,004	-	-	26,004
Buildings and grounds	202,559	-	-	202,559
Capital outlays	351,213	-	-	351,213
Unassigned	-	(211,280)	-	(211,280)
	<u>\$ 971,501</u>	<u>\$ 647,506</u>	<u>\$ 307,299</u>	<u>\$ 1,926,306</u>

Deficit Fund Balance

The Reserve Fund for Capital and Nonrecurring has a deficit fund balance of \$211,280 as of June 30, 2020. The deficit will be funded by proceeds from general obligation bonds issued in July 2020 *(see Note 14)*.

NOTE 8 - LONG-TERM DEBT

Changes in long-term debt for the year ended June 30, 2020, were as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
Governmental Activities:					
<i>Direct Placements:</i>					
General obligation bonds	\$ 23,775,000	\$ -	\$ 3,750,000	\$ 20,025,000	\$ 3,665,000
Unamortized premiums	1,339,314	-	184,612	1,154,702	-
Total bonds payable	25,114,314	-	3,934,612	21,179,702	3,665,000
<i>Direct Borrowings:</i>					
Capital leases	111,990	154,910	107,632	159,268	107,362
	<u>\$ 25,226,304</u>	<u>\$ 154,910</u>	<u>\$ 4,042,244</u>	<u>\$ 21,338,970</u>	<u>\$ 3,772,362</u>

Debt service is typically liquidated in the General Fund.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

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

General Obligation Bonds

A summary of general obligation bonds outstanding at June 30, 2020 is as follows:

Purpose of Bonds	Final Maturity Dates	Interest Rates	Amount Outstanding
Governmental Activities			
Bonds Payable			
General obligation bonds issued 7/26/12, original amount of \$4,010,000	2023	2.00% - 4.00%	\$ 2,060,000
General obligation bonds issued 1/5/17, original amount of \$1,960,000	2027	4.00%	1,520,000
General obligation refunding bonds issued 1/5/17, original amount of \$12,130,000	2025	1.37% - 2.95%	6,670,000
General obligation refunding bonds issued 4/26/18, original amount of \$10,300,000	2026	3.00% - 5.00%	9,775,000
			<u>\$ 20,025,000</u>

Annual debt service requirements to maturity at June 30, 2020 are as follows:

Year ending June 30:	General Obligation Bonds		
	Principal	Interest	Total
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	3,065,000	190,828	3,255,828
2026-2027	2,570,000	108,300	2,678,300
	<u>\$ 20,025,000</u>	<u>\$ 2,351,365</u>	<u>\$ 22,376,365</u>

Bond Refundings

In prior years, the District advanced refunded general obligation bonds to reduce its total future debt service payments. The amount for which the reacquisition price exceeded the carrying amount of the old debt, has been presented as a deferred charge on refunding and is being amortized over the remaining life of the refunded debt, which is shorter than the life of the new debt issued. The carrying value of the deferred charges on refundings totaled \$310,660 as of June 30, 2020 and amortization expense for the year ended June 30, 2020 totaled \$49,386.

Legal Debt Limit

Connecticut General Statutes Section 7-374(b) provides that authorized debt of the District shall not exceed four and a half times base receipts, as defined in the Statute. The District did not exceed the statutory debt limitation as of June 30, 2020.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

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

Capital Leases from Direct Borrowings

The District has capital leases from direct borrowings outstanding of \$159,268 as of June 30, 2020. The capital leases include non-appropriation clauses and provide the obligors with a security interest in the underlying equipment in the event of default.

A summary of assets under capital leases is as follows as of June 30, 2020:

	Governmental Activities
Equipment	\$ 322,895
Less: accumulated amortization	36,397
	<u>\$ 286,498</u>

Amortization expense on equipment under capital leases totaled \$36,397 for the year ended June 30, 2020 and is included in depreciation and amortization expense disclosed in Note 4.

Annual debt service requirements to maturity on the capital leases are as follows as of June 30, 2020:

Year ending June 30:	Capital Leases		
	Principal	Interest	Total
2021	\$ 107,632	\$ -	\$ 107,632
2022	51,636	-	51,636
	<u>\$ 159,268</u>	<u>\$ -</u>	<u>\$ 159,268</u>

NOTE 9 - OTHER LONG-TERM LIABILITIES

Changes in other long-term liabilities for the year ended June 30, 2020 are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
Governmental Activities:					
Vacation accrual payable	\$ 22,416	\$ 49,584	\$ 6,496	\$ 65,504	\$ 32,000
Net pension liability <i>(see Note 10)</i>	4,127,811	-	125,095	4,002,716	-
Net OPEB liability <i>(see Note 11)</i>	2,260,320	-	99,253	2,161,067	-
	<u>\$ 6,410,547</u>	<u>\$ 49,584</u>	<u>\$ 230,844</u>	<u>\$ 6,229,287</u>	<u>\$ 32,000</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, 2020

NOTE 9 - OTHER LONG-TERM LIABILITIES *(Continued)*

Sick and Severance Benefits

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

In connection with the sick and severance benefits payable, the District has created a trust fund to accumulate resources for future projected payments. Current year sick and severance payments made to retirees totaled \$115,583 for the year ended June 30, 2020. The components of the District's net sick and severance asset as of June 30, 2020, were as follows:

Total sick and severance liability	\$ 486,735
Assets held in Trust	684,298
District's net sick and severance asset	<u>\$ (197,563)</u>
Plan fiduciary net position as a percentage of the total sick and severance liability	140.59%

The total sick and severance benefits liability for the District was determined by an actuarial valuation as of July 1, 2020. 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, 2020
Actuarial cost method	Entry Age Normal Actuarial Cost Method
Amortization method	Level Dollar
Remaining amortization period	
Teachers and Administrators	5 years, closed
Other participants	10 years, closed
Asset valuation method	Market value
Actuarial assumptions:	
Investment rate of return	5.50%
Mortality	Pub-2010 Public Retirement Plans Amount-Weighted Mortality Tables, projected to the valuation date with Scale MP-2019
Sick Time Accrual	Maximum number of sick days per year
Salary increases	Varies from 2.4% to 7.4%
Retirement age	Ranges from 55 to 70

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 9 - OTHER LONG-TERM LIABILITIES *(Continued)*

Sick and Severance Benefits *(Continued)*

Sick and Severance Financial Statements

The following presents the statement of fiduciary net position and the statement of changes in fiduciary net position for the District's sick and severance plan as of and for the year ended June 30, 2020.

	Sick & Severance Trust Fund
ASSETS	
Cash and cash equivalents	\$ 1,152
Investments	683,146
Total assets	<u>684,298</u>
NET POSITION	
Restricted for sick and severance benefits	<u>\$ 684,298</u>
ADDITIONS	
Contributions:	
Employer contributions	\$ -
Total contributions	<u>-</u>
Investment earnings:	
Interest and dividends	15,038
Net changes in the fair value of investments	31,982
Total investment earnings	<u>47,020</u>
Total additions	<u>47,020</u>
DEDUCTIONS	
Benefit payments	115,583
Administrative expenses	2,350
Total deductions	<u>117,933</u>
Change in net position	(70,913)
Net position - beginning	<u>755,211</u>
Net position - ending	<u>\$ 684,298</u>

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 10 - PENSION PLANS

Defined Benefit Plan

Plan Description

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

Plan membership - Membership of the Retirement Plan consisted of the following at July 1, 2019, the date of the most recent actuarial valuation:

Inactive plan members or beneficiaries currently receiving benefits	45
Inactive plan members entitled to but not yet receiving benefits	5
Active employees	54
	<u>104</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, 2020, employer contributions to the Retirement Plan were \$851,987 and represented approximately 25.72% 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, 2020

NOTE 10 - PENSION PLANS (Continued)

Defined Benefit Plan (Continued)

Summary of Significant Accounting Policies (Continued)

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

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

Rate of return - For the year ended June 30, 2020, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 4.81%. 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, 2020, were as follows:

Total pension liability	\$ 17,651,256
Plan fiduciary net position	13,648,540
District's net pension liability	<u>\$ 4,002,716</u>
 Plan fiduciary net position as a percentage of the total pension liability	 77.32%

The components of the change in the net pension liability of the District's Plan for the year ended June 30, 2020, were as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance as of June 30, 2019	\$ 17,025,084	\$ 12,897,273	\$ 4,127,811
Changes for the year:			
Service cost	544,055	-	544,055
Interest	1,202,276	-	1,202,276
Difference between expected and actual experience	(271,511)	-	(271,511)
Change of assumptions	(47,566)	-	(47,566)
Contributions - employer	-	851,987	(851,987)
Contributions - member	-	72,237	(72,237)
Net investment income	-	628,125	(628,125)
Benefit payments, including refunds	(801,082)	(801,082)	-
Net changes	<u>626,172</u>	<u>751,267</u>	<u>(125,095)</u>
Balance as of June 30, 2020	<u>\$ 17,651,256</u>	<u>\$ 13,648,540</u>	<u>\$ 4,002,716</u>

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS (Continued)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 10 - PENSION PLANS (Continued)

Defined Benefit Plan (Continued)

Net Pension Liability (Continued)

Actuarial assumptions - The total pension liability for the District was determined by an actuarial valuation as of July 1, 2019 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:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return	Weighting
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:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Net pension liability as of June 30, 2020	\$ 5,831,914	\$ 4,002,716	\$ 2,431,745

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 10 - PENSION PLANS *(Continued)*

Defined Benefit Plan *(Continued)*

Pension Plan Financial Statements

The following presents the statement of fiduciary net position and the statement of changes in fiduciary net position for the District's defined benefit plan as of and for the year ended June 30, 2020.

	Pension Trust Fund
ASSETS	
Cash and cash equivalents	\$ 210,823
Investments	13,437,717
Total assets	<u>13,648,540</u>
 NET POSITION	
Restricted for pension benefits	<u>\$ 13,648,540</u>
	Pension Trust Fund
ADDITIONS	
Contributions:	
Employer contributions	\$ 851,987
Employee contributions	72,237
Total contributions	<u>924,224</u>
Investment earnings:	
Interest and dividends	301,636
Net changes in the fair value of investments	<u>336,305</u>
Total investment earnings	<u>637,941</u>
Total additions	<u>1,562,165</u>
 DEDUCTIONS	
Benefit payments	801,082
Administrative expenses	9,816
Total deductions	<u>810,898</u>
 Change in net position	751,267
 Net position - beginning	<u>12,897,273</u>
 Net position - ending	<u>\$ 13,648,540</u>

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS (Continued)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 10 - PENSION PLANS (Continued)

Defined Benefit Plan (Continued)

Pension Expense and Deferred Outflows and Inflows of Resources

At June 30, 2020, 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	\$ 51,096	\$ (478,095)	\$ (426,999)
Changes of assumptions	111,755	(70,120)	41,635
Net difference between projected and actual earnings on pension plan investments	89,348	-	89,348
Total	<u>\$ 252,199</u>	<u>\$ (548,215)</u>	<u>\$ (296,016)</u>

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

Year ended June 30,	
2021	\$ (136,149)
2022	(149,793)
2023	(65,859)
2024	55,785
	<u>\$ (296,016)</u>

Connecticut Teachers' Retirement System

Plan Description

The Connecticut Teachers' Retirement System ("TRS" or the "Plan") is the public pension plan offered by the State of Connecticut (the "State") to provide retirement, disability, survivorship and health insurance benefits for Connecticut public school teachers and their beneficiaries. The Plan is governed by Connecticut Statute Title 10, Chapter 167a of the Connecticut General Statutes. TRS is a multiemployer pension plan administered by the Connecticut State Teachers' Retirement Board ("TRB"). The State Treasurer is responsible for investing TRS funds for the exclusive benefit of TRS members.

Teachers, principals, superintendents or supervisors engaged in the service of public schools are provided with pensions through the Connecticut Teachers' Retirement System - a cost sharing multi-employer defined benefit pension plan administered by the TRB. Chapter 167a of the State Statutes grants authority to establish and amend the benefit terms to the TRB. TRS issues a publicly available financial report that can be obtained at www.ct.gov.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 10 - PENSION PLANS *(Continued)*

Connecticut Teachers' Retirement System *(Continued)*

Benefit Provisions

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

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

Early Retirement: Employees are eligible after 25 years of credited service with a minimum of 20 years of Connecticut service, or age 55 with 20 years of credited service with a minimum of 15 years of Connecticut service. Benefit amounts are reduced by 6.0% per year for the first 5 years preceding normal retirement age and 4.0% per year for the next 5 years preceding normal retirement age. Effective July 1, 1999, the reduction for individuals with 30 or more years of service is 3% per year by which retirement precedes normal retirement date.

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

Disability Retirement: Employees are eligible for service-related disability benefits regardless of length of service. Five years of credited service is required to be eligible for non-service related disability. Disability benefits are calculated as 2.0% per year of service times the average of the highest three years of pensionable salary, but not less than 15.0%, nor more than 50.0%. In addition, disability benefits under this Plan (without regard to cost-of-living adjustments) plus any initial award of Social Security benefits and workers' compensation cannot exceed 75.0% of average annual salary. A plan member who leaves service and has attained 10 years of service will be entitled to 100.0% of the accrued benefit as of the date of termination of covered employment. Benefits are payable at age 60, and early retirement reductions are based on the number of years of service the member would have had if they had continued work until age 60.

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

Contributions

State of Connecticut - Per Connecticut General Statutes Section 10-183z (which reflects Public Act 79-436 as amended), contribution requirements of active employees and the State are amended and certified by the TRB and appropriated by the General Assembly. The contributions are actuarially determined as an amount that, when combined with employee contributions and investment earnings, is expected to finance the costs of the benefits earned by employees during the year, with any additional amounts to finance any unfunded accrued liability.

Employers - School District employers are not required to make contributions to the Plan, as contributions are required only from employees and the State.

Employees - Effective July 1, 1992, each teacher was required to contribute 6.0% of pensionable salary for the pension benefit. Effective January 1, 2018, the required contribution increased to 7.0% of pensionable salary.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 10 - PENSION PLANS *(Continued)*

Connecticut Teachers' Retirement System *(Continued)*

Administrative Expenses

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

Basis of Presentation

The components associated with pension expense and deferred outflows and inflows of resources have been determined based on fiduciary net position as audited by the State of Connecticut Auditors of Public Accounts as part of the State of Connecticut Comprehensive Annual Financial Report as of and for the year ended June 30, 2019. The net pension liability at June 30, 2019 has been calculated using the audited amounts. TRS is included in the State of Connecticut audit as a pension trust fund. The State of Connecticut's Comprehensive Annual Financial Report can be obtained at www.ct.gov.

The accounting standards require participating employers to recognize their proportional share of the collective net pension liability, deferred outflows and inflows of resources and pension expense. Contributions remitted by the State are recognized when legally due, based upon statutory requirements.

Allocation Methodology

The allocations for participating employers are based on the expected contribution effort as measured June 30, 2018, the date of the latest biennial valuation. The liabilities of the June 30, 2018 actuarial valuation were rolled forward to the measurement date of June 30, 2019. The employer allocations were then applied to the net pension liability and pension expense to determine the amount applicable to each employer. Based upon the employee contributions made by the employees of each employer, as compared to the total employee contributions, an employer allocation percentage is calculated to six decimal places and is used to allocate the elements noted above. The employer allocation applied to the District totaled 0.478% as of the most recent measurement date.

Collective Net Pension Liability

The following summarizes the collective net pension liability of the State for the TRS as of June 30, 2019, the measurement date, in addition to the District's and State's proportionate shares of the collective net pension liability that is attributed to the District:

Collective Net Pension Liability of the State for the TRS		<u>\$ 17,072,720,000</u>
	Proportion	Proportionate Share
District's proportionate share of the Collective Net Pension Liability	0.000%	<u>\$ -</u>
State's proportionate share of the Collective Net Pension Liability attributed to the District	0.478%	<u>\$ 81,597,000</u>

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS (Continued)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 10 - PENSION PLANS (Continued)

Connecticut Teachers' Retirement System (Continued)

Collective Pension Expense

The District's expected contribution effort for allocation purposes totaled \$6,176,437 or 0.478% of the total expected contribution effort. The District has recognized this amount as an on-behalf payment into the TRS as intergovernmental revenues and related education expenditures in the General Fund for the year ended June 30, 2020.

The collective pension expense includes certain current period changes in the collective net pension liability, projected earnings on pension plan investments and the amortization of deferred outflows of resources and deferred inflows of resources for the current period. The portion of the collective pension expense attributed to the District totaled \$10,021,467 or 0.478% of the total collective pension expense and has been recognized as an operating contribution and related education expenses in the statement of activities for the year ended June 30, 2020.

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of June 30, 2018, and a measurement date of June 30, 2019, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	3.25% - 6.50%, including inflation
Investment rate of return	6.90%, net of pension plan investment expense, including inflation
Administrative expenses	\$0 assumption as expenses are paid for by the General Assembly

Mortality rates were based on the 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.

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 5.0% per annum. For teachers who were members of the Teachers' Retirement System before July 1, 2007, and retire on or after September 1, 1992, pension benefit adjustments are made that are consistent with those provided for Social Security benefits on January 1 of the year granted, with a maximum of 6.0% per annum. If the return on assets in the previous year was less than 8.5%, the maximum increase is 1.5%. For teachers who were members of the Teachers' Retirement System after July 1, 2007, pension benefit adjustments are made that are consistent with those provided for Social Security benefits on January 1 of the year granted, with a maximum of 5.0% per annum. If the return on assets in the previous year was less than 11.5%, the maximum increase is 3.0%, and if the return on the assets in the previous year was less than 8.5%, the maximum increase is 1.0%.

Long-Term Rate of Return

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

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS (Continued)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 10 - PENSION PLANS (Continued)

Connecticut Teachers' Retirement System (Continued)

Long-Term Rate of Return (Continued)

The current capital market assumptions and the target asset allocation as provided by the Treasurer's Office are summarized in the following table:

Asset Class	Target Allocation	Expected Return	Standard Deviation
Public Equity - US Equity	20.0%	8.1%	17.0%
Public Equity - International Developed Equity	11.0%	8.5%	19.0%
Public Equity - Emerging Markets Equity	9.0%	10.4%	24.0%
Fixed Income - Core Fixed Income	16.0%	4.6%	7.0%
Fixed Income - Inflation Linked Bonds	5.0%	3.6%	7.0%
Fixed Income - High Yield	6.0%	6.5%	11.0%
Fixed Income - Emerging Market Debt	5.0%	5.2%	11.0%
Private Equity	10.0%	9.8%	23.0%
Real Estate	10.0%	7.0%	15.0%
Alternative Investments - Real Assets	4.0%	8.2%	17.0%
Alternative Investments - Hedge Funds	3.0%	5.4%	7.0%
Liquidity Fund	1.0%	2.9%	1.0%
	<u>100%</u>		

The geometric rates of expected return shown in the table above are nominal returns net of investment expenses.

Discount Rate

The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that the State contributions will be made at the actuarially determined rates in future years. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

NOTE 11 - OTHER POST-EMPLOYMENT BENEFITS (OPEB)

Amity Regional School District No. 5 Other Post-Employment Benefits (OPEB) Plan

Plan Description

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

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 11 - OTHER POST-EMPLOYMENT BENEFITS (OPEB) *(Continued)*

Amity Regional School District No. 5 Other Post-Employment Benefits (OPEB) Plan *(Continued)*

Plan Description *(Continued)*

Plan membership - As of July 1, 2019, the date of the most recent actuarial valuation, membership data was as follows:

Active plan members	356
Retirees and beneficiaries receiving benefits	24
	<u>380</u>

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

Contributions - Contribution requirements of the District are established in the Plan document and may be amended by the District. State law requires that the premium charged to retirees may not be greater than that charged for the same form of coverage for active teachers. In addition, State law requires that the TRS provide a subsidy to the District to offset the cost to retirees. In 2000, the subsidy amount was statutorily frozen at \$110 per person per month. For the year ended June 30, 2020, the District was credited for making \$93,272 in contributions toward Plan benefits, for which \$40,950 was contributed directly into the OPEB Trust.

Summary of Significant Accounting Policies

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

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

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

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

Rate of return - For the year ended June 30, 2020, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 3.11%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 11 - OTHER POST-EMPLOYMENT BENEFITS (OPEB) *(Continued)*

Amity Regional School District No. 5 Other Post-Employment Benefits (OPEB) Plan *(Continued)*

Net OPEB Liability

The District's net OPEB liability was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of July 1, 2019. The components of the net OPEB liability of the District's Plan at June 30, 2020, were as follows:

Total OPEB liability	\$ 4,735,433
Plan fiduciary net position	<u>2,574,366</u>
District's net OPEB liability	<u><u>\$ 2,161,067</u></u>

Plan fiduciary net position as a percentage of the total OPEB liability	54.36%
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The components of the change in the net OPEB liability of the District's Plan for the year ended June 30, 2020, were as follows:

	<u>Total OPEB Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net OPEB Liability</u>
Balance as of June 30, 2019	\$ 4,717,279	\$ 2,456,959	\$ 2,260,320
Changes for the year:			
Service cost	94,104	-	94,104
Interest	334,998	-	334,998
Differences between expected and actual experience	(735,952)	-	(735,952)
Changes of assumptions	377,326	-	377,326
Contributions - employer	-	93,272	(93,272)
Contribution - TRB subsidy	-	64,709	(64,709)
Net investment income	-	11,748	(11,748)
Benefit payments, including refunds of member contributions	<u>(52,322)</u>	<u>(52,322)</u>	<u>-</u>
Net changes	<u>18,154</u>	<u>117,407</u>	<u>(99,253)</u>
Balances as of June 30, 2020	<u><u>\$ 4,735,433</u></u>	<u><u>\$ 2,574,366</u></u>	<u><u>\$ 2,161,067</u></u>

Benefit payments are reported net of retiree cost shares.

Actuarial Assumptions – The total OPEB liability in the July 1, 2019 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, 2020

NOTE 11 - OTHER POST-EMPLOYMENT BENEFITS (OPEB) *(Continued)*

Amity Regional School District No. 5 Other Post-Employment Benefits (OPEB) Plan *(Continued)*

Net OPEB Liability *(Continued)*

Mortality rates were based on the RP-2014 Adjusted to 2006 Total Dataset Mortality Table projected to the valuation date with Scale MP-2018.

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, 2020 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return *	Weighting
Core Fixed Income	40.00%	2.00%	0.80%
U.S. Large Cap Equities	30.00%	5.00%	1.50%
U.S. Small Cap Equities	10.00%	5.55%	0.56%
Developed Foreign Equities	20.00%	5.30%	1.06%

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

	Discount Rates		
	1% Decrease (6.00%)	Current (7.00%)	1% Increase (8.00%)
Net OPEB liability as of June 30, 2020	\$ 2,636,003	\$ 2,161,067	\$ 1,747,414

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:

	Healthcare Cost Trend Rates		
	1% Decrease	Current	1% Increase
Net OPEB liability as of June 30, 2020	\$ 1,667,667	\$ 2,161,067	\$ 2,737,763

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 11 - OTHER POST-EMPLOYMENT BENEFITS (OPEB) *(Continued)*

Amity Regional School District No. 5 Other Post-Employment Benefits (OPEB) Plan *(Continued)*

OPEB Plan Financial Statements

The following presents the statements of fiduciary net position and the statement of changes in fiduciary net position for the District's OPEB Plan as of and for the year ended June 30, 2020.

	Other Post-Employment Benefits Trust Fund
ASSETS	
Cash and cash equivalents	\$ 54,315
Investments	2,520,051
Total assets	<u>2,574,366</u>
NET POSITION	
Restricted for other post-employment benefits	<u>\$ 2,574,366</u>
	Other Post-Employment Benefits Trust Fund
ADDITIONS	
Contributions:	
Employer	\$ 40,950
Total contributions	<u>40,950</u>
Investment earnings:	
Interest and dividends	55,828
Net changes in the fair value of investments	<u>23,321</u>
Total investment earnings	<u>79,149</u>
Total additions	<u>120,099</u>
DEDUCTIONS	
Administrative expenses	<u>2,692</u>
Total deductions	<u>2,692</u>
Change in net position	117,407
Net position - beginning	<u>2,456,959</u>
Net position - ending	<u>\$ 2,574,366</u>

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 11 - OTHER POST-EMPLOYMENT BENEFITS (OPEB) *(Continued)*

Amity Regional School District No. 5 Other Post-Employment Benefits (OPEB) Plan *(Continued)*

OPEB Expense and Deferred Outflows and Inflows of Resources

As of June 30, 2020, the District reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows / (Inflows) of Resources
Differences between expected and actual experience	\$ -	\$ (1,076,499)	\$ (1,076,499)
Changes of assumptions	417,694	(2,637)	415,057
Net difference between projected and actual earnings on OPEB plan investments	194,428	-	194,428
Total	<u>\$ 612,122</u>	<u>\$ (1,079,136)</u>	<u>\$ (467,014)</u>

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

Year Ended June 30:

2021	\$ (547)
2022	(548)
2023	993
2024	(21,142)
2025	(53,918)
Thereafter	(391,852)
	<u>\$ (467,014)</u>

Connecticut Teachers' Retirement System

Plan Description

The Connecticut Teachers' Retirement System ("TRS" or the "Plan") is the public pension plan offered by the State of Connecticut (the State) to provide retirement, disability, survivorship and health insurance benefits for Connecticut public school teachers and their beneficiaries. The Plan is governed by Connecticut Statute Title 10, Chapter 167a of the Connecticut General Statutes. TRS is a multiemployer pension plan administered by the Connecticut State Teachers' Retirement Board ("TRB"). The State Treasurer is responsible for investing TRS funds for the exclusive benefit of TRS members.

Teachers, principals, superintendents or supervisors engaged in service of public schools are provided with benefits, including retiree health insurance, through the Connecticut Teachers' Retirement System - a cost sharing multi employer defined benefit pension plan administered by the TRB. Chapter 167a of the State Statutes grants authority to establish and amend the benefit terms to the TRB. TRS issues a publicly available financial report that can be obtained at www.ct.gov.

NOTE 11 - OTHER POST-EMPLOYMENT BENEFITS (OPEB) *(Continued)*

Connecticut Teachers' Retirement System *(Continued)*

Benefit Provisions

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

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

Any member that is currently participating in Medicare Parts A & B is eligible to either continue health care coverage with their former employer, if offered, or enroll in the plan sponsored by the System. If they elect to remain in the Plan with their former employer, the same subsidies as above will be paid to offset the cost of coverage. If a member participating in Medicare Parts A & B so elects, they may enroll in one of the CTRB Sponsored Medicare Supplemental Plans. Active members, retirees, and the State pay equally toward the cost of the basic coverage (medical and prescription drug benefits).

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

Contributions

State of Connecticut - Per Connecticut General Statutes Section 10-183z (which reflects Public Act 79-436 as amended), contribution requirements of active employees and the State of Connecticut are amended and certified by the TRB and appropriated by the General Assembly. The State pays for one third of plan costs through an annual appropriation in the General Fund.

Employers - School District employers are not required to make contributions to the Plan.

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

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 11 - OTHER POST-EMPLOYMENT BENEFITS (OPEB) *(Continued)*

Connecticut Teachers' Retirement System *(Continued)*

Administrative Expenses

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

Basis of Presentation

The components associated with the other postemployment benefits (OPEB) expense and deferred inflows and outflows of resources have been determined using the unrecognized portions of each year's experience and assumption changes as audited by the State of Connecticut Auditors of Public Accounts as part of the State of Connecticut Comprehensive Annual Financial Report as of and for the year ended June 30, 2019. The net OPEB liability at June 30, 2019 has been calculated using the audited amounts. The OPEB trust fund is included in the TRS, and the TRS is included in the State of Connecticut audit as a pension trust fund. The State of Connecticut's Comprehensive Annual Financial Report can be obtained at www.ct.gov.

The accounting standards require participating employers to recognize their proportional share of the collective net OPEB liability, deferred outflows and inflows of resources and OPEB expense. Contributions remitted by the State are recognized when legally due, based upon statutory requirements.

Allocation Methodology

The allocations for participating employers are based on the expected contribution effort as measured June 30, 2018, the date of the latest biennial valuation. The allocations for participating employers are based on the expected contribution effort as measured June 30, 2018, the date of the latest biennial valuation. The liabilities of the June 30, 2018 actuarial valuation were rolled forward to the measurement date of June 30, 2019. The employer allocations were then applied to the net OPEB liability and OPEB expense to determine the amount applicable to each employer. Based upon the employee contributions made by the employees of each employer, as compared to the total employee contributions, an employer allocation percentage is calculated to six decimal places and is used to allocate the elements noted above. The employer allocation applied to District totaled 0.478% as of the most recent measurement date.

Collective Net OPEB Liability

The following summarizes the collective net OPEB liability of the State for the TRS as of June 30, 2019, the measurement date, in addition to the District's and State's proportionate shares of the collective net OPEB liability that is attributed to the District:

Collective Net OPEB Liability of the State for the TRS		<u>\$ 2,662,587,000</u>
	<u>Proportion</u>	<u>Proportionate Share</u>
District's proportionate share of the Collective Net OPEB Liability	0.000%	<u>\$ -</u>
State's proportionate share of the Collective Net OPEB Liability attributed to the District	0.478%	<u>\$ 12,725,000</u>

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS (Continued)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 11 - OTHER POST-EMPLOYMENT BENEFITS (OPEB) (Continued)

Connecticut Teachers' Retirement System (Continued)

Collective OPEB Expense

The District's expected contribution effort for allocation purposes totaled \$168,807 or 0.478% of the total expected contribution effort. The District has recognized this amount as an on-behalf payment into the TRS as intergovernmental revenues and related education expenditures in the General Fund for the year ended June 30, 2020.

The collective OPEB expense includes certain current period changes in the collective net OPEB liability, projected earnings on OPEB plan investments and the amortization of deferred outflows of resources and deferred inflows of resources for the current period. The portion of the collective OPEB expense attributed to the District totaled a negative \$(931,206) or 0.478% of the total collective OPEB expense and has been recognized as a reduction in operating contributions and related education expenses in the statement of activities for the year ended June 30, 2020.

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	2.50%
Real Wage Growth	0.75%
Wage Inflation	3.25%
Salary increases	3.25% - 6.50%, including inflation
Investment rate of return	3.00%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rates:	
Pre-Medicare	5.95% for 2018 decreasing to an ultimate rate of 4.75% by 2025
Medicare	5.00% for 2018 decreasing to an ultimate rate of 4.75% by 2028

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.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 11 - OTHER POST-EMPLOYMENT BENEFITS (OPEB) *(Continued)*

Connecticut Teachers' Retirement System *(Continued)*

Long-Term Rate of Return *(Continued)*

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

Asset Class	Target Allocation	Expected 10-Year Geometric Real Rate of Return	Standard Deviation
U.S. Treasuries (Cash Equivalents)	100.0%	0.41%	2.31%

Discount Rate

The discount rate used to measure the total OPEB liability was 3.50%. 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 of 3.87% was used in the determination of the single equivalent rate.

NOTE 12 - RISK MANAGEMENT AND UNCERTAINTIES

Risk Management

The District is exposed to various risks of loss related to torts, thefts of, damage to, or destruction of assets; errors or omissions; injuries to employees or acts of God. The District purchases commercial insurance for all risks of loss except workers' compensation and liability-automobile-property insurance for which it participates in risk sharing pools, and medical benefits for which the District is self-insured. During the year ended June 30, 2020, deductibles paid by the District were insignificant. Neither the District nor its insurers have settled any claims which exceeded the District's insurance coverage during the past three years. In addition, there have been no significant reductions in pooled or insured liability coverage from coverage in the prior year.

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

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 12 - RISK MANAGEMENT *(Continued)*

Risk Management *(Continued)*

Workers' Compensation Pool

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

Liability-Automobile-Property Pool

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

Self-Insured Medical Benefits

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

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

A summary of claims activity for the years ended June 30, 2020 and 2019 are as follows:

Year Ended June 30	Claims Payable, Beginning of Year	Claims and Changes in Estimates	Claims Paid	Claims Payable, End of Year
2019	\$ 363,017	\$ 3,883,029	\$ 3,850,311	\$ 395,735
2020	395,735	3,390,343	3,565,727	220,351

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 12 - RISK MANAGEMENT *(Continued)*

Uncertainties – Pandemic

In early March 2020, there was a global outbreak of COVID-19 that was declared a Public Health Emergency of International Concern by the World Health Organization and was subsequently declared a state of emergency by the Governor of Connecticut and a national emergency by the President of the United States. The outbreak of the virus has affected travel, commerce and financial markets globally, and is widely expected to affect economic growth worldwide.

On March 27, 2020, the United States Congress enacted the Coronavirus Aid, Relief, and Economic Stabilization Act (the "CARES Act") that provides in excess of \$2 trillion of relief to industries and entities throughout the country, including state and local governments. On March 28, 2020, the President of the United States approved the Governor of Connecticut's request for a disaster declaration for the State. On April 24, 2020, the United States Congress enacted legislation that provided an additional \$484 billion to replenish a small business loan program, support hospitals and expand COVID-19 testing.

The District and its member towns have received and continue to apply for additional funding from federal and state agencies to assist in covering certain costs associated with the response to the pandemic. However, the extent to which COVID-19 will impact the District's and its member towns' tax base, operations and financial condition will ultimately depend on future developments that are uncertain and cannot be fully predicted with confidence at this time.

NOTE 13 - COMMITMENTS AND CONTINGENCIES

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

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

As of June 30, 2020, the District has recorded \$971,501 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 14 - SUBSEQUENT EVENT

During July 2020, the District issued \$6,570,000 in general obligation bonds to finance improvements at Amity Regional High School and Athletic Complex Projects. Principal on the bonds are payable beginning on July 15, 2021 and annually thereafter until July 15, 2035, the maturity date. Coupon rates on the bonds range from 5.0% to 2.0% and interest is payable on January 15, 2021 and semiannually thereafter until maturity.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS (Continued)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 15 - 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. The requirements of this statement are effective for the District's reporting period beginning July 1, 2020, which reflects the one year postponement pursuant to GASB Statement No. 95 issued in May 2020. 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, 2021, which reflects the eighteen month postponement pursuant to GASB Statement No. 95 issued in May 2020. The District is currently evaluating the potential impact of adopting this Statement on its financial statements.

In June 2018, the GASB issued Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. The objective of this Statement are (a) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (b) to simplify accounting for interest cost incurred before the end of a construction period. The requirements of this Statement should be applied prospectively and are effective for the District's reporting period beginning July 1, 2021, which reflects the one year postponement pursuant to GASB Statement No. 95 issued in May 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, 2020, which reflects the one year postponement pursuant to GASB Statement No. 95 issued in May 2020. The District does not expect this statement to have a material effect on its financial statements.

In May 2019, the GASB issued Statement No. 91, *Conduit Debt Obligations*. The objectives of this statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The requirements of this statement are effective for the District's reporting period beginning July 1, 2022, which reflects the one year postponement pursuant to GASB Statement No. 95 issued in May 2020. The District does not expect this statement to have a material effect on its financial statements.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS (Continued)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 15 - IMPACT OF NEW ACCOUNTING STANDARDS NOT YET EFFECTIVE (Continued)

In January 2020, the GASB issued Statement No. 92, *Omnibus 2020*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics and the requirements of this statement are effective for the District's reporting period beginning July 1, 2021, which reflects the one year postponement pursuant to GASB Statement No. 95 issued in May 2020. The District does not expect this statement to have a material effect on its financial statements.

In March 2020, the GASB issued Statement No. 93, *Replacement of Interbank Offered Rates*. Some governments have entered into agreements in which variable payments made or received depend on an interbank offered rate (IBOR)—most notably, the London Interbank Offered Rate (LIBOR). As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates, by either changing the reference rate or adding or changing fallback provisions related to the reference rate. The objective of this Statement is to address those and other accounting and financial reporting implications that result from the replacement of an IBOR. The requirements of this statement 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 March 2020, the GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). The requirements of this statement are effective for the District's reporting period beginning July 1, 2022. The District does not expect this statement to have a material effect on its financial statements.

In May 2020, the GASB issued Statement 96, *Subscription-Based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). The requirements of this statement are effective for the District's reporting period beginning July 1, 2022. The District does not expect this statement to have a material effect on its financial statements.

In June 2020, the GASB issued Statement 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – An Amendment of GASB Statement No. 14 and No. 84, and a Supersession of GASB Statement No. 32*. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The requirements of this statement are effective for the District's reporting period beginning July 1, 2021. The District is currently evaluating the potential impact of adopting this Statement on its financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

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, 2020

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
				Over (Under)
REVENUES				
Assessments to member towns	\$ 48,627,967	\$ 48,627,967	\$ 46,641,731	\$ (1,986,236)
Intergovernmental	621,920	621,920	788,694	166,774
Charges for services	177,420	177,420	212,985	35,565
Interest income	75,000	75,000	52,292	(22,708)
Other	46,000	46,000	37,256	(8,744)
Total revenues	49,548,307	49,548,307	47,732,958	(1,815,349)
EXPENDITURES				
Current:				
Salaries	26,655,424	26,689,768	25,967,645	(722,123)
Employee benefits	5,980,496	5,798,221	5,141,056	(657,165)
Instruction	605,855	715,856	643,720	(72,136)
Pupil transport	3,222,937	3,275,006	2,958,116	(316,890)
Tuition	3,213,232	2,754,088	2,640,987	(113,101)
Purchased services	1,782,368	1,900,339	1,754,620	(145,719)
Rental and other services	617,830	591,200	551,179	(40,021)
Buildings and grounds	981,441	1,047,310	1,003,116	(44,194)
Utilities	803,952	791,438	710,613	(80,825)
Property and liability insurance	243,217	239,163	238,281	(882)
Travel and memberships	167,798	163,006	110,508	(52,498)
Contingency	150,000	-	-	-
Capital outlays	564,547	1,023,702	993,882	(29,820)
Debt service:				
Principal	3,750,000	3,750,000	3,750,000	-
Interest	809,210	809,210	809,210	-
Total expenditures	49,548,307	49,548,307	47,272,933	(2,275,374)
Excess of revenues over expenditures	-	-	460,025	460,025
OTHER FINANCING SOURCES (USES)				
Cancellation of prior year encumbrances	-	-	35,457	35,457
Transfers out	-	-	(495,482)	(495,482)
Total other financing sources (uses)	-	-	(460,025)	(460,025)
Net change in fund balance	\$ -	\$ -	\$ -	\$ -

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 SEVEN FISCAL YEARS

	2020	2019	2018	2017	2016	2015	2014
Total pension liability							
Service cost	\$ 544,055	\$ 546,532	\$ 539,815	\$ 542,547	\$ 493,768	\$ 479,386	\$ 408,199
Interest	1,202,276	1,165,984	1,095,440	1,096,406	988,845	930,362	882,103
Differences between expected and actual experience	(271,511)	(454,769)	138,984	(143,763)	19,949	(247,484)	-
Changes of assumptions	(47,566)	-	(99,030)	210,599	529,757	962,070	-
Benefit payments, including refunds	(801,082)	(674,698)	(673,617)	(670,971)	(623,779)	(677,103)	(703,532)
Net change in total pension liability	626,172	583,049	1,001,592	1,034,818	1,408,540	1,447,231	586,770
Total pension liability - beginning	17,025,084	16,442,035	15,440,443	14,405,625	12,997,085	11,549,854	10,963,084
Total pension liability - ending	17,651,256	17,025,084	16,442,035	15,440,443	14,405,625	12,997,085	11,549,854
Plan fiduciary net position							
Contributions - employer	851,987	892,845	886,831	862,404	772,191	738,934	707,554
Contributions - members	72,237	77,728	77,655	81,533	80,951	77,564	75,449
Net investment income	628,125	836,401	886,762	1,099,641	176,783	281,561	1,271,801
Benefit payments, including refunds	(801,082)	(674,698)	(673,617)	(670,971)	(623,779)	(677,103)	(703,532)
Administrative expense	-	-	-	(8,216)	-	-	(6,644)
Other	-	-	-	-	196	129	94
Net change in plan fiduciary net position	751,267	1,132,276	1,177,631	1,364,391	406,342	421,085	1,344,722
Plan fiduciary net position - beginning	12,897,273	11,764,997	10,587,366	9,222,975	8,816,633	8,395,548	7,050,826
Plan fiduciary net position - ending	13,648,540	12,897,273	11,764,997	10,587,366	9,222,975	8,816,633	8,395,548
District's net pension liability	<u>\$4,002,716</u>	<u>\$4,127,811</u>	<u>\$4,677,038</u>	<u>\$4,853,077</u>	<u>\$5,182,650</u>	<u>\$4,180,452</u>	<u>\$3,154,306</u>
Plan fiduciary net position as a percentage of total pension liability	77.32%	75.75%	71.55%	68.57%	64.02%	67.84%	72.69%
Covered payroll	\$3,312,394	\$3,484,925	\$3,423,413	\$3,368,174	\$3,473,851	\$3,264,904	\$3,183,014
District's net pension liability as a percentage of covered payroll	120.84%	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 SEVEN FISCAL YEARS

	2020	2019	2018	2017	2016	2015	2014
Actuarially determined contribution	\$ 851,987	\$ 892,845	\$ 886,831	\$ 862,402	\$ 772,191	\$ 738,934	\$ 707,554
Contributions in relation to the actuarially determined contribution	<u>851,987</u>	<u>892,845</u>	<u>886,831</u>	<u>862,404</u>	<u>772,191</u>	<u>738,934</u>	<u>707,554</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 3,312,394	\$ 3,484,925	\$ 3,423,413	\$ 3,368,174	\$ 3,473,851	\$ 3,264,904	\$ 3,183,014
Contributions as a percentage of covered payroll	25.72%	25.62%	25.90%	25.60%	22.23%	22.63%	22.23%
Annual money-weighted rate of return, net of investment expense	4.81%	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 COLLECTIVE NET PENSION LIABILITY
CONNECTICUT TEACHERS' RETIREMENT SYSTEM (UNAUDITED)
LAST SIX FISCAL YEARS
(Rounded to nearest thousand)

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
District's proportion of the collective net pension liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
District's proportionate share of the collective net pension liability	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State's proportionate share of the collective net pension liability attributed to the District	81,597,000	62,916,000	63,998,000	67,518,000	51,711,000	47,796,000
Total	<u>\$ 81,597,000</u>	<u>\$ 62,916,000</u>	<u>\$ 63,998,000</u>	<u>\$ 67,518,000</u>	<u>\$ 51,711,000</u>	<u>\$ 47,796,000</u>
District's covered payroll	\$ 20,980,000	\$ 20,654,000	\$ 20,286,000	\$ 19,553,000	\$ 19,209,000	\$ 18,515,000
District's proportionate share of the collective net pension liability as a percentage of its covered payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Plan fiduciary net position as a percentage of the total collective pension liability	52.00%	57.69%	55.93%	52.26%	59.50%	61.51%

See accompanying notes to required supplementary information.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
SCHEDULE OF THE District'S PROPORTIONATE SHARE OF THE COLLECTIVE NET OPEB LIABILITY
CONNECTICUT TEACHERS' RETIREMENT SYSTEM (UNAUDITED)
LAST THREE FISCAL YEARS
(Rounded to Nearest Thousand)

	<u>2020</u>	<u>2019</u>	<u>2018</u>
District's proportion of the collective net OPEB liability	0.00%	0.00%	0.00%
District's proportionate share of the collective net OPEB liability	\$ -	\$ -	\$ -
State's proportionate share of the collective net OPEB liability attributed to the District	<u>12,725,000</u>	<u>12,557,000</u>	<u>16,472,000</u>
Total	<u><u>\$ 12,725,000</u></u>	<u><u>\$ 12,557,000</u></u>	<u><u>\$ 16,472,000</u></u>
District's covered employee payroll	\$ 20,980,000	\$ 20,654,000	\$ 20,286,000
District's proportionate share of the collective net OPEB liability as a percentage of its covered employee payroll	0.00%	0.00%	0.00%
Plan fiduciary net position as a percentage of the total collective OPEB liability	2.08%	1.49%	1.79%

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 FOUR FISCAL YEARS

	2020	2019	2018	2017
Total OPEB liability				
Service cost	\$ 94,104	\$ 94,804	\$ 108,167	\$ 105,426
Interest	334,997	321,315	315,156	293,998
Differences between expected and actual experience	(735,952)	(213,246)	(266,055)	(1,788)
Changes of assumptions	377,326	77,972	(3,351)	-
Benefit payments, including refunds	(52,322)	(116,010)	8,789	(203,200)
Net change in total OPEB liability	18,153	164,835	162,706	194,436
Total OPEB liability - beginning	4,717,279	4,552,444	4,389,738	4,195,302
Total OPEB liability - ending	4,735,432	4,717,279	4,552,444	4,389,738
Plan fiduciary net position				
Contributions - employer	93,272	178,920	45,377	282,793
Contributions - retirees' subsidies	64,709	70,408	51,371	77,679
Net investment income	11,747	52,854	152,252	169,538
Benefit payments, including refunds	(52,322)	(116,010)	8,789	(203,200)
Administrative expense	-	-	-	-
Net change in plan fiduciary net position	117,406	186,172	257,789	326,810
Plan fiduciary net position - beginning	2,456,959	2,270,787	2,012,998	1,686,188
Plan fiduciary net position - ending	2,574,365	2,456,959	2,270,787	2,012,998
District's net OPEB liability	\$ 2,161,067	\$ 2,260,320	\$ 2,281,657	\$ 2,376,740
Plan fiduciary net position as a percentage of total OPEB liability	54.36%	52.08%	49.88%	45.86%
Covered employee payroll	\$ 26,530,584	\$ 25,670,057	\$ 25,121,818	\$ 24,809,512
District's net OPEB liability as a percentage of covered employee payroll	8.15%	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 FOUR FISCAL YEARS

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

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, 2020

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, 2020.

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, 2020

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, 2020:

	<u>Revenues</u>	<u>Expenditures</u>	<u>Other Financing Sources (Uses)</u>	<u>Change in Fund Balance</u>
Budgetary basis	\$ 47,732,958	\$ 47,272,933	\$ (460,025)	\$ -
"On-behalf" payments -				
State Teachers' Retirement Fund	6,345,244	6,345,244	-	-
Transfers to other funds recorded as				-
expenditures for budgetary purposes	-	(100,000)	(100,000)	-
Changes in encumbrances	-	(280,658)	(35,457)	245,201
Noncash financing sources not				
recognized for budgetary purposes:				
Capital lease financing activity	-	154,910	154,910	-
GAAP basis	<u>\$ 54,078,202</u>	<u>\$ 53,392,429</u>	<u>\$ (440,572)</u>	<u>\$ 245,201</u>

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

The District began to report this schedule when it implemented GASB Statement No. 67, *Financial Reporting for Pension Plans—an amendment of GASB Statement No. 25*, in fiscal year 2014. GASB Statement No. 67 requires the information within this schedule to be presented for the ten most recent fiscal years. Information prior to fiscal year 2014 is not available.

Actuarial valuations are prepared every year with the most recent available actuarial valuation performed as of July 1, 2019. The July 1, 2019 was utilized to calculate the total pension liability as of July 1, 2019, which was rolled forward to the most recent measurement date of June 30, 2020.

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, 2020. 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, 2020

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

The District began to report this schedule when it implemented GASB Statement No. 67, *Financial Reporting for Pension Plans—an amendment of GASB Statement No. 25*, in fiscal year 2014. GASB Statement No. 67 requires the information within this schedule to be presented for the ten most recent fiscal years. Information prior to fiscal year 2014 is not available.

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

The following methods and assumptions were utilized to determine the contribution rates for the year ended June 30, 2020.

Actuarial cost method	Entry Age Normal
Amortization method	Level Percentage of salary, closed
Remaining amortization period	20 years
Asset valuation method	5 year smoothed market
Inflation rate	2.60%
Salary increases	Varies from 2.60% to 7.60%, including inflation
Investment rate of return	7.00%, net of pension plan investment expense, including inflation
Retirement age	Ranges from 55 to 70
Mortality	RP-2014 Adjusted to 2006 Total Dataset Mortality Table projected to the valuation date with Scale MP-2018

NOTE 4 - SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE COLLECTIVE NET PENSION LIABILITY – CONNECTICUT 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. Information prior to fiscal year 2015 is not available.

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, 2020.

Benefit changes - Beginning January 1, 2018, member contributions increased from 6.0% to 7.0% of salary.

Assumption changes - The following significant assumptions had a significant effect on the measurement of the total pension liability reported as of June 30, 2020.

- 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%; and
- phase in to a level dollar amortization method for the June 30, 2024 valuation.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED) *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

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

The District began to report this schedule when it implemented GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, in fiscal year 2018. GASB Statement No. 74 requires the information within this schedule to be presented for the ten most recent fiscal years. Information prior to fiscal year 2018 is not available.

Actuarial valuations are prepared every year with the most recent available actuarial valuation performed as of July 1, 2019. The July 1, 2019 was utilized to calculate the total OPEB liability as of July 1, 2019, which was rolled forward to the most recent measurement date of June 30, 2020.

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. Information prior to fiscal year 2017 is not available.

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

The following methods and assumptions were utilized to determine the contribution rates for the year ended June 30, 2020.

Valuation date	July 1, 2018
Actuarial cost method:	Entry Age Normal
Amortization method:	Level Percentage of Salary
Remaining amortization period	20 years, closed (17 years remaining as of July 1, 2018)
Asset valuation method	Market value
Actuarial assumptions:	
Investment rate of return	7.00%
Discount rate	7.00%
Salary increases	2.60% - 7.60%
Inflation rate	2.60%
Healthcare cost trend rate:	
Initial	7.00%
Ultimate	4.60%

AMITY REGIONAL SCHOOL DISTRICT NO. 5
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED) *(Continued)*
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 7 - SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE COLLECTIVE 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. Information prior to fiscal year 2018 is not available.

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, 2020.

Benefit Changes - The Plan was amended by the Board to include a new prescription drug plan, effective January 1, 2019.

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 discount rate used to measure plan obligations for financial accounting purposes as of June 30, 2019 was updated to equal the Municipal Bond Index Rate of 3.50% as of June 30, 2019;
- Expected annual per capita claims costs were updated to better reflect anticipated medical and prescription drug claim experience both before and after the plan change that became effective on January 1, 2019; and
- The expected rate of inflation was decreased, and the Real Wage Growth assumption was increased.

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

GENERAL FUND

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, 2020

	Budgeted Amounts			Variance With Final Budget Over (Under)
	Original	Final	Actual	
ASSESSMENTS TO MEMBER TOWNS				
Bethany	\$ 8,926,150	\$ 8,926,150	\$ 8,561,222	\$ (364,928)
Orange	24,736,074	24,736,074	23,725,968	(1,010,106)
Woodbridge	14,965,743	14,965,743	14,354,541	(611,202)
Total assessment to member towns	<u>48,627,967</u>	<u>48,627,967</u>	<u>46,641,731</u>	<u>(1,986,236)</u>
INTERGOVERNMENTAL				
Adult education	3,042	3,042	3,748	706
Transportation income	26,000	26,000	26,000	-
Special education	592,878	592,878	758,667	165,789
Health services	-	-	279	279
Total intergovernmental	<u>621,920</u>	<u>621,920</u>	<u>788,694</u>	<u>166,774</u>
CHARGES FOR SERVICES				
Parking income	29,000	29,000	20,865	(8,135)
Athletics	25,000	25,000	25,300	300
Tuition revenue	90,535	90,535	133,936	43,401
Shared services	32,885	32,885	32,884	(1)
Total charges for services	<u>177,420</u>	<u>177,420</u>	<u>212,985</u>	<u>35,565</u>
INTEREST INCOME	<u>75,000</u>	<u>75,000</u>	<u>52,292</u>	<u>(22,708)</u>
OTHER REVENUES				
Rental income	21,000	21,000	18,178	(2,822)
Miscellaneous	25,000	25,000	19,078	(5,922)
Total other revenues	<u>46,000</u>	<u>46,000</u>	<u>37,256</u>	<u>(8,744)</u>
Total revenues	49,548,307	49,548,307	47,732,958	(1,815,349)
OTHER FINANCING SOURCES				
Cancellation of prior year encumbrances	-	-	35,457	35,457
Total other financing sources	<u>-</u>	<u>-</u>	<u>35,457</u>	<u>35,457</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>\$ 49,548,307</u>	<u>\$ 49,548,307</u>	<u>\$ 47,768,415</u>	<u>\$ (1,779,892)</u>

AMITY REGIONAL SCHOOL DISTRICT NO. 5
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL -
BUDGETARY BASIS - GENERAL FUND (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2020

	Budgeted Amounts			Variance With Final Budget Over (Under)
	Original	Final	Actual	
SALARIES				
Certified	\$ 21,776,498	\$ 21,759,507	\$ 21,243,072	\$ (516,435)
Classified	4,878,926	4,930,261	4,724,573	(205,688)
Total salaries	<u>26,655,424</u>	<u>26,689,768</u>	<u>25,967,645</u>	<u>(722,123)</u>
EMPLOYEE BENEFITS				
Medicare	364,933	364,933	354,550	(10,383)
FICA	287,766	293,448	293,447	(1)
Workers' compensation	237,774	203,071	203,071	-
Medical and dental insurance	4,060,498	3,778,735	3,134,277	(644,458)
OPEB trust	40,950	40,950	40,950	-
Life insurance	44,579	44,579	42,820	(1,759)
Disability insurance	10,222	10,278	10,277	(1)
Pension plan - classified	851,987	851,987	851,987	-
Defined contribution retirement plan	69,787	99,079	99,079	-
Retirement sick leave - certified	-	1	-	(1)
Unemployment compensation	10,000	109,160	109,160	-
Clothing allowance	2,000	2,000	1,438	(562)
Total employee benefits	<u>5,980,496</u>	<u>5,798,221</u>	<u>5,141,056</u>	<u>(657,165)</u>
INSTRUCTION				
Instructional program improvement	39,700	21,956	21,594	(362)
Instructional supplies	382,393	377,267	311,912	(65,355)
Text and digital resources	162,147	293,989	291,631	(2,358)
Library books & periodicals	21,615	22,644	18,583	(4,061)
Total instruction	<u>605,855</u>	<u>715,856</u>	<u>643,720</u>	<u>(72,136)</u>
PUPIL TRANSPORT				
Pupil transportation	3,100,537	3,166,733	2,861,327	(305,406)
Transportation supplies	122,400	108,273	96,789	(11,484)
Total pupil transport	<u>3,222,937</u>	<u>3,275,006</u>	<u>2,958,116</u>	<u>(316,890)</u>
TUITION	<u>3,213,232</u>	<u>2,754,088</u>	<u>2,640,987</u>	<u>(113,101)</u>
PURCHASED SERVICES				
Data processing	95,276	110,413	110,412	(1)
Other professional & technical services	1,467,869	1,489,611	1,385,205	(104,406)
Communications	115,356	96,756	77,186	(19,570)
Other purchased services	103,867	203,559	181,817	(21,742)
Total purchased services	<u>1,782,368</u>	<u>1,900,339</u>	<u>1,754,620</u>	<u>(145,719)</u>
RENTAL AND OTHER SERVICES				
Rentals - land, building, equipment	118,750	54,832	48,229	(6,603)
Other supplies	499,080	536,368	502,950	(33,418)
Total rental and other services	<u>617,830</u>	<u>591,200</u>	<u>551,179</u>	<u>(40,021)</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, 2020

	Budgeted Amounts		Actual	Variance With Final Budget Over (Under)
	Original	Final		
BUILDINGS AND GROUNDS				
Repairs, maintenance and cleaning	\$ 752,384	\$ 816,823	\$ 774,788	\$ (42,035)
Maintenance and custodial supplies	229,057	230,487	228,328	(2,159)
Total buildings and grounds	981,441	1,047,310	1,003,116	(44,194)
UTILITIES				
Utilities, excluding heat	696,046	683,511	620,438	(63,073)
Oil and natural gas used for heating	42,700	42,700	42,700	-
Natural gas	65,206	65,227	47,475	(17,752)
Total utilities	803,952	791,438	710,613	(80,825)
PROPERTY AND LIABILITY INSURANCE	243,217	239,163	238,281	(882)
TRAVEL AND MEMBERSHIPS				
Staff travel	25,350	26,706	10,723	(15,983)
Travel - conferences	37,445	35,921	22,406	(13,515)
Dues and fees	105,003	100,379	77,379	(23,000)
Total travel and memberships	167,798	163,006	110,508	(52,498)
CONTINGENCY	150,000	-	-	-
CAPITAL OUTLAYS				
Equipment - new	128,582	335,279	332,148	(3,131)
Equipment - replacement	121,965	448,443	439,067	(9,376)
Improvements to sites	181,000	75,176	61,825	(13,351)
Improvements to buildings	133,000	164,804	160,842	(3,962)
Total capital outlays	564,547	1,023,702	993,882	(29,820)
DEBT SERVICE				
Principal	3,750,000	3,750,000	3,750,000	-
Interest	809,210	809,210	809,210	-
Total debt service	4,559,210	4,559,210	4,559,210	-
TOTAL EXPENDITURES	49,548,307	49,548,307	47,272,933	(2,275,374)
OTHER FINANCING USES				
Transfers out	-	-	495,482	495,482
Total other financing uses	-	-	495,482	495,482
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>\$ 49,548,307</u>	<u>\$ 49,548,307</u>	<u>\$ 47,768,415</u>	<u>\$ (1,779,892)</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, 2020

	<u>Orange</u>	<u>Woodbridge</u>	<u>Bethany</u>	<u>Total</u>
Total cash collections for the year ended June 30, 2020:	<u>\$ 23,725,968</u>	<u>\$ 14,354,541</u>	<u>\$ 8,561,222</u>	<u>\$ 46,641,731</u>
				<u>District</u>
Debt limitation:				
4-1/2 times base				<u>\$ 209,887,790</u>
Indebtedness:				
Bonds payable				<u>20,025,000</u>
Net indebtedness				<u>20,025,000</u>
Debt limitation in excess of outstanding and authorized debt				<u>\$ 189,862,790</u>
Total capacity of borrowing (4-1/2 times base)				\$ 209,887,790
Total present indebtedness				<u>20,025,000</u>
Margin for additional borrowing				<u>\$ 189,862,790</u>

NONMAJOR GOVERNMENTAL FUNDS

AMITY REGIONAL SCHOOL DISTRICT NO. 5
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
AS OF JUNE 30, 2020

	Special Revenue Funds				Total Nonmajor Governmental Funds
	Education Grants Fund	Continuing Education Fund	School Operating Fund	Cafeteria Fund	
ASSETS					
Cash and cash equivalents	\$ 194,494	\$ 39,445	\$ 144,924	\$ 58,562	\$ 437,425
Receivables:					
Grants and contracts	141	-	-	143,401	143,542
Other	-	-	-	2,000	2,000
Due from other funds	-	-	1,934	-	1,934
Inventories	-	-	-	34,283	34,283
Total assets	<u>\$ 194,635</u>	<u>\$ 39,445</u>	<u>\$ 146,858</u>	<u>\$ 238,246</u>	<u>\$ 619,184</u>
LIABILITIES					
Accounts payable	\$ 96,295	\$ -	\$ 11,398	\$ 57,479	\$ 165,172
Unearned revenue	98,242	-	-	48,471	146,713
Total liabilities	<u>194,537</u>	<u>-</u>	<u>11,398</u>	<u>105,950</u>	<u>311,885</u>
FUND BALANCES					
Nonspendable	-	-	-	34,283	34,283
Committed	98	39,445	135,460	98,013	273,016
Total fund balances	<u>98</u>	<u>39,445</u>	<u>135,460</u>	<u>132,296</u>	<u>307,299</u>
Total liabilities and fund balances	<u>\$ 194,635</u>	<u>\$ 39,445</u>	<u>\$ 146,858</u>	<u>\$ 238,246</u>	<u>\$ 619,184</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, 2020

	Special Revenue Funds				Total Nonmajor Governmental Funds
	Education Grants Fund	Continuing Education Fund	School Operating Fund	Cafeteria Fund	
REVENUES					
Intergovernmental	\$ 621,315	\$ -	\$ -	\$ 391,866	\$ 1,013,181
Charges for services	-	52,362	71,945	485,398	609,705
Other	-	1,093	-	2,000	3,093
Total revenues	<u>621,315</u>	<u>53,455</u>	<u>71,945</u>	<u>879,264</u>	<u>1,625,979</u>
EXPENDITURES					
Current:					
General instruction	528,030	54,903	-	-	582,933
Support services:					
Support services - student	31,775	-	30,309	863,268	925,352
Improvement of instruction	18,788	-	-	-	18,788
General administration	-	-	26,964	-	26,964
Employee benefits	42,098	-	-	-	42,098
Buildings and grounds	9,000	-	-	-	9,000
Total expenditures	<u>629,691</u>	<u>54,903</u>	<u>57,273</u>	<u>863,268</u>	<u>1,605,135</u>
OTHER FINANCING SOURCES					
Transfers in	-	-	-	100,000	100,000
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>100,000</u>
Net change in fund balance	(8,376)	(1,448)	14,672	115,996	120,844
Fund balances - beginning	<u>8,474</u>	<u>40,893</u>	<u>120,788</u>	<u>16,300</u>	<u>186,455</u>
Fund balances - ending	<u>\$ 98</u>	<u>\$ 39,445</u>	<u>\$ 135,460</u>	<u>\$ 132,296</u>	<u>\$ 307,299</u>

FIDUCIARY FUNDS

AMITY REGIONAL SCHOOL DISTRICT NO. 5
COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	Balance, July 1, 2019	Additions	Deductions	Balance, June 30, 2020
ASSETS				
Cash and cash equivalents	\$ 365,464	\$ 385,404	\$ 304,377	\$ 446,491
Receivables	1,493	-	1,493	-
Total assets	<u>\$ 366,957</u>	<u>\$ 385,404</u>	<u>\$ 305,870</u>	<u>\$ 446,491</u>
LIABILITIES				
Payables	\$ 10,833	\$ 65,974	\$ -	\$ 76,807
Due to others	356,124	319,430	305,870	369,684
Total liabilities	<u>\$ 366,957</u>	<u>\$ 385,404</u>	<u>\$ 305,870</u>	<u>\$ 446,491</u>

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

December 14, 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-BENCH SUBSTITUTES: NONE

NEW HIRES-NON-CERTIFIED: NONE

NEW HIRES-COACHES: NONE

TRANSFERS:

Kristin McNamara – Paraprofessional at Amity Regional High School to the position of Category I 10 month Administrative Assistant at Amity Regional High School, effective 11/30/2020

Kelly Stoner – 12 Month Category II Administrative Assistant at Amity Middle School-Bethany to the position of Category IV Accounting Clerk in the District Offices, effective 12/7/2020

Beth Mazzabufi – 12 Month Category II Administrative Assistant at Amity Regional High School to the position of 12 Month Category II Administrative Assistant at Amity Middle School-Bethany, effective 12/18/2020

RESIGNATIONS: NONE

RETIREMENTS: NONE

COVID RELATED ABSENCES:

- **CRW** – Covid Remote Work – Remote teleworking from home due to FFCRA (Families First Coronavirus Response Act) eligibility (i.e. childcare, quarantine due to exposure, high risk factors for self or member of household, caring for someone with a Covid related illness)
- **CS** – Covid Sick ~ Unable to work due Covid related illness or exposure with inability to perform job duties remotely
- **FM** – Full Remote Learning

11/9/2020	B	O	W	DO	Total
CRW - Cert	3	5	13	0	21
CS - Cert	0	0	1	0	1
CRW - Non Cert	3	3	1	0	7
CS - Non Cert	2	0	0	0	2

11/10/2020	B	O	W	DO	Total
CRW - Cert	4	6	14	0	24
CS - Cert	1	0	1	0	2
CRW - Non Cert	3	3	1	0	7
CS - Non Cert	2	0	0	0	2

11/11/2020	B	O	W	DO	Total
CRW - Cert	4	6	14	0	24
CS - Cert	2	0	1	0	3
CRW - Non Cert	2	4	1	0	7
CS - Non Cert	1	0	0	0	1

11/13/2020	B	O	W	DO	Total
CRW - Cert	3	5	15	0	23
CS - Cert	0	0	1	0	1
CRW - Non Cert	0	3	1	0	4
CS - Non Cert	0	0	1	0	1

11/17/2020	B	O	W	DO	Total
CRW - Cert	5	5	FM	0	10
CS - Cert	0	0	1	0	1
CRW - Non Cert	1	3	0	0	4
CS - Non Cert	0	0	2	0	2

11/19/2020	B	O	W	DO	Total
CRW - Cert	5	4	FM	0	9
CS - Cert	0	0	1	0	1
CRW - Non Cert	0	1	1	0	2
CS - Non Cert	0	0	0	1	1

11/23/2020	B	O	W	DO	Total
CRW - Cert	4	4	FM	0	8
CS - Cert	0	0	1	0	1
CRW - Non Cert	1	1	0	0	2
CS - Non Cert	1	0	1	1	3

12/7/2020	B	O	W	DO	Total
CRW - Cert	2	4	14	0	20
CS - Cert	1	1	0	0	2
CRW - Non Cert	0	1	0	0	1
CS - Non Cert	0	0	1	0	1

12/9/2020	B	O	W	DO	Total
CRW - Cert	2	5	17	0	24
CS - Cert	1	0	1	0	2
CRW - Non Cert	0	2	1	0	3
CS - Non Cert	0	0	1	0	1

11/12/2020	B	O	W	DO	Total
CRW - Cert	5	5	17	0	27
CS - Cert	0	0	1	0	1
CRW - Non Cert	2	2	1	0	5
CS - Non Cert	2	0	0	0	2

11/16/2020	B	O	W	DO	Total
CRW - Cert	5	5	FM	0	10
CS - Cert	0	1	1	0	2
CRW - Non Cert	1	3	0	0	4
CS - Non Cert	0	0	3	0	3

11/18/2020	B	O	W	DO	Total
CRW - Cert	4	6	FM	0	10
CS - Cert	0	0	1	0	1
CRW - Non Cert	4	1	0	0	5
CS - Non Cert	0	0	1	0	1

11/20/2020	B	O	W	DO	Total
CRW - Cert	4	3	FM	0	7
CS - Cert	0	0	1	0	1
CRW - Non Cert	1	1	0	0	2
CS - Non Cert	1	0	1	1	3

11/24/2020	B	O	W	DO	Total
CRW - Cert	4	3	FM	0	7
CS - Cert	0	0	0	0	0
CRW - Non Cert	1	1	2	0	4
CS - Non Cert	1	0	3	1	5

12/8/2020	B	O	W	DO	Total
CRW - Cert	2	5	16	0	23
CS - Cert	1	0	0	0	1
CRW - Non Cert	0	1	1	0	2
CS - Non Cert	0	0	1	0	1

12/10/2020	B	O	W	DO	Total
CRW - Cert	1	4	16	0	21
CS - Cert	1	0	1	0	2
CRW - Non Cert	0	1	1	0	2
CS - Non Cert	0	0	1	0	1

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 – December 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

Middle Schools Return to In-Person Learning: On December 9, 2020, the middle schools returned students to full in-person learning. Approximately 21% of students are participating in voluntary remote learning at AMSO and approximately 26% of students are participating in voluntary remote learning at AMSB. We completed a walk-through of AMSO with the health department on December 10, 2020 and have a walk through scheduled at AMSB on December 15, 2020.

Restorative Practices Training: Staff members from all three schools participated in a week long Restorative Practices training and are now certified trainers in Restorative Practices. The team is looking forward to running professional development to their colleagues as we work to broaden the use of these practices throughout the district.

Courageous Conversations Continue: Luis Versalles, Director of PreK-12 District Partnerships for Courageous Conversations for the Pacific Educational Group (PEG), provided ARHS teachers and administrators a customized workshop session on December 7, 2020 as an extension to the November 3, 2020 session *Introduction to Courageous Conversations about Race*. AMSO and AMSB teachers and administrators will participate in the same training on the scheduled early dismissal minimum professional learning day on February 12, 2021.

Active, Engaging, Remote Classes: Throughout the weeks of remote instruction at ARHS, many members of the physical education department collaborated to create fitness experiences for students during their regularly-scheduled physical education classes while also demonstrating strong collaboration skills. Many PE classes met together as a class through their regular Google Meet link and, after an introduction by the assigned teacher, joined a larger conglomerate through Zoom where one of the designated teachers ran the actual fitness class (for roughly 25 minutes), before each class met back in their original "classroom" for wrap-up and closure. Each of the teachers took on a different activity, including high intensity training, yoga and more.

NHS Virtual Induction Ceremony: On Tuesday, December 8, 2020, the new inductees of Amity's National Honor Society were inducted during a virtual ceremony hosted by the NHS Advisors, Shannon Martin and Matt Stanley. After addresses by Principal Anna Mahon and Superintendent Dr. Jennifer Byars, the students and families were treated to a keynote address by high school Science Research Program Teacher, Ms. Cathy Piscitelli.

Special Services Professional Learning: School Psychologists, School Social Workers, & Speech and Language Pathologists have been attending Communities of Practice (COP) offered by the local RESCs in collaboration with the CSDE. The COP allows staff from similar related service positions to meet together and discuss current issues related to their field of practice. Our middle school social worker and a middle school counselor completed their Cognitive Behavioral Intervention for Trauma in Schools Training (CBITS). We now have multiple providers trained in all three buildings. Mr. Brant facilitated an expert panel discussion on Best Practices in Assessment during the COVID-19 Pandemic that was hosted by Fairfield University and the Connecticut Association of School Psychologists.

Professional Learning Updates: Two of our teachers attended the virtual five-day International Society for Technology in Education (ISTE) National Conference. The ISTE Standards provide a framework for providing technology opportunities in an effort to transform innovation in education. Voluntary Professional Learning sessions will continue throughout December on Thursday afternoons. Sessions will include focusing on technology tools and apps that are particularly useful for hybrid/remote instruction.

Scooter Racing!: Students in the Adaptive PE class at ARHS recently participated in scooter racing as a fun and exciting way to develop their fine and gross motor skills while working on team building.

Show Me the Honey: Students in Spartan Academy have continued their active care of our Amity bee hives which have yielded over 50 jars of honey this school year!

Resources

Use of Building-Based Substitutes: Through hard work and organization, the main office staff in each of our schools have worked to use substitutes efficiently through strategic assignments and use of larger spaces such as the cafeterias at the middle school, or the Lecture Hall or Brady Center at the high school. Their tireless work has not only been cost-efficient, it has helped to keep our school up and running while continuing to follow all mitigation strategies for students and adults.

Parent Teacher Conferences: Parent teacher conferences were held throughout the month of November and at the beginning of December. This year all meetings were virtual. Thank you to the members of the technology department as they were a great support to set up this process and ensure that the staff and parents were prepared to meaningfully engage.

BOWA Curriculum Articulation: The BOWA Curriculum Directors met via Zoom on November 13th. Discussion focused on the Social Studies Curriculum Grades 6-8; Middle School Math Update; Smarter Balanced (SBA) Interim Assessment Blocks and the SBA testing and reporting.

Public School/Post-Secondary Partnership: The Amity Regional District No. 5 was represented by Dr. McPadden at the Albertus Magnus College Advisory Board meeting. The college is currently in the planning stages for the Council for Accreditation of Educator Preparation Programs (CAEP). The Advisory Board thanked their members from public schools for providing their input into the process.

Climate

Portrait of the Graduate: On December 7, 2020, the teachers of AMSB and AMSO participated in a joint professional learning session where we began the discussion of the Portrait of the Graduate. The lively discussion included a presentation from administration and a member of the faculty as we identified the academic and social/life skills that we hope to develop in our students.

Amity Creative Theater is BACK! Throughout the fall, students and faculty advisors have rehearsed through tireless Zoom sessions and some in-person (following mitigation protocols) to carry on the Amity tradition of performing a fall play. While the medium is slightly different, *It's A Wonderful Life* is written as a "radio play" and was seamlessly adapted to a recorded version of the

live theater rendition. The members of A.C.T. are excited to share this performance with the school community and spread some Amity joy this holiday season!

Supporting our ARHS Faculty/Staff: In an effort to keep the faculty and staff connected during the orchestrated remote-only week, Associate Principal Monica Kreuzer created a pre-Thanksgiving holiday survey that asked Amity faculty/staff to offer shout outs to members of our school community, share favorite Thanksgiving foods and other uplifting pieces of information. Ms. Kreuzer shared bits of the information throughout the remote-only week to support a sense of community and gratitude.

Student Government Appreciation Video: Members of this year's ARHS Student Government worked together to create a video to share their appreciation for the work their classroom teachers and administrators have put in to making a return to school a possibility for this year, even though things look different for the time being. The video was shared with faculty/staff on Friday, November 20, 2020.

Amity Hall of Honor & Amity Hall of Fame Returns: The Amity Hall of Honor & Amity Hall of Fame Induction Ceremony has been set for Thursday, October 21, 2021.

Jackie's Nine Reimagined: The AMSO support services team continues to promote the Jackie's Nine Character Education Program. Due to Covid-19 restrictions, many of the activities and special events have been reimagined this year. Each month, we will be focusing on one of the nine traits to live by, and activities which are posted on the counseling Google Classroom pages.

Canned Food Drive: The AMSB PTSO sponsored a food drive prior to the Thanksgiving break and the response from our students and staff was overwhelming!! Each advisory kept track of who could bring in the most food, and the PTSO gave awards to the advisory groups who brought the most. All donations went to a local food bank.

AMSO Team T: AMSO Team T is conducting its' annual fundraiser for the Hamden Children's Center. The team hopes to raise \$300 in support of an art project on the Children's Center campus.

Drexel University High School Photography Contest Exhibitor!: Congratulations to Riley Palazzo. Her photograph was selected to be included in the 2020 Drexel University High School Photography Contest Exhibition. This popular photo contest is one of the best and biggest in the country and Riley is the first Amity student to ever receive this honor. Riley's photograph and the entire exhibition can be seen virtually at www.drexelphotocontest.com





Amity Regional School District No. 5

2021-2022 District Calendar



Date	Event or Holiday
August 25	Prof. Dev. - Teachers Only
August 26	Prof. Dev. - Teachers Only
August 30	First Day of School - Students <i>Early Dismissal</i>
August 31	Students <i>Early Dismissal</i>
September 6	Labor Day - No School
September 7	Rosh Hashana - No School
September 8	Back to School Night - ARHS - Grades 9&12
September 9	Back to School Night - Middle Schools
September 14	Back to School Night - ARHS - Grades 10&11
September 16	Yom Kippur - No School
September 23	Early Dismissal - Professional Development
October 11	Columbus/Indigenous Peoples Day - No School
October 14	Early Dismissal - Professional Development
November 2	Prof. Dev. - Teachers Only
November 10	Parent Conferences - Middle Schools
November 11	Parent Conferences - High School
November 17	Parent Conferences - High School
November 18	Parent Conferences - Middle Schools
November 24	Early Dismissal
November 25, 26	Thanksgiving - No School
December 1	Parent Conferences - MS/HS - <i>Early Dismissal</i>
December 9	Early Dismissal - Professional Development
December 23	Early Dismissal
December 24 - January 2	Holiday Recess
January 13	Early Dismissal - Professional Development
January 17	Martin Luther King, Jr. Day - No School
February 2	Parent Conferences - High School
February 3	Parent Conferences - Middle Schools
February 9	Parent Conferences - Middle Schools
February 17	Early Dismissal - Professional Development
February 21, 22	Winter Recess
March 18	Prof. Dev. - Teachers Only
April 11 - April 15	Spring Recess
April 28	Early Dismissal - Professional Development
May 30	Memorial Day - No School
June 9	Last Day of School - Students

August 2021 (2/2)						
S	M	T	W	R	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

September 2021 (19/21)						
S	M	T	W	R	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

October 2021 (20/41)						
S	M	T	W	R	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

November 2021 (19/60)						
S	M	T	W	R	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

December 2021 (17/77)						
S	M	T	W	R	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

January 2022 (20/97)						
S	M	T	W	R	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

February 2022 (18/115)						
S	M	T	W	R	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28					

March 2022 (22/137)						
S	M	T	W	R	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

April 2022 (16/153)						
S	M	T	W	R	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

May 2022 (21/174)						
S	M	T	W	R	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

June 2022 (7/181)						
S	M	T	W	R	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

July 2022 (0)						
S	M	T	W	R	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

2021-2022

If emergency closings extend beyond June 30, 2022, then any additional days will be taken from Spring Recess, beginning with April 11, 2022.

Amity Regional High School Graduation is traditionally held on the actual last day of school for students. Total Days For Students = 181; Total Days For Teachers = 185

AMITY REGIONAL SCHOOL DISTRICT NO. 5 PROPOSAL FOR NEW COURSE OR COURSE MODIFICATION

Proposed Title of New Course or Course Modification:

Adaptive Science

Brief Description and Objectives of the Course/Unit or Course Modification:

Adaptive Science is a science course aligned to students with special needs. This class will run in conjunction with the Unified Science class also being proposed. Adaptive and Unified partners will collaborate to engage in science instruction, labs and activities in a class setting. It also builds empathy and persistence for all students who are enrolled in the class.

- To provide opportunities for social interaction between students with special needs and their typical peers.
- To provide opportunities to learn life, physical and earth science through a personalized curriculum in a collaborative environment.
- To provide students the opportunity to work in the science lab environment.
- To provide a fun learning environment designed to increase scientific awareness process information to make informed decisions.

Department: Science

Grade Level: 9-12

Elective or Required: ~~N/A~~

Length of Course: full year

Required

RATIONALE

Why does Amity need this course/unit? What educational needs will it serve? How does this course/unit fit in with the school's mission statement and academic expectations?

The Unified Science program is being proposed alongside this Adaptive Science course. The adaptive science will consist of a diverse and amazing group of students. The proposed adaptive and unified science courses would be a positive move in the right direction so typical peers can work with the students who are enrolled in the adapted science course. The adaptive science will provide an opportunity to specialize science instruction to meet the needs of the diverse learning population. Students will have the opportunity to meet graduation requirements for science, collaborate and work with students in the Unified Science course, participate in science labs and study elements of life, physical and earth space science. The after school Unified sports program and the Unified PE program has provided greater inclusion for our school community. The goal of this course is to bring those benefits to the core academic setting.

Will this course replace an existing course? No Which Course?

Why should this course be replaced?

STUDENT LEARNING OBJECTIVES

As a result of this course or course modification, each student should be able to: (Identify major content)

- Demonstrate positive collaboration skills with peers
- Demonstrate patience and empathy while working with peers
- Demonstrate leadership and creativity
- Develop social interaction skills

MATERIALS & PERSONNEL NEEDS

YOU MUST INCLUDE ANY BUDGETARY CONSIDERATIONS

Supplies and/or Equipment:

Personnel Requirements:

Texts:

Comments:

Approved by:

Building Administrator: Anna Mahon

Date: October 22, 2020

District Steering Committee:

EMM

Date: 10/28/2020

BOE Curriculum Committee:

EMM

Date: 11/9/2020

Not Approved: ☐ Reason:

Date:

AMITY REGIONAL SCHOOL DISTRICT NO. 5 PROPOSAL FOR NEW COURSE OR COURSE MODIFICATION

Proposed Title of New Course or Course Modification:

Unified Science

Brief Description and Objectives of the Course/Unit or Course Modification:

Unified Science combines students with special needs with typical students (partners) to engage in science instruction, labs and activities in a class setting. It also builds collaboration, empathy and persistence for all students who are enrolled in the class.

- To provide opportunities for social interaction between students with special needs and their typical peers.
- To provide opportunities to learn life, physical and earth science while working in a collaborative environment.
- To provide leadership opportunities for students to work together, problem solve and support each other.

Department: Science

Grade Level: 9-12

Elective or Required: Elective

Length of Course: Semester

RATIONALE

Why does Amity need this course/unit? What educational needs will it serve? How does this course/unit fit in with the school's mission statement and academic expectations?

The Adaptive Science program is being proposed alongside this Unified Science course. The adaptive science will consist of a diverse and amazing group of students. The newly proposed unified science course would be a positive move in the right direction so typical peers can work with the students who are enrolled in the adapted science course. The after school Unified sports program and the Unified PE program has provided students with a change in beliefs, the development of social skills (tolerance, acceptance, and patience) and a cultural shift towards greater inclusion for our school community. The goal of this course is to bring those benefits to the core academic setting. Students in Unified Science, as well as other students in the school community, will gain a new respect for all of their peers, regardless of perceived differences. Students will have the opportunity to collaborate on lab activities and experiment design.

Will this course replace an existing course? No Which Course?

Why should this course be replaced?

STUDENT LEARNING OBJECTIVES

As a result of this course or course modification, each student should be able to: (Identify major content)

- Process data to make informed decisions.
- Identify aspects of life, physical and earth space science that will contribute to success beyond high school.
- Demonstrate ability to collaborate and work as a team.
- Demonstrate ability to develop solutions to problems.

MATERIALS & PERSONNEL NEEDS

YOU MUST INCLUDE ANY BUDGETARY CONSIDERATIONS

Supplies and/or Equipment: N/A, aside from regularly budgeted items for science

Personnel Requirements: N/A, A shift in course request numbers will negate the need for increased personnel

Texts: N/A; there would be no formal text, although some articles may be assigned for students to read/discuss.

Comments: This course will be offered as an elective for students who are not enrolled in the adapted science course. This elective will not take the place of the science classes students are required to take in order to fulfill the graduation requirements of the high school. It is important, also, that this course be available to students to take multiple times for credit (similar to choir or band) so that students are able to continue to improve and develop their skills and follow their passion of helping people. The course will be available for students to take the class multiple times with the understanding that there will be a limitation to class size. It will also be important to consider selection criteria for students in this class and may be application based.

Approved by:

Building Administrator: Anna Mahon

Date: October 22, 2020

District Steering Committee:

EMM

Date:

10/28/2020

BOE Curriculum Committee:

EMM

Date:

11/9/2020

Not Approved: ☐ Reason:

Date:

AMITY REGIONAL SCHOOL DISTRICT NO. 5

PROPOSAL FOR NEW COURSE OR COURSE MODIFICATION

Proposed Title of New Course or Course Modification:

New Sequence of Theater courses, One "new" course (which is an amalgam of a few current courses), and a few small changes to existing courses.

<u>Existing Course</u>	<u>Updated Course Name</u>	<u>Proposed Change</u>
Intro To Acting	Theater 1	Change in name only
Advanced Acting	Theater 2	Change in name only
*Play Production	Theater 3	New Course
Intro to Tech Theater	Technical Theater	Change in name only
Children's Theater	no change	Drop pre requisite
Acting and Directing for Film	no change	Drop pre requisite

Brief Description and Objectives of the Course/Unit or Course Modification:

THEATER 1: ACTING FUNDAMENTALS

.5 credit Half Year

Prerequisite: None

Grades 9, 10, 11, 12

This first level course explores the fundamentals of acting as an art. Students are encouraged to explore their creativity while developing skills and taking theatrical risks. Activities include theater games geared toward achieving focus, improvisation, observation journals, and scene study.

THEATER 2: ADVANCED ACTING

1.0 credit Full Year

Prerequisite: Theater 1

Grades 10, 11, 12

This class is for students who wish to continue their Theater studies after completing the Theater 1. Students will expand their knowledge of acting as they explore in depth the creation of unique characters in extended improvisations, monologue work, and exploring the teachings of Meisner, Stanislavsky, and Hagen.

***** New Class**** : THEATER 3: Play Production**

1.0 credit Grades 10, 11, 12 Full-Year (or could be offered as a full year/ half year option)

Prerequisite: Any previous theater arts course

A course of study for student interested in expanding skill and knowledge in the area of acting technique, theater as an art, Theater Design, Directing and play production .This course is designed to provide students with experiences in all aspects of play production and to foster an appreciation of dramatic theater through instruction in theater history, the techniques of acting, dramatic interpretation, and the reading and writing of contemporary plays. Students will learn set design, lighting, construction of simple sets, costume design, sound design, and publicity. The culminating project will be the production of a play to be performed for a student audience.

Department: Visual and Performing Arts

Grade Level: 9,10,11,12

Elective or Required: Elective

Length of Course:

Theater 1 : Half year

Theater 2: Full Year *Honors*

Theater 3: Full or half year (can be offered as an option) *Honors*

Tech Theater: Half year

Children's Theater : Half Year

Acting & Directing for Film: Half Year

RATIONALE

Why does Amity need this course/unit? What educational needs will it serve? How does this course/unit fit in with the school's mission statement and academic expectations?

The new sequence simplifies the trajectory of the theater arts students. It creates a more clear scope and sequence. The Theater 3 class will combine the acting students with the more advanced theater design students in order to serve the students better. The students will be able to learn subjects they already have interest in (acting or design) and encourage them to try new areas like production or directing. This course will allow students to express themselves in new ways and to teach self reliance and personal responsibility.

Will this course replace an existing course? Partially Which Course? Advanced Tech Theater

Why should this course be replaced? The class is only serving a very small group of students per year. It will also free up my schedule to still serve those students and also serve others with similar interests.

STUDENT LEARNING OBJECTIVES

As a result of this course or course modification, each student should be able to: (Identify major content)

This course requires students to experiment individually and collaboratively with forms and conventions of both drama and theatre from various cultures and time periods. Students will interpret dramatic literature and other text and media sources while learning about various theories of directing, design and acting. Students will examine the significance of dramatic arts in various cultures, and will analyze how the knowledge and skills developed in drama are related to their personal skills, social awareness, and goals beyond high school. This focus course takes a practical approach to the production of theatre by allowing students to actively engage in a production company of their own.

MATERIALS & PERSONNEL NEEDS

YOU MUST INCLUDE ANY BUDGETARY CONSIDERATIONS

Supplies and/or Equipment:

Existing texts and equipment

Personnel Requirements:

Current Theater Arts teacher

Texts:

Plays, scripts and theater texts

Comments:

Approved by:

D. E. McPherson 10/20/2020

Building Administrator:

Date:

District Steering Committee:

EMM

Date:

10/28/2020

BOE Curriculum Committee:

EMM

Date:

11/9/2020

Not Approved: ☐

Reason:

Date:

PROPOSAL FOR NEW COURSE / UNIT OR COURSE MODIFICATION

To: Director of Curriculum and Staff Development Amity Regional School District No. 5	From: Anna Mahon , Principal <u>Shannon Martin, English Teacher</u> School: <u>Amity Regional High School</u>
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Proposed Title of New Course/Unit or Course Modification:

True Crime Narratives
(12th Grade Elective)

Brief Description and Objectives of the Course/Unit or Course Modification:

From Truman Capote's In Cold Blood to Michelle McNamara's I'll be Gone in the Dark, true crime narratives have exploded as a popular genre in our country. In the form of novels, podcasts, docuseries, documentaries and sitcoms, people are captivated by the mal-intent of others and the case surrounding the circumstance. The issue, however, is that all of these mediums are told by not the accused/accusers themselves, but by the writers of media. This poses a problem: how do we as consumers of this media distinguish between what is fact and what is the narrative that the writers intend us to see? This is what this course will examine and attempt to teach its students: how to distinguish reality versus biased embellishment (possibly even pure fiction) in the true crime genre.

Department English

Grade Level: Grade 12, "E"

Elective or Required? Elective

Length of Course: 1 semester

RATIONALE

Why does Amity need this course/unit? What educational need(s) will it serve? How does this course/unit fit in with the school's mission and academic expectations?

Amity needs this course because it is a relevant and fresh take on text analysis that will be engaging to students. Depending on the study, anywhere from 25% to 60% of college students are taking remedial courses as the enter college (Chen and Simone 2016). How do we better prepare students for the rigor of college classes? They need to read more. According to the *Kids and Family Reading Report (5th edition, 2014)*, teens are 78% more likely to read 5-7 times a week when given time to read in class and choice on what

Revised: 9/20/10

they read (Bennett 2017). Students who enroll in this class will do so because they find the topic interesting and engaging. The nature of the course will not only provide them time to read, but choice in a variety of true crime texts that are sandwiched between two whole class texts (Capote's *In Cold Blood* and McNamara's *I'll be Gone in the Dark*).

This class, however, will not be for the faint of heart- not only due to the nature of the texts that will be study, but also because this course will ask students to rigorously dissect biases in true crime narratives.

While this course focus is taught at a handful of universities, I have not yet found it as a course taught at the high school level, making this innovative for our school community and perhaps an option to fit as a humanities credit for the coming "portrait of a graduate" and the revised state graduation credits.

This course fits in with the Amity's school mission and academic expectations for several reasons:

1. This is topic that is only growing exponentially in all forms of media, and students will obtain life-long skills in this class to question and dissect the messages they are exposed to in the true crime genre.
2. Students will be more prepared to not only navigate college English courses, but will be able to navigate the constant influx of media they are faced with on a daily basis.
3. Because of the nature of the topic, students will be continue developing empathy for those who experience horrific tragedies.

Finally, this course would add variety into the current English elective offerings that would perhaps be engaging for those students looking for a level 2 or 3 elective. Amity has a prestigious reputation for providing rigorous academic opportunities. This course will not only be a rigorous study in Language Arts, but will be a chance for students to embark in relevant and engaging evaluation of a popular media genre.

Citations:

Bennett, Colette. (2020, August 27). Reading Choice Encourages Student Ownership. Retrieved from <https://www.thoughtco.com/reading-choice-and-motivation-4135606>

Chen, X., & Simone, S. (2016). Remedial Coursetaking at U.S. Public 2- and 4-Year Institutions: Scope, Experience, and Outcomes. In National Institute for Education Statistics. <https://nces.ed.gov/pubs2016/2016405.pdf>

Will this course/unit replace an existing course/unit? NO Which one?

Why should this course/unit be replaced?

PROPOSAL FOR NEW COURSE/UNIT OR COURSE MODIFICATION

STUDENT LEARNING OBJECTIVES

As a result of this course/unit or course modification, each student should be able to:
(Identify major content)

Students will be able to analyze various texts in the true crime genre and dissect that developed narrative by the writers.

Students will be able to research various versions of a true crime story and present their findings in written and presentation format.

Students will be able to develop through arguments about the implied biases and message in various true crime mediums.

This course can promote several necessary skills that will not only promote student achievement, but will also translate past the boundaries of school to their adult lives. In this course, students will practice critical thinking skills, analysis, close-reading, writing, public speaking, and all the while will simultaneously promote empathy. This course will support many of the CT CCS as students will be required to close read different forms of media and write/present eloquently on researched materials. Please the below list for standards that will be covered.

Essential Questions

Disciplined Reader

- What can I learn about life (human experience) through literature?
- How can I better understand and empathize with others by reading literature?
- How can I better understand myself by reading literature?
- How do I figure out what an author is trying to say?
- What questions do I have after reading this piece? What questions do I want to ask the author?

Disciplined Communicator

- How can I effectively develop and communicate my ideas?
- What are my strengths as a communicator? How can I continue to grow as a communicator?
- What will I use to effectively defend my position?
- How does my audience guide what I say and how I say it?
- How do I know my audience understood what I said?
- How can I develop confidence in my own ideas?

The following are the expected standards that students will meet:

Reading Informational Texts Grades 11-12

Key Ideas and Details:

CCSS.ELA-LITERACY.RI.11-12.1

Cite strong and thorough textual evidence to support analysis of what the text says explicitly as well as inferences drawn from the text, including determining where the text leaves matters uncertain.

CCSS.ELA-LITERACY.RI.11-12.2

Revised: 9/20/10

Determine two or more central ideas of a text and analyze their development over the course of the text, including how they interact and build on one another to provide a complex analysis; provide an objective summary of the text.

CCSS.ELA-LITERACY.RI.11-12.3

Analyze a complex set of ideas or sequence of events and explain how specific individuals, ideas, or events interact and develop over the course of the text.

Craft and Structure:

CCSS.ELA-LITERACY.RI.11-12.5

Analyze and evaluate the effectiveness of the structure an author uses in his or her exposition or argument, including whether the structure makes points clear, convincing, and engaging.

CCSS.ELA-LITERACY.RI.11-12.6

Determine an author's point of view or purpose in a text in which the rhetoric is particularly effective, analyzing how style and content contribute to the power, persuasiveness or beauty of the text.

Integration of Knowledge and Ideas:

CCSS.ELA-LITERACY.RI.11-12.7

Integrate and evaluate multiple sources of information presented in different media or formats (e.g., visually, quantitatively) as well as in words in order to address a question or solve a problem.

Writing

CCSS.ELA-LITERACY.W.11-12.1

Write arguments to support claims in an analysis of substantive topics or texts, using valid reasoning and relevant and sufficient evidence.

CCSS.ELA-LITERACY.W.11-12.1.A

Introduce precise, knowledgeable claim(s), establish the significance of the claim(s), distinguish the claim(s) from alternate or opposing claims, and create an organization that logically sequences claim(s), counterclaims, reasons, and evidence.

CCSS.ELA-LITERACY.W.11-12.1.B

Develop claim(s) and counterclaims fairly and thoroughly, supplying the most relevant evidence for each while pointing out the strengths and limitations of both in a manner that anticipates the audience's knowledge level, concerns, values, and possible biases.

CCSS.ELA-LITERACY.W.11-12.1.C

Use words, phrases, and clauses as well as varied syntax to link the major sections of the text, create cohesion, and clarify the relationships between claim(s) and reasons, between reasons and evidence, and between claim(s) and counterclaims.

CCSS.ELA-LITERACY.W.11-12.1.D

Establish and maintain a formal style and objective tone while attending to the norms and conventions of the discipline in which they are writing.

CCSS.ELA-LITERACY.W.11-12.1.E

Provide a concluding statement or section that follows from and supports the argument presented.

Production and Distribution of Writing:

CCSS.ELA-LITERACY.W.11-12.4

Produce clear and coherent writing in which the development, organization, and style are appropriate to task, purpose, and audience. (Grade-specific expectations for writing types are defined in standards 1-3 above.)

CCSS.ELA-LITERACY.W.11-12.5

Develop and strengthen writing as needed by planning, revising, editing, rewriting, or trying a new approach, focusing on addressing what is most significant for a specific purpose and audience.

CCSS.ELA-LITERACY.W.11-12.6

Use technology, including the Internet, to produce, publish, and update individual or shared writing products in response to ongoing feedback, including new arguments or information.

Research to Build and Present Knowledge:

CCSS.ELA-LITERACY.W.11-12.7

Conduct short as well as more sustained research projects to answer a question (including a self-generated question) or solve a problem; narrow or broaden the inquiry when appropriate; synthesize multiple sources on the subject, demonstrating understanding of the subject under investigation.

CCSS.ELA-LITERACY.W.11-12.8

Gather relevant information from multiple authoritative print and digital sources, using advanced searches effectively; assess the strengths and limitations of each source in terms of the task, purpose, and audience; integrate information into the text selectively to maintain the flow of ideas, avoiding plagiarism and overreliance on any one source and following a standard format for citation.

CCSS.ELA-LITERACY.W.11-12.9

Draw evidence from literary or informational texts to support analysis, reflection, and research.

Speaking and Listening

Comprehension and Collaboration:

CCSS.ELA-LITERACY.SL.11-12.1

Revised: 9/20/10

Initiate and participate effectively in a range of collaborative discussions (one-on-one, in groups, and teacher-led) with diverse partners on grades 11-12 topics, texts, and issues, building on others' ideas and expressing their own clearly and persuasively.

CCSS.ELA-LITERACY.SL.11-12.1.A

Come to discussions prepared, having read and researched material under study; explicitly draw on that preparation by referring to evidence from texts and other research on the topic or issue to stimulate a thoughtful, well-reasoned exchange of ideas.

CCSS.ELA-LITERACY.SL.11-12.1.B

Work with peers to promote civil, democratic discussions and decision-making, set clear goals and deadlines, and establish individual roles as needed.

CCSS.ELA-LITERACY.SL.11-12.1.C

Propel conversations by posing and responding to questions that probe reasoning and evidence; ensure a hearing for a full range of positions on a topic or issue; clarify, verify, or challenge ideas and conclusions; and promote divergent and creative perspectives.

CCSS.ELA-LITERACY.SL.11-12.1.D

Respond thoughtfully to diverse perspectives; synthesize comments, claims, and evidence made on all sides of an issue; resolve contradictions when possible; and determine what additional information or research is required to deepen the investigation or complete the task.

CCSS.ELA-LITERACY.SL.11-12.2

Integrate multiple sources of information presented in diverse formats and media (e.g., visually, quantitatively, orally) in order to make informed decisions and solve problems, evaluating the credibility and accuracy of each source and noting any discrepancies among the data.

CCSS.ELA-LITERACY.SL.11-12.3

Evaluate a speaker's point of view, reasoning, and use of evidence and rhetoric, assessing the stance, premises, links among ideas, word choice, points of emphasis, and tone used.

Presentation of Knowledge and Ideas:

CCSS.ELA-LITERACY.SL.11-12.4

Present information, findings, and supporting evidence, conveying a clear and distinct perspective, such that listeners can follow the line of reasoning, alternative or opposing perspectives are addressed, and the organization, development, substance, and style are appropriate to purpose, audience, and a range of formal and informal tasks.

CCSS.ELA-LITERACY.SL.11-12.5

Make strategic use of digital media (e.g., textual, graphical, audio, visual, and interactive elements) in presentations to enhance understanding of findings, reasoning, and evidence and to add interest.

Resources Required

Staffing Implications

Personnel Requirements

1 teacher

Supplies/Equipment

Various documentaries such as *the Staircase*, *Making a Murderer*, *Soaked in Bleach*, and *LongShot*

Various podcasts such as *Serial*, *Someone knows Something*, *My Favorite Murder*, *True Crime Junkies*, *Bear Brook*,

The listed above will be used as focuses for other narrative styles within the true crime genre, and students will be asked to evaluate the authenticity, structure, biases, etc. of true crime in other mediums outside of books.

Texts:

In Cold Blood (class set already in the book room, but may need another 5 copies depending on current number of available texts and how many students register for the course) (if needed) \$11.00x4= \$55

Truman Capote is, arguably, the father of the true crime genre as we know it today. The questions to be studied: did he in fact get to close to the case? Is he a reliable narrator, separating his own biases from what should be ethically driven journalism? This would be the first whole class text to be studied.

I'll be Gone in the Dark by Michelle McNamara \$14.00 x 28= \$392
Michelle McNamara was a true crime blogger whose obsession with the unsolved case of the Golden State Killer led to her tragic, early death. Her research and work, however, led the detectives to finally solve dozens of decades-old cold cases. This text would be the last whole class text to end the course as we read McNamara's account of what it took for her, a regular citizen, to do what ultimately no one else could.

Book Club Texts (Students would choose their text based on interest). If the cost of these books raises the budget for this course higher than available funds, students can retrieve these books on their own via local libraries or purchase their own copies.

Revised: 9/20/10

Stranger Beside Me by Ann Rule

\$15.00 x 5 = \$75

- Book club will study her writing on her experience working closely with notorious serial killer, Ted Bundy, and never suspecting him to be capable of the horrific crimes he ultimately committed. Students will also consider if her book aided in the notoriety of Ted Bundy.

Sadie by Courtney Summers

\$10 x 5 = \$50

- Book club will study the place of true crime in young adult genre. Students will discuss the advantages/disadvantages of mature topics (like murder) that is geared towards teenagers, and how this writing may be similar and/or different to "adult" true crime texts that we previously read.

Just Mercy by Bryan Stevenson

\$8 x 5 = \$40

- Book club will study racial injustice in the true crime genre. Students also will compare Stevenson's nonfiction work to other known texts (for example, *to Kill a Mockingbird*) and analyze the variance in stories of racial injustice over time.

Donnie Brasco by Joseph Pistone

\$9 x 5 = \$45

- Book club will study Pistone's writing of his encounter as an undercover FBI agent who infiltrated the NYC mob. Similarly to Ann Rule's book, students will analyze the lines that are blurred between friends and enemies, and where Pistone may include biases not only in his investigation, but in the writing of the book itself.

Devil in the White City by Erik Larson (advanced readers) \$10 x 5 = \$50

- Book club will study how Larson tells the story of one of American's first (and most horrific) serial killers against the backdrop of the 1893 World's Fair. Students will analyze the duality of his narrative and the effect using the fair as the vehicle to paint a portrait of H.H. Holmes

Bad Blood by John Carreyrou (advanced readers)

\$11 x 5 = \$55

- Book club will study the unbelievable scheme of Elizabeth Holmes and her ability to con billions of dollars from investors in a fraudulent medical start-up company. Students will study the nature in which Carreyrou, as an investigative journalist, uncovered her crimes and ultimately led to Holmes's downfall.

Approximate Book Costs:

\$762.00 (before tax)

Dr. E. M. McPherson ✓ 10/26/2020
Approved: ✓ Dist. Steering 10/28/2020
Disapproved: _____ 130E Curriculum Comm. 11/9/2020
Date: _____

**AMITY REGIONAL SCHOOL DISTRICT NO. 5
PROPOSAL FOR NEW COURSE OR COURSE
MODIFICATION**

Proposed Title of New Course or Course Modification:

Course Modification: Study Skills/Academic Skills

Brief Description and Objectives of the Course/Unit or Course Modification:

Special Education class as required by the student's IEP

Department: Special Education

Grade Level: Academic Skills 7-8/Study Skills 9-12

Elective or Required: Elective (required by IEP)

Length of Course: year long

RATIONALE

Why does Amity need this course/unit? What educational needs will it serve? How does this course/unit fit in with the school's mission statement and academic expectations?

These courses are required by the student's IEP

Will this course replace an existing course?

Which Course?

Why should this course be replaced?

Modification to course: These courses should become Pass/Fail.

STUDENT LEARNING OBJECTIVES

As a result of this course or course modification, each student should be able to: (Identify major content)

MATERIALS & PERSONNEL NEEDS

YOU MUST INCLUDE ANY BUDGETARY CONSIDERATIONS

Supplies and/or Equipment:

Personnel Requirements:

Texts:

Comments:

Approved by:

Building Administrator: *H ER*
District Steering Committee: *EMM*
BOE Curriculum Committee: *EMM*

Date: *10/20/20*

Date: *10/28/2020*

Date: *11/9/2020*

Not Approved: ☒ Reason:

Date:

AMITY REGIONAL SCHOOL DISTRICT NO. 5 PROPOSAL FOR NEW COURSE OR COURSE MODIFICATION

Proposed Title of New Course or Course Modification:

21st Century Transition Skills

Brief Description and Objectives of the Course/Unit or Course Modification:

This course will provide identified special education students (per their IEP) with required transition skills as identified by the Transition Bill of Rights and Connecticut CORE Transition Skills.

Department: Special Education

Grade Level: ~~10-12th~~ 10-12

Elective or Required: Elective (required by IEP)—This course will be Pass/Fail

Length of Course: Year Long

RATIONALE

Why does Amity need this course/unit? What educational needs will it serve? How does this course/unit fit in with the school's mission statement and academic expectations?

This course will support the implementation of student's IEP goals and objectives regarding transition skills. This course supports the school mission statement by helping to produce lifelong learners with adequate transition skills as required by law.

Will this course replace an existing course? No

Which Course?

Why should this course be replaced?

STUDENT LEARNING OBJECTIVES

As a result of this course or course modification, each student should be able to: (Identify major content)

Develop realistic and specific post-school outcome goal statements (PSOGS) that are measurable, based on their individualized needs and interests, and reviewed annually as part of their IEP. 6. Receive secondary transition services and related supports to help them prepare to meet their postschool goals in postsecondary education/training AND employment, and independent living skills if appropriate. 7. Assist in developing annual goals and objectives to include but not be limited to those areas in the Connecticut CORE Transition Skills, such as health care, transportation, self-determination, and social skills. 8. Identify, explore, and connect with outside agencies as appropriate, including but not limited to the following adult service agencies: Department of Developmental Services (DDS), Department of Mental Health and Addiction Services (DMHAS), Department of Public Health (DPH), and the Department of Rehabilitation Services (DORS), which includes the Bureau of Education and Services for the Blind (BESB) and Bureau of Rehabilitation Services (BRS) (see Easing into Secondary Transition).

Actively participate in the development and revision of their Student Success Plans, which are required for all students in grades 6–12 to address career, academic, and social/emotional/behavioral skills to prepare for life after high school. Understand transition resources and other information regarding IEPs developed by the Connecticut State Department of Education (CSDE) and their school such as: • Assistive Technology and Postsecondary Transition • Building A Bridge: A Transition Manual for Students • Connecticut CORE Transition Skills • Connecticut IEP Transition Planning Checklist • Easing into Secondary Transition: A Comprehensive Guide to Resources and Services in CT • Transition Assessment Resource Manual • Stepping Forward: A Self-Advocacy Guide for Middle and High School Students • Student Success Plan Crosswalk • Technology & Transition: Resource Guide to Creating and Sustaining an AT [Assistive Technology] Team at the High School Level

MATERIALS & PERSONNEL NEEDS

YOU MUST INCLUDE ANY BUDGETARY CONSIDERATIONS

Supplies and/or Equipment:

None required.

Personnel Requirements:

Existing staff

Texts:

None required at this time.

Comments:

Will require time for curriculum writing this summer.

Approved by:

Building Administrator:

District Steering Committee:

BOE Curriculum Committee:

Not Approved: ☐

Reason:

Date:

Date:

Date:

Date:

December, 2020

Nov. Ticket Summary

Tickets addressed and closed: 58

Tickets open: 1

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

Technology Department Monthly Report

Completed Projects:

- Aristotle deployment is complete, all features are working, we are troubleshooting some issues with students needing to restart their machines to join a class with the vendor.
- Scanners for every classroom to handle student attendance have arrived, installation at all three locations is complete, custom programming to support our current schedule is in final testing. Scheduled deployment is after Holiday Break.
- Infrastructure update project
 - VRTX Server installation in Bethany is complete
 - VRTX Server installation in Orange is complete

Projects in process:

- Infrastructure update project
 - Backup Firewall appliance installation in Bethany and Orange is scheduled for Holiday Break
 - Final testing and configuration of servers is scheduled for the Holiday Break
- We are waiting for replacement switches from our project vendor to address the noise level of the switches in 4 classroom environments
- Current options for moving staff storage drives into the cloud are being investigated and a planned migration of the data is expected in early January
- We have received 16 more indoor/outdoor security cameras and are working with building administration to identify exact locations for installation
- Options for off-site, cloud based backup repositories are being assessed to address the need for isolated storage of critical data backups
- Building next year's budget based on complete review of existing line items as well as assessing current budget requests
- Final construction of the entrance to the Student Led Help Desk area is scheduled for the end of December
- Technicians have been addressing support tickets for both students and staff to support the transition to the current hybrid model.

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:

- Tremco has completed a scan of all roof sections at Amity High; all sections that are currently under warranty as well as sections marked for restoration in the near future.
- UI replaced the bad metering transformer on the pole at Amity High.
- Sidewalk repairs were completed at AMSB in the rear of the building that were posing a trip hazard.
- UI/FCE successfully completed another test of the micro grid on 11/14/2020.
- The scoreboard for Field Three is complete.

Projects in process:

- Amity High School dishwasher is being repaired.
- Looking at the district's storage needs and options for the modular building in Bethany.
- An acoustical study is being done in both middle schools to decide the best product and design to help the noise problems in the gym and cafeterias.
- Preparations are underway to start the demolition of the Orange modular building.
- Dates for the walkway to the new bleachers on Field Three to be installed are being reviewed.
- At Amity High School the boiler hot water return line that runs underground from the boiler room to the Tech Ed side of the school developed a leak. F&F Mechanical is addressing the problem with our HVAC building maintainer.

Outstanding issues to be addressed:

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

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: November 30, 2020

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 2018-19 and the unused fund balance in fiscal year 2019-20.

Bethany	Orange	Woodbridge
18.356%	50.868%	30.776%
2019-2020		
MEMBER TOWNS	UNUSED FUNDS	
BETHANY	\$ 358,085	<i>Unspent funds less 1% of \$495,482, approved in August, balance returned at FY20 allocation rates</i>
ORANGE	\$ 992,321	
WOODBIDGE	\$ 600,371	
TOTALS	\$ 1,950,777	
2018-2019		
MEMBER TOWNS	UNUSED FUNDS	
BETHANY	\$ 6,840	<i>Unspent encumbrances returned at FY19 allocation rates</i>
ORANGE	\$ 17,792	
WOODBIDGE	\$ 10,825	
TOTALS	\$ 35,457	

MEMBER TOWNS	TOTAL RETURN	
	UNUSED FUNDS	
BETHANY	\$	364,924
ORANGE	\$	1,010,114
WOODBIDGE	\$	611,196
TOTALS	\$	1,986,234

*Combined FY19 and
FY20 returns*

Amity Finance Committee:

Move to recommend the Amity Board of Education accept the Annual Financial Statements for the period ending June 30, 2020, and authorize the Superintendent of Schools to return to the Member Towns a balance of \$1,986,234, as follows:

<i>Town of Bethany</i>	<i>\$ 364,924</i>
<i>Town of Orange</i>	<i>\$1,010,114</i>
<i>Town of Woodbridge</i>	<i><u>\$ 611,196</u></i>
<i>Total</i>	<i>\$1,986,234</i>

Amity Board of Education:

Move to accept the Annual Financial Statements for the period ending June 30, 2020, and authorize the Superintendent of Schools to return to the Member Towns a balance of \$1,986,234, as follows:

<i>Town of Bethany</i>	<i>\$ 364,924</i>
<i>Town of Orange</i>	<i>\$1,010,114</i>
<i>Town of Woodbridge</i>	<i><u>\$ 611,196</u></i>
<i>Total</i>	<i>\$1,986,234</i>

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



TO: Dr. Jennifer Byars, Superintendent of Schools

FROM: Theresa Lumas, Director of Finance & Administration

DATE: December 7, 2020

RE: 2021-2022 Budget Update

The initial budget requests from staff and department leaders came in at an increase of 7.07% or \$3,591,185 over the current year's budget. The budget workshop with the administrative team in November provided an opportunity to review the requests from each department and hear the rationale for the requests. We made many revisions based on assessing priorities and needs. We worked to reduce the budget request with little disruption to the curriculum and services provided students. The budget request was reduced to 5.92% after the workshop. I then met with department leaders to review further areas for reduction.

The driving factors in the initial requests are special education services, staffing requests, lease for the infrastructure and 1:1 devices, textbooks, and improvements to buildings and sites. Medical costs for current staff are predicted to increase about 4% due to medical inflation and offset by lowering the reserve. Debt Service will remain flat due to favorable premium funds from the bond sale.

Below is a summary of categories cut during the workshop and individual meetings, totaling \$853,610. These include new staff requests, associated benefits with new staff, reduced equipment requests and developing a potential debt restructure.

Benefits	\$45,217
Certified Salary	\$75,174
Classified Salary	\$80,230
Equipment - New	\$12,440
Equipment - Replacement	\$199,901
Improvements to Buildings	\$103,000
Improvements to Sites	\$10,000
Other Supplies	\$92,000
Professional Technical Services	\$170,843
Supplies	\$5,350
Textbooks	\$50,100
Tuition	\$9,355

Currently, the budget request is at 5.39% over the current budget. We continue to work to reduce the budget before the January presentation.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
REVENUES AND EXPENDITURES
FOR FY 2020-2021

		COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COL 7
		2019-2020	2020-2021	OCT 2020	CHANGE	NOV 2020	VARIANCE	FAV
LINE	CATEGORY	ACTUAL	BUDGET	FORECAST	INCR./ (DECR.)	FORECAST	OVER/ (UNDER)	UNF
1	MEMBER TOWN ALLOCATIONS	48,627,967	49,760,789	49,760,789	0	49,760,789	0	FAV
2	OTHER REVENUE	262,141	248,317	151,614	(4,900)	146,714	(101,603)	UNF
3	OTHER STATE GRANTS	758,946	731,653	942,439	0	942,439	210,786	FAV
4	MISCELLANEOUS INCOME	70,134	43,750	36,750	(7,000)	29,750	(14,000)	UNF
5	BUILDING RENOVATION GRANTS	0	0	0	0	0	0	FAV
6	TOTAL REVENUES	49,719,188	50,784,509	50,891,592	(11,900)	50,879,692	95,183	FAV
7	SALARIES	25,967,645	27,168,752	27,234,600	(37,122)	27,197,478	28,726	UNF
8	BENEFITS	5,141,056	6,186,149	6,182,452	0	6,182,452	(3,697)	FAV
9	PURCHASED SERVICES	7,565,040	9,450,642	9,383,745	30,421	9,414,166	(36,476)	FAV
10	DEBT SERVICE	4,559,210	4,453,835	4,453,835	0	4,453,835	0	FAV
11	SUPPLIES (INCLUDING UTILITIES)	2,935,589	2,907,974	2,739,507	110,735	2,850,242	(57,732)	FAV
12	EQUIPMENT	771,215	134,053	134,053	63,263	197,316	63,263	UNF
13	IMPROVEMENTS / CONTINGENCY	222,666	305,940	305,940	(53,420)	252,520	(53,420)	FAV
14	DUES AND FEES	110,508	177,164	170,013	(10,624)	159,389	(17,775)	FAV
15	TRANSFER ACCOUNT	495,482	0	0	0	0	0	FAV
16	TOTAL EXPENDITURES	47,768,411	50,784,509	50,604,145	103,253	50,707,398	(77,111)	FAV
17	SUBTOTAL	1,950,777	0	287,447	(115,153)	172,294	172,294	FAV
18	PLUS: CANCELLATION OF PRIOR YEAR'S ENCUMBRANCES	35,457	0	0	0	0	0	FAV
19	DESIGNATED FOR SUBSEQUENT YEAR'S BUDGET:	0	0	0	0	0	0	FAV
20	NET BALANCE / (DEFICIT)	1,986,234	0	287,447	(115,153)	172,294	172,294	FAV

Column 7: FAV=Favorable Variance
Revenues: At or OVER budget
Expenditures: At or UNDER budget

AMITY REGIONAL SCHOOL DISTRICT NO. 5
REVENUES AND EXPENDITURES
FOR FY 2020-2021

		COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COL 7
		2019-2020	2020-2021	OCT 2020	CHANGE	NOV 2020	VARIANCE	FAV
LINE	CATEGORY	ACTUAL	BUDGET	FORECAST	INCR./(DECR.)	FORECAST	OVER/(UNDER)	UNF
1	BETHANY ALLOCATION	8,926,150	9,000,731	9,000,731	0	9,000,731	0	FAV
2	ORANGE ALLOCATION	24,736,074	25,003,802	25,003,802	0	25,003,802	0	FAV
3	WOODBIDGE ALLOCATION	14,965,743	15,756,256	15,756,256	0	15,756,256	0	FAV
4	MEMBER TOWN ALLOCATIONS	48,627,967	49,760,789	49,760,789	0	49,760,789	0	FAV
5	ADULT EDUCATION	3,748	3,042	3,042	0	3,042	0	FAV
6	PARKING INCOME	20,865	32,000	14,961	3,150	18,111	(13,889)	UNF
7	INVESTMENT INCOME	52,292	35,000	10,000	(1,250)	8,750	(26,250)	UNF
8	ATHLETICS	25,300	22,000	11,000	(5,500)	5,500	(16,500)	UNF
9	TUITION REVENUE	133,936	129,675	91,811	0	91,811	(37,864)	UNF
10	TRANSPORTATION INCOME	26,000	26,600	20,800	(1,300)	19,500	(7,100)	UNF
11	TRANSPORTATION BOWA AGREEMENT	0	0	0	0	0	0	FAV
12	OTHER REVENUE	262,141	248,317	151,614	(4,900)	146,714	(101,603)	UNF
13	OTHER STATE GRANT	0	0	0	0	0	0	FAV
14	SPECIAL EDUCATION GRANTS	758,946	731,653	942,439	0	942,439	210,786	FAV
15	OTHER STATE GRANTS	758,946	731,653	942,439	0	942,439	210,786	FAV
16	RENTAL INCOME	18,177	14,000	7,000	(7,000)	0	(14,000)	UNF
17	INTERGOVERNMENTAL REVENUE	32,884	4,750	4,750	0	4,750	0	FAV
18	OTHER REVENUE	19,073	25,000	25,000	0	25,000	0	FAV
19	TRANSFER IN	0	0	0	0	0	0	FAV
20	MISCELLANEOUS INCOME	70,134	43,750	36,750	(7,000)	29,750	(14,000)	UNF
21	BUILDING RENOVATION GRANTS	0	0	0	0	0	0	FAV
22	TOTAL REVENUES	49,719,188	50,784,509	50,891,592	(11,900)	50,879,692	95,183	FAV

Column 7: FAV=Favorable Variance
Revenues: At or OVER budget
Expenditures: At or UNDER budget

AMITY REGIONAL SCHOOL DISTRICT NO. 5
REVENUES AND EXPENDITURES
FOR FY 2020-2021

		COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COL 7
		2019-2020	2020-2021	OCT 2020	CHANGE	NOV 2020	VARIANCE	FAV
LINE	CATEGORY	ACTUAL	BUDGET	FORECAST	INCR./(DECR.)	FORECAST	OVER/(UNDER)	UNF
1	5111-CERTIFIED SALARIES	21,243,071	22,123,005	22,157,333	(2,008)	22,155,325	32,320	UNF
2	5112-CLASSIFIED SALARIES	4,724,574	5,045,747	5,077,267	(35,114)	5,042,153	(3,594)	FAV
3	SALARIES	25,967,645	27,168,752	27,234,600	(37,122)	27,197,478	28,726	UNF
4	5200-MEDICARE - ER	354,550	393,384	393,384	0	393,384	0	FAV
5	5210-FICA - ER	293,447	315,690	315,690	0	315,690	0	FAV
6	5220-WORKERS' COMPENSATION	203,071	237,774	215,228	0	215,228	(22,546)	FAV
7	5255-MEDICAL & DENTAL INSURANCE	3,134,277	4,229,925	4,229,925	0	4,229,925	0	FAV
8	5860-OPEB TRUST	40,950	31,678	31,678	0	31,678	0	FAV
9	5260-LIFE INSURANCE	42,820	47,280	45,772	0	45,772	(1,508)	FAV
10	5275-DISABILITY INSURANCE	10,277	10,529	10,886	0	10,886	357	UNF
11	5280-PENSION PLAN - CLASSIFIED	851,987	790,234	790,234	0	790,234	0	FAV
12	5281-DEFINED CONTRIBUTION RETIREMENT PLAN	99,079	120,224	120,224	0	120,224	0	FAV
12	5282-RETIREMENT SICK LEAVE - CERT	0	0	0	0	0	0	FAV
13	5283-RETIREMENT SICK LEAVE - CLASS	0	0	0	0	0	0	FAV
14	5284-SEVERANCE PAY - CERTIFIED	0	0	0	0	0	0	FAV
15	5290-UNEMPLOYMENT COMPENSATION	109,160	7,431	27,431	0	27,431	20,000	UNF
16	5291-CLOTHING ALLOWANCE	1,438	2,000	2,000	0	2,000	0	FAV
17	BENEFITS	5,141,056	6,186,149	6,182,452	0	6,182,452	(3,697)	FAV
18	5322-INSTRUCTIONAL PROG IMPROVEMENT	21,594	22,200	22,200	(3,330)	18,870	(3,330)	FAV
19	5327-DATA PROCESSING	110,412	102,829	102,829	0	102,829	0	FAV
20	5330-OTHER PROFESSIONAL & TECHNICAL SRVC	1,385,205	1,759,359	1,905,245	0	1,905,245	145,886	UNF
21	5440-RENTALS - LAND, BLDG, EQUIPMENT	48,229	113,634	113,634	(15,776)	97,858	(15,776)	FAV
22	5510-PUPIL TRANSPORTATION	2,861,329	3,544,897	3,318,413	(1,690)	3,316,723	(228,174)	FAV
23	5521-GENERAL LIABILITY INSURANCE	238,281	247,562	249,804	0	249,804	2,242	UNF
24	5550-COMMUNICATIONS: TEL, POST, ETC.	77,186	114,356	95,324	0	95,324	(19,032)	FAV
25	5560-TUITION EXPENSE	2,640,986	3,446,498	3,476,989	(34,300)	3,442,689	(3,809)	FAV
26	5590-OTHER PURCHASED SERVICES	181,818	99,307	99,307	85,517	184,824	85,517	UNF
27	PURCHASED SERVICES	7,565,040	9,450,642	9,383,745	30,421	9,414,166	(36,476)	FAV

Column 7: FAV=Favorable Variance
Revenues: At or OVER budget
Expenditures: At or UNDER budget

AMITY REGIONAL SCHOOL DISTRICT NO. 5
REVENUES AND EXPENDITURES
FOR FY 2020-2021

		COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COL 7
		2019-2020	2020-2021	OCT 2020	CHANGE	NOV 2020	VARIANCE	FAV
LINE	CATEGORY	ACTUAL	BUDGET	FORECAST	INCR./(DECR.)	FORECAST	OVER/(UNDER)	UNF
28	5830-INTEREST	809,210	788,835	788,835	0	788,835	0	FAV
29	5910-REDEMPTION OF PRINCIPAL	3,750,000	3,665,000	3,665,000	0	3,665,000	0	FAV
30	DEBT SERVICE	4,559,210	4,453,835	4,453,835	0	4,453,835	0	FAV
31	5410-UTILITIES, EXCLUDING HEAT	620,438	709,866	703,219	0	703,219	(6,647)	FAV
32	5420-REPAIRS, MAINTENANCE & CLEANING	774,787	761,354	761,354	53,420	814,774	53,420	UNF
33	5611-INSTRUCTIONAL SUPPLIES	311,910	366,196	366,196	(53,008)	313,188	(53,008)	FAV
34	5613-MAINTENANCE/CUSTODIAL SUPPLIES	228,327	229,557	229,557	22,218	251,775	22,218	UNF
35	5620-OIL USED FOR HEATING	42,700	42,700	42,700	0	42,700	0	FAV
36	5621-NATURAL GAS	47,475	67,173	67,173	0	67,173	0	FAV
37	5627-TRANSPORTATION SUPPLIES	96,789	124,202	124,202	(18,630)	105,572	(18,630)	FAV
38	5641-TEXTS & DIGITAL RESOURCES	291,630	63,778	63,778	0	63,778	0	FAV
39	5642-LIBRARY BOOKS & PERIODICALS	18,584	20,215	20,215	(4,282)	15,933	(4,282)	FAV
40	5690-OTHER SUPPLIES	502,949	522,933	361,113	111,017	472,130	(50,803)	FAV
41	SUPPLIES (INCLUDING UTILITIES)	2,935,589	2,907,974	2,739,507	110,735	2,850,242	(57,732)	FAV
42	5730-EQUIPMENT - NEW	332,148	70,947	70,947	63,263	134,210	63,263	UNF
43	5731-EQUIPMENT - REPLACEMENT	439,067	63,106	63,106	0	63,106	0	FAV
44	EQUIPMENT	771,215	134,053	134,053	63,263	197,316	63,263	UNF
45	5715-IMPROVEMENTS TO BUILDING	160,841	55,940	55,940	0	55,940	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	0	(53,420)	(53,420)	(53,420)	FAV
46	5720-IMPROVEMENTS TO SITES	61,825	0	0	0	0	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	IMPROVEMENTS / CONTINGENCY	222,666	305,940	305,940	(53,420)	252,520	(53,420)	FAV
49	5580-STAFF TRAVEL	10,723	24,850	22,365	(3,728)	18,637	(6,213)	FAV
50	5581-TRAVEL - CONFERENCES	22,406	46,660	41,994	(6,896)	35,098	(11,562)	FAV
51	5810-DUES & FEES	77,379	105,654	105,654	0	105,654	0	FAV
52	DUES AND FEES	110,508	177,164	170,013	(10,624)	159,389	(17,775)	FAV
53	5856-TRANSFER ACCOUNT	495,482	0	0	0	0	0	FAV
54	ESTIMATED UNSPENT BUDGETS		0	0	0	0	0	FAV
55	TOTAL EXPENDITURES	47,768,411	50,784,509	50,604,145	103,253	50,707,398	(77,111)	FAV

Column 7: FAV=Favorable Variance
Revenues: At or OVER budget
Expenditures: At or UNDER budget

**AMITY REGIONAL SCHOOL DISTRICT NO. 5
REVENUES & EXPENDITURES BY CATEGORY
FINANCIAL ANALYSIS
FOR THE FISCAL YEAR 2020-2021**



NOVEMBER 2020

2020-2021 FORECAST

OVERVIEW

The projected unspent fund balance for this fiscal year is \$172,294 FAV previously, \$287,447 FAV.

REVENUES BY CATEGORY

The projected yearend balance of revenues is *\$95,183 FAV previously \$107,083 UNF*, which appears on page 2, column 6, line 22.

LINE 5 on Page 2: ADULT EDUCATION:

The forecast is based on historical State payments.

LINE 6 on Page 2: PARKING INCOME:

The forecast estimates 50% of parking revenue will be collected, \$13,889 UNF, previously \$17,039 UNF.

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, \$26,250 UNF previously \$25,000 UNF.*

<u>Month</u>	<u>Peoples United</u>	<u>State Treasurer's Investment Fund</u>
July 2020	.392%	.352%
August	.392%	.221%
September	.399%	.081%
October	.399%	.081%
November	.397%	.065%

LINE 8 on Page 2: ATHLETICS:

The forecast estimates a 50% reduction due to limited fan participation for at least one season, \$16,500 UNF previously, \$11,000 UNF.

LINE 9 on Page 2: TUITION REVENUE:

The budget is based on seven tuition students. The actual tuition charged is higher (\$71 per year) than budgeted since the rate is set after the budget referendum is past. Two new tuition students enrolled in the District. *One student disenrolled, three students are*

moving into the District. The projected variance is \$37,864 UNF previously \$37,864 UNF.

LINE 10 on Page 2: TRANSPORTATION INCOME:

The forecast is based on projected State payments and enrollment for magnet school transportation budgeted, *estimated at \$19,500 which is \$7,100 UNF, previously \$5,800 UNF.*

LINE 14 on Page 2: SPECIAL EDUCATION GRANTS:

The current projection is based on budgeted costs for placements and transportation. This is based on a 73% reimbursement rate. Excess cost grant is expected to increase due to an increase of services. Tuition is increased for students moving into the District with unanticipated costs which will be partially reimbursed through the grant, *\$210,786 FAV previously, \$210,786 FAV.*

LINE 16 on Page 2: RENTAL INCOME:

The forecast estimates a 100% reduction based on limiting the use of the building for the year due to COVID19, *\$14,000 UNF previously, \$7,000 UNF.*

LINE 17 on Page 2: INTERGOVERNMENTAL INCOME:

The forecast is based on the budget for shared services with the Woodbridge Board of Education for technology services.

LINE 18 on Page 2: OTHER REVENUE:

The forecast is based on budget currently, *no change anticipated at this time, \$0 FAV.*

EXPENDITURES BY CATEGORY

The projected yearend balance of expenditures is *\$77,111 FAV previously \$180,364 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 need for additional coverage is anticipated. We intend to expand our use of bench subs to better ensure adequate class coverage and supervision in the buildings. All substitute positions have not yet been filled. The District has not yet reached the budgeted amount of turnover savings, \$81,769 UNF. The current projection is \$34,328 UNF previously \$94,442 UNF-. The forecast includes \$48,053 FAV grant funds pending State approval and \$61,818 FAV for vacancy filled by an outside consultant. Substitute fill rates are trending 54% higher and costs which reflect the rate increase are trending 82% higher than last year at this time. The forecast projects that substitute costs will be \$195,168 higher UNF if the trend continues for the full school year. *The current projection is \$32,320 UNF, previously \$34,328 UNF.*

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 need for additional support staff is anticipated as we increase building hours and occupancy.* The turnover factor is currently short of the budget projection by \$752 UNF previously, \$16,185 UNF. There are still positions in transition and the turnover factor and classified budget is expected to be neutral. One

position was no longer eligible for grant funds though a certified salary replaced the request, \$31,520 UNF. *The forecast reflect a change of \$35,114 FAV due to staff vacancies of \$10,079 FAV and overtime estimates for the year reduced by \$25,035 due to no in-person events after school, net \$3,594 FAV, previously \$31,520 UNF.*

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

The forecast is based on the budget for current staff.

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

The workers' compensation premium is less than budgeted and the forecast assumes the payroll audit will be as budgeted. Member equity distribution was received for \$9,190 FAV and a contract stabilization rate approved by the Board in May saved \$15,313 FAV. *Total savings YTD \$22,546 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. *Medical claims are lower, presumably due to routine office visits and medical tests being postponed. We expect claims will rise later in the year as employees and families return to routine care visits or possibly an increase in COVID treatments. Currently the account is running at 87.3% of claims, previously 88.4% of claims. The forecast projects the account will be neutral at this time.*

CLAIMS OF CURRENT EMPLOYEES AND RETIREES

MONTH	2020-2021 ACTUAL	2020-2021 BUDGET	VARIANCE	2019-2020 ACTUAL	2018-2019 ACTUAL
JUL	\$ 256,509	\$ 408,015	\$ (151,506)	\$ 366,182	\$ 292,718
AUG	\$ 200,490	\$ 446,937	\$ (246,447)	\$ 383,765	\$ 282,192
SEP	\$ 292,575	\$ 365,001	\$ (72,426)	\$ 317,685	\$ 376,576
OCT	\$ 293,360	\$ 363,318	\$ (69,958)	\$ 383,369	\$ 245,938
NOV	\$ 401,884	\$ 453,630	\$ (51,746)	\$ 370,672	\$ 418,110
DEC	\$ 484,052	\$ 484,052	\$ -	\$ 403,126	\$ 334,678
JAN	\$ 354,535	\$ 354,535	\$ -	\$ 348,820	\$ 331,129
FEB	\$ 307,567	\$ 307,567	\$ -	\$ 124,317	\$ 384,149
MAR	\$ 389,184	\$ 389,184	\$ -	\$ 276,832	\$ 363,660
APR	\$ 343,398	\$ 343,398	\$ -	\$ 196,735	\$ 278,082
MAY	\$ 409,054	\$ 409,054	\$ -	\$ 124,900	\$ 363,382
JUN	\$ 326,536	\$ 326,536	\$ -	\$ 194,428	\$ 224,419
TOTALS	\$ 4,059,143	\$ 4,651,225	\$ (592,082)	\$ 3,490,831	\$ 3,895,033

ACTUAL/FORECAST CLAIMS AS A PERCENTAGE OF EXPECTED CLAIMS

2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 FORECAST	2020-2021 FORECAST
85.2%	72.1%	92.2%	84.1%	100.0%

Note: 2020-2021 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.

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

MONTH	2020-2021 ACTUAL	2020-2021 BUDGET	VARIANCE	2019-2020 ACTUAL	2018-2019 ACTUAL
<i>JUL</i>	\$ 53,562	\$ 61,957	\$ (8,395)	\$ 65,692	\$ 63,793
<i>AUG</i>	\$ 50,187	\$ 65,755	\$ (15,568)	\$ 62,661	\$ 60,070
<i>SEP</i>	\$ 53,804	\$ 58,089	\$ (4,285)	\$ 46,306	\$ 63,599
<i>OCT</i>	\$ 55,100	\$ 61,041	\$ (5,941)	\$ 70,245	\$ 63,213
<i>NOV</i>	\$ 63,637	\$ 41,539	\$ 22,098	\$ 59,406	\$ 71,815
<i>DEC</i>	\$ 37,299	\$ 37,299	\$ -	\$ 62,365	\$ 70,016
<i>JAN</i>	\$ 36,807	\$ 36,807	\$ -	\$ 73,157	\$ 78,786
<i>FEB</i>	\$ 36,239	\$ 36,239	\$ -	\$ 57,592	\$ 66,033
<i>MAR</i>	\$ 32,198	\$ 32,198	\$ -	\$ 58,624	\$ 38,918
<i>APR</i>	\$ 36,879	\$ 36,879	\$ -	\$ 57,573	\$ 69,321
<i>MAY</i>	\$ 36,343	\$ 36,343	\$ -	\$ 56,459	\$ 76,505
<i>JUN</i>	\$ 35,743	\$ 35,743	\$ -	\$ 56,502	\$ 72,044
TOTALS	\$ 527,797	\$ 539,887	\$ (12,090)	\$ 726,582	\$ 794,113

LINE 9 on Page 3: 5260-LIFE INSURANCE:

The forecast is based on the actual staff, \$1,508 FAV.

LINE 10 on Page 3: 5275-DISABILITY INSURANCE:

The forecast is based on the current staff, \$357 UNF, previously, \$190 UNF.

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

The current forecast projects this account will be **neutral**.

LINE 15 on Page 3: 5290-UNEMPLOYMENT:

The forecast estimates the account may run \$20,000 UNF. The budget was reduced prior to the pandemic based on a low utilization for several years. Many of the current claimants will come off unemployment when we reopen. However, there are a number of claimants that are receiving benefits based on their past 24 months of work history with Amity and are not current employees. It is difficult to measure how many will remain on benefits. **\$20,000 UNF.**

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

Coverage is needed for an administrator on leave. Coverage is provided through an outside consultant, \$61,818 UNF. A transfer for these professional services was approved in October. Legal services are higher than budgeted due to COVID-19 environment. Legal expenses are running 25% higher than the first quarter last year. Many vendor contracts are reviewed to consider cancellations because of COVID-19, two bargaining units were scheduled to negotiate in the Spring of 2020 but were delayed until this fiscal year, and numerous labor and employment questions relating to COVID-19. The change in special

education laws increased the use of legal services. The legal budget if it continues at 25% higher will be \$82,000 UNF over budget, *total for these line items is forecasted at \$145,886 UNF.*

LINE 22 on Page 3: 5510-PUPIL TRANSPORTATION:

Special Education Transportation is projecting a *\$70,550 FAV, previously, \$68,860 FAV* balance partly due to the first summer session being held virtually. *Late busses and field trips will be reduced due to COVID-19, currently assuming a 50% or \$157,624 FAV, previously \$25,733 FAV projection.*

LINE 23 on Page 3: 5521-GENERAL LIABILITY INSURANCE: Student Accident insurance renewed slightly higher-\$922 UNF, LAP and several other policies came in lower-\$8,588 FAV and cyberinsurance is now a separate policy and not covered under general liability increases \$9,907 UNF for a total account increase of *\$2,242 UNF*

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

E-Rate funding is approved for the current fiscal year. *The District will receive discounted invoices for the CEN service provided by the State of Connecticut. The funding decision was announced this month and the District will save \$19,032 FAV.*

LINE 25 on Page 3: 5560-TUITION EXPENSE:

Tuition is currently forecasted to have a \$3,809 FAV previously \$30,491 UNF variance. The forecast is based on current students and their placements.

Tuition for the vo-ag schools has a projected variance of *\$56,581 FAV previously \$56,581 FAV.*

	FY16-17 ACTUAL	FY17-18 ACTUAL	FY18-19 ACTUAL	FY19-20 ACTUAL	FY20-21 BUDGET	FY20-21 FORECAST
Sound	3	4	6	6	8	5(5)
Trumbull	3	6	4	4	5	3(3)
Nonnewaug	3	4	6	5	7	7(7)
Common Ground Charter HS	1	0	0	0	1	1(1)
ACES Wintergreen Magnet	0	0	0	0	0	0
King Robinson Magnet	1	0	0	0	0	0
Engineering Science Magnet	0	1	0	0	0	0
Highville Charter School	0	1	0	0	0	0
Totals	11	16	16	15	21	16(16)

ECA is projected variance *to be \$25,928 FAV previously \$25,928 FAV, below budget, with five less students enrolled than budgeted.*

	FY16-17 ACTUAL	FY17-18 ACTUAL	FY18-19 ACTUAL	FY19-20 ACTUAL	FY20-21 BUDGET	FY20-21 FORECAST
ECA	15	19	24	21	21	16(16)

Public (ACES) and private out-of-district placements are currently less than anticipated, \$78,700 UNF previously \$269,292 UNF. There are more outplaced students who recently moved into the District.

	FY16-17 ACTUAL	FY17-18 ACTUAL	FY18-19 ACTUAL	FY19-20 ACTUAL	FY20-21 BUDGET	FY20-21 FORECAST
Public SPED	8	8	11	8	9	7(7)
Private SPED	27	20	22	18	29	31(30)
Totals	35	28	33	26	38	38(37)

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

The forecast assumes a transfer into the cafeteria fund to cover operations due to losses in the program. The year-to-date projection for the café fund is \$153,395 UNF. The volume of meals is significantly impacted by no in-person dining option and near zero ala carte sales. Typical November ala carte sales are \$28,923 and this year ala carte revenue for November was \$175. Also 13,681 meals were served in November of 2019 and just 3,734 meals were served in November 2020. We meet regularly to discuss options to increase participation. We plan to expand the Friday offering of 2 meals to 4 to cover Saturday. This will benefit the families participating and generate a larger State reimbursement. The current estimate that the Board will need to transfer from the general fund is \$100,000 UNF and is included in this month's forecast.

LINE 30 on Page 4: 5830 & 5910-DEBT SERVICE :

Debt service is \$54,962 overbudget of the estimate for the new bond. There was premium paid by purchaser to offset this increase so the budget will remain neutral and this variance is paid from bond proceeds.

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

The 2020-2021 budget for electricity assumes the use of 3,189,868 kilowatt hours at an average price of \$0.19661 per kilowatt hour, or a cost of \$627,736. *Current kilowatt hours are down but with the increased full capacity run times for HVAC systems during the pandemic, it is anticipated the hours will rise over the next months. The usage is projected to be on budget, neutral.*

ELECTRICITY (KILOWATT HOURS)

MONTH	2020-2021 FORECAST	2020-2021 BUDGET	VARIANCE	2019-2020 ACTUAL	2018-2019 ACTUAL
<i>JUL</i>	<i>254,693</i>	261,716	<i>(7,023)</i>	306,744	104,580
<i>AUG</i>	<i>96,300</i>	292,794	<i>(196,494)</i>	298,187	152,275
<i>SEP</i>	<i>297,628</i>	308,389	<i>(10,761)</i>	255,198	314,178
<i>OCT</i>	<i>272,258</i>	282,314	<i>(10,056)</i>	294,827	271,919
<i>NOV</i>	<i>290,214</i>	260,774	<i>29,440</i>	243,754	249,759
DEC	260,198	260,198	-	250,944	247,237
JAN	268,460	268,460	-	266,227	274,992
FEB	269,090	269,090	-	251,802	263,959
MAR	256,461	256,461	-	217,683	248,762
APR	260,337	260,337	-	232,983	262,037
MAY	246,095	246,095	-	145,568	276,658
JUN	223,240	223,240	-	239,032	91,898
Totals	2,994,974	3,189,868	(194,894)	3,002,949	2,758,254

Note: 2019-2020 Actual Kilowatt Hours shown in bold italics.

The budget assumes there will not be a Load Shed credit. Building had limited use in FY20 from March 13-June 30. The delivery charge has increased significantly since last year. Currently we anticipate this may be partially offset by shorter operating days even with extended run time for air handlers. However, the delivery charges may put the accounts over even if kilowatt usage is down.

The budget for propane is \$3,330. *The forecast is neutral at this time.*

The budget for water is \$47,800. *The forecast is neutral at this time.*

Sewer costs are budgeted at \$31,000, costs are projected to be \$24,353. *The forecast is \$6,647 FAV at this time.*

DEGREE DAYS

There are 357 degree days to date compared to 602 last year at this time.

LINE 32 on Page 4: 5420-REPAIRS & MAINTENANCE: *There is an emergency repair to a leaking underground water line to the boiler at the high school quoted at \$53,420. A transfer is requested this month.*

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

These accounts may be overbudget, though it is difficult to estimate how much at this time. We are increasing the percentage of outdoor air flow into the HVAC system per CDC recommendations. The actual temperatures for the winter months will greatly influence the need for additional heating fuel.

LINE 40 on Page 4: 5690-OTHER SUPPLIES:

The forecast reflects reimbursement from the Coronavirus Relief Fund grant, \$50,803 FAV previously \$161,820 FAV as grants reimbursements were charged to appropriate accounts.

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. *There is an emergency repair to a leaking underground water line to the boiler at the high school quoted at \$53,420. A transfer is requested this month.*

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. A transfer was approved in November for \$17,500 for critical security license to cover the additional devices purchase this fiscal year.

LINES 49 & 50 on page 4: 5580 & 5581 STAFF TRAVEL AND TRAVEL - CONFERENCES :

A 10% reduction is estimated anticipating less travel between schools and to conferences. *The forecast is projected to on \$17,775 FAV previously \$7,151 FAV.*

COVID-19 EXPENDITURES: *Currently expenditures related to preparing for reopening in the COVID-19 environment are estimated at \$895,793 total, \$755,230 from current fiscal year. The two largest purchases are in the area of PPE of approximately \$124,791, \$37,185 on cleaning supplies, \$176,863 for social distancing measures, and \$257,314 for technology. There is a potential of spending \$252,135 for additional personnel to provide coverage for absences, remote teaching, and additional supervision for appropriate COVID-19 protocols. Expenses are across all object codes and will be funded with the funds held as a 15% encumbrance, in the amount of \$968,619 in regular accounts. A budget transfer is requested this month and we are liquidating \$497,352 of the encumbrances to cover costs. Currently the District was approved for \$55,040 in ESSER funds. These grant funds were utilized for summer programs and curriculum writing not included in the COVID-19 estimates. A second grant, Coronavirus Relief Funds (CRF) has a preliminary award to the District for \$240,120. The application is approval and funds are nearly exhausted. There are still more purchases to restock supplies anticipated.*

APPENDIX A

COST SAVINGS AND EFFICIENCIES FOR FISCAL YEAR 2020-2021

TOTAL ANNUAL SAVINGS TO-DATE OF: \$120,884

\$19,268 Cable Advisory Grant: One of the high school teachers, Jeremy Iverson, applied for and received a grant from Cable Advisory Grant. The grant is to be used to purchase production equipment for the film courses and production room. This reduces the amounts that would be funded through the general fund.

\$49,245 Pegpetia Grant: Jeremy Iverson also applied for and received a grant from PEGPETIA. Current advancements in video technology have overstepped the abilities of the current computer systems in use. In order to maintain effective practice in post-production, the editing systems must see an enhancement. Utilizing a new computer system with a better integrated graphics solution, greater allocations of available RAM, and a faster multi-core processor, will not only maximize productivity, but will satisfy the needs of the program in the immediate future. This will effectively allow students to work at a more rigorous level. Time management and project completion will also be impacted, affording students more time in developing advanced skills during the production process. This reduces the amounts that would be funded through the general fund

\$19,032 E-Rate Credits: The District's application for E-Rate credits is approved. The amount reflects discounted invoices for the CEN – state provided internet connection.

\$28,339 Polycarbonate and Sheet Dividers for Social Distancing: The District's building maintainer has constructed approximately 113 protective barriers since March of 2020 for the classrooms and offices. The District orders polycarbonate and Randy Joiner skillfully measures, cuts and stabilizes the units for a custom fit. This includes science labs, offices and classrooms. Randy has also installed 41 curtain dividers in the District when more appropriate than a solid structure. The savings is estimated considering the cost of the polycarbonate and the estimate purchase of fully constructed dividers.

\$5,000 Math Textbooks: Dameon Kellogg, the Math Department chairperson consistently searches for used textbooks to replace lost books or fill enrollment needs.

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 2019-2020 - \$43,497 <https://www.amityregion5.org/boe/sub-committees/finance-committee>
- Fiscal Year 2018-2019 - \$52,451 <https://www.amityregion5.org/boe/sub-committees/finance-committee>
- Fiscal Year 2017-2018 – \$746,688 <https://www.amityregion5.org/boe/sub-committees/finance-committee>
- Fiscal Year 2016-2017 – \$595,302 <http://www.amityregion5.org/boe/sub-committees/finance-committee>
- Fiscal Year 2015-2016 – \$125,911 <http://www.amityregion5.org/boe/sub-committees/finance-committee>
- Fiscal Year 2014-2015 – \$139,721 <http://www.amityregion5.org/boe/sub-committees/finance-committee>

APPENDIX B

MONTHLY FORECASTS: PURPOSE, METHODOLOGY, HISTORICAL

PURPOSE & METHODOLOGY:

A forecast is a prediction or estimate of future events and trends. **It is only as good as the data available and the assumptions used.** We use current information and past history.

There are many factors, which can significantly impact expenditures, both positively and negatively (e.g., staff turnover, vacancies and leaves-of absence; medical and dental insurance claims when self-insured; special education expenditures; major facility repairs; snow removal).

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).

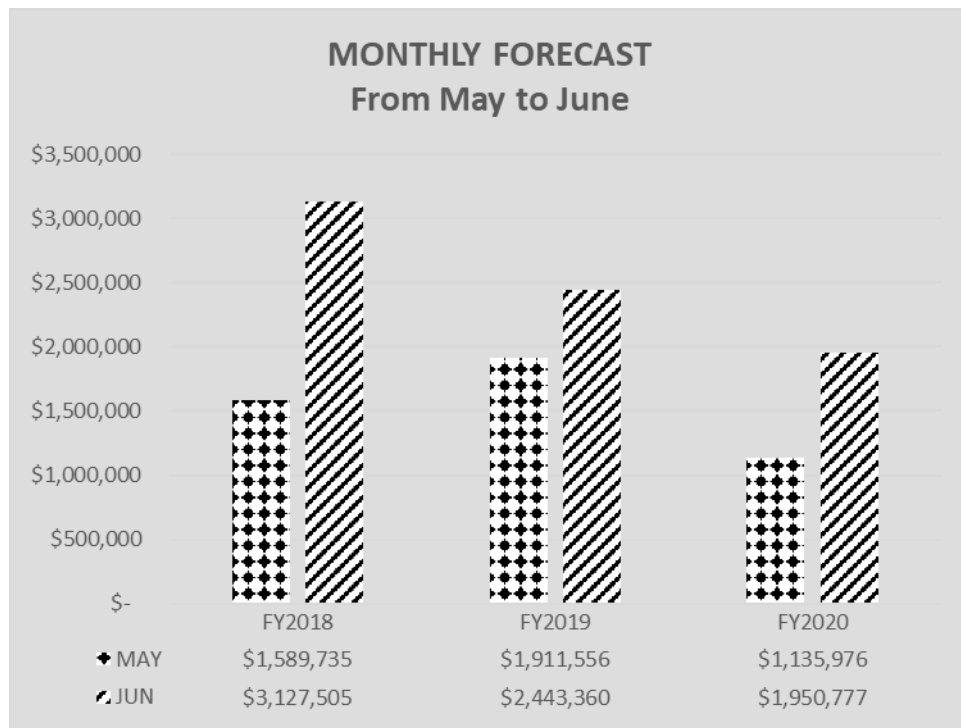
Revenues can be most impacted by decisions made at the State level for Special Education and Transportation grants. We have seen the reimbursement rate change in mid-year.

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.

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.

FY2020:

The unaudited fund balance is \$1,950,777 after \$515,077 in EOY purchases and assuming 1% or \$492,485 appropriated to Capital and Nonrecurring Account. The monthly forecast for May 2020 projected a fund balance of \$1,135,976. The change is **\$815,982 higher than the prior month's forecast**. The major reasons for the significant increase in the yearend fund balance was the unsettled environment of the COVID-19 global pandemic. As of the May 2020 meeting, the Governor had not announced if schools would reopen prior to the end of the school year. School was eventually cancelled for the remainder of the year and almost all accounts were impacted. The changes from one month to the next month were, as follows:

- **\$121,462:** Certified and classified salaries were lower due to the school closures. Spring coaches salaries were reduced, substitutes and coverages were not needed, staff development hours, homebound instruction, chaperone duties, and overtime were all near zero.
- **\$296,642:** Medical & dental claims were lower due to the COVID-19 global pandemic. Routine office visits and medical tests were postponed all spring across the region. Since we are self-insured, actual claims are not known until the end of the fiscal year. Unemployment claims, though high were lower than May's estimate. The District has not experienced claims of this magnitude and estimating the actual costs were difficult. Many claims were in dispute. The change was \$26,000 FAV.
- **\$155,607** Purchased services were lower due to the COVID-19 global pandemic. There were no athletic contests, which reduced the annual number of game day staff and officials paid. Less need for printed materials, postage, end of year celebrations, graduation and stepping up costs, and athletic rentals were less due to the social distancing requirements.
- **\$76,091:** Transportation and fuel costs for busses were lower due to the COVID-19 global pandemic. Contracts were renegotiated in May but with school cancellation final for the year, additional savings resulted. There were no late runs, athletic trips, or field trips at the end of the year.
- **\$70,483:** Instructional supplies were lower due to the COVID-19 global pandemic. Consumable materials could not be utilized in the remote learning environment so there was a significant decrease in food for culinary, lumber and other raw materials for technology education and science lab materials.
- **\$54,739:** Communication costs were lower due to the COVID-19 global pandemic. Less postage, copy paper, and catering needs due to the remote learning environment.
- **\$35,521:** Rentals for fields, tables, chairs, tents, etc. were lower due to the COVID-19 global pandemic. End of year athletic contests were cancelled and ceremonies were done in a socially distance manner which eliminated the need for many items used for large crowd gatherings.
- **\$14,945:** Electricity usage was lower due to the COVID-19 global pandemic. Buildings had a few occupants during the March through June timeframe.

APPENDIX C

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 30th but not yet billed. In some cases, the estimated amount encumbered varies from the actual invoice (e.g., utility bill; water bill, pending special education settlements) and we do not need to spend the entire encumbrance. 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. This 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,

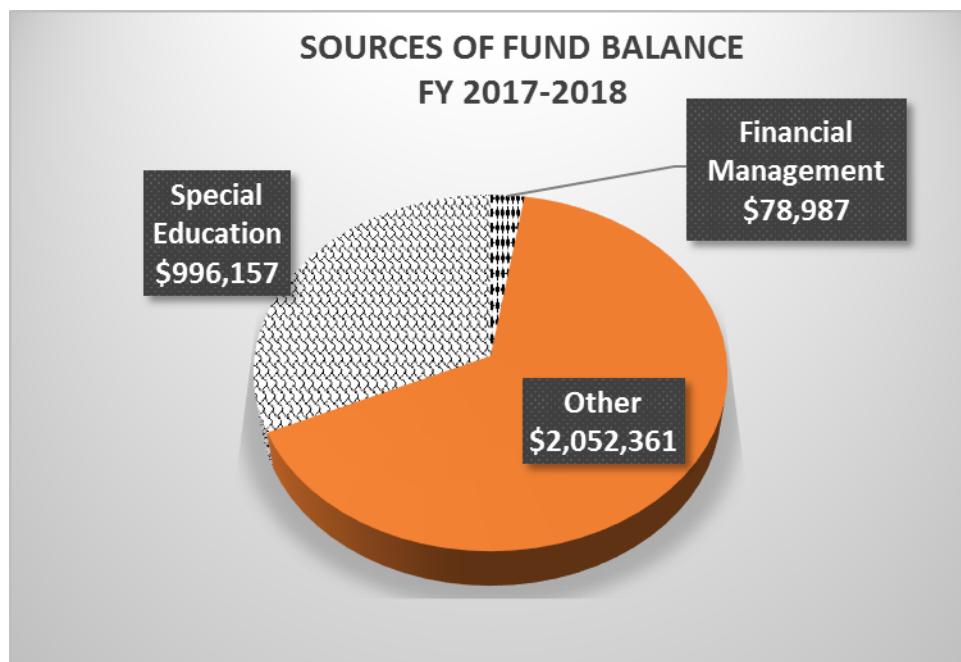
summer work costs, substitute costs, degree changes and homebound services were less than anticipated.

\$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.

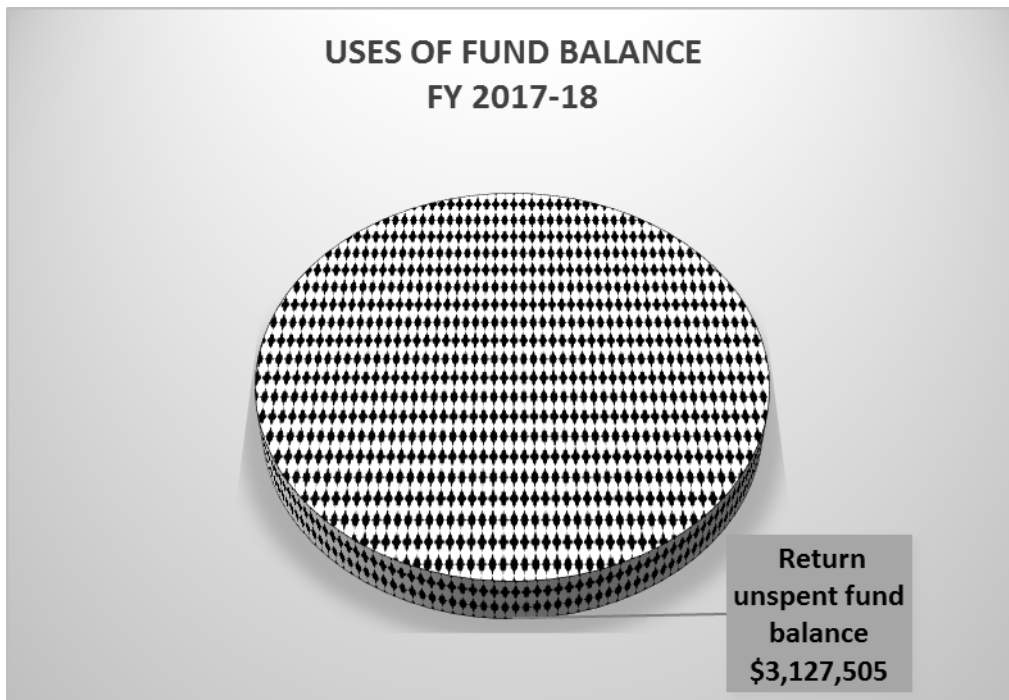
The primary sources of the fund balance are shown graphically below:



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 D

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 30th but not yet billed. In some cases, the estimated amount encumbered varies from the actual invoice (e.g., utility bill; water bill, pending special education settlements) and we do not need to spend the entire encumbrance. 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><u>\$166,245</u></i>

The audited fund balance for 2018-2019 is \$2,034,101 plus \$409,259 designated at year-end for security projects. These source of the available funds are described below.

FINANCIAL MANAGEMENT:

\$ 204,608

Our efforts to foster a District culture of finding cost savings and efficiencies has been successful producing savings of \$52,451. Grant money was applied for and awarded to offset the cost of the CEN for savings of \$27,440. \$5,000 less postage used due to digital communications. The District refinanced bonds and saved \$27,738 in interest payments. The District chose leasing 1:1 mobile devices as a more cost effective and technological practice, \$108,493. The device can be kept current for curriculum needs and the District is not responsible for disposals. Computers from the current computer labs at the middle schools provided a source of replacement computers and repair parts avoiding new purchases.

SPECIAL EDUCATION (NET)

\$ 539,798

These accounts are extremely difficult to forecast. As examples, special need students can be hospitalized; move into the district or leave the district at any time; withdraw from Amity and enroll in Adult Education. Several students who were budgeted to be outplaced were not for a number of reasons. Some transportation needs were coordinated with the elementary districts to reduce the number of singletons on busses for outplacements. Any one of these events can have a significant impact, positive or negative, on the District's special education expenditures. The Director of Pupil Services has been successful in establishing suitable programs for students within the District and a number of students have returned from outplacement.

OTHER:

\$ 1,289,695

\$346,235 SALARIES (OTHER): "Turnover savings" from replacing teachers and other staff who retired or resigned is over budget and savings from unpaid leaves-of-absence. Athletic salaries were down from unfilled coaching positions at the middle school

including cheerleading and several assistant coaching positions. Teacher coverages, summer work costs, substitute costs, degree changes and homebound services were less than anticipated.

\$387,507 MEDICAL (OTHER): The net balance of the medical account was under budget. Claims and fees were slightly lower than budgeted, \$328,426, costing 92.2% of expected claims. There were some other savings with other components of the account including employer contributions to HSA accounts, retiree payments, and employee co-share contributions.

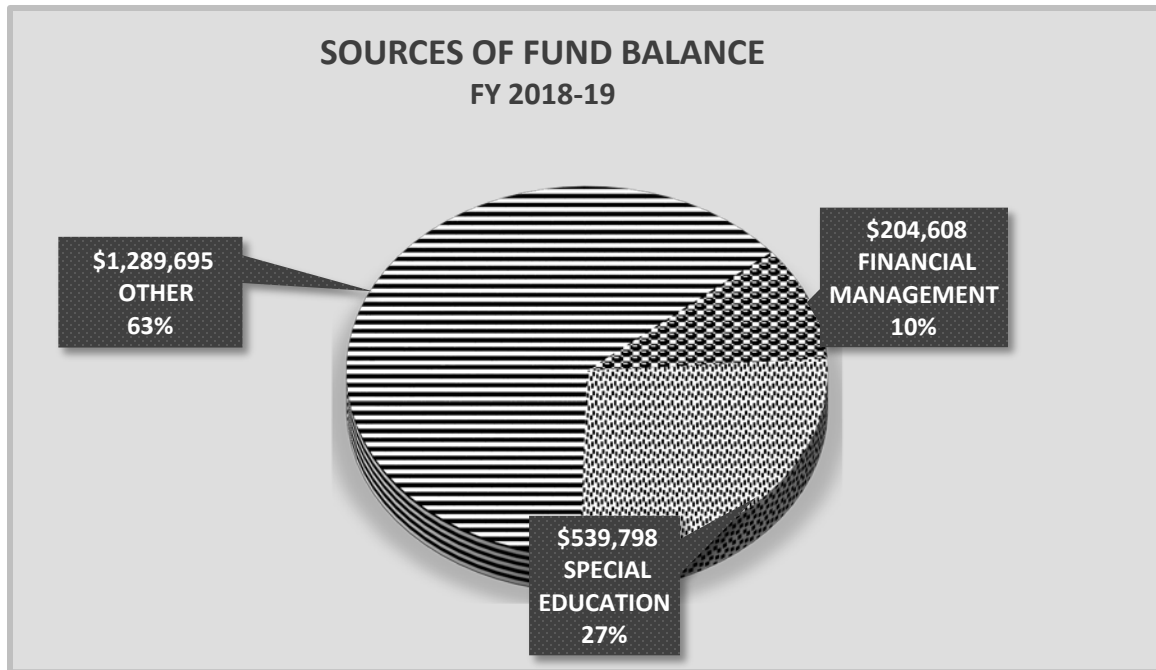
\$378,012 REVENUE: The Special Education Grant was higher than budgeted by \$224,297 based on actual special education costs and a higher reimbursement rate. The interest earned on the District's accounts was \$100,966 more than budgeted as interest rates were higher than budgeted. These accounts were adjusted during for the current budget cycle, 2019-2020.

\$79,974 SUPPLIES: Instructional supplies and transportation fuel were underbudget. The transportation fuel bid price was lower than budgeted and less fuel was used with some routes being reassigned. Mid-year staff changes may have impacted the spending in some instructional supply accounts. These areas were reviewed during the 2019-2020 budget and will be reviewed again during the upcoming budget process.

\$39,009 RENTALS: Athletic rentals were down \$19,552 due to lower ice rentals contract negotiated with new venue and the Town of Orange pool was being upgraded and was not available for part of the year. Another facility was used at lower cost. Special education rental of lease space was lower than anticipated and partially covered by a grant, \$17,400.

\$39,934 STAFF TRAVEL, CONFERENCES AND DUES & FEES: Schedule conflicts precluding some staff from attending conferences, grants funded some conferences, new staff attended fewer conferences and a few less requests from students for contest entries. The appropriate funding level for these accounts will be reviewed in the upcoming budget cycle.

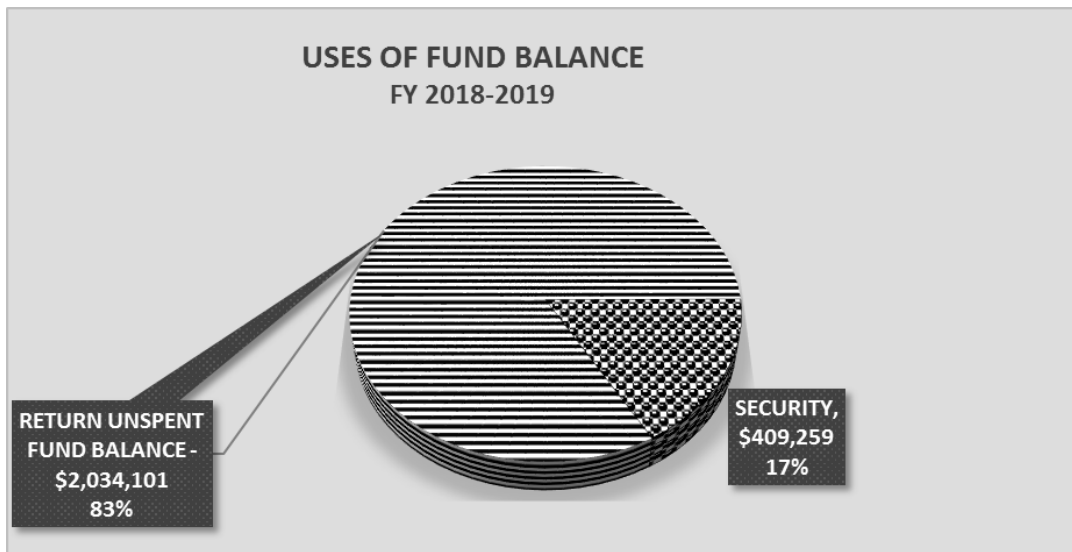
The primary sources of the fund balance are shown graphically below:



The use of the fund balance is proposed to return to the the member towns:

1. **\$409,259** was designated in June 2019 for security projects
2. **\$2,034,101** - Return of unspent fund balance upon audit completion.

The uses of the fund balance are shown graphically below:



Return Unspent Fund Balance:

The audited unspent fund balance will be returned to the Member Towns, as follows:

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

APPENDIX E

RECAP OF 2019-2020

Return Unspent Fund Balance:

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

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

The audited fund balance for 2019-2020 is \$1,953,498, assuming the 1% or \$495,482 is transferred to the Capital Nonrecurring Account. The fund balance is net of \$515,077 of end-of-year expenditures that are posted in FY20. The source of the available funds are described below.

SUMMARY:

The monthly financial report for February 2020 as reported at the March AFC & BOE meetings forecasted a fund balance of \$799,396. Days later, on March 12, 2020, the District cancelled in-person instruction and learning. Most employees continued to work with the exception of substitute teachers. The hours of operation were still severely impacted as all after-school, weekend and evening activities were cancelled. This came at a time when schools would typically operate on extended schedules to accommodate sporting activities, overnight field trips, school plays, award ceremonies, stepping up and graduation ceremonies. Busses did not operate for 58 days in the District. Buildings remained open but with minimal staff as the majority of staff worked remotely, reducing utilities consumption. Contracts for professional services were re-negotiated or cancelled as were rentals of other fields, tables, and tents. Overtime and staff travel was non-existent and only a few conferences were held (via remote features).

FINANCIAL MANAGEMENT:

\$ 107,610

The turnover factor exceed the budget by \$70,559. Administrators carefully consider salary placement for new hires. Some part-time vacancies were not filled during the shut-down. Liability, workers' compensation, and student accident insurance coverages were negotiated at a lower rate than anticipated, \$37,051.

SPECIAL EDUCATION:

\$ 580,502

These accounts are extremely difficult to forecast. As examples, special need students can be hospitalized; move into the district or leave the district at any time; withdraw from Amity and enroll in Adult Education. Several students who were budgeted to be outplaced were not for a number of reasons. Some transportation needs were coordinated with the elementary districts to reduce the number of singletons on busses for outplacements. Any one of these events can have a significant impact, positive or negative, on the District's

special education expenditures. The State reimbursement rate fluctuates throughout the year. Expenses were down \$580,502 prior to the shutdown.

SALARIES, MEDICAL, PURCHASED SERVICES (OTHER): **\$2,273,224**

\$627,603 SALARIES (OTHER): Teacher coverages, substitute costs, coaching stipends, overtime, homebound services, and chaperone stipends were some of the budgeted items affected by the remote instruction environment. Payroll taxes were down as result of the lower payroll costs. All after-school, evening and weekend activities were cancelled for typically the busiest time of the school year.

\$926,221 MEDICAL (OTHER): The net balance of the medical account was under budget. Claims and fees were lower than budgeted as hospitals and doctors suspended routine visits, diagnostic tests, and non-emergency procedures amid the pandemic. The insurance claims were running at 95.7% of budget through February 2020 and fell to 81.3% by the end of the year. Dental claims were near zero during the final quarter of the fiscal year.

\$228,156 TRANSPORTATION SERVICES: (OTHER): School busses did not transport students for daily runs, late runs, athletic events or extra-curricular activities from mid-March through the end of the school year. The daily contract was re-negotiated with transportation contractors while other services were cancelled entirely. Fuel cost were reduced as a result of the shutdown.

\$82,664 PURCHASED SERVICES (OTHER): Purchased services costs were lower due to several factors. Cancellation of spring sports resulted in fewer athletic contests and fewer officials, monitors, and scorekeepers, \$32,000 FAV; \$26,000 FAV was saved for contracted services changes with a less expensive provider and training of in-house staff, \$14,000 FAV was not spent on end of year programs and events; \$8,955 FAV was left from the NEASC budget.

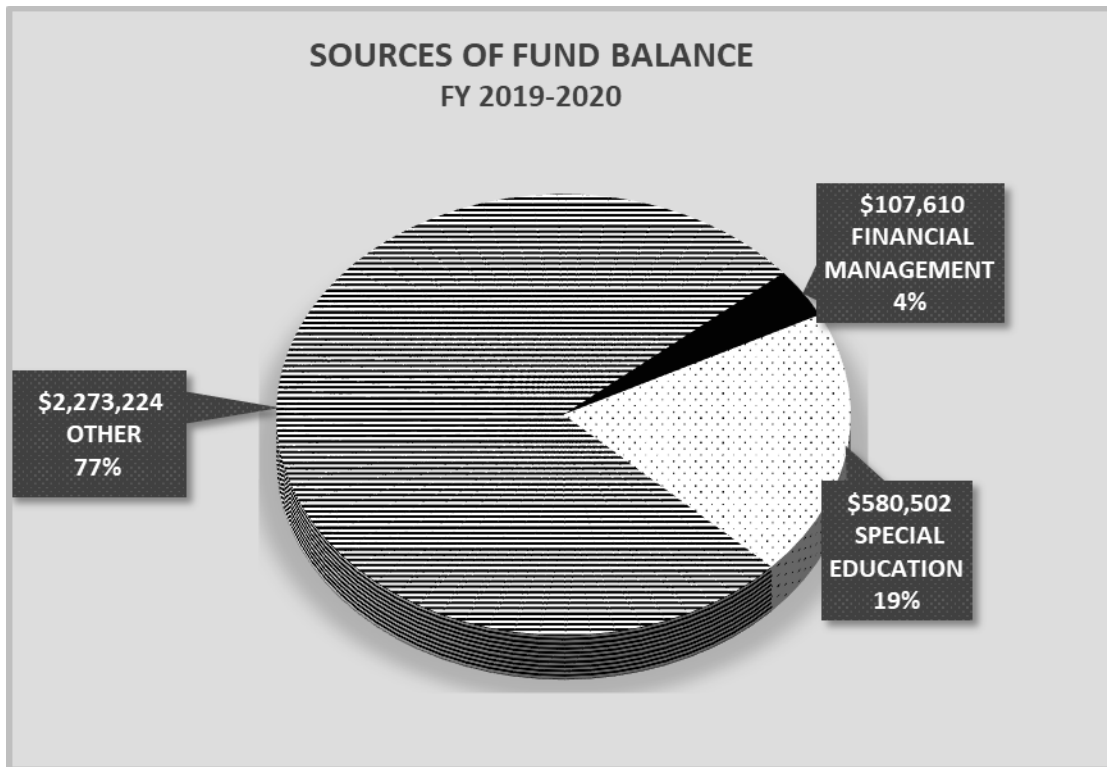
\$93,339 UTILITIES (OTHER): A mild winter combined with fuel cell operating properly to supply heat generated savings of \$17,731 FAV. Electricity usage was down due to the reduced occupancy in buildings, \$70,089 FAV.

\$57,290 STAFF TRAVEL AND CONFERENCES: Staff travel was halted in mid-March with many in-person conferences cancelled. Mileage payments for staff traveling between buildings and travel and accommodations for out of District travel were not needed during the final quarter of the school year.

\$70,483 INSTRUCTIONAL SUPPLIES (OTHER): Purchases and consumption of instructional materials was reduced during the remote instruction period. It was not feasible to use many art supplies, photography film, live specimens, lumber, and culinary supplies in a remote environment.

\$38,170 COMMUNICATIONS: TEL, POST, ETC. (OTHER): Less copy paper, postage, toner and other Xerox supplies were needed during the remote instruction period. The District also received a grant for internet services.

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



The Board of Education approved* uses of the fund balance are, as follows:

1. **\$1,950,777** - Return of unspent fund balance per audit.
2. **\$ 495,482** – Request for Capital Reserve (*pending)
3. **\$ 515,077** - End of Year Purchases

\$1,950,777 RETURN OF UNSPENT FUND BALANCE *pending audit*: the annual audit is usually presented to the Amity Finance Committee and Board of Education for acceptance in December or January. Funds are returned to member towns after completion and acceptance of the audit.

\$495,482 (1%) CAPITAL AND NONRECURRING ACCOUNT: The Amity Finance Committee and Board of Education approved moving forward in the process to transfer 1% of the FY20 budget surplus into the Capital and Nonrecurring account. This process is not finalized yet.

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

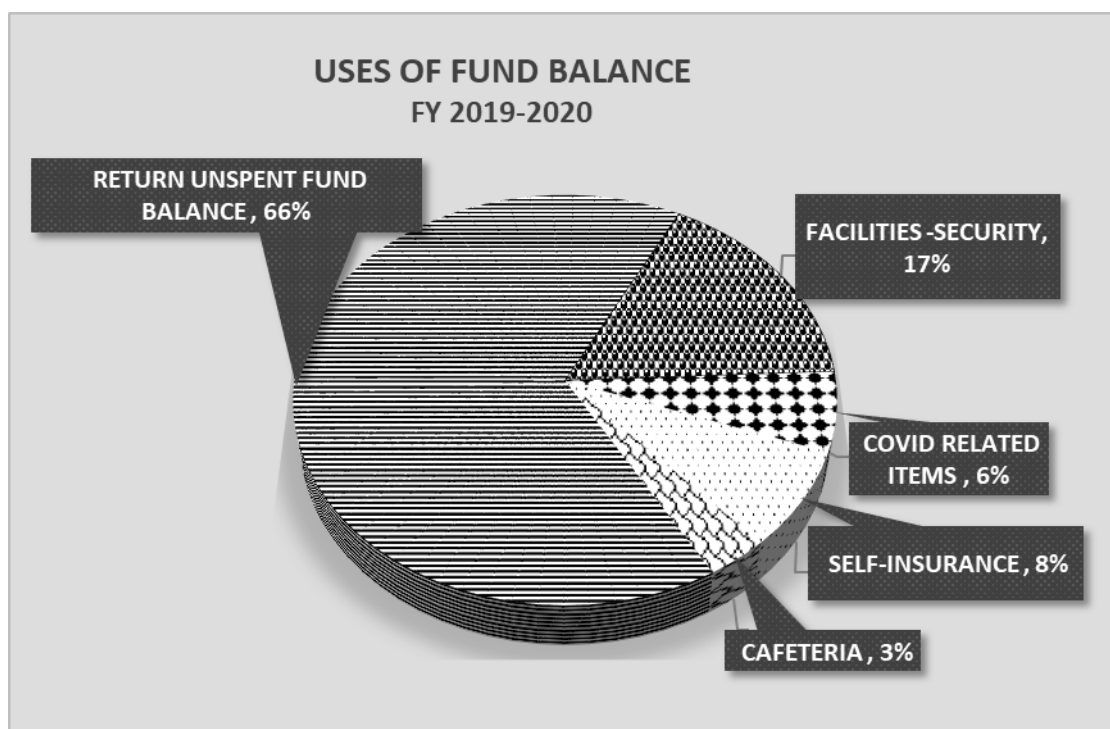
\$229,311 SELF-INSURANCE FUNDING. (EOY): The suspension of routine exams, diagnostic tests, dental appointments, and non-emergency surgeries reduced the medical claims for the final quarter of FY20. It is anticipated that once the State reopens the missed procedures will be scheduled, as well as those of age and need for the current year, and in a worse case scenario claims could rise due to COVID-19 treatments as the District reopens. This amount represents raising the self-insurance reserve from a 25% threshold of claims to 30% on a temporary basis of one year. If funds are not needed, the reserve

will be reduced to 25% and the funds will be utilized to offset the budget request for fiscal year 2021-22.

\$185,766 COVID-19 (EOY): Purchases of personal protective equipment such as masks, gowns, gloves, and face shields were made to prepare for reopening, recognizing none of these items were anticipated in developing the FY21 budget. Thermal security cameras were purchased to register temperatures and perform a mask check of staff and students arriving at main entrances of all three schools. Laptops for high school teachers were purchased to prepare for remote instruction upon reopening.

\$100,000 CAFETERIA (EOY): The District's fund to support school lunch program has been running a deficit for three straight years. The ongoing repair and maintenance of aging equipment contributed to the deficit and the State's change in eligibility status determination increased free and reduced lunch status. Next year appears to be even more challenging in the COVID-19 environment as we will have to change how service is provided, food is served, and food packaging. These necessary changes will increase costs with no anticipated increase in revenue.

The uses of the fund balance are shown graphically below:



Return Unspent Fund Balance:

The audited unspent fund balance will be returned to the Member Towns, as follows:

Bethany	\$ 358,085
Orange	\$ 992,321
Woodbridge	<u>\$ 600,371</u>
Total	\$1,950,777

Amity Regional School District No. 5 - Budget Transfers 2020-2021

<u>MONTH/YR</u>	<u>JNL#</u>	<u>ACCOUNT NUMBER & DESCRIPTION</u>	<u>AMOUNT</u>	<u>DESCRIPTION</u>
2021-Jul	56	03-14-2600-5613 MAINTENANCE/CUSTODIAL SUPPLIES	(678.00)	SCHOOLDUDE SRVC CONT (15% HOLD)
2021-Jul	56	05-14-2600-5690 OTHER SUPPLIES	678.00	SCHOOLDUDE SRVC CONT (15% HOLD)
2021-Jul	57	03-14-2600-5613 MAINTENANCE/CUSTODIAL SUPPLIES	(90.00)	EAGLE TRAILERS (15% HOLD)
2021-Jul	57	03-14-2600-5440 RENTALS-LAND,BLDG,EQUIPMENT	90.00	EAGLE TRAILERS (15% HOLD)
2021-Jul	69	03-14-2600-5613 MAINTENANCE/CUSTODIAL SUPPLIES	(446.00)	ADDITIONAL FUNDS EAGLE TRAILERS
2021-Jul	69	03-14-2600-5440 RENTALS-LAND,BLDG,EQUIPMENT	446.00	ADDITIONAL FUNDS EAGLE TRAILERS
2021-Jul	106	03-11-3202-5440 RENTALS-LAND,BLDG,EQUIPMENT	(150.00)	15% HOLD BACK-EAGLE LEASING
2021-Jul	106	02-11-3202-5440 RENTALS-LAND,BLDG,EQUIPMENT	150.00	15% HOLD BACK-EAGLE LEASING
2021-Sept	5	01-11-1005-5330 OTHER PROFESSIONAL & TECH SRVC	(600.00)	COVER COSTS OF ONLINE LICENSE
2021-Sept	5	01-11-1005-5641 TEXTBOOKS	600.00	COVER COSTS OF ONLINE LICENSE
2021-Sept	7	03-13-2400-5330 OTHER PROFESSIONAL & TECH SRVC	(1200.00)	UPDATE MASTERCAM SOFTWARE
2021-Sept	7	03-11-1008-5611 INSTRUCTIONAL SUPPLIES	1200.00	UPDATE MASTERCAM SOFTWARE
2021-Sept	8	01-11-1010-5690 OTHER SUPPLIES	(29.00)	COVER THE COST OF MEMBERSHIP F
2021-Sept	8	01-11-1010-5810 DUES & FEES	29.00	COVER THE COST OF MEMBERSHIP F
2021-Oct	11	04-12-6111-5560 TUITION	(110.00)	TRANSPORTATION EZRA ACADEMY
2021-Oct	11	05-14-2700-5513 TRANSPORTATION	110.00	TRANSPORTATION EZRA ACADEMY
2021-Oct	78	02-11-1010-5420 REPAIR & MAINTENANCE	(720.00)	MUSICAL INSTRUMENT RENTAL
2021-Oct	78	02-11-1010-5440 RENTALS	720.00	MUSICAL INSTRUMENT RENTAL
2021-Oct	103	05-14-2310-5810 DUES & FEES	166.00	Cover cost of BOE Dues & Fees
2021-Oct	103	05-14-2320-5810 DUES & FEES	(166.00)	Cover cost of BOE Dues & Fees
2021-Oct	106	03-12-1203-5611 INSTRUCTIONAL SUPPLIES	(375.00)	MEMBERSHIP FEES
2021-Oct	106	04-13-2190-5810 DUES & FEES	375.00	MEMBERSHIP FEES
2021-Nov	79	03-11-1001-5581 TRAVEL - CONFERENCES	(219.00)	COVER TEACHER DUES & FEES
2021-Nov	79	03-11-1001-5810 DUES & FEES	219.00	SCHOLASTICS COMPETITION
2021-Nov	123	01-11-1010-5330 OTHER PROFESSIONAL & TECH SRVC	(800.00)	ADDITIONAL CLASSROOM SUPPLIES
2021-Nov	123	01-11-1010-5611 INSTRUCTIONAL SUPPLIES	800.00	ADDITIONAL CLASSROOM SUPPLIES

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*

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

To: Jennifer Byars, Ed. D., Superintendent of Schools
From: Theresa Lumas, Director of Finance and Administration
Re: Budget Transfers over \$3,000 for FY 2020-21
Date: December 7, 2020

Facilities:

Mr. Martoni has requested a budget transfer to cover cost to install a new supply heating line above ground. An underground supply line was leaking last week and the boiler cannot maintain adequate water pressure. This boiler supplies an academic wing of the high school. F+F Mechanical is scheduled to perform the emergency repair the week of December 11th. The funds are being transferred from the facilities contingency line.

I am requesting the funds be transferred from the District improvement/ facilities contingency account to the high school building repair and maintenance account.

For the Amity Finance Committee:
Recommend the Amity Board of Education approve ...

For the Amity Board of Education:
Move to approve...

the following budget transfer to cover the installation of the new heating supply line.

ACCOUNT NUMBER	ACCOUNT NAME	FROM	TO
05-14-2600-5715	Improvements to Bldgs/Contingency	\$53,420	
03-14-2600-5420	Repair & Maintenance		\$53,420

COVID:

The District established accounts to identify expenses related to operating under the COVID-19 pandemic. There was nothing budgeted for these expenses in the 2020-21 budget. Fifteen percent (15%) was held from most lines in the budget at the start of the fiscal year in order to fund these unanticipated costs. The District recently received most of the Coronavirus Relief Funds (CRF) from the State. A credit of \$178,692 has been applied against the COVID-19 lines items recording receipt of the reimbursement funds from the State. The year to date charges are \$720,767 before the credits were applied.

The District is still working on securing FEMA funding but does not anticipate significant dollars will be approved. Initially, \$969,292 was held from accounts to cover COVID-19 costs. Currently \$362,730 is to be transferred from the accounts where the 15% was held to the COVID-19 account lines. The remaining accounts with 15% held will be transferred over the next few months.

The total of this transfer is \$362,730 requiring Board of Education approval.

Motions:

For the Amity Finance Committee:

Recommend the Amity Board of Education approve...

For the Amity Board of Education:

Move to approve –

the following budget transfer to cover the cost of operations including staff, personal protective equipment, distance learning tools and equipment, and cleaning supplies, \$362,730.

ORG	OBJECT	COMMENT	FROM	TO
05142675	5111	Certified Salaries		\$ 226,578
05142675	5730	Equipment		\$ 63,263
05142675	5690	Other Supplies		\$ 25,231
05142675	5613	Maintenance Supplies		\$ 22,218
05142675	5112	Classified Salaries		\$ 18,340
05142675	5330	Professional Technical Services		\$ 3,981
05142675	5611	Instructional Supplies		\$ 2,155
05142675	5440	Rentals		\$ 1,270
05142675	5590	Other Purchased Services		\$ 382
05132212	5322	Instructional Program Improvement	\$ 3,015	
05132213	5322	Instructional Program Improvement	\$ 315	
01111005	5330	Professional Technical Services	\$ 330	
01111010	5330	Professional Technical Services	\$ 236	
01113202	5330	Professional Technical Services	\$ 937	
01132120	5330	Professional Technical Services	\$ 249	
01132220	5330	Professional Technical Services	\$ 85	
01132400	5330	Professional Technical Services	\$ 895	
02111010	5330	Professional Technical Services	\$ 300	
02113202	5330	Professional Technical Services	\$ 863	
02132120	5330	Professional Technical Services	\$ 345	
02132220	5330	Professional Technical Services	\$ 210	
02132400	5330	Professional Technical Services	\$ 1,095	
03111010	5330	Professional Technical Services	\$ 524	

03111011	5330	Professional Technical Services	\$ 75	
03113202	5330	Professional Technical Services	\$ 29,814	
03121203	5330	Professional Technical Services	\$ 2,625	
03132120	5330	Professional Technical Services	\$ 150	
03132220	5330	Professional Technical Services	\$ 2,000	
03132400	5330	Professional Technical Services	\$ 27,622	
04121200	5330	Professional Technical Services	\$ 3,375	
04121206	5330	Professional Technical Services	\$ 375	
04122151	5330	Professional Technical Services	\$ 9,000	
04132130	5330	Professional Technical Services	\$ 14,130	
04132140	5330	Professional Technical Services	\$ 6,375	
04132190	5330	Professional Technical Services	\$ 25,500	
05142600	5330	Professional Technical Services	\$ 2,700	
05142660	5330	Professional Technical Services	\$ 998	
01132400	5440	Rentals	\$ 387	
01142600	5440	Rentals	\$ 113	
02113202	5440	Rentals	\$ 144	
02132400	5440	Rentals	\$ 437	
03113202	5440	Rentals	\$ 11,679	
03132400	5440	Rentals	\$ 750	
03142600	5440	Rentals	\$ 536	
04121206	5440	Rentals	\$ 3,000	
01132400	5550	Communications	\$ 150	
02132400	5550	Communications	\$ 200	
03132400	5550	Communications	\$ 2,100	
05142320	5550	Communications	\$ 7,864	
05142350	5550	Communications	\$ 6,840	
01132400	5580	Staff Travel	\$ 98	
02132400	5580	Staff Travel	\$ 210	
03132400	5580	Staff Travel	\$ 675	
04121206	5580	Staff Travel	\$ 300	
04132190	5580	Staff Travel	\$ 450	
05132212	5580	Staff Travel	\$ 120	
05132213	5580	Staff Travel	\$ 495	
05142320	5580	Staff Travel	\$ 750	
05142350	5580	Staff Travel	\$ 180	
05142600	5580	Staff Travel	\$ 450	
01132400	5581	Travel-Conferences	\$ 534	
02132400	5581	Travel-Conferences	\$ 477	
03111001	5581	Travel-Conferences	\$ 75	
03111013	5581	Travel-Conferences	\$ 150	
03132120	5581	Travel-Conferences	\$ 150	
04121200	5581	Travel-Conferences	\$ 225	
04132140	5581	Travel-Conferences	\$ 210	
04132190	5581	Travel-Conferences	\$ 225	

05132212	5581	Travel-Conferences	\$ 1,635	
05132213	5581	Travel-Conferences	\$ 1,775	
05142320	5581	Travel-Conferences	\$ 90	
05142350	5581	Travel-Conferences	\$ 1,350	
01113202	5590	Other Purchased Services	\$ 60	
01132120	5590	Other Purchased Services	\$ 125	
01132400	5590	Other Purchased Services	\$ 514	
02113202	5590	Other Purchased Services	\$ 60	
02132120	5590	Other Purchased Services	\$ 75	
02132400	5590	Other Purchased Services	\$ 668	
03113202	5590	Other Purchased Services	\$ 864	
03132120	5590	Other Purchased Services	\$ 1,982	
04132190	5590	Other Purchased Services	\$ 3,172	
05132212	5590	Other Purchased Services	\$ 375	
05132213	5590	Other Purchased Services	\$ 1,720	
05142310	5590	Other Purchased Services	\$ 1,500	
05142320	5590	Other Purchased Services	\$ 3,750	
01111001	5611	Instructional Supplies	\$ 555	
01111005	5611	Instructional Supplies	\$ 594	
01111006	5611	Instructional Supplies	\$ 967	
01111007	5611	Instructional Supplies	\$ 94	
01111008	5611	Instructional Supplies	\$ 1,155	
01111009	5611	Instructional Supplies	\$ 179	
01111010	5611	Instructional Supplies	\$ 974	
01111011	5611	Instructional Supplies	\$ 428	
01111013	5611	Instructional Supplies	\$ 633	
01111014	5611	Instructional Supplies	\$ 497	
01111015	5611	Instructional Supplies	\$ 329	
01111016	5611	Instructional Supplies	\$ 141	
01132120	5611	Instructional Supplies	\$ 63	
01132220	5611	Instructional Supplies	\$ 165	
01142219	5611	Instructional Supplies	\$ 807	
02111001	5611	Instructional Supplies	\$ 563	
02111005	5611	Instructional Supplies	\$ 721	
02111006	5611	Instructional Supplies	\$ 1,196	
02111007	5611	Instructional Supplies	\$ 105	
02111008	5611	Instructional Supplies	\$ 1,202	
02111009	5611	Instructional Supplies	\$ 513	
02111010	5611	Instructional Supplies	\$ 954	
02111011	5611	Instructional Supplies	\$ 565	
02111013	5611	Instructional Supplies	\$ 1,111	
02111014	5611	Instructional Supplies	\$ 819	
02111015	5611	Instructional Supplies	\$ 93	
02111016	5611	Instructional Supplies	\$ 360	
02132120	5611	Instructional Supplies	\$ 105	

02132220	5611	Instructional Supplies	\$ 165	
02142219	5611	Instructional Supplies	\$ 1,732	
03111001	5611	Instructional Supplies	\$ 3,582	
03111003	5611	Instructional Supplies	\$ 192	
03111006	5611	Instructional Supplies	\$ 375	
03111007	5611	Instructional Supplies	\$ 4,004	
03111005	5611	Instructional Supplies	\$ 3,867	
03111009	5611	Instructional Supplies	\$ 1,238	
03111010	5611	Instructional Supplies	\$ 1,562	
03111011	5611	Instructional Supplies	\$ 1,296	
03111013	5611	Instructional Supplies	\$ 9,015	
03111014	5611	Instructional Supplies	\$ 204	
03111015	5611	Instructional Supplies	\$ 1,043	
03111016	5611	Instructional Supplies	\$ 838	
03111017	5611	Instructional Supplies	\$ 150	
03121203	5611	Instructional Supplies	\$ 170	
03132120	5611	Instructional Supplies	\$ 600	
03132220	5611	Instructional Supplies	\$ 500	
03132400	5611	Instructional Supplies	\$ 450	
03142219	5611	Instructional Supplies	\$ 4,811	
04121200	5611	Instructional Supplies	\$ 698	
04121201	5611	Instructional Supplies	\$ 135	
04121206	5611	Instructional Supplies	\$ 225	
04122150	5611	Instructional Supplies	\$ 113	
04132140	5611	Instructional Supplies	\$ 75	
05132212	5611	Instructional Supplies	\$ 2,085	
05132213	5611	Instructional Supplies	\$ 150	
05142700	5627	Transportation Supplies	\$ 18,630	
01132220	5642	Library Texts & Supplies	\$ 735	
02132220	5642	Library Texts & Supplies	\$ 880	
03132220	5642	Library Texts & Supplies	\$ 2,667	
01111005	5690	Other Supplies	\$ 68	
01111010	5690	Other Supplies	\$ 258	
01111013	5690	Other Supplies	\$ 258	
01111016	5690	Other Supplies	\$ 126	
01113201	5690	Other Supplies	\$ 95	
01113202	5690	Other Supplies	\$ 1,903	
01132120	5690	Other Supplies	\$ 173	
01132130	5690	Other Supplies	\$ 284	
01132220	5690	Other Supplies	\$ 480	
01132400	5690	Other Supplies	\$ 297	
01142219	5690	Other Supplies	\$ 639	
02111009	5690	Other Supplies	\$ 71	
02111013	5690	Other Supplies	\$ 144	
02111016	5690	Other Supplies	\$ 210	

02113201	5690	Other Supplies	\$ 120	
02113202	5690	Other Supplies	\$ 1,918	
02132120	5690	Other Supplies	\$ 113	
02132130	5690	Other Supplies	\$ 240	
02132220	5690	Other Supplies	\$ 433	
02132400	5690	Other Supplies	\$ 271	
03111005	5690	Other Supplies	\$ 210	
03111014	5690	Other Supplies	\$ 75	
03111016	5690	Other Supplies	\$ 105	
03113202	5690	Other Supplies	\$ 15,322	
03121203	5690	Other Supplies	\$ 263	
03132130	5690	Other Supplies	\$ 285	
03132400	5690	Other Supplies	\$ 75	
04121200	5690	Other Supplies	\$ 135	
04121201	5690	Other Supplies	\$ 101	
04121206	5690	Other Supplies	\$ 173	
04122151	5690	Other Supplies	\$ 1,275	
04132190	5690	Other Supplies	\$ 555	
05132213	5690	Other Supplies	\$ 587	
05142310	5690	Other Supplies	\$ 600	
05142320	5690	Other Supplies	\$ 1,500	
05142350	5690	Other Supplies	\$ 44,522	
05142510	5690	Other Supplies	\$ 450	
05142600	5690	Other Supplies	\$ 1,200	
01111009	5810	Dues & Fees	\$ 94	
01111010	5810	Dues & Fees	\$ 69	
01111011	5810	Dues & Fees	\$ 75	
01111015	5810	Dues & Fees	\$ 83	
01113202	5810	Dues & Fees	\$ 75	
01132400	5810	Dues & Fees	\$ 341	
02111006	5810	Dues & Fees	\$ 75	
02111010	5810	Dues & Fees	\$ 109	
02113202	5810	Dues & Fees	\$ 60	
02132400	5810	Dues & Fees	\$ 463	
03111001	5810	Dues & Fees	\$ 75	
03111003	5810	Dues & Fees	\$ 113	
03111005	5810	Dues & Fees	\$ 93	
03111006	5810	Dues & Fees	\$ 264	
03111009	5810	Dues & Fees	\$ 60	
03111010	5810	Dues & Fees	\$ 167	
03111013	5810	Dues & Fees	\$ 1,125	
03111015	5810	Dues & Fees	\$ 188	
03111016	5810	Dues & Fees	\$ 90	
03113202	5810	Dues & Fees	\$ 5,156	
03132400	5810	Dues & Fees	\$ 2,100	

04132140	5810	Dues & Fees	\$ 189	
04132190	5810	Dues & Fees	\$ 105	
05142310	5810	Dues & Fees	\$ 3,450	
05142320	5810	Dues & Fees	\$ 675	
			\$ 362,730	\$ 362,730

InstructionEmergencies and Disaster PreparednessPandemic/Epidemic Emergencies~~P6114.8~~~~Instruction~~~~Emergencies and Disaster Preparedness~~~~Pandemic/Epidemic Emergencies~~

The Amity Regional School District No. 5 (ARSD) Board of Education (Board) recognizes that a pandemic/epidemic outbreak is a serious threat that stands to affect students, staff, and the community as a whole. With this consideration in mind, the Board establishes this policy in the event the town/municipality and/or school district is threatened by a reasonably likely pandemic/epidemic outbreak. At all times the health, safety, and welfare of the students shall be of foremost concern along with the health, safety, and welfare of the ~~District~~ ARSD employees and mindful of the overall health and welfare of the community.

Planning and Coordination

The Superintendent shall designate the School Nursing Coordinator or other appropriate staff members who, in conjunction with the School Medical Advisor, shall serve as a liaison between ~~the school district~~ ARSD and local and state health officials. This designee and the School Medical Advisor are jointly responsible for connecting with health officials to identify local hazards, ~~determine~~ determining what crisis plans exist in the school district and community, and ~~to~~ establishing procedures to account for student well-being and safety during such a crisis. The designee shall work with local health officials and shall keep the Superintendent advised when the risk of a pandemic or an epidemic of a serious illness has materially increased.

The School Nursing Coordinator and School Medical Advisor and/or other designees shall, in conjunction with local and state health officials, develop instructional materials designed to teach students about preventing or limiting the spread of communicable diseases.

With fiscal concerns in mind, ~~the District~~ ARSD shall purchase and store supplies necessary for an epidemic/pandemic outbreak, including but not limited to disinfectant products, face masks, water, examination gloves, and other supplies as recommended by the School Nursing Coordinator, School Medical Advisor, and/or local and state health officials.

The Superintendent shall develop procedures and plans for the transportation of students in the event of an evacuation. Such procedures shall include provisions for students who cannot be transported to home at the time of the evacuation.

Response

In the event anyone within the school is discovered or suspected to have a communicable disease that may result in an epidemic/pandemic, that person shall be immediately quarantined pending further medical examination, as recommended by state and national protocols. Local and state health officials shall be notified immediately.

In conjunction with local and state health officials, the Superintendent shall ascertain whether an evacuation, lockdown, or shelter-in-place needs to be established. As soon as such a decision has been made, the school district shall attempt to notify the parents of all students.

In the event of an evacuation, the Superintendent is charged with determining when the

InstructionEmergencies and Disaster PreparednessPandemic/Epidemic Emergencies

school shall re-open. In the event of a lockdown or shelter-in-place, the Superintendent shall notify all proper authorities and relief agencies to seek their assistance for the duration of the lockdown or shelter-in-place.

Infection Control

Any student or staff member found to be infected with a communicable disease that bears risk of pandemic/epidemic will not be allowed to attend school until medical clearance is provided by that individual's primary care physician or other medical personnel indicating that ~~that the~~ person does not bear the risk of transmitting the communicable disease.

Students with excessive absences due to a communicable disease shall be given ~~a~~ reprieve from other Board policies relative to excessive student absences on individual and case-by-case ~~basis~~ bases. Efforts will be made by the staff to determine what, if any, school work the student can complete while absent.

Staff members who are forced to miss excessive days of work shall first use any leave entitled to them through the Family and Medical Leave Act and/or accrued sick leave.

Continuance of Education

Within the guidelines/approval of the Connecticut State Department of Education, the Superintendent shall develop a plan of alternate means of educating students in the event of prolonged school closings and/or extended absences.

The Superintendent, in consultation with the Board ~~of Education~~, may amend the traditional class schedule and schedule of days. Such a plan may include extending the school day, the use of previously scheduled vacation days, and/or extend the school year beyond the previously established end of school year, within applicable statutory requirements.

(cf. [5141.22](#) - Communicable/Infectious Diseases)

(cf. [5141.6](#) - Crisis Management Plan)

(cf. [6114](#) - Emergencies and Disaster Preparedness)

(cf. 6114.6 - Emergency Closings)

Legal Reference: Connecticut General Statutes

[10-154a](#) Professional communications between teacher or nurse and student.

[10-207](#) Duties of medical advisors.

[10-209](#) Records not to be public.

[10-210](#) Notice of disease to be given parent or guardian.

[10-221](#) Boards of education to prescribe rules.

[19a-221](#) Quarantine of certain persons.

[52-557b](#) Immunity from liability for emergency medical assistance, first aid or medication by injection. School personnel not required to administer or render.

The Family Educational Rights and Privacy Act of 1974, (FERPA), 20 U.S.C. 1232g, 45 C.F.R. 99.

~~Policy adopted:~~

Policy adopted:

AMITY REGIONAL SCHOOL DISTRICT NO. 5

Woodbridge, Connecticut

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Business/Non-Instructional Operations

Transportation

Students with Disabilities

3541.XX

Business/Non-Instructional Operations

Transportation

Students with Disabilities

The Board of Education shall provide, as a related service, safe, and appropriate transportation as may be required to implement the individualized education program ("IEP") for a student with a disability who may require such transportation as a related service. The Board shall comply with all State regulatory requirements pertaining to transportation as a related service, including but not limited the use of transportation aides when such aides are necessary to ensure safe and appropriate travel.

The Board's transportation arrangements for students with disabilities shall comply with all applicable State laws and regulations pertaining to the licensing, equipment, operation, maintenance and inspection of school buses and other transportation vehicles.

The Board shall annually review the transportation arrangements for students with disabilities residing in the school district and attending schools both within and outside of the district. The Board shall make any appropriate changes to the transportation arrangements which are necessary to ensure the safe transportation of such students.

Operators of school buses and other transportation vehicles shall be given such in-service training as is necessary to acquaint them with the specific needs of the students with disabilities being transported; and to equip such operators to meet those needs. Operators shall apply all reasonable and necessary measures to ensure that students with disabilities are safely seated during transportation, in accordance with their needs.

Legal References: Individuals with Disabilities Education Act

 300.8 Child with a disability

 300.34 Related services

Business/Non-Instructional Operations

Transportation

Students with Disabilities

300.107 Nonacademic services

Connecticut General Statutes

10-76d Duties and powers of boards of education to provide special education programs and services. Medicaid enrollment, participation and billing requirements. Development of individualized education program. Planning and placement team meetings. Public agency placements; apportionment of costs. Relationship of insurance to special education costs. Prohibition on punishing members of planning and placement teams for certain behavior during meetings

10-220m Review of transportation arrangements of special needs students

14-275c Regulations re school buses and motor vehicles used to transport students. Operators age seventh or older. Penalties.

Regulations of Connecticut State Agencies

10-76a-1 General definitions

10-76d-19 Transportation

14-275c-26 – Motor vehicles used to transport special education students
14-275c-35

Business/Non-Instructional Operations

Purpose and Facilities: Food Service

3542.1

~~**Business/Non-Instructional Operations**~~

~~**Purpose and Facilities: Food Service**~~

The school lunch program shall be an integral part of our total educational program. An attractive, wholesome, well-balanced lunch is essential for the best work from the students.

The educational aspects of the school lunch will be the responsibility of each school administrator, subject to advice, counsel, and direction from the Superintendent of Schools, who is ultimately responsible for executing this policy.

Legal Reference: Connecticut General Statutes

10-215 Lunches, breakfasts and other feeding programs for public school children and employees

State Board of Education Regulations.

10-215b-1 School lunch and nutrition programs.

Business/Non-Instructional Operations

Purpose and Facilities: Food Service

~~Policy adopted: November 14, 2005 AMITY REGIONAL SCHOOL DISTRICT NO. 5~~
~~Woodbridge, Connecticut~~

Policy adopted: November 14, 2005 AMITY REGIONAL SCHOOL DISTRICT NO. 5
Woodbridge, Connecticut

Business/Non-Instructional Operations

Free or Reduced Price Lunches

Business/Non-Instructional Operations

Free or Reduced Price Lunches

~~In accordance with Federal legislation, the Board of Education adopts the following policies relative to making free lunches available to students:~~

1. Eligibility

~~Any student enrolled in Amity Regional School District 5 is eligible to be considered for free lunches. Consideration will be given to any student whose parent or guardian completes the "Application for Free School Lunch." Applications may be obtained from each school office and, upon completion, should be forwarded to the student's Building Principal.~~

~~The Principal of the school in which the student is enrolled shall determine student eligibility based upon parental application. The decision of the Principal may be appealed to the Superintendent of Schools.~~

~~The nondiscrimination practices and hearing procedures as set forth in Federal regulations shall be met.~~

~~Eligibility for the "Meals for Needy Children" program will be based on the following:~~

a. Emergency Situations

~~A child's statement of need is sufficient for providing assistance on a temporary basis. A family contact should be made immediately to determine the extent and probable duration of need. In cases of family emergency, such as sudden unemployment, illness, death, desertion, etc., assistance will be provided.~~

b. Objective Standards of Need

~~Eligibility for assistance, other than that for emergency situations, will be determined on the basis of income and family size as indicated on the scale provided by the school system.~~

Policy approved: _____

AMITY REGIONAL SCHOOL DISTRICT NO. 5
Woodbridge, Connecticut

Business/Non-Instructional Operations

Free or Reduced Price Lunches

c. — Priority to Neediest Families

~~If it is not possible for the school system to meet all requests for free or reduced price meals, priority shall be given to those children from families whose income is lowest on the scale regardless of source of income.~~

Policy approved: _____ AMITY REGIONAL SCHOOL DISTRICT NO. 5
Woodbridge, Connecticut

Business/Non-Instructional Operations

Free or Reduced Lunches (National School Lunch Program)

Business/Non-Instructional Operations

Free or Reduced Price Lunches (continued)

c. — Priority to Neediest Families

~~If school authorities feel that a family's financial situation has changed, and the students are no longer eligible for free meals, a hearing procedure will be used by the Superintendent of Schools to challenge the continued eligibility. In the event of such a challenge, the family will be given a reasonable period of time in advance of the hearing to review the information on which the challenge is based. Students will continue to receive free meals until the conclusion of the hearing.~~

2. — Announcement of Free Lunch Availability

~~All students' parents in the Amity Regional Schools shall receive at the beginning of each school year, a copy of this policy and details on where they may obtain and should submit application forms. Other public releases shall be issued as required by Federal/State laws and regulations.~~

3. — Assuring Anonymity of Free Lunch Recipients

~~Administrative procedures shall be established to assure that any student who receives a free lunch shall be known only to the Principal of the school and the school lunch program manager.~~

~~Tickets issued students for free lunches shall be the same in appearance as those issued for paid lunches, and shall be issued in the same manner.~~

The Amity Regional School District No. 5 (ARSD) will participate in the National School Lunch Program (NSLP) and may participate in the School Breakfast Programs (SBP). Authorization is granted to the Superintendent of Schools or his/her designee to act on behalf of the Board of Education (Board) for purposes of participating in these programs. The program will follow all state and federal guidelines. Dietary specifications will be fulfilled in accordance with the Healthy, Hunger-Free Kids Act of 2010 and applicable state laws and regulations.

Business/Non-Instructional Operations

Free or Reduced Lunches (National School Lunch Program)

(cf. 3542 – School Lunch Program)

(cf. 3542.33 – Food Sales Other Than National School Lunch Program)

(cf. 6142.101 – Student Nutrition and Physical Wellness, School Wellness)

Legal Reference: Connecticut General Statutes

10-215 Lunches, breakfasts and other feeding programs for public school children and employees.

10-215a Non-public school participation in feeding program.

10-215b Duties of State Board of Education re: feeding program.

~~10-215~~ 10-215b-1 Competitive foods.

10-216 Payment of expenses.

State Board of Education Regulations.

P.L. 111-296 Healthy, Hunger-Free Kids Act of 2010 (HHFKA), 42 U.S.C. 1751.

7 CFR Parts 210 & 220 – Nutrition Standards in the National School Lunch & School Breakfast Programs.

~~10-216~~ Non-discrimination on the Basis of Handicap in Programs or Activities Receiving Federal Assistance, 7 C.F.R. Part 15b (2001).

~~Title VII, Civil Rights Act, 42 U.S.C. 2000e, et seq. as amended by Title IX, Equal Employment Opportunity Act.~~

~~United States Department of Agriculture 7 C.F.R. 15, re nondiscrimination.~~

Policy adopted: ~~November 14, 2005~~ ~~AMITY REGIONAL SCHOOL DISTRICT NO. 5~~

~~Woodbridge, Connecticut~~

Business/Non-Instructional Operations

Food Sales Other than National School Lunch Program

~~3542.33~~

~~Business/Non-Instructional Operations~~

~~Food Sales Other than National School Lunch Program~~

Good nutrition is essential to peak academic performance for students and to long-term health. The Amity Regional School District No. 5 (ARSD) Board of Education (Board) -supports nutrition programs and nutrition education as an integral part of a high-quality education._

To ensure that foods served at schools address modern nutritional needs and to protect the health of students, the Principal will address control over the sale of non-cafeteria/competitive food._ For purposes of this policy, “competitive food” means any food that is sold in competition with the school lunch or breakfast program.

~~The district~~ARSD will not permit the use of vending machines and the sale of competitive foods in the middle school and high school one hour prior to the first lunch period to on-half hour after the last lunch period._

The Principal is responsible for ensuring that foods from vending machines and other non-cafeteria/competitive foods are sold in compliance with federal guidelines and ~~district~~District policy._

The Superintendent of Schools is authorized to remove vending machines or discontinue the sale of competitive foods if not properly operated.

Legal Reference: National School Lunch Program and School Breakfast Program;
Competitive Foods. (7 CFR Parts 210 and 220, Federal Register, Vol.45,
No. 20, Tuesday,
January 29, 1980, pp. 6758-6772)

P.L. 111-296 Healthy, Hunger-Free Kids Act of 2010 (HHFKA), 42

Policy approved: AMITY REGIONAL SCHOOL DISTRICT NO. 5
Woodbridge, Connecticut

Business/Non-Instructional Operations

Food Sales Other than National School Lunch Program

U.S.C. 1751

7 CFR Parts 210 & 220 – Nutrition Standards in the National School Lunch & School Breakfast Programs.

Non-discrimination on the Basis of Handicap in Programs or Activities Receiving Federal Assistance, 7 C.F.R. Part 15b(2001)

Connecticut General Statutes

10-215f Certification that food meets nutrition standards

PA 06-63 An Act Concerning Healthy Food and Beverages in Schools Regulations of Connecticut State Agencies - 10-21 5b-1 Competitive foods Regulations of Connecticut State Agencies – 10-21Sb-23 Income from the sale of food items

Policy adopted: ~~November 14, 2005~~ ~~AMITY REGIONAL SCHOOL DISTRICT NO. 5~~
~~Woodbridge, Connecticut~~

Policy approved: AMITY REGIONAL SCHOOL DISTRICT NO. 5
Woodbridge, Connecticut



Sample policy to consider, with several options to consider.

Business/Non-Instructional Operations

Food Service

Charging Policy

The goal of the food service program is to provide students with nutritious and healthy foods, through the ~~District's~~ Amity Regional School District No. 5 (ARSD) food services program, that will enhance learning. The school nutrition program is an essential part of the education system; and by providing good-tasting, nutritious meals in pleasant surroundings; we are helping to teach students the value of good nutrition.

The Board of Education (Board) has an agreement with the Connecticut State Department of Education to participate in one or more school Child Nutrition Programs and accepts full responsibility for adhering to the federal and state guidelines and regulations pertaining to these school Child Nutrition Programs. The Board also accepts full responsibility for providing free or reduced price meals to eligible secondary students enrolled in the ~~District's~~ ARSD schools. Applicants for such meals are responsible to pay for meals until the application for the free or reduced price meals is completed and approved. All applications for free and reduced price lunch and any related information will be considered strictly confidential and not to be shared outside of the District's finance department and food services program unless as allowed by law. Meals are planned to meet the specified nutrient standards outlined by the United States Department of Agriculture for children based on their age or grade group.

Although ~~not required by law~~, because of the ~~District's~~ Sarsd's ~~participation in the Child Nutrition Programs~~, the Board approves the establishment of a system to allow a student to charge a meal.

The Board realizes that funds from the non-profit school food service account, according to federal regulations, cannot be used to cover the cost of charged meals that have not been paid.

Business/Non-Instructional Operations

Food Service

Charging Policy (continued)

Moreover, federal funds are intended to subsidize the meals of children and may not be used to subsidize meals for adults (teachers, staff and visitors). Adults are not allowed to charge meals and shall pay for such meals at the time of service or through pre-paid accounts.

Charging is not encouraged by ~~the District~~ ARSD; but on those occasions that a student does not have money, they will be offered an alternate meal. Examples of alternate meals include, but are not limited to, the following:

- A basic sandwich, fruit or vegetable, and milk; or
- Cereal and milk.

The cost of providing this alternate meal cannot be incurred by the school food service account, and the charge for this alternate meal will be at the current meal price.

In order to sustain ~~the District~~ ARSD's food services program, the District cannot permit the excessive charging of student meals. Therefore, any charging of meals must be consistent with this policy and any accompanying regulations. The Superintendent or his/her designee shall develop regulations designed to effectively and respectfully address family responsibility for unpaid meals.

Any parent/guardian who anticipates a problem with paying for meals is encouraged to contact the Food Services Director and/or the applicable school Principal for assistance. The Board encourages all families who may have a child eligible for free or reduced price lunch to apply.

Definitions

"Alternate Meals" are not clearly defined in federal and state regulations. The use of alternate meals refers to any meal served to a student that is different from the day's advertised reimbursable meal. Alternate meals are most often provided to those students who have forgotten their meal payment(s) or medium of exchange.

"Delinquent Debt" are unpaid meal charges, like any other money owed to the non-profit school food service account when payment is overdue, as defined by state or local policies.

"Bad Debt" are when unpaid meal charges are not collected and are considered a loss. Such debt must be written off as an operating loss, which cannot be absorbed by the non-profit school food service account, but must be restored using nonfederal funds.

Business/Non-Instructional Operations

Food Service

Charging Policy -(continued)

District-Wide

1. ~~The District's~~ARSD- uses MyPaymentsPlus, an automated prepayment system, which allows parents/guardians to view their child's meal account balance and purchases, receive low-balance notifications, as well as; make deposits; to their child's school meal account. _Any student whose account has insufficient funds (i.e., is at the charging limit) and does not bring a meal from home may charge any combination of meals up to a negative balance of \$15.00. _No snacks or a-la-carte items may be charged. _When the charge limit is reached, an alternate meal will be provided consisting of one or more choices listed above until the charges are paid in full.
2. Parents are responsible for providing meals or meal money -for- their -student(s). _Borrowing or charging is only in an emergency. _Repayment is expected without delay. _Snack and a-la-carte purchases are cash only.
3. Although not required by law, because of ~~the District's~~ARSD's participation in the school Child Nutrition Programs; the Board of Education approves the establishment of a system to allow a student to charge a meal. _The Board authorizes the Superintendent to develop rules which address:
 - a. What can be charged;
 - b. The limit on the number of charges per student;
 - c. The system used for identifying and recording charged meals;
 - d. The system used for collection of repayments; and
 - e. Ongoing communication of the policy to parents/guardians and students.

Delinquent Debt and Bad Debt

~~The District's~~ARSD's efforts to recover from households money owed due to the charging of meals must not have a negative impact on the children involved and shall focus primarily on the adults in the household responsible for providing funds for meal purchases. _The school food authority is encouraged to consider whether the benefits of potential collections outweigh the costs which would be incurred to achieve those collections.

Business/Non-Instructional Operations

Food Service

Charging Policy

Delinquent Debt and Bad Debt (continued)

Money owed because of unpaid meal charges shall be considered "delinquent debt," as defined, as long as it is considered ~~collectable~~-collectible and reasonable efforts are being made to collect it. Such debt must be paid by June 30, effective with the 2017-2018 school year.

After reasonable attempts are made to collect the delinquent debt, and it is determined that further collection efforts are useless or too costly, the debt must be reclassified as "bad debt." Such debt shall be written off as an operating loss not to be absorbed by the non-profit school food service account but must be restored using non-federal funds.

Dissemination of Policy

This policy shall be provided in writing to all households at the start of each school year and to households transferring to the school or school district during the school year.

This policy shall be included in student/parent handbooks, on online portals that households use to access student accounts, placed on the ~~District's~~ ARSD website, on the website of each school, and published at the beginning of each school year at the time information is distributed regarding free and reduced price meals and again to the household the first time the policy is applied to a specific child.

This policy shall be provided to all school staff and/or school food authority staff responsible for its enforcement. In addition, school social workers, nurses, the homeless liaison, and other staff members assisting children in need or who may be contacted by families with unpaid meal charges also should be informed of this policy.

~~The District's~~ ARSD's school food authority shall maintain, as required, documentation of the methods used to communicate this policy to households and school or school food authority-level staff responsible for policy enforcement.

(cf. 3542-Food Service)

(cf. 3542.31 - Free or Reduced Price Lunch Program)

Business/Non-Instructional Operations

Food Service

Charging Policy

Legal Reference: Connecticut General Statutes

10-215 Lunches, breakfasts and other feeding programs for public school children and employees.

10-215a Nonpublic school and nonprofit agency participation in feeding programs.

10-215b Duties of State Board of Education re feeding programs.
State Board of Education Regulations

State of Connecticut, Bureau of Health/Nutrition, Family Services and Adult Education Operational Memorandum No. 4-17, "Guidance on Unpaid Meal Charges and Collection of Delinquent Meal Payments," Nov. 2, 2016

Operational Memorandum #19-10, State of Connecticut, Bureau of Health/Nutrition, Family Services and Adult Education "Unallowable Charges to No-profit School Food Service Accounts and the Serving of Meals to No-paying Full and Reduced Price Students"

National School Lunch Program and School Breakfast Program; Competitive Foods. (7 CFR Parts 210 and 220, Federal Register, Vol 45 No. 20, Tuesday, January 29, 1980, pp 6758-6772

USDA Guidance:

- SP 46-2016, "Unpaid Meal Charges: Local Meal Charge Policies"
- SP 47-2016, "Unpaid Meal Charges: Clarification on Collection of Delinquent Meal Payment"
- SP 57-2016 "Unpaid Meal Charges: Guidance and Q and A"
- SP 58-2016 "2016 Edition: Overcoming the Unpaid Meal Challenge: Proven Strategies from Our Nation's Schools"

Policy adopted:

cps 11/10
rev 4117

Business/Non-Instructional Operations

Printing and Duplicating Copyrighted Material

Business/Non-Instructional Operations

Printing and Duplicating Copyrighted Material

Photocopying, Computer Software Duplication, and ~~Videotaping~~ Recording for Education Purposes

This policy is intended to mandate restrictions on illegal violations of the fair use doctrine, so as to ensure that teacher behavior within these areas of the instructional process is legal and ethical.

The Amity Regional School District No. 5 (ARSD) Board of Education (Board) recognizes that it is illegal for anyone to duplicate copyrighted printed, audio or visual materials, and computer software unless copying falls within the bounds of fair use. Any duplication of copyrighted materials by ~~Amity Regional School District No. 5~~ ARSD employees, therefore, must be done with permission of the copyright holder or within the bounds of “fair use” as described below. Appropriate administrative regulations shall provide guidelines for employee compliance with this policy.

1. Copyright Law

“Congress shall have the power to promote the progress of science and the useful arts by securing to authors and inventors for limited times the exclusive right to their writings and inventions.” (Article I., Section 3, U.S. Constitution)

The following exclusive rights are enumerated by law:

- a. To reproduce the copyrighted work~~---~~;
- b. To prepare derivative works based upon the copyrighted work;
- c. To distribute copies of the copyrighted work to the public by sale or other transfer of ownership, or by rental, lease, or lending;
- d. ~~---~~Perform-To perform the copyrighted work publicly; and
- e. ~~---~~To display the copyrighted work publicly (17USC106).

2. Fair Use Doctrine

Business/Non-Instructional Operations

Printing and Duplicating Copyrighted Material

In describing the purpose of “fair use,” Congress specifically mentions education and permits certain uses of copyrighted material without the copyright holder’s permission provided that four criteria are used to consider when determining if the classroom use is “fair.” These four criteria are:

- a. The purpose and character of the use, including whether such use is of a commercial nature or is for non-profit educational; purposes;
- b. The nature of the copyrighted work;
- c. The amount and substantiality of the portion used in relation to the copyrighted works as a whole; and
- d. The effect of the used upon the potential market for or value of the copyrighted work (17USC107).

- ~~a. The purpose and character of the use, including whether such use is of a commercial nature or is for nonprofit educational purposes;~~

~~The nature of the copyrighted work;~~

- ~~c. The amount and substantiality of the portion used in relation to the copyrighted works as a whole; and~~
- ~~d. The effect of the use upon the potential market for or value of the copyrighted work (17USC107).~~

Business/Non-Instructional Operations

Printing and Duplicating Copyrighted Material

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—~~Business/Non-Instructional Operations~~

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—~~Printing and Duplicating Copyrighted Material~~

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—~~Photocopying, Computer Software Duplication, and Videotaping for Education Purposes~~

—~~(continued)~~

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The exclusive rights and fair use doctrine are the same for computer software, and copyrighted television programs as is for other copyrighted works.

(cf. 6162.6 - Use of Copying Devices)

Business/Non-Instructional Operations

Printing and Duplicating Copyrighted Material

~~Policy adopted: November 14, 2005 — AMITY REGIONAL SCHOOL DISTRICT NO. 5~~
~~Woodbridge, Connecticut~~

Business/Non-Instructional Operations

Liability Insurance

The insurance coverage of Amity Regional School District No. 5 (ARSD) should provide the broadest, most complete coverage available, but should be secured at the most economical cost to the district consistent with sound insurance principles. Since good service is vital to an effective insurance program, the insurance agent who is awarded any part of the district's insurance business must be able to provide prompt and efficient service.

ARSD shall maintain appropriate limits of liability insurance to protect it, its Board of Education (Board), its employees, and volunteers while acting within the scope of their duties as authorized by ARSD, against possible catastrophic financial loss occasioned by court action brought outside the area of governmental immunity of the school system.

The Superintendent of Schools, or his/her designee, shall seek any needed legal advice ascertaining areas in which the school system is not protected by governmental immunity.

The school system shall indemnify and hold harmless any member(s) of the Board against whom any action is instituted or any judgment of money damages is obtained for the acts of such member(s) other than those of a reckless nature or which constitute gross negligence.

Legal Reference: Connecticut General Statutes

10-235 Indemnification of teachers, board members and employees
damage suits; expenses of litigation.

10-236 Liability insurance.

10-236a Indemnification of educational personnel assaulted in the line
of duty.

14-29 Insurance or bond of public service motor vehicle and service
bus owners.

52-557 Injury to children being transported to school.

Policy adopted:

AMITY REGIONAL SCHOOL DISTRICT NO. 5
Woodbridge, Connecticut

Business/Non-Instructional Operations

Responsibility for Loss or Damage of Personal Property on School Premises

The Board of Education will assume no responsibility for loss or damage to personal property on school premises.

Business/Non-Instructional Operations

Special Transportation for School Related Trips

Transportation for educational trips, athletic contests, and other activities shall be provided without charge to students, within the limits of the school budget.

Private cars, driven by parents may be used on school-sponsored trips by permission of the building principal and/or Athletic Director. Overnight or out-of-state trips must have prior approval by the Board of Education. If a parent is carrying student(s) in his/her personal car on an officially approved field trip and the automobile is involved in an accident, the insurance covering the vehicle is primary (i.e. any claims would be placed against the vehicle's insurance).

Instruction

Special Education

The Amity Regional School District No. 5 (ARSD) Board of Education shall provide a free and appropriate public education and necessary related services to all children with disabilities within the district, required under the Individuals with Disabilities Education Act (IDEA).

Each student with a disability who is a resident of the District shall be provided quality education programs and services that meet the student's needs for educational, instructional, transitional, and related services. The special education program shall be designed to comply with federal and state law.

The Superintendent of Schools or his/her designee is directed to develop a comprehensive plan for the compliance with all of the requirements of federal and state law for the education of students with disability in or attending school in ARSD.

The Board of Education, in fulfilling its legal duties and responsibilities for providing special education programs for the student of the school district, shall be assisted through membership in the Regional Educational Services Center (RESC) and through cooperative associations with other school districts.

Legal References:

20 U.S.C. §§ 1401 et seq. – Individuals with Disabilities Education Act

34 C.F.R. Part 300 – Individuals with Disabilities Education Act

Conn. Gen. Stats. §§ 10-67 – 10-94e – Special Schools and Classes

Conn. Gen. Stat. § 10-220 – Duties of Boards of Education

R.C.S.A. §§ 10-76a-1 – 10-76a-2 – Definitions

R.C.S.A. §§ 10-76b-1 – 10-76b-4 – Administration and Supervision

R.C.S.A. §§ 10-76d-1 – 10-76d-19 – Conditions of Instruction

Policy Approved:

AMITY REGIONAL SCHOOL DISTRICT NO. 5
Woodbridge, Connecticut