

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**

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

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

**AMITY REGIONAL BOARD OF EDUCATION REGULAR MEETING AGENDA**

**Monday, February 13, 2022, 6:30 pm**

**25 Newton Road, Woodbridge, CT**

1. **CALL TO ORDER**
2. **PLEDGE OF ALLEGIANCE**
3. **APPROVAL OF MINUTES** page 4
  - a. Regular Board of Meeting – January 09, 2023
4. **STUDENT REPORT**
  - a. Monthly Report
5. **PUBLIC COMMENT**
6. **PRESENTATION AND POSSIBLE ACTION ON SUPERINTENDENT’S PROPOSED 2023-2024 BUDGET**  
page 9
7. **SUPERINTENDENT’S REPORT**
  - a. **Personnel Report** page 10
  - b. **Superintendent Report** page 11
8. **CORRESPONDENCE**
9. **CHAIRMAN’S REPORT**
  - a. Committee Reports
    1. ACES
    2. CABE
    3. Communications
    4. Curriculum
    5. District Health and Safety
    6. Diversity, Equity, and Inclusion Executive Committee
    7. District Technology page 15
      - a. Monthly Report
    8. Facilities page 16
      - a. Monthly Report
    9. Finance
      - a. Discussion and Possible Action on Audited 2021-2022 Financial Statements page 17
      - b. Discussion and Possible Action on Reducing Member Towns’ Allocations page 125
      - c. Discussion and Possible Action on Award of Contracts over \$35,000 page 127
        1. Lecture Hall Remodel
        2. Chilled Water Pipe Replacement
        3. High School Curtain Wall Replacement at Rear Entrance
      - d. Discussion of Monthly Financial Statements page 129
      - e. Director of Finance and Administration Approved Transfers Under \$3,000 page 162
      - f. Discussion and Possible Action on Budget Transfers over \$3,000 page 164

PLEASE POST

PLEASE POST

10. Policy
  - a. First Read
    1. Policy P5131 Students Conduct and Discipline page 167
    2. Policy P5131.7 Students Weapons and Dangerous Instruments page 189
    3. Policy P5131.8 Students Out of School Misconduct page 193

11. Personnel

10. **NEW BUSINESS**
  - a. Superintendent's Mid-Year Evaluation (Executive Session)
11. **ITEMS FOR THE NEXT AGENDA – Due to Chairperson by February 28, 2023**
12. **ADJOURNMENT**



Jennifer P. Byars, Ed.D.  
Superintendent of Schools

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*

<p>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.</p>
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**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**BOARD OF EDUCATION**  
*Bethany Orange Woodbridge*

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**NORMS**

**BE RESPECTFUL**

- Model civil discourse and discussion, respecting all viewpoints, welcoming ideas, and disagreeing with courtesy.
- Collaborate as a team.
- Listen actively and refrain from interruptions or side conversations.
- Respect each others' time by brevity of comment.
- Be fully present and mindful of the distractions caused by electronic devices.
- Grow and learn from each other.

**HONOR THE POSITION**

- Work within the Board's statutory and policy duties.
- Prepare for Board & Committee meetings by reading the packet prior to the meeting.
- Treat each student, parent, and stakeholder respectfully and assist them in following the designated chain of command.
- Be reflective, including conducting an annual Board self-evaluation.

**REPRESENT THE BOARD WITH UNITY AND PRIDE**

- Make decisions based on what is best for the collective student body of Amity Regional School District No. 5.
- Respect the professional expertise of the staff.
- Be flexible in response to challenges.
- Collaboratively engage in discussions and actions and once voted on, provide undivided support of Board decisions in both public and private.

AMITY REGIONAL SCHOOL DISTRICT NO. 5 BOARD OF EDUCATION

January 09, 2023 REGULAR MEETING MINUTES

6:30 P.M., 25 Newton Road, Woodbridge, CT

**BOARD MEMBERS PRESENT**

Christopher Browe, Shannan Carlson, Paul Davis, Carla Eichler (break 8:46 pm- 8:48 p.m.), Sean Hartshorn (break 8:48 p.m.- 8:50 p.m.), Christina Levere-D’Addio, Dr. Carol Oladele, Patrick Reed, Donna Schuster, Dr. K. Sudhir, Dr. Jennifer Turner

**BOARD MEMBERS ABSENT**

Andrea Hubbard, Amy Tirollo

**STUDENT BOARD MEMBERS PRESENT**

Marin Korenaga

**STAFF MEMBERS PRESENT**

Dr. Jennifer Byars, Mrs. Kathy Burke, Mr. Hauser, Theresa Lumas and Dr. Tracy

1. **CALL TO ORDER**

Chairperson Davis called the meeting to order at 6:42 p.m.

2. **PLEDGE OF ALLEGIANCE**

Recited by those present

3. **APPROVAL OF MINUTES** page 4

- a. Regular Board of Meeting – December 12, 2022

*MOTION by Shannan Carlson, SECOND by Donna Schuster, to approve minutes as submitted  
VOTES IN FAVOR, 11 (unanimous)*

*MOTION CARRIED*

4. **STUDENT REPORT**

- a. Monthly Report

Delivered by Marin Korenaga

5. **RECOGNITION OF STUDENTS** page 10

- a. Distribution of CAPSS Awards: Superintendents Student Awards Recognition Program

AMITY REGIONAL SCHOOL DISTRICT NO. 5 BOARD OF EDUCATION

January 09, 2023 REGULAR MEETING MINUTES

6:30 P.M., 25 Newton Road, Woodbridge, CT

Presented by Amity Region 5 Superintendent of Schools, Dr. Byars, Amity Middle School Bethany Principal, Dr. Tracy, Amity Middle School Orange Principal, Mrs. Kathy Burke, and Amity High School Principal Mr. Andre Hauser.

*Chairperson Davis calls a brief break from 7:08- 7:13*

**6. PUBLIC COMMENT**

Orange- Parent: Summarizes Orange Town Newspaper article by reading quotes regarding DEI at Amity and declining enrollment. Orange Parent continues to summarize a variety of issues that they believe are the source of declining enrollment.

Orange- Parent: addresses student enrollment, increasing budget, failing performance, community climate, communication issues, transparency of the board and questions the lack of detail on the BOE public comment record. Addressed the climate survey results that continues to raise issues of racism at Amity. Questions Amity stance on covid protocols and hosting of covid clinics and questions the level of free speech at Board Meetings.

Orange- Community member: Announced their resolution to attend every BOE meeting to show support for the work the BOE does. Invited the public in attendance to engage in conversation outside of the BOE public comment.

**7. SUPERINTENDENT'S REPORT**

**a. Personnel Report page 11**

Presented by Amity Region 5 Superintendent of Schools, Dr. Byars.

**b. Superintendent Report page 12**

**1. Next Generation Accountability Report 2021-2022**

Presented by Amity Region 5 Superintendent of Schools, Dr. Byars. Presentation linked here: [Next Generation Accountability Results \(1\).pdf](#)

AMITY REGIONAL SCHOOL DISTRICT NO. 5 BOARD OF EDUCATION  
January 09, 2023 REGULAR MEETING MINUTES  
6:30 P.M., 25 Newton Road, Woodbridge, CT

**8. DISCUSSION AND POSSIBLE ACTION ON PROCESS TO MEET C.G.S. 10-51(c) page 15**

*MOTION by Christopher Browe, SECOND by Donna Schuster, to direct the Superintendent of Schools and the Director of Finance to apply the audited surplus from the end of the prior fiscal year to reduce the expense of the District for the current fiscal year.*

*VOTES IN FAVOR, 9 (Browe, Carlson, Davis, Eichler, Hartshorn, Oladele, Reed, Schuster, Sudhir)  
OPPOSED, 1 (Turner)*

*ABSTAINED, 1 (Levere-D'Addio)*

*MOTION CARRIED*

**9. CORRESPONDENCE**

None

**10. CHAIRMAN'S REPORT**

Chairman Davis addressed comments made in regards to the health class discussed at the December BOE Regular meeting held on 12/12/22. Chairman Davis acknowledged there is a procedure in place when there is a parent complaint regarding curriculum and instruction. The process allows administration to acquire and act on information. BOE member Sean Hartshorn adds that relying on the procedures in places allows for the most effective chain of command that naturally allows for a more receptive resolution. Chairman Davis continues, to be more proactive, perhaps teachers could provide department heads and/or building principals a heads up that they will be utilizing material that may be deemed controversial. There is conversation amongst the Board members about the logistics of how that would work. Chairman Davis concludes by urging the BOE members to make themselves available to attend the various finance meetings that Superintendent Byars and Director of Finance Lumas will be attending and discussing the Budget.

**a. Committee Reports**

- 1. ACES**
- 2. CABE**
- 3. Communications**
- 4. Curriculum**
- 5. District Health and Safety**
- 6. Diversity, Equity, and Inclusion Executive Committee**
- 7. District Technology page 18**
  - a. Monthly Report**

AMITY REGIONAL SCHOOL DISTRICT NO. 5 BOARD OF EDUCATION  
January 09, 2023 REGULAR MEETING MINUTES  
6:30 P.M., 25 Newton Road, Woodbridge, CT

- 8. **Facilities page 19**
  - a. **Monthly Report**
- 9. **Finance**
  - a. **Discussion and Possible Action on Contracts over \$35,000 page 20**
    - 1. **HVAC Inspection and Evaluation**

*MOTION by Shannan Carlson, SECOND by, Patrick Reed to award the HVAC inspection and evaluation contract to vanZelm Engineers of Farmington, CT at a cost of \$113,000 and waive the bid process.*

*VOTES IN FAVOR, 11 (unanimous)*

*MOTION CARRIED*

**b. Discussion and Possible Action on Approval of a District Credit Card page 21**

*MOTION by Shannan Carlson, SECOND by, Christopher Browe to approve the use of a District credit card through the State of Connecticut P- Card program with a credit limit of \$15,000.*

*VOTES IN FAVOR, 10 (Browe, Carlson, Davis, Hartshorn, Levere-D'Addio, Oladele, Reed, Schuster, Sudhir, Turner)*

*NOT PRESENT FOR VOTE 1, (Eichler)*

*MOTION CARRIED*

**c. Discussion of Monthly Financial Statements page 24**

Presented by Amity Region 5 Director of Finance, Theresa Lumas

**d. Director of Finance and Administration Approved Transfers Under \$3,000 page 56**

Presented by Amity Region 5 Director of Finance, Theresa Lumas

**e. Discussion and Possible Action on Transfers over \$3,000 page 57**

*MOTION by Carla Eichler, SECOND by, Donna Schuster to approve the following budge transfer to cover the cost of HVAC inspections and evaluations at all three schools:*

AMITY REGIONAL SCHOOL DISTRICT NO. 5 BOARD OF EDUCATION

January 09, 2023 REGULAR MEETING MINUTES

6:30 P.M., 25 Newton Road, Woodbridge, CT

ACCOUNT NUMBER	ACCOUNT NAME	FROM	TO
05-14-2600-5715	Facilities Contingency	\$100,000	
05-15-0000-5850	Contingency	\$ 13,000	
05-14-2600-5330	Professional Technical Services		\$113,000

*VOTES IN FAVOR, 10 (Browe, Carlson, Davis, Eichler, Levere-D'Addio, Oladele, Reed, Schuster, Sudhir, Turner)*

*NOT PRESENT FOR VOTE 1, (Hartshorn)*

*MOTION CARRIED*

**10. Policy**

**a. Second Read**

**1. Policy 3240 Tuition Fee page 58**

*MOTION by Christina Levere-D'Addio, SECOND by, Christopher Browe to remove and return, Policy 3240 Tuition, to the Superintendent for clarification.*

*VOTES IN FAVOR, 10 (Browe, Carlson, Davis, Eichler, Levere-D'Addio, Oladele, Reed, Schuster, Sudhir, Turner)*

*ABSTAINED, 1 (Hartshorn)*

*MOTION CARRIED*

2. Policy 6172 Alternative Education Program page 60

3. Policy 6200 Adult/Continuing Education page 61

4. Policy 5131.5 Vandalism page 64

5. Policy 5131.62 Steroid Use (recommendation to remove) page 65

*Motion by Christopher Browe, SECOND by, Dr. Turner, with no objections, to wrap the remaining policies 6172, 6200, and 5131.5 into a single vote for approval and remove policy 5131.62.*

*VOTES IN FAVOR, 11 (unanimous)*

*MOTION CARRIED*

**11. Personnel**

**11. NEW BUSINESS**

**12. ITEMS FOR THE NEXT AGENDA – Due to Chairperson by January 31, 2023**

**13. ADJOURNMENT**

*Motion to adjourn made by Sean Hartshorn at 8:56 p.m. with no objections*

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

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



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TO: Dr. Jennifer Byars, Superintendent of Schools

FROM: Theresa Lumas, Director of Finance & Administration

DATE: February 13, 2023

RE: 2023-2024 Budget

Presentations were made to the Towns of Orange and Woodbridge in January. We are scheduled to go to the Bethany Board of Finance on Tuesday, February 14, 2023. The Bethany presentation was originally scheduled for January but was rescheduled at Bethany's request.

The Superintendent's proposed budget represents a 2.93% increase over the current year budget. This reflects increases in staff wages of 2.92% and benefit increases nearly 11%. Both of these items comprise 67% of the budget. Special Education costs are down over 10% reflected by the changes in students needs and placements we are experiencing this year and expect for incoming students.

The Amity Finance Committee is required to recommend a budget to the Board of Education by the end of February. The AFC may vote this evening on the budget and a motion is provided below. If no vote is taken this evening, there will be a special AFC meeting. Monday, February 27, 2023 at 5:30 p.m.

If the AFC does not vote until February 27, 2023, the Board of Education will need to vote at its regularly scheduled meeting on Monday, March 13, 2023.

The Amity Board of Education may take action after the AFC has made a recommendation.

If the AFC wishes to vote on the budget, the motions are provided below:

## ***Motions:***

### ***The Amity Finance Committee:***

***Move to recommend the Amity Board of Education approves the Superintendent's Proposed Budget for fiscal year 2023-24, in the gross amount of \$54,914,906 and the net amount of \$53,972,295.***

### ***The Amity Board of Education:***

***Move to approve the Superintendent's Proposed Budget for fiscal year 2023-24, in the gross amount of \$54,914,906 and the net amount of \$53,972,295.***

# 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*

**February 13, 2023**

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

 **NEW HIRES-CERTIFIED: NONE**

- Amity Regional High School:
- Amity Regional Middle School – Bethany:
- Amity Regional Middle School – Orange:

 **NEW HIRES-BENCH/LONG TERM SUBSTITUTES: NONE**

 **NEW HIRES-NON-CERTIFIED: NONE**

 **NEW HIRES-COACHES:**

*Nora Crann* – Asst. Softball Coach – 2023 Spring Season – Amity Regional High School  
*Reidun Wallin* – Asst. Varsity Girls Cross Country Coach – 2023 Fall Season – Amity Regional High School  
*Michael Bullers* – Asst. Co-Ed Tennis Coach – 2023 Spring Season – Amity Regional High School  
*Casimir Loxsom* – Girls Head Cross Country Coach – 2023 Fall Season – Amity Regional High School  
*Casimir Loxsom* – Asst. Girls Outdoor Track & Field Coach – 2023 Spring Season – Amity Reg. High School  
*Andrew Seaton* – Co-Assistant Wrestling Coach – Amity Regional High School  
*Cole Johnson* – Co-Assistant Wrestling Coach – Amity Regional High School

 **TRANSFERS:**

*Matthew Ramos* – FT 2<sup>nd</sup> Shift Custodian - Floater between Amity Middle School-Bethany and Orange to the position of FT 2<sup>nd</sup> Shift Custodian at Amity Middle School-Bethany, effective January 30, 2023.

*Colin Foote* – Bench Substitute at Amity Middle School-Orange to the position of Paraprofessional at Amity Middle School-Orange, effective February 1, 2023.

 **RESIGNATIONS:**

*Matt Fletcher* – Art Teacher ~ Amity Regional High School, eff. 1/13/2023  
*Robert Carbone, Jr.* – 2<sup>nd</sup> Shift Custodian ~ Amity Middle School-Bethany, eff. 1/27/2023  
*Sean Mahon* – Head Girls Cross Country Coach ~ Amity Regional High School, eff. 1/6/2023  
*Thomas Haley* – Asst. Girls Cross Country Coach ~ Amity Regional High School, eff. 1/6/2023  
*Thomas Haley* – Asst. Varsity Girls Outdoor Track Coach ~ Amity Regional High School, eff. 1/6/2023  
*Thomas Norton* – Baseball Coach ~ Amity Middle School-Orange, eff. 1/6/2023  
*Greg Twohill* – Boys Volleyball Coach ~ Amity Middle School-Orange, eff. 1/9/2023

 **RETIREMENTS: NONE**

# AMITY REGIONAL SCHOOL DISTRICT NO. 5

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



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*Dr. Jennifer P. Byars*  
Superintendent of Schools

*jennifer.byars@amityregion5.org*  
203.392.2106

## Superintendent's Report – February 2023

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

**2023-2024 Course Selection Process:** Throughout February, students in grades 9-11 will have the opportunity to learn about course offerings for next year and to select their courses for 2023-2024. The 23-24 Program of Studies (on the ARHS website) is an essential resource for students as they conduct this important planning process.

**Program of Studies Fair:** Students in grades 9-11 had an opportunity to meet with department chairs and student representatives from all departments to learn about elective offerings in each academic area during the Program of Studies Fair that was held during all lunch waves on February 7, 2023.

**ARHS's Trades Week:** The ARHS Trades Week will be an engaging, week-long event (February 13-17, 2023), designed to foster, promote, and teach students about careers in the skilled trade fields. All students will have the opportunity to meet with over 20 different skilled trades people who will share their pathways and experiences in their industry. [Click HERE](#) to see a list of our scheduled visitors.

**District Data Team:** The first meeting of the District Data Team convened this past month. The team consists of administrators and teachers from across the district representing a variety of subject areas. The purpose of the committee is to review district-wide data to determine areas of strength and opportunities for growth. At this first meeting, team members reviewed the district's most recent Next Generation Accountability Report and identified five areas for improvement. The team also set targeted goals in each of the five areas and outlined action steps that will be implemented to achieve the desired objectives. The District Data Team will continue to meet monthly to review any new data and monitor the progress we are making toward our set goals.

**ARHS Students Place in CT-STEM Fair:** Eight Amity Regional High School students took top spots in the CT-STEM Fair on Saturday, February 4, 2023. By presenting their authentic research to STEM judges, the following students were recognized for their work: Anchal Bahel, Andie Napolitano, Sabrina Osowiecki, Rebecca Chen, Jasir Zafar, Anushka Acharya, Henry Yang, and Daniel Matthew.

**Science National Honor Society Induction:** Amity's newest members of the Science National Honor Society were inducted into the organization at a ceremony on January 11, 2023. Congratulations to all the new inductees!

**ATA Feature Article:** Amity Transition and SOAP Lift were featured in a recent article in the New Haven Register. The article can be found [here](#). Students in Amity Transition used their funds from Soap Lift to practice their community and daily living skills while having lunch at *On the Border* in Orange. Students in Amity Transition Academy will also begin their preparation for the annual Unified Basketball tournament hosted by Albertus Magnus College.

**Spartans Bees:** Spartan Academy, our comprehensive alternative high school program, has been successfully cultivating and maintaining several beehives over the last five school years. Recently, the staff and students within Spartan Academy have begun offering locally sourced honey for purchase to our staff. The money received from these sales will be reinvested into the program to support the year-round maintenance of the hives.

**Something Fishy:** Our 9-12 Spartan Prep teachers have partnered with the Hammonasset Chapter of Trout Unlimited to bring the trout in the classroom (<https://www.troutintheclassroom.org/>) to our students. We are excited for this partnership and this unique opportunity for our students!

**AMSO Math Team:** Congratulations to the AMSO Math Team for an outstanding performance at the Mathcounts Competitions at Yale University. Two AMSO students finished in the top 40% overall with one member of the team moving on to the State Competition.

**Curriculum Training:** A small team of teachers and administrators attended a workshop being offered by the Association for Supervision and Curriculum Development (ASCD). The focus of the workshop was on the integration of the characteristics of the Portrait of the Graduate into the curriculum. The training was hosted by Jay McTighe, widely known for his expertise in backward design format for curriculum writing. Resources collected from the session will be used to support the work being done by the district's Portrait of a Graduate Learning Progression's Committee.

**Curriculum Articulation Meetings:** Several different curriculum articulation meetings occurred this month. These include reading, math, science, physical education and health. A range of topics were covered, such as the analysis of Next Gen data, identifying opportunities for targeted professional learning, and discussion pertaining to curriculum alignment and pacing.

**Professional Development and Evaluation Committee (PDEC):** Members of the district's PDEC Committee met this month to review feedback collected from the most recent professional learning day. Updates on the use of Complementary Observers throughout the district were also provided. Additionally, the group started the initial conversations and pre-planning for the development of the 2023-2024 professional learning calendar.

## **Resources**

**Math Resources (IXL Math):** Math interventionists and select teachers at the middle and high school level are piloting the IXL online math program with their students. IXL Math provides students with an individualized skills pathway to help close gaps in learning or provide enrichment to those students on or above grade level. Students master essential skills at their own pace through fun and interactive questions, while teachers are provided detailed reports of student performance.

**Yale's McBeth Comes to Amity:** Yale University School of Drama Professor and Amity parent Cynthia Santos-DeCure visited Amity Regional High School on Thursday, January 5, 2023 with some of her students who are currently in rehearsal for a student directed production of Shakespeare's *Macbeth*. They spoke with junior English classes and the Advanced Acting Class, demonstrating their rehearsal process and discussing their experience bringing Shakespeare's tragedy to life.

**School Wide Data Talks:** Instructional Coaches Lisa Lassen and Andrea Drewry visited the 7<sup>th</sup> and 8<sup>th</sup> grade teams in each of the middle schools to review the results of the mid-year STAR assessments for both reading and math. Teachers were given an opportunity to analyze the detailed reports for their own classrooms and identify the standards and skills that will require focused attention and support prior to the spring administration of STAR and SBA.

**Practicum Students Support Pupil Services:** Amity welcomed Kevin Lenhart to our Pupil Services Department as a School Psychology Practicum Student from Fairfield University. We also welcomed Danielle Schwartz to our department as a Speech and Language Internship Student from Sacred Heart University. Our collaboration with local training institutions is a testament to Amity's commitment to build outstanding future educators.

**8<sup>th</sup> Grade Music Presentation:** Students and teachers from ARHS visited middle school students to talk about the high school music offerings. Students were treated to a few short performances from our talented Amity High School artists. The event will help our students to make informed decisions as they begin the course selection process in the weeks ahead.

**CT-SEDS Update:** Pupil Services staff across the district continue to navigate the CT-SEDS data system used for special education and Section 504 documents. Our building based expert trainers have been crucial in the role out of the system. Additionally, our Pupil Services Administrative Assistant has been essential in troubleshooting the numerous challenges that have occurred within the system. Amity, along with all other districts in the state, will be receiving a grant to assist in the training of staff in CT-SEDS.

## **Climate**

**8<sup>th</sup> Grade Transition Night:** ARHS hosted approximately 500 students and parents from AMSB and AMO for an evening of school tours and information about academics and successfully preparing for the transition to high school on January 31, 2023. The event was organized by our Director of Counseling and supported by the Department Chairs and Administration. Thanks is also given to the music teachers who directed their ensembles, and the student musicians in the Chamber Orchestra, Jazz Band, and Honors Choir who performed as part of the event.

**Orientation Night:** Incoming 7<sup>th</sup> grade parents are invited to attend our Parent Open Houses and Orientations on March 2, 2023 at both AMSB and AMO. A brief building tour will be available starting at 6:00 p.m. conducted by student volunteers. The program will provide information about our schools, the middle school teaming model, and an opportunity to meet some of the staff in each building. The information presented will help parents better understand the middle school years and lay the foundation for a successful transition to our Amity Middle Schools.

**Hurricane Ian Photo Restoration Project:** Throughout the first semester, the students in art teacher Lisa Toto's photography classes have been the only high school classes involved in a nationwide effort to repair and restore family photographs damaged in last fall's Hurricane Ian. The organizer of this project travelled from Florida to Woodbridge to meet them and hold videoconferences with some of the people whose photos were restored. These meetings really drove home the importance of what our students had been doing to help others. To learn more, watch [here](#).

**Amity Student Art Show:** The 7-12 art teachers are proud to present a collection of work being exhibited at the Clark Memorial Library in Bethany. The show will stay up through mid-March. There will be an opening reception from 4:00-5:30 pm on February 23, 2023. If unable to attend the opening reception, student work can be viewed during library hours.

**Digital Media Project:** The middle school digital media classes have been working hard to finish a Valentines' Day gift for the Amity students in the ATA program. The students scoured the school and

home to find objects that look like letters, photographed the letters, and used our technology to create nameplates for all of the students in the ATA program. Each nameplate was personalized with favorite objects and themes chosen by their ATA peers and were presented to students as a gift of friendship. Displays will also be in some Orange elementary school classrooms.

**ARHS Celebratory Events:** Black History Month is being celebrated with displays highlighting the historical and cultural contributions of African-Americans from Connecticut and throughout the United States. The National Chinese Honor Society and the Amity Chinese Club hosted a Lunar New Year celebration of the Year of the Rabbit on February 10, 2023 featuring food, performances by students and community members, and traditional games and activities.

**AMSO Drama Club:** The AMSO drama club had their auditions for the Spartan Players Production of *Annie Jr.* Over 30 students participated in the auditions. Our thanks to the Jamie Hulley Foundation for this continued support of this program.

**AMSO Advisory:** In recognition of National Holocaust Remembrance Day, AMSO advisory groups participated in a lesson focused on remembering the Holocaust. Students participated in a discussion center on moving from being a bystander to an upstander in our community and in our world as reflected in the tragic events of the Holocaust.

**Virtual Keynote Speaker: Parent Primer on Fentanyl, Edibles, and Vaping:** The substance-use issues that our kids are navigating are much more complex than they used to be. To help parents stay informed and aware of current trends, Region 5 partnered with BOWDAAC and the Orange and Woodbridge Youth Service departments hosted a parent webinar addressing these important topics on January 25, 2023. The webinar can be viewed [here](#).

February 2023

## Jan Ticket Summary

Tickets addressed  
and closed: 32

Tickets open: 8

## HS Student Help Desk

Students helped: 312

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:

- Installed Promethean Boards
  - 2 Fine Arts classrooms ARHS
  - 2 Math classrooms ARHS
  - 2 Science classrooms ARHS
  - 4 Math classrooms AMSB
  - 4 Math classrooms AMSO

### Projects in process:

- Working with Facilities and Building Admin to plan for upgrades to both the Lecture Hall as well as the presentation Room to better server the District's needs moving forward
- All weather stadium data and power installation
  - Steps left are to anchor cabinets and run final conduit between junction boxes and cabinets
  - Need to run power to cabinets to support the climate control units and power needs of the switches
- Schoology early adopters initiative has begun, selected teachers are testing Schoology and providing feedback in preparation for training staff for full implementation in the Fall of 2023
- SIP Trunks for phone system upgrade to provide Enhanced 911 capabilities have been secured and provisioned

### Upcoming projects:

- Identified new solution to address the need for a mobile door access control system to allow security to answer and respond to requests for door access while away from their desk.
  - Currently awaiting delivery of the camera modules ETA Early March
- Phone system will be upgraded to include new SIP lines to provide Enhanced 911 (E911) capabilities to all phones in the District
  - Currently awaiting final installation and configuration by on-site by vendor

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:

- The CPU for the Fire Panel at AMSB was replaced due to a system failure.
- A tools for schools walk through was held at AMSB, minor infractions were found and are being addressed.

#### Projects in Process:

- Bids went out at the beginning of January for three projects, the chilled water piping at ARHS, the curtain wall frame at ARHS, and the lecture hall remodel at ARHS. Bids were received and reviewed. There will be recommendations to the Board for contract awards.
- All indoor lighting fixtures in AMSO and AMSB are being re-lamped with different bulbs due to problems with existing bulbs.
- The glycol loop at AMSO is still continuing to be flushed and cleaned with the new filter in place.
- The DESIGO building management system software upgrade for ARHS is wrapping up. All aspects have been completed with the exception of certain graphics still need to be developed as well as training on the new system. Training is scheduled for February 16th and final wrap up is scheduled for Mid March.
- The picnic tables that are in place in the courtyards at both AMSB and AMSO are scheduled to be moved into the new outdoor pavilions over winter break.
- A meeting was held with the Woodbridge planning and zoning committee to discuss and get approval to add an additional eight parking lot lights from the football field out to North Pease Road. A decision will be made at the March meeting.
- Roof leak repairs are being addressed at both AMSB and AMSO.
- The gym roof and wall panel project for both middle schools is going out to bid this month.

#### Outstanding issues to be addressed:

- Bid specifications are being developed for the patio replacement at ARHS and will go out to bid this month.
- The remaining repairs to the Bethany modular classrooms will go out for bid this month as well.
- The high school track water retention issue is still being reviewed.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**

**FINANCIAL STATEMENTS**

**AS OF AND FOR THE YEAR ENDED  
JUNE 30, 2022**

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

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## INDEPENDENT AUDITOR'S REPORT

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

### Report on the Financial Statements

#### *Opinions*

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, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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, 2022, 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.

#### *Basis for Opinions*

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Change in Accounting Principle*

As described in Note 1 to the financial statements, the District adopted new accounting guidance, Government Accounting Standards Board (GASB) Statement No. 87, *Leases*, during the year ended June 30, 2022. Our opinion is not modified with respect to this matter.

#### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 13 and the information on pages 65 through 76 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

### ***Supplementary 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 accompanying combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are 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 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 23, 2022, 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 solely 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 the effectiveness of the District's 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 23, 2022

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## MANAGEMENT'S DISCUSSION AND ANALYSIS

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**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2022**

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As management of Amity Regional School District No. 5 (the District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2022.

**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 \$81,268,622 (net position). Included in this amount is a deficit in unrestricted net position of \$5,105,247. 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, 2022 increased by \$3,830,771.
- As of the close of the current fiscal year, the District's governmental funds reported a combined ending fund balance of \$5,435,100, a decrease of \$1,438,233 in comparison with the prior year.
- The principal balance outstanding on the District's long-term bonded debt decreased by \$4,195,000 or 18.3% from \$22,930,000 as of June 30, 2021 to \$18,735,000 as of June 30, 2022.

**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, 2022

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

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

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

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

The government-wide financial statements can be found on pages 14 and 15 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, the Reserve Fund for Capital and Nonrecurring, and the Education Grants Fund, all 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 16 through 19 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, 2022

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

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

**Proprietary Funds**

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

The basic proprietary fund financial statements can be found on pages 20 through 22 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 23 and 24 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 25 through 64 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 65 through 76 of this report.

**Other Information**

Combining and individual fund statements and schedules can be found on pages 77 through 82 of this report.

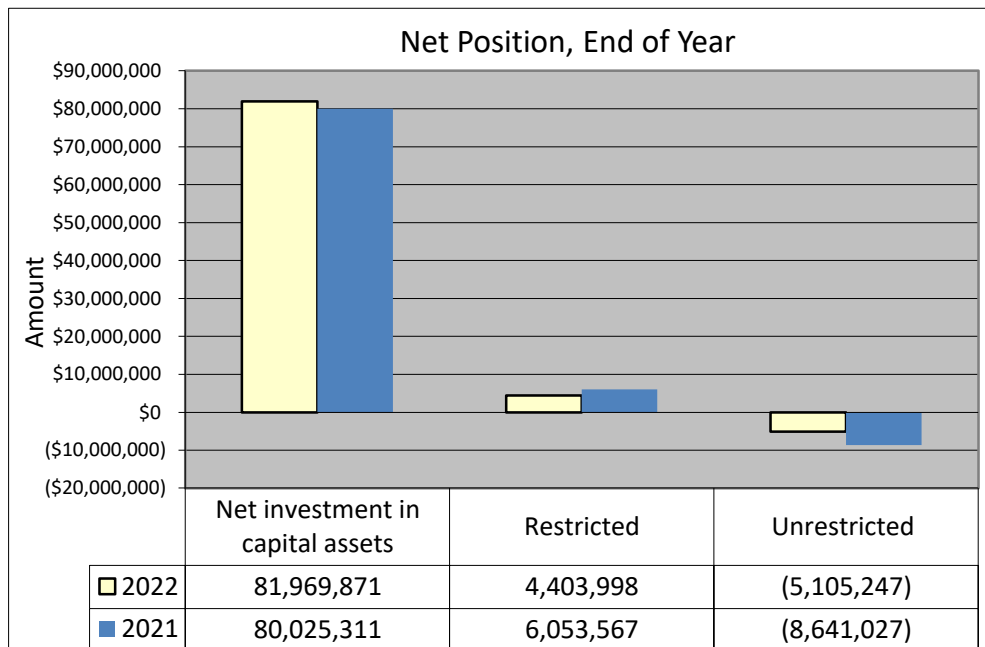
**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED (Continued)**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2022**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

**Net Position**

Over time, net position may serve as one measure of a government's financial position. Certain reclassifications have been made to the District's statement of net position as of June 30, 2021 to conform to the current year presentation. In addition, the District has restated its statement of net position as of June 30, 2021 for the implementation of GASB Statement No. 87, *Leases*. The District's net position totaled \$81,268,622 as of June 30, 2022 and \$77,437,851 as of June 30, 2021 and are summarized as follows:

	<b>2022</b>	<b>2021 (As Restated)</b>	<b>\$ Variance</b>	<b>% Variance</b>
Current and other assets	\$ 8,967,150	\$ 13,080,022	\$ (4,112,872)	-31%
Capital assets, net	102,772,262	102,111,218	661,044	1%
Total assets	<u>111,739,412</u>	<u>115,191,240</u>	<u>(3,451,828)</u>	-3%
Deferred outflows of resources	<u>2,519,505</u>	<u>892,910</u>	<u>1,626,595</u>	182%
Long-term liabilities	28,082,179	28,277,629	(195,450)	-1%
Other liabilities	<u>2,927,672</u>	<u>5,849,920</u>	<u>(2,922,248)</u>	-50%
Total liabilities	<u>31,009,851</u>	<u>34,127,549</u>	<u>(3,117,698)</u>	-9%
Deferred inflows of resources	<u>1,980,444</u>	<u>4,518,750</u>	<u>(2,538,306)</u>	-56%
Net position:				
Net investment in capital assets	81,969,871	80,025,311	1,944,560	2%
Restricted	4,403,998	6,053,567	(1,649,569)	-27%
Unrestricted	<u>(5,105,247)</u>	<u>(8,641,027)</u>	<u>3,535,780</u>	-41%
Total net position	<u>\$ 81,268,622</u>	<u>\$ 77,437,851</u>	<u>\$ 3,830,771</u>	5%



**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED (Continued)**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2022**

**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, 2022 and 2021 are as follows.

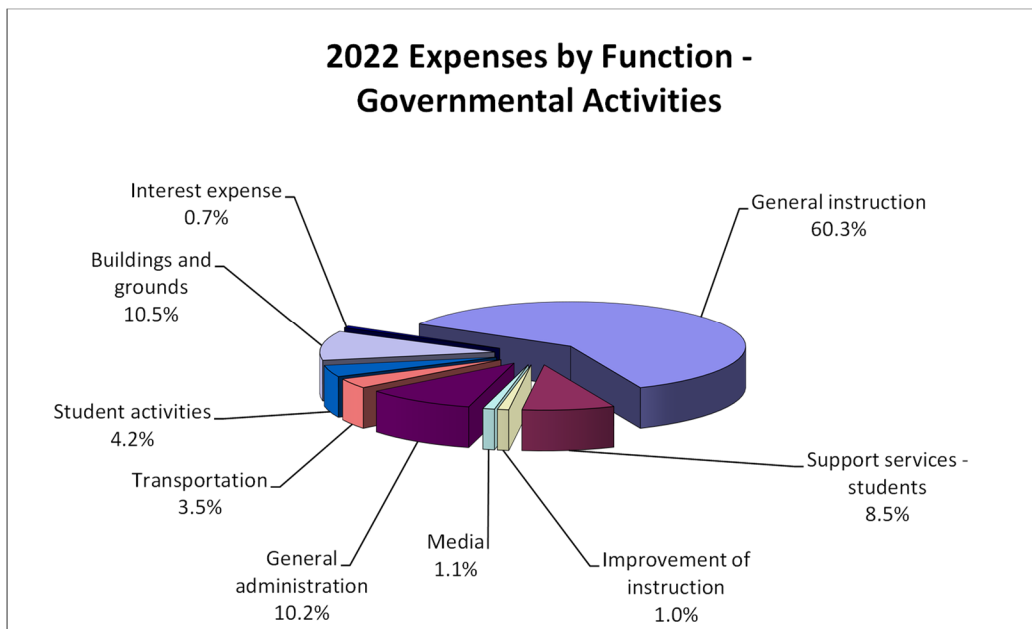
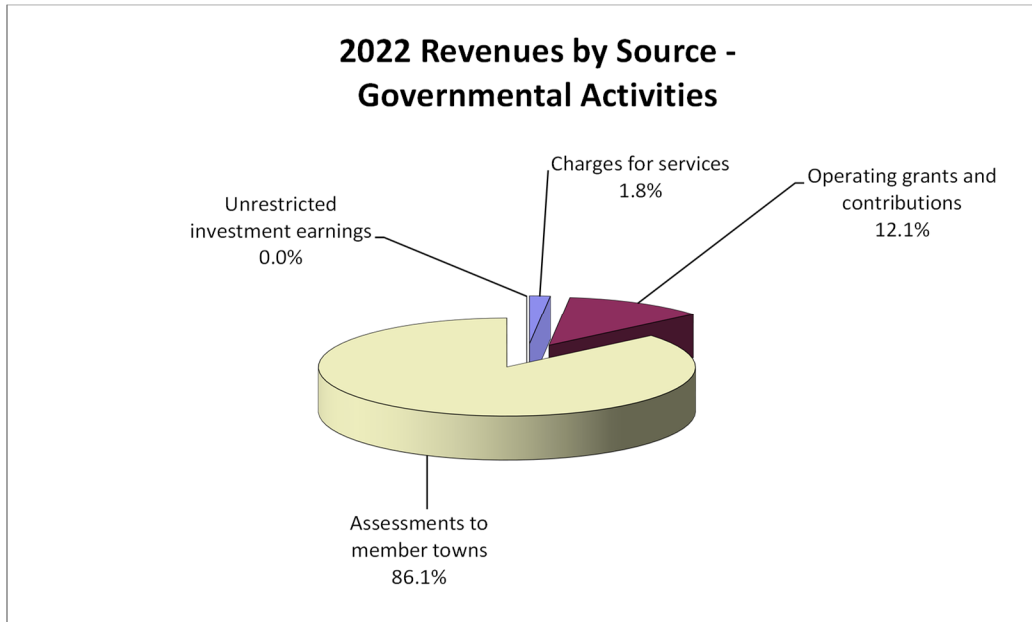
	<u>2022</u>	<u>2021</u>	<u>\$ Variance</u>	<u>% Variance</u>
Revenues:				
Program revenues:				
Charges for services	\$ 1,039,824	\$ 521,276	\$ 518,548	99.5%
Operating grants and contributions	7,102,743	16,075,809	(8,973,066)	-55.8%
General revenues:				
Assessments to member towns	50,495,238	46,924,677	3,570,561	7.6%
Unrestricted investment earnings	5,430	3,493	1,937	55.5%
Total revenues	<u>58,643,235</u>	<u>63,525,255</u>	<u>(4,882,020)</u>	-7.7%
Program expenses:				
General instruction	32,976,060	39,062,514	(6,086,454)	-15.6%
Support services - students	4,677,955	3,585,944	1,092,011	30.5%
Improvement of instruction	573,839	455,897	117,942	25.9%
Media	591,908	643,561	(51,653)	-8.0%
General administration	5,598,133	5,515,843	82,290	1.5%
Transportation	1,941,732	1,954,571	(12,839)	-0.7%
Student activities	2,275,322	1,645,695	629,627	38.3%
Buildings and grounds	5,780,247	6,647,457	(867,210)	-13.0%
Interest expense	397,268	697,880	(300,612)	-43.1%
Total expenses	<u>54,812,464</u>	<u>60,209,362</u>	<u>(5,396,898)</u>	-9.0%
Change in net position	<u>\$ 3,830,771</u>	<u>\$ 3,315,893</u>	<u>\$ 514,878</u>	15.5%

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED (Continued)**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2022**

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

**Change in Net Position (Continued)**



**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED *(Continued)*  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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

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

The change in net position for the current fiscal year was an increase of \$3,830,771 over the prior year. Revenues decreased by \$4,882,020 or 7.7% and expenses decreased by \$5,396,898 or 9.0%.

Operating grants and general instruction expenses decreased by \$9,135,982 from the prior year due to a decrease in the amount of on-behalf pension and OPEB expenses recognized by District in connection with its participation in the State of Connecticut Teachers' Retirement System. Although the District is not liable for pension and other post-employment benefits provided by the Connecticut Teachers' Retirement System, the District recognizes both revenues and expenses for the full pension and other post-employment benefit expenses that have been attributed to employees of the District.

**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 \$5,435,100, a decrease in fund balance of \$1,438,233 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 \$1,433,103, which consists of \$721,172 in encumbrances for specific purposes and \$711,931 restricted for the reduction of future expenses.

The overall fund balance of the General Fund increased by \$877,288 during the current year.

**Reserve for Capital and Nonrecurring Fund**

The Reserve for Capital and Nonrecurring Fund has a fund balance of \$2,792,791 as of June 30, 2022. This represents a decrease in fund balance of \$2,578,066 compared to the prior year. This decrease was driven by the use of prior year bond proceeds to fund current year capital outlays.

**Education Grants Fund**

This fund primarily accounts for cost reimbursement grants and revenues are typically recognized to the extent of expenditures incurred.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED *(Continued)*  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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**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. The actual change in the District's General Fund on a budgetary basis was an increase of \$711,931.

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets**

The District's investment in capital assets for its governmental activities as of June 30, 2022 totaled \$102,772,262 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings and improvements, improvements other than buildings, right-to-use leased equipment, and furniture and equipment. The net increase in the District's investment in capital assets for the current fiscal year was \$661,044 or 0.6%. This was primarily due to depreciation expense of \$2,347,386, offset by capital additions of \$3,008,430.

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

	<b>2022</b>	<b>2021</b> <b>(As Restated)</b>	<b>\$ Variance</b>	<b>% Variance</b>
Land	\$ 4,186,566	\$ 4,186,566	\$ -	0.0%
Construction in progress	6,360,791	3,434,033	2,926,758	85.2%
Buildings and improvements	87,873,336	89,436,996	(1,563,660)	-1.7%
Improvements other than buildings	2,637,175	2,768,840	(131,665)	-4.8%
Right-to-use leased equipment	892,391	1,313,767	(421,376)	-32.1%
Furniture and equipment	822,003	971,016	(149,013)	-15.3%
Totals	<u>\$ 102,772,262</u>	<u>\$ 102,111,218</u>	<u>\$ 661,044</u>	0.6%

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED (Continued)**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2022**

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

**Capital Assets (Continued)**

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

**Long-term Debt**

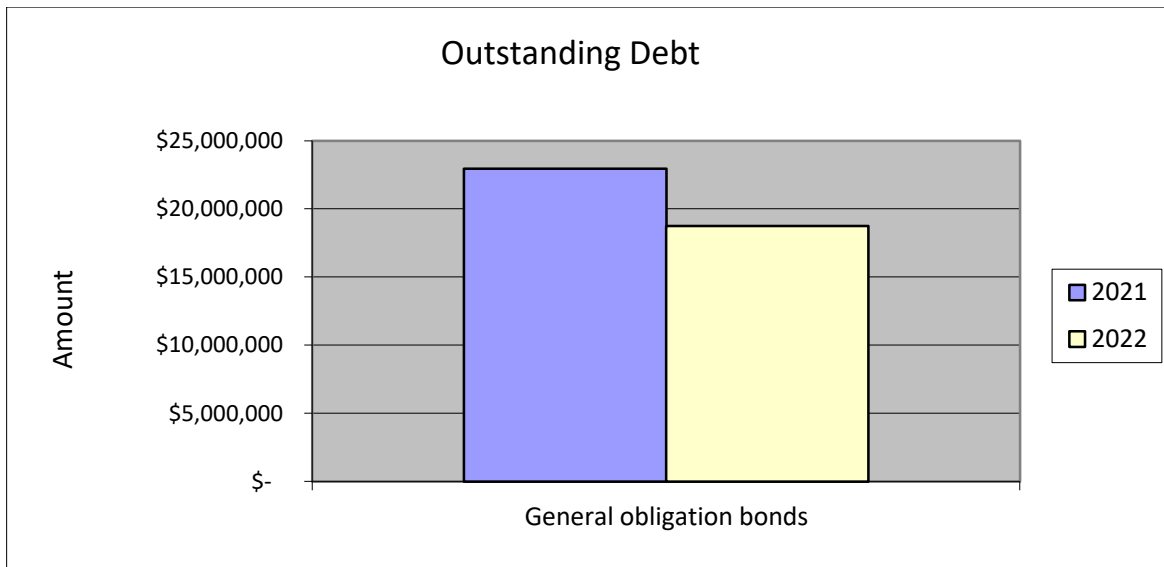
At the end of the current fiscal year, the District had total bonded debt outstanding of \$18,735,000, all of which is backed by the full faith and credit of the District and its member towns of Bethany, Orange and Woodbridge. Total long-term debt decreased by \$4,195,000 or 18.3% due to regularly scheduled debt service repayments.

The District maintains an Aa+ from S&P Global Ratings 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:

	<u>2022</u>	<u>2021</u>	<u>\$ Variance</u>	<u>% Variance</u>
General obligation bonds	<u>\$ 18,735,000</u>	<u>\$ 22,930,000</u>	<u>\$ (4,195,000)</u>	-18.3%



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, 2022

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

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

- The District receives a significant amount of revenue from federal and state grants. Any loss or significant reduction in these grants could have an impact on the District's budget and program services.
- The District's healthcare plan is self-insured. Budgeted contributions from the General Fund into the Internal Service Fund are based on historical claims experience, but actual contributions may fluctuate significantly based on actual claims incurred. The District experienced a favorable claims year during fiscal year 2022.

All of these factors were considered in preparing the District's budget for fiscal year 2023. The District's fiscal year 2023 General Fund budget was approved on June 14, 2022. The fiscal year 2023 budget contemplates expenditures of \$53,349,805, an increase of \$1,651,598 or 3.2% over the fiscal year 2022 budgeted expenditures.

**REQUESTS FOR INFORMATION**

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

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## **BASIC FINANCIAL STATEMENTS**

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**AMITY REGIONAL SCHOOL DISTRICT NO. 5**

STATEMENT OF NET POSITION

AS OF JUNE 30, 2022

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 8,482,298
Receivables:	
Grants and contracts	137,422
Other	21,941
Inventories	25,659
Net sick and severance asset	299,830
Capital assets:	
Non-depreciable	10,547,357
Depreciable, net	92,224,905
Total assets	<u>111,739,412</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred charges on refundings	163,444
Pension related	1,641,170
OPEB related	714,891
Total deferred outflows of resources	<u>2,519,505</u>
<b>LIABILITIES</b>	
Accounts payable	1,632,761
Accrued liabilities	165,480
Accrued interest	278,400
Unearned revenue	520,590
Claims payable	330,441
Noncurrent liabilities:	
Due within one year	4,682,361
Due in more than one year	23,399,818
Total liabilities	<u>31,009,851</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Pension related	121,108
OPEB related	1,859,336
Total deferred inflows of resources	<u>1,980,444</u>
<b>NET POSITION</b>	
Net investment in capital assets	81,969,871
Restricted	4,403,998
Unrestricted	(5,105,247)
Total net position	<u><u>\$ 81,268,622</u></u>

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

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2022**

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	\$ 32,976,060	\$ 77,542	\$ 5,635,689	\$ -	\$(27,262,829)
Total instruction	<u>32,976,060</u>	<u>77,542</u>	<u>5,635,689</u>	<u>-</u>	<u>(27,262,829)</u>
Support services:					
Support services - students	4,677,955	189,139	1,245,037	-	(3,243,779)
Improvement of instruction	573,839	-	91,685	-	(482,154)
Media	591,908	-	-	-	(591,908)
General administration	5,598,133	128,347	-	-	(5,469,786)
Transportation	1,941,732	-	32,058	-	(1,909,674)
Student activities	2,275,322	590,492	59,813	-	(1,625,017)
Buildings and grounds	<u>5,780,247</u>	<u>54,304</u>	<u>38,461</u>	<u>-</u>	<u>(5,687,482)</u>
Total support services	<u>21,439,136</u>	<u>962,282</u>	<u>1,467,054</u>	<u>-</u>	<u>(19,009,800)</u>
Interest expense	<u>397,268</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(397,268)</u>
	<u>\$ 54,812,464</u>	<u>\$ 1,039,824</u>	<u>\$ 7,102,743</u>	<u>\$ -</u>	<u>(46,669,897)</u>
General revenues:					
Assessments to member towns					50,495,238
Unrestricted investment earnings					<u>5,430</u>
Total general revenues					<u>50,500,668</u>
Change in net position					3,830,771
Net position - beginning					<u>77,437,851</u>
Net position - ending					<u>\$ 81,268,622</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, 2022

	<b>General Fund</b>	<b>Reserve Fund for Capital and Nonrecurring</b>	<b>Education Grants Fund</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>ASSETS</b>					
Cash and cash equivalents	\$ 3,555,847	\$ 2,209,104	\$ 415,770	\$ 1,327,421	\$ 7,508,142
Receivables:					
Grants and contracts	-	-	1,961	135,461	137,422
Other	21,941	-	-	-	21,941
Due from other funds	-	929,175	-	-	929,175
Inventories	-	-	-	25,659	25,659
Total assets	<u>\$ 3,577,788</u>	<u>\$ 3,138,279</u>	<u>\$ 417,731</u>	<u>\$ 1,488,541</u>	<u>\$ 8,622,339</u>
<b>LIABILITIES</b>					
Accounts payable	\$ 1,050,030	\$ 345,488	\$ 44,494	\$ 192,749	\$ 1,632,761
Accrued liabilities	165,480	-	-	-	165,480
Due to other funds	929,175	-	-	-	929,175
Unearned revenue	-	-	373,129	86,694	459,823
Total liabilities	<u>2,144,685</u>	<u>345,488</u>	<u>417,623</u>	<u>279,443</u>	<u>3,187,239</u>
<b>FUND BALANCES</b>					
Nonspendable	-	-	-	25,659	25,659
Restricted	711,931	2,792,791	108	899,168	4,403,998
Committed	-	-	-	284,271	284,271
Assigned	721,172	-	-	-	721,172
Total fund balances	<u>1,433,103</u>	<u>2,792,791</u>	<u>108</u>	<u>1,209,098</u>	<u>5,435,100</u>
Total liabilities and fund balances	<u>\$ 3,577,788</u>	<u>\$ 3,138,279</u>	<u>\$ 417,731</u>	<u>\$ 1,488,541</u>	<u>\$ 8,622,339</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, 2022**

Total fund balances for governmental funds \$ 5,435,100

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	6,360,791	
Buildings and improvements	114,672,345	
Improvements other than buildings	3,253,463	
Right-to-use leased equipment	1,577,391	
Furniture and equipment	1,836,266	
Less: accumulated depreciation and amortization	<u>(29,114,560)</u>	
Total capital assets, net		102,772,262

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. 299,830

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. 375,617

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	(278,400)	
Long-term debt:		
Bonds payable	(18,735,000)	
Unamortized bond premiums	(1,417,975)	
Deferred charges on refundings	163,444	
Financed purchases	(243,768)	
Leases	(783,975)	
Other long-term liabilities:		
Net pension liability	(5,173,376)	
Net OPEB liability	(1,673,964)	
Vacation accrual payable	<u>(54,121)</u>	
Total long-term liabilities		(28,197,135)

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. 582,948

Net position of governmental activities \$ 81,268,622

*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, 2022**

	<b>General Fund</b>	<b>Reserve Fund for Capital and Nonrecurring</b>	<b>Education Grants Fund</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>REVENUES</b>					
Assessments to member towns	\$ 50,495,238	\$ -	\$ -	\$ -	\$ 50,495,238
Intergovernmental	6,935,125	-	967,272	923,024	8,825,421
Charges for services	106,589	-	-	892,319	998,908
Interest income	4,975	-	-	455	5,430
Other	40,916	-	-	59,813	100,729
Total revenues	<u>57,582,843</u>	<u>-</u>	<u>967,272</u>	<u>1,875,611</u>	<u>60,425,726</u>
<b>EXPENDITURES</b>					
Current:					
General instruction	29,555,091	-	498,515	46,182	30,099,788
Support services:					
Support services - student	2,805,118	-	322,013	940,482	4,067,613
Improvement of instruction	413,897	-	91,685	-	505,582
Media	492,772	-	-	-	492,772
General administration	4,756,784	-	-	12,701	4,769,485
Transportation	1,929,174	-	12,558	-	1,941,732
Employee benefits	5,576,314	-	4,040	-	5,580,354
Student activities	1,516,565	-	-	554,993	2,071,558
Buildings and grounds	3,493,414	-	23,460	3,490	3,520,364
Capital outlays	235,760	2,926,758	14,998	55,221	3,232,737
Debt service:					
Principal payments	4,173,391	530,000	-	-	4,703,391
Interest and fiscal charges	828,100	50,483	-	-	878,583
Total expenditures	<u>55,776,380</u>	<u>3,507,241</u>	<u>967,269</u>	<u>1,613,069</u>	<u>61,863,959</u>
Excess (deficiency) of revenues over expenditures	1,806,463	(3,507,241)	3	262,542	(1,438,233)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	929,175	-	-	929,175
Transfers out	(929,175)	-	-	-	(929,175)
Total other financing sources (uses)	<u>(929,175)</u>	<u>929,175</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	877,288	(2,578,066)	3	262,542	(1,438,233)
Fund balances - beginning	<u>555,815</u>	<u>5,370,857</u>	<u>105</u>	<u>946,556</u>	<u>6,873,333</u>
Fund balances - ending	<u>\$ 1,433,103</u>	<u>\$ 2,792,791</u>	<u>\$ 108</u>	<u>\$ 1,209,098</u>	<u>\$ 5,435,100</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, 2022**

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Net change in fund balances for governmental funds \$ (1,438,233)

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 capital outlays exceeded depreciation and amortization in the current period is as follows:

Expenditures for capital assets	\$ 3,008,430	
Depreciation and amortization expense	<u>(2,347,386)</u>	
Net adjustment		661,044

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. 4,262,730

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:

Principal repayments:		
Bonds	4,195,000	
Financed purchases	72,864	
Leases	<u>435,527</u>	
Net adjustment		4,703,391

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	72,903	
Amortization of deferred charges on refundings	(97,829)	
Amortization of bond premiums	506,241	
Net pension liability	(3,794,371)	
Net OPEB liability	(576,965)	
Net sick and severance asset	(150,648)	
Vacation accrual payable	<u>343</u>	
Net adjustment		(4,040,326)

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. (317,835)

Change in net position of governmental activities \$ 3,830,771

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**

## STATEMENT OF NET POSITION -

## PROPRIETARY FUND

AS OF JUNE 30, 2022

	<b>Governmental Activities Internal Service Fund</b>
<b>ASSETS</b>	
Current assets:	
Cash and cash equivalents	\$ 974,156
Total assets	<u>974,156</u>
<b>LIABILITIES</b>	
Current liabilities:	
Claims payable	330,441
Unearned revenue	60,767
Total liabilities	<u>391,208</u>
<b>NET POSITION</b>	
Unrestricted	582,948
Total net position	<u>\$ 582,948</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, 2022**

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	<b>Governmental Activities</b>
	<b>Internal Service Fund</b>
<b>OPERATING REVENUES</b>	
Charges for services	\$ 4,698,817
Total operating revenues	<u>4,698,817</u>
<b>OPERATING EXPENSES</b>	
Claims incurred	4,409,666
Administrative and other	<u>606,986</u>
Total operating expenses	<u>5,016,652</u>
Change in net position	(317,835)
Net position - beginning	<u>900,783</u>
Net position - ending	<u><u>\$ 582,948</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, 2022

	<b>Governmental Activities</b>
	<b>Internal Service Fund</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Cash received from employer and plan participants	\$ 4,709,913
Cash payments for claims incurred	(4,294,951)
Cash payments to contractors for administration	(606,986)
Net cash used in operating activities	<u>(192,024)</u>
Net decrease in cash and cash equivalents	(192,024)
Cash and cash equivalents, beginning of year	<u>1,166,180</u>
Cash and cash equivalents, end of year	<u><u>\$ 974,156</u></u>
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	
Operating loss	\$ (317,835)
Adjustments to reconcile operating loss to net cash provided by operating activities:	
Increase in accounts payable	114,715
Increase in unearned revenue	11,096
Net cash used in operating activities	<u><u>\$ (192,024)</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, 2022**

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	<b>Pension, Other Post-Employment Benefit and Sick &amp; Severance Trust Funds</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 364,778
Investments - mutual funds	<u>18,192,595</u>
Total assets	<u>18,557,373</u>
<b>NET POSITION</b>	
Restricted for pension benefits, other post-employment benefits and other purposes	<u>\$ 18,557,373</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, 2022**

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	<b>Pension, Other Post-Employment Benefit and Sick &amp; Severance Trust Funds</b>
<b>ADDITIONS</b>	
Contributions:	
Employer	\$ 764,395
Employee	87,689
Total contributions	<u>852,084</u>
Investment earnings:	
Interest and dividends	404,570
Net change in the fair value of investments	<u>(2,883,798)</u>
	(2,479,228)
Less investment fees	<u>(16,976)</u>
Total investment earnings	<u>(2,496,204)</u>
Total additions	<u>(1,644,120)</u>
<b>DEDUCTIONS</b>	
Benefit payments	<u>1,362,757</u>
Total deductions	<u>1,362,757</u>
 Change in net position	 (3,006,877)
 Net position - beginning	 <u>21,564,250</u>
 Net position - ending	 <u>\$ 18,557,373</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, 2022**

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

The financial statements of Amity Regional School District No. 5 (the District) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District's significant accounting policies are described below.

**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 assessment percentages for the year ended June 30, 2022 were: Bethany 17.8%, Orange 50.0%, and Woodbridge 32.2%.

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 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, 2022**

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

*Education Grants Fund* - This fund accounts for revenues from and expenditures charged to federal awards and state financial assistance.

In addition, the District reports the following fund types:

*Internal Service Fund* - 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 provided to qualified participants.

*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 qualified 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 qualified employees.

**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 recognition in the financial statements of various kinds of transactions or events.

The government-wide, proprietary, and fiduciary fund 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.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized when they have been earned and 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.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2022**

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

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

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service principal and interest expenditures on general long-term debt, including lease liabilities, as well as expenditures related to compensated absences, claims and judgments, and post-employment benefits are recognized later based on specific accounting rules applicable to each, generally when payment is due. General capital asset acquisitions, including entering into contracts giving the District the right to use leased assets, are reported as expenditures in governmental funds. Issuance of long-term debt and financing through leases 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 either received or available to be 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 either received or available to be received during the period or within the availability period for this revenue source (within 60 days of yearend). All other revenue items are considered to be measurable and available only when the cash is received.

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

**Implementation of Accounting Standards**

Effective July 1, 2021, the District implemented the provisions of GASB Statement No. 87, *Leases* (Statement No. 87). This Statement establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The District has reported the following adjustments in connection with the implementation of Statement No. 87:

	<b>Assets</b>	<b>Deferred Outflows of Resources</b>	<b>Liabilities</b>	<b>Deferred Inflows of Resources</b>	<b>Net Position</b>
Beginning balances, as originally reported	\$ 114,548,051	\$ 892,910	\$ 33,484,360	\$ 4,518,750	\$ 77,437,851
Reclassification of amounts previously reported as capital assets and capital leases payable	(576,313)	-	(576,313)	-	-
Recognition of lease assets and liabilities	1,219,502	-	1,219,502	-	-
	643,189	-	643,189	-	-
Beginning balances, as adjusted	<u>\$ 115,191,240</u>	<u>\$ 892,910</u>	<u>\$ 34,127,549</u>	<u>\$ 4,518,750</u>	<u>\$ 77,437,851</u>

The implementation of Statement No. 87 had no cumulative effect on the beginning net position of the District.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
NOTES TO FINANCIAL STATEMENTS *(Continued)*  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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

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

**Cash and Cash Equivalents**

The District's cash and cash equivalents include cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. For purposes of the statement of cash flows, the District's proprietary fund consider its demand deposits and all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

**Investments**

Investments with a maturity of less than one year when purchased, non-negotiable certificates of deposit, and other nonparticipating investments are reported at cost or amortized cost. Investments in certain external investment pools that meet specific criteria for measuring its investments at amortized cost are reported at amortized cost. All other investments in external investment pools and investments with maturity greater than one year when purchased are stated at fair value. Fair value is the price that would be received to sell an investment in an orderly transaction at year end.

**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/expenses when consumed rather than when purchased.

**Capital Assets**

Capital assets are tangible and intangible assets, which include property 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.

As the District constructs or acquires capital assets each period, they are capitalized and reported at historical cost (except for intangible right-to-use lease assets, the measurement of which is discussed in note X). The reported value excludes normal maintenance and repairs, which are amounts spent in relation to capital assets that do not increase the asset's capacity or efficiency or increase its estimated useful life. Donated capital assets are recorded at acquisition value at the date of donation. Acquisition value is the price that would be paid to acquire an asset with equivalent service potential on the date of the donation. Intangible assets follow the same capitalization policies as tangible capital assets and are reported with tangible assets in the appropriate capital asset class.

Land and construction in progress are not depreciated. The other tangible and intangible property and equipment and the right to use leased equipment are depreciated/amortized using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings and improvements	20 - 75
Improvements other than building	10 - 20
Right-to-use leased equipment	3 - 5
Furniture and equipment	5 - 40

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2022**

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

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

**Deferred Outflows and Inflows of Resources**

Deferred outflows and inflows of resources represent an acquisition or consumption of net assets that applies to a future period(s) and so will not be recognized as an inflow or outflow 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 shorter of the life of the refunded or refunding debt. 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 and OPEB expense on a systematic and rational basis.

**Unearned Revenue**

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

**Long-term Obligations**

***Long-term Debt***

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

In the government-wide financial statements, long-term debt is reported as liabilities in the statement of net position. Premiums and discounts on long-term debt are deferred and amortized over the life of the related debt using the effective interest rate method and the debt is reported net of any unamortized premium or discount. In the governmental fund financial statements, premiums and discounts are recognized in the current period.

In the governmental fund financial statements, debt 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.

***Leases***

The District recognizes a lease liability and an intangible right-to-use lease asset (lease asset) for a noncancellable lease in the government-wide financial statements. The District recognizes lease liabilities with an initial, individual value of \$20,000 or more. At the commencement of a lease, the District initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2022**

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

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

**Long-term Obligations (Continued)**

***Leases (Continued)***

Key estimates and judgments related to leases include how the District determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments. The District uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the District generally uses its estimated incremental borrowing rate as the discount rate for leases. The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the District reasonably certain to exercise. The District monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability. Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt and other long-term obligations on the statement of net position.

***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**

For government-wide reporting as well as in proprietary funds, the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources is called net position. Net position is comprised of the following three components:

*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 those assets. Deferred outflows and inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related are also included in this component of net position.

*Restricted net position* - This component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Assets are reported as restricted when constraints are placed on the use of those assets either by external parties or by law through constitutional provision or enabling legislation.

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

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2022**

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

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

**Net Position (Continued)**

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. It is the District's practice to consider restricted net position to have been depleted before unrestricted net position is applied.

**Fund Balance**

In governmental fund types, the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources is called fund balance. The District's governmental funds report the following categories of fund balance, based on the nature of any limitations requiring the use of resources for specific purposes.

*Nonspendable* - Amounts that are either not in spendable form or are legally or contractually required to remain intact.

*Restricted* - Amounts that can be spent only for specific purposes stipulated by external resource providers such as grantors or enabling federal, state, or local legislation. Restrictions may be changed or lifted only with the consent of the resource providers.

*Committed* - Amounts that can be used only for the specific purposes determined by the approval of a resolution by the Board of Education committing fund balance for the specified purpose. Once approved, the limitation imposed by the resolution remains in place until the resources have been spent for the specified purpose or the Board approves another resolution removing or revising the limitation.

*Assigned* - Amounts that are intended to be used by the District for specific purposes but do not meet the criteria to be classified as 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. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment.

*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.

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 practice, the District uses restricted resources first, then unrestricted resources as needed. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2022**

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

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

**Internal Activities**

During the course of operations the District has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds or advances to/from other funds. Further, certain activity occurs during the year involving transfers of resources between funds reported at gross amounts as transfers in/out. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities are eliminated so that only the net amount is included as internal balances in the governmental activities column. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

**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, 2022, \$6,438,494 of the District's bank balance of \$6,688,494 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$ 5,794,645
Uninsured and collateralized with securities held by the pledging bank's trust department or agent but not in the District's name	<u>643,849</u>
	<u><u>\$ 6,438,494</u></u>

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.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2022**

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

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

A reconciliation of the District's cash deposits as of June 30, 2022 is as follows:

Government-wide statement of net position:	
Cash and cash equivalents	\$ 8,482,298
Less: cash equivalents considered investments for disclosure purposes	<u>(2,065,172)</u>
	6,417,126
Statement of fiduciary net position:	
Cash and cash equivalents	364,778
Less: cash equivalents considered investments for disclosure purposes	<u>(364,778)</u>
	-
	<u>\$ 6,417,126</u>

**Investments**

A reconciliation of the District's investments as of June 30, 2022 is as follows:

Government-wide statement of net position:	
Investments	\$ -
Add: cash equivalents considered investments for disclosure purposes	<u>2,065,172</u>
	2,065,172
Statement of fiduciary net position:	
Investments	18,192,595
Add: cash equivalents considered investments for disclosure purposes	<u>364,778</u>
	<u>18,557,373</u>
	<u>\$ 20,622,545</u>

As of June 30, 2022, the District's investments consisted of the following:

Investment type	Valuation Basis	Credit Rating	Value	Investment Maturities (In Years) Less Than 1
<b>Debt Securities:</b>				
<i>Government-wide statement of net position:</i>				
Short-term Investment Fund (STIF)	Amortized cost	AAA	\$ 2,065,172	\$ 2,065,172
<i>Statement of fiduciary net position:</i>				
Money market mutual funds	Amortized cost	Unrated	<u>364,778</u>	<u>364,778</u>
			2,429,950	<u>\$ 2,429,950</u>
<b>Other investments:</b>				
<i>Statement of fiduciary net position:</i>				
Mutual funds	Fair value		<u>18,192,595</u>	
			<u>\$ 20,622,545</u>	

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2022**

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

**Investments (Continued)**

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.

**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**

Concentration of credit risk is the risk of loss attributed to the magnitude of the District's investment in a single issuer. Investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments are excluded from concentration of credit risk disclosures. As of June 30, 2022, none of the District's investments, in any one issuer that is subject to concentration of credit risk disclosures, exceeded 5% or more of the total investments reported for the District's governmental activities or fiduciary funds.

The District's 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.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2022**

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

**Investments (Continued)**

**Concentrations of Credit Risk (Continued)**

The District's 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 District's 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.

**NOTE 3 - FAIR VALUE MEASUREMENTS**

The District measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy as follows:

- Level 1: Quoted prices for identical investments in active markets;
- Level 2: Observable inputs other than those in Level 1; and
- Level 3: 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, 2022, by level within the fair value hierarchy are presented in the table below.

<b>Financial Assets Measured at Fair Value</b>	<b>Prices in Active Market (Level 1)</b>	<b>Significant Other Observable Inputs (Level 2)</b>	<b>Significant Unobservable Inputs (Level 3)</b>
Mutual funds	\$ 18,192,595	\$ -	\$ -

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2022**

**NOTE 4 - CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2022 consisted of the following:

	Beginning Balance (As Restated)	Increases	Decreases	Ending Balance
<b>Governmental Activities</b>				
Capital assets, not being depreciated:				
Land	\$ 4,186,566	\$ -	\$ -	\$ 4,186,566
Construction in progress	3,434,033	2,926,758	-	6,360,791
Total capital assets, not being depreciated	7,620,599	2,926,758	-	10,547,357
Capital assets, being depreciated:				
Buildings and improvements	114,672,345	-	-	114,672,345
Improvements other than buildings	3,253,463	-	-	3,253,463
Right-to-use leased equipment	1,577,391	-	-	1,577,391
Furniture and equipment	1,791,684	81,672	37,090	1,836,266
Total capital assets, being depreciated	121,294,883	81,672	37,090	121,339,465
Less accumulated depreciation and amortization for:				
Buildings and improvements	25,235,349	1,563,660	-	26,799,009
Improvements other than buildings	484,623	131,665	-	616,288
Right-to-use leased equipment	263,624	421,376	-	685,000
Furniture and equipment	820,668	230,685	37,090	1,014,263
Total accumulated depreciation and amortization	26,804,264	2,347,386	37,090	29,114,560
Total capital assets, being depreciated, net	94,490,619	(2,265,714)	-	92,224,905
Governmental activities capital assets, net	<u>\$ 102,111,218</u>	<u>\$ 661,044</u>	<u>\$ -</u>	<u>\$ 102,772,262</u>

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

Governmental Activities:	
General instruction	\$ 404,555
Support services:	
Support services - students	30,457
Buildings and grounds	1,912,374
Total depreciation and amortization expense	<u>\$ 2,347,386</u>

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2022**

**NOTE 5 - INTERFUND RECEIVABLES AND PAYABLES**

Interfund receivable and payable balances at June 30, 2022 are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
<b>Governmental Funds</b>		
Reserve for Capital and Nonrecurring Fund	General Fund	<u>\$ 929,175</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, 2022 consisted of the following:

<u>Transfers In</u>	<u>Transfers Out</u>	<u>Amount</u>
<b>Governmental Funds</b>		
Reserve for Capital and Nonrecurring Fund	General Fund	<u>\$ 929,175</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.

**NOTE 7 - FUND BALANCE**

**Fund Balance**

Connecticut General Statutes limits the District's ability to maintain an unrestricted fund balance. Pursuant to Connecticut General Statutes, any budget appropriation that has not been expended must be used by the District to reduce the net expenses of the District in future years. In addition, any resources accumulated for capital and nonrecurring purposes must be used to fund all or part of the planning, construction, reconstruction or acquisition of any specific capital improvement or the acquisition of any specific item of equipment.

The various components of the District's fund balance as of June 30, 2022 are as follows:

	<u>General Fund</u>	<u>Reserve Fund for Capital and Nonrecurring</u>	<u>Education Grants Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
Nonspendable:					
Inventories	\$ -	\$ -	\$ -	\$ 25,659	\$ 25,659
Restricted for:					
Capital purposes (unspent debt proceeds)	-	560,371	-	-	560,371
Capital and nonrecurring purposes (statutory)	-	2,232,420	-	-	2,232,420
Reduction of future net expenses (statutory)	711,931	-	-	-	711,931
Cafeteria operations	-	-	-	228,638	228,638
Educational programs	-	-	108	-	108
Scholarships	-	-	-	207,497	207,497
Student activities	-	-	-	463,033	463,033
Total restricted	<u>711,931</u>	<u>2,792,791</u>	<u>108</u>	<u>899,168</u>	<u>4,403,998</u>

*Continued*

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2022**

**NOTE 7 - FUND BALANCE (Continued)**

**Fund Balance (Continued)**

	<u>General Fund</u>	<u>Reserve Fund for Capital and Nonrecurring</u>	<u>Education Grants Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
Committed to:					
Educational programs	\$ -	\$ -	\$ -	\$ 284,271	\$ 284,271
Assigned to:					
Encumbrances:					
General instruction	71,445	-	-	-	71,445
Support services - student	15,912	-	-	-	15,912
Improvement of instruction	1,505	-	-	-	1,505
General administration	15,613	-	-	-	15,613
Transportation	95,365	-	-	-	95,365
Employee benefits	6,352	-	-	-	6,352
Student activities	16,604	-	-	-	16,604
Buildings and grounds	276,608	-	-	-	276,608
Capital outlays	221,768	-	-	-	221,768
Total assigned	721,172	-	-	-	721,172
Total fund balance	<u>\$ 1,433,103</u>	<u>\$ 2,792,791</u>	<u>\$ 108</u>	<u>\$ 1,209,098</u>	<u>\$ 5,435,100</u>

*Concluded*

Encumbrances are commitments as of June 30, 2022 related to unperformed (executory) contracts for goods or services. Such amounts have been included in assigned fund balance within the balance sheet of the General Fund.

**NOTE 8 - LONG-TERM LIABILITIES**

**Changes in Long-term Liabilities**

Changes in the District's long-term liabilities for the year ended June 30, 2022, are as follows:

	<u>Beginning Balance (As Restated)</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
<b>Governmental Activities:</b>					
Bonds payable:					
General obligation bonds	\$ 22,930,000	\$ -	\$ 4,195,000	\$ 18,735,000	\$ 4,190,000
Unamortized premiums	1,924,216	-	506,241	1,417,975	-
Total bonds payable	24,854,216	-	4,701,241	20,152,975	4,190,000
Financed purchases	316,632	-	72,864	243,768	76,908
Leases	1,219,502	-	435,527	783,975	388,453
Compensated absences	54,464	18,196	18,539	54,121	27,000
Net pension liability (see Note 9)	1,379,005	3,794,371	-	5,173,376	-
Net OPEB liability (see Note 10)	1,096,999	576,965	-	1,673,964	-
Total governmental activities	<u>\$ 28,920,818</u>	<u>\$ 4,389,532</u>	<u>\$ 5,228,171</u>	<u>\$ 28,082,179</u>	<u>\$ 4,682,361</u>

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, 2022**

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

**General Obligation Bonds**

The District issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the District and its member towns. General obligation bonds outstanding at June 30, 2022, are as follows:

<b>Purpose of Bonds</b>	<b>Issuance Date</b>	<b>Original Amount</b>	<b>Final Maturity Date</b>	<b>Interest Rates</b>	<b>Amount Outstanding</b>
<b>Governmental Activities</b>					
Bonds Payable:					
General obligation bonds	8/2012	\$ 4,010,000	7/2023	2.00% - 4.00%	\$ 905,000
General obligation bonds	1/2017	1,960,000	1/2027	4.00%	1,080,000
General obligation refunding bonds	1/2017	12,130,000	7/2024	1.37% - 2.95%	3,935,000
General obligation refunding bonds	5/2018	10,300,000	7/2026	3.00% - 5.00%	6,795,000
General obligation bonds	7/2020	6,570,000	7/2035	2.00% - 5.00%	6,020,000
					<u>\$ 18,735,000</u>

**Financed Purchases**

The District has entered into a financed purchase contract for the acquisition of technology and related equipment. The contract includes a non-appropriation clause and provides the obligor with a security interest in the underlying equipment in the event of default. Ownership of the underlying equipment is transferred to the District at the end of the contract. The District makes equal annual payments of principal and interest at an interest rate of 5.4% each year through July 15, 2024, the maturity date.

**Advance Refundings**

The District has defeased general obligation bonds in prior years by placing the proceeds of the new bonds into irrevocable trust accounts to provide for all future debt service payments on the old bonds. Accordingly, those trust account assets and the liability for those defeased bonds are not included in the District's financial statements. As of June 30, 2022, \$12,170,000 of defeased bonds remain outstanding. The District has recognized deferred charges on those refundings, which are 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 \$163,444 as of June 30, 2022.

**Legal Debt Limit**

Connecticut General Statutes Chapter 164 Section 10-56 provides that the aggregate indebtedness of the District shall not exceed, 2 ¼ (two and one-quarter times) the annual receipts from taxation of its member towns. In computing the aggregate indebtedness, the District excludes each bond, note or other evidence of indebtedness issued in anticipation of the receipt of (a) payments by a member town or the state for the operation of the District's schools and (b) proceeds from any state or federal grant for which the District has received a written commitment or for which an allocation has been approved by the State Bond Commission or from a contract with the state, a state agency or another municipality providing for the reimbursement of capital costs, but only to the extent such indebtedness can be paid from such proceeds. The District did not exceed this statutory debt limitation as of June 30, 2022.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2022**

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

**Long-term Debt Service Requirements**

The debt service requirements for the District's long-term debt are as follows:

Year ending June 30:	General Obligation Bonds		Financed Purchases	
	Principal	Interest	Principal	Interest
2023	\$ 4,190,000	\$ 682,549	\$ 76,908	\$ 13,529
2024	3,990,000	523,987	81,177	9,261
2025	3,615,000	368,978	85,683	4,755
2026	2,325,000	235,850	-	-
2027	1,345,000	146,250	-	-
2028-2032	2,415,000	253,350	-	-
2033-2036	855,000	34,050	-	-
	<u>\$ 18,735,000</u>	<u>\$ 2,245,014</u>	<u>\$ 243,768</u>	<u>\$ 27,545</u>

**Leases**

The District is a lessee for noncancellable leases of technology and related equipment. The terms of the noncancellable leases range from 3 to 5 years. The District makes fixed monthly or annual payments with interest rates ranging from 0.0% and 3.69%. The value of the right-to-use assets as of the end of June 30, 2022 was \$1,595,137 and had accumulated amortization of \$820,251. As of June 30, 2022, the value of the lease liability was \$783,975.

The future principal and interest lease payments as of June 30, 2022, were as follows:

Year ending June 30:	Principal	Interest
2023	\$ 388,453	\$ 17,129
2024	130,848	12,396
2025	135,758	7,486
2026	128,916	2,391
	<u>\$ 783,975</u>	<u>\$ 39,402</u>

**Compensated Absences**

**Vacation**

The District's permits certain employees to accumulate earned but unused vacation benefits. The liability for such benefits totaled \$54,121 as of June 30, 2022 and is reported in the government-wide financial statements. A liability for such amounts is only recorded in the governmental funds if the liability has matured as a result of employee resignations or retirements.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2022**

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

**Compensated Absences (Continued)**

**Sick and Severance**

The District provides sick and severance benefits 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. All benefit amounts were frozen as of June 30, 1994. The District created a trust fund to accumulate resources for future projected benefit payments and recognizes a net asset or liability for the difference between the total sick severance liability and the market value of assets held in trust. The components of the District's net sick and severance asset as of June 30, 2022, were as follows:

Total sick and severance liability	\$ 236,339
Assets held in Trust	<u>536,169</u>
District's net sick and severance asset	<u><u>\$ (299,830)</u></u>
Plan fiduciary net position as a percentage of the total sick and severance liability	226.86%

The total sick and severance benefits liability for the District was determined by an actuarial valuation as of July 1, 2022. 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, 2022
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 (with separate tables for General Employees and Teachers), projected to the valuation date with Scale MP-2021.
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, 2022**

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

**Compensated Absences (Continued)**

**Sick and Severance (Continued)**

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, 2022.

	<b>Sick &amp; Severance Trust Fund</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 5,765
Investments	530,404
Total assets	<u>536,169</u>
<b>NET POSITION</b>	
Restricted for sick and severance benefits	<u>\$ 536,169</u>
	<b>Sick &amp; Severance Trust Fund</b>
<b>ADDITIONS</b>	
Contributions:	
Employer contributions	\$ -
Total contributions	<u>-</u>
Investment earnings:	
Interest and dividends	12,520
Net changes in the fair value of investments	<u>(86,978)</u>
	(74,458)
Less investment fees	<u>(2,079)</u>
Total investment earnings	<u>(76,537)</u>
Total additions	<u>(76,537)</u>
<b>DEDUCTIONS</b>	
Benefit payments	<u>193,411</u>
Total deductions	<u>193,411</u>
Change in net position	(269,948)
Net position - beginning	<u>806,117</u>
Net position - ending	<u>\$ 536,169</u>

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2022**

**NOTE 9 - PENSION PLANS**

The District accounts for activity relating to two defined benefit pension plans, (1) the Amity Regional School District No. 5 Pension Plan and (2) the Connecticut Teachers' Retirement System. As of and for the year ended June 30, 2022, the two plans had the following balances reported in the District's government-wide financial statements:

	Net Pension Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	On Behalf Revenues	Pension Expense
Amity Regional School District No. 5 Pension Plan	\$ 5,173,376	\$ 1,641,170	\$ 121,108	\$ -	\$ 812,177
Connecticut Teachers' Retirement System (proportionate share)	-	-	-	4,570,529	4,570,529
	<u>\$ 5,173,376</u>	<u>\$ 1,641,170</u>	<u>\$ 121,108</u>	<u>\$ 4,570,529</u>	<u>\$ 5,382,706</u>

Detailed disclosures for each plan follow.

**Amity Regional School District No. 5 Pension Plan**

**Plan Description**

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

*Plan membership* - Membership of the Retirement Plan consisted of the following at July 1, 2021, the date of the most recent actuarial valuation:

Inactive plan members or beneficiaries currently receiving benefits	53
Inactive plan members entitled to but not yet receiving benefits	5
Active employees	42
	<u>100</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, 2022, employer contributions to the Retirement Plan were \$764,395 and represented approximately 28.47% of covered payroll. District employees are required to contribute 2.25% of their earnings to the Retirement Plan.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
NOTES TO FINANCIAL STATEMENTS *(Continued)*  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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**NOTE 9 - PENSION PLANS**

**Amity Regional School District No. 5 Pension Plan (Continued)**

**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.

*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, 2022, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was -11.78%. 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, 2022, were as follows:

Total pension liability	\$ 20,260,901
Plan fiduciary net position	<u>15,087,525</u>
District's net pension liability	<u><u>\$ 5,173,376</u></u>
Plan fiduciary net position as a percentage of the total pension liability	74.47%

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
NOTES TO FINANCIAL STATEMENTS *(Continued)*  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

**NOTE 9 - PENSION PLANS**

**Amity Regional School District No. 5 Pension Plan (Continued)**

**Net Pension Liability (Continued)**

The components of the change in the net pension liability of the District's Plan for the year ended June 30, 2022, were as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance as of June 30, 2021	\$ 18,835,836	\$ 17,456,831	\$ 1,379,005
Changes for the year:			
Service cost	482,823	-	482,823
Interest	1,288,630	-	1,288,630
Difference between expected and actual experience	507,841	-	507,841
Change of assumptions	315,117	-	315,117
Contributions - employer	-	764,395	(764,395)
Contributions - member	-	87,689	(87,689)
Net investment income	-	(2,052,044)	2,052,044
Benefit payments, including refunds	(1,169,346)	(1,169,346)	-
Net changes	1,425,065	(2,369,306)	3,794,371
Balance as of June 30, 2022	\$ 20,260,901	\$ 15,087,525	\$ 5,173,376

*Actuarial assumptions* - The total pension liability for the District was determined by an actuarial valuation as of July 1, 2021 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40%
Salary increases	2.40% - 7.40%
Investment rate of return	6.875%
Discount rate	6.875%

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.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2022**

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

**Amity Regional School District No. 5 Pension Plan (Continued)**

**Net Pension Liability (Continued)**

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:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>	<u>Weighting</u>
US Large Cap	37.50%	5.25%	1.97%
US Mid/Small Cap	12.50%	5.75%	0.72%
Developed International Equities	15.00%	5.75%	0.86%
Intermediate Corporate Bonds	17.50%	1.75%	0.31%
Intermediate Government Bonds	17.50%	0.75%	0.13%

*Discount rate* - The discount rate used to measure the total District pension liability was 6.875%. 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 6.875% 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 or 1- percentage point higher than the current rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Net pension liability	\$ 7,219,144	\$ 5,173,376	\$ 3,416,158

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2022**

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

**Amity Regional School District No. 5 Pension 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, 2022.

	<b>Pension Trust Fund</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 319,486
Investments	<u>14,768,039</u>
Total assets	<u>15,087,525</u>
<b>NET POSITION</b>	
Restricted for pension benefits	<u>\$ 15,087,525</u>
<b>ADDITIONS</b>	
Contributions:	
Employer contributions	\$ 764,395
Employee contributions	<u>87,689</u>
Total contributions	<u>852,084</u>
Investment earnings:	
Interest and dividends	316,975
Net changes in the fair value of investments	<u>(2,357,053)</u>
	(2,040,078)
Less investment fees	<u>(11,966)</u>
Total investment earnings	<u>(2,052,044)</u>
Total additions	<u>(1,199,960)</u>
<b>DEDUCTIONS</b>	
Benefit payments	<u>1,169,346</u>
Total deductions	<u>1,169,346</u>
Change in net position	(2,369,306)
Net position - beginning	<u>17,456,831</u>
Net position - ending	<u>\$ 15,087,525</u>

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2022**

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

**Amity Regional School District No. 5 Pension Plan (Continued)**

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

For the year ended June 30, 2022, the District recognized pension expense of \$812,177. At June 30, 2022, the District reported deferred outflows and inflows of resources related to the Plan from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred (Inflows) of Resources</b>	<b>Net Deferrals</b>
Differences between expected and actual experience	\$ 330,905	\$ (109,218)	\$ 221,687
Changes of assumptions	326,902	(11,890)	315,012
Net difference between projected and actual earnings on pension plan investments	983,363	-	983,363
Total	<u>\$ 1,641,170</u>	<u>\$ (121,108)</u>	<u>\$ 1,520,062</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,	
2023	\$ 401,780
2024	395,309
2025	74,676
2026	648,297
	<u>\$ 1,520,062</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](http://www.ct.gov).

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2022**

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**NOTE 9 - 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 January 1, 2018, each teacher is required to contribute 7.0% of pensionable salary for the pension benefit.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2022**

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**NOTE 9 - 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 Annual Comprehensive Financial Report as of and for the year ended June 30, 2021. The net pension liability at June 30, 2021 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 Annual Comprehensive Financial Report can be obtained at [www.ct.gov](http://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 for each participating employer. The employer allocations were then applied to the net pension liability and pension expense to determine the amount applicable to each employer. 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 4.474% 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, 2021, 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>\$ 14,926,263,000</u>
	<b>Proportion</b>	<b>Proportionate Share</b>
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	0.474%	<u>\$ 70,803,000</u>

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2022**

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

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

**Collective Pension Expense**

The District's expected contribution effort for allocation purposes totaled \$5,928,657 or 4.474% 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, 2022.

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 \$4,570,529 or 4.474% of the total collective pension expense and has been recognized as an operating contribution and related education expense in the statement of activities for the year ended June 30, 2022.

**Actuarial Assumptions**

The total pension liability was determined by an actuarial valuation as of June 30, 2020 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	3.00% - 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 PubT-2010 Healthy Retiree Table, adjusted 105% for males and 103% for females as ages 82 and above, projected generationally with MP-2019 for the period after service retirement.

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 3.0% 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, 2022**

**NOTE 9 - 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:

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-Term Expected Real Rate of Return</b>
Domestic Equity Fund	20.0%	5.6%
Developed Market Intl. Stock Fund	11.0%	6.0%
Emerging Market Intl. Stock Fund	9.0%	7.9%
Core Fixed Income Fund	16.0%	2.1%
Inflation Linked Bond Fund	5.0%	1.1%
Emerging Market Debt Fund	5.0%	2.7%
High Yield Bond Fund	6.0%	4.0%
Real Estate Fund	10.0%	4.5%
Private Equity	10.0%	7.3%
Alternative Investments	7.0%	2.9%
Liquidity Fund	1.0%	0.4%
	<u>100.0%</u>	

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

The District accounts for activity relating to two other post-employment benefits plans, (1) the Amity Regional School District No. 5 Pension Plan and (2) the Connecticut Teachers' Retirement System. As of and for the year ended June 30, 2022, the two plans had the following balances reported in the District's government-wide financial statements:

	<b>Net OPEB Liability</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>	<b>On Behalf Revenues</b>	<b>OPEB Expense</b>
Amity Regional School District No. 5 Other Post-employment Benefits Plan	\$ 1,673,964	\$ 714,891	\$ 1,859,336	\$ -	\$ 55,415
Connecticut Teachers' Retirement System (proportionate share)	-	-	-	(284,850)	(284,850)
	<u>\$ 1,673,964</u>	<u>\$ 714,891</u>	<u>\$ 1,859,336</u>	<u>\$ (284,850)</u>	<u>\$ (229,435)</u>

Detailed disclosures for each plan follow.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
NOTES TO FINANCIAL STATEMENTS *(Continued)*  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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

**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.

*Plan membership* - As of July 1, 2021, the date of the most recent actuarial valuation, membership data was as follows:

Active plan members	359
Retirees and beneficiaries receiving benefits	<u>23</u>
	<u><u>382</u></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, 2022, the District made no contributions 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.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
NOTES TO FINANCIAL STATEMENTS *(Continued)*  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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

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

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

*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, 2022, the annual money-weighted rate of return on OPEB plan investments, net of OPEB plan investment expense, was -11.14%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

**Net OPEB Liability**

The District's net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of July 1, 2021. The components of the net OPEB liability of the District's Plan at June 30, 2022, were as follows:

Total OPEB liability	\$ 4,607,643
Plan fiduciary net position	<u>2,933,679</u>
District's net OPEB liability	<u><u>\$ 1,673,964</u></u>
Plan fiduciary net position as a percentage of the total OPEB liability	63.67%

The components of the change in the net OPEB liability of the District's Plan for the year ended June 30, 2022, were as follows:

	<u><b>Total OPEB Liability</b></u>	<u><b>Plan Fiduciary Net Position</b></u>	<u><b>Net OPEB Liability</b></u>
Balance as of June 30, 2021	<u>\$ 4,398,302</u>	<u>\$ 3,301,303</u>	<u>\$ 1,096,999</u>
Changes for the year:			
Service cost	80,818	-	80,818
Interest	289,464	-	289,464
Differences between expected and actual experience	86,185	-	86,185
Changes of assumptions	(194,633)	-	(194,633)
Net investment income (loss)	-	(367,624)	367,624
Benefit payments, including refunds of member contributions	<u>(52,493)</u>	<u>-</u>	<u>(52,493)</u>
Net changes	<u>209,341</u>	<u>(367,624)</u>	<u>576,965</u>
Balances as of June 30, 2022	<u><u>\$ 4,607,643</u></u>	<u><u>\$ 2,933,679</u></u>	<u><u>\$ 1,673,964</u></u>

Benefit payments are reported net of retiree cost shares.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2022**

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

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

**Net OPEB Liability (Continued)**

*Actuarial Assumptions* - The total OPEB liability in the July 1, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Investment rate of return	6.50%
Discount rate	6.50%
Salary increases	2.40%
Inflation rate	2.40%
Healthcare cost trend rate:	
Initial	6.30%
Ultimate	4.40%

Mortality rates were based on the Pub-2010 Public Retirement Plans Mortality Tables (with separate tables for General employees and Teachers) and for non-annuitants and annuitants, projected to the valuation date with Scale MP-2020.

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, 2022 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return *</u>	<u>Weighting</u>
Core Fixed Income	40.00%	1.25%	0.50%
U.S. Large Cap Equities	30.00%	5.25%	1.58%
U.S. Small Cap Equities	10.00%	5.75%	0.58%
Developed Foreign Equities	20.00%	5.75%	1.15%

\* Long-term returns are provided by Fiduciary Investment Advisors. The returns are geometric means.

*Discount rate* - The discount rate used to measure the total OPEB liability was 6.50%. 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.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2022**

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

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

**Net OPEB Liability (Continued)**

*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:

	<b>Discount Rates</b>		
	<b>1% Decrease</b>	<b>Current</b>	<b>1% Increase</b>
	<b>(5.50%)</b>	<b>(6.50%)</b>	<b>(7.50%)</b>
Net OPEB liability	\$ 2,111,041	\$ 1,673,964	\$ 1,289,447

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

	<b>Healthcare Cost Trend Rates</b>		
	<b>1% Decrease</b>	<b>Current</b>	<b>1% Increase</b>
Net OPEB liability	\$ 1,216,376	\$ 1,673,964	\$ 2,204,170

**OPEB Plan Financial Statements**

The following presents the statement of fiduciary net position for the District's OPEB Plan as of and for the year ended June 30, 2022.

	<b>Other Post-Employment Benefits Trust Fund</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 39,527
Investments	2,894,152
Total assets	<u>2,933,679</u>
<b>NET POSITION</b>	
Restricted for other post-employment benefits	<u>\$ 2,933,679</u>

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2022**

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

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

**OPEB Plan Financial Statements (Continued)**

The following presents the statement of changes in fiduciary net position for the District's OPEB Plan as of and for the year ended June 30, 2022.

	<b>Other Post-Employment Benefits Trust Fund</b>
<b>ADDITIONS</b>	
Contributions:	
Employer	\$ -
Other	-
Total contributions	-
Investment earnings:	
Interest and dividends	75,075
Net changes in the fair value of investments	(439,767)
	(364,692)
Less investment fees	(2,931)
Total investment earnings	(367,623)
Total additions	(367,623)
<b>DEDUCTIONS</b>	
Benefit payments	-
Total deductions	-
Change in net position	(367,623)
Net position - beginning	3,301,302
Net position - ending	\$ 2,933,679

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

For the year ended June 30, 2022, the District recognized OPEB expense of \$55,415. As of June 30, 2022, the District reported deferred outflows and inflows of resources related to OPEB from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred (Inflows) of Resources</b>	<b>Net Deferrals</b>
Differences between expected and actual experience	\$ 80,477	\$ (1,568,112)	\$ (1,487,635)
Changes of assumptions	353,704	(291,224)	62,480
Net difference between projected and actual earnings on OPEB plan investments	280,710	-	280,710
Total	\$ 714,891	\$ (1,859,336)	\$ (1,144,445)

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2022**

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**NOTE 10 - 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 (Continued)**

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:		
2023	\$	(40,839)
2024		(62,974)
2025		(95,752)
2026		(4,837)
2027		(121,278)
Thereafter		(818,765)
		<u>\$ (1,144,445)</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](http://www.ct.gov).

**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.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2022**

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

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

**Benefit Provisions (Continued)**

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.

**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 Annual Comprehensive Financial Report as of and for the year ended June 30, 2021. The net OPEB liability at June 30, 2021 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 Annual Comprehensive Financial Report can be obtained at [www.ct.gov](http://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.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2022**

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

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

**Allocation Methodology**

The allocations for participating employers are based on the expected contribution effort of the date of the latest biennial valuation. 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 4.474% 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, 2021, 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>\$ 1,626,189,000</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	0.474%	<u>\$ 7,714,000</u>

**Collective OPEB Expense**

The District's expected contribution effort for allocation purposes totaled \$139,513 or 4.474% 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, 2022.

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 negative collective OPEB expense attributed to the District totaled \$(284,850) or 4.474% of the total collective OPEB expense and has been recognized as reductions of operating contributions and related education expense in the statement of activities for the year ended June 30, 2022.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2022**

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

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

**Actuarial Assumptions**

The total OPEB liability was determined by an actuarial valuation as of June 30, 2020 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Real Wage Growth	0.50%
Wage Inflation	3.00%
Salary increases	3.00% - 6.50%, including inflation
Investment rate of return	3.00%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rates:	
Medicare	5.125% for 2020 decreasing to an ultimate rate of 4.50% by 2023

Mortality rates were based on the PubT-2010 Healthy Retiree Table, adjusted 105% for males and 103% for females as ages 82 and above, projected generationally with MP-2019 for the period after service retirement.

**Long-Term Rate of Return**

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

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

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

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Expected 10-Year Geometric Real Rate of Return</b>	<b>Standard Deviation</b>
U.S. Treasuries (Cash Equivalents)	100.0%	-0.42%	1.78%

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2022**

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

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

**Discount Rate**

The discount rate used to measure the total OPEB liability was 2.17%. 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, 2021.

In addition to the actuarial methods and assumptions of the June 30, 2021 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 3.00%.
- 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.
- Annual State contributions were assumed to be equal to the most recent five-year average of state contributions toward the fund.

Based on those assumptions, the Plan's fiduciary net position was projected to be depleted in 2023 and, as a result, the Municipal Bond Index Rate was used in the determination of the single equivalent rate.

**NOTE 11 - RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts, thefts of, damage to, or destruction of assets; errors or omissions; injuries to employees or acts of God. The District participates in a risk sharing pool for workers' compensation and liability-automobile-property insurance, and is self-insured for employee and retiree medical benefits. The District purchases commercial insurance for all other types of coverages. There were no settlements in excess of the insurance coverage in any of the three prior fiscal years and there have been no significant reductions in pooled or insured liability coverage from the prior year.

**Risk Sharing Pools**

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

**Workers' Compensation Pool**

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

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2022**

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**NOTE 11 - RISK MANAGEMENT**

**Risk Sharing Pools (Continued)**

**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 and retiree medical benefits claims. The internal service fund provides coverage for all eligible full-time employees and certain eligible retirees. 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, 2022 and 2021 are as follows:

<b>Year Ended June 30</b>	<b>Claims Payable, Beginning of Year</b>	<b>Claims and Changes in Estimates</b>	<b>Claims Paid</b>	<b>Claims Payable, End of Year</b>
2021	\$ 220,351	\$ 3,566,503	\$ 3,571,128	\$ 215,726
2022	215,726	4,409,666	4,294,951	330,441

**NOTE 12 - COMMITMENTS AND CONTINGENCIES**

**Litigation, Claims and Assessments**

The District, in the normal course of operations, is named as defendants in lawsuits, administrative proceedings and other miscellaneous claims. The outcome and eventual liability to the District, if any, for such matters 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 matters would not materially affect the financial position of the District.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS *(Continued)***  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2022**

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**NOTE 12 - COMMITMENTS AND CONTINGENCIES**

**Federal Awards and State Financial Assistance**

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.

**Encumbrances**

As disclosed in Note 7, the District has recorded \$721,172 in encumbrances as of June 30, 2022. Encumbrances represent commitments for the purchase of goods or services and have been included in assigned fund balance within the balance sheet of the General Fund.

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## REQUIRED SUPPLEMENTARY INFORMATION

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**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL -BUDGETARY BASIS - GENERAL FUND (UNAUDITED)**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	<b>Budgeted Amounts</b>			<b>Variance With Final Budget Over (Under)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
<b>REVENUES</b>				
Assessments to member towns	\$ 50,495,237	\$ 50,495,237	\$ 50,495,238	\$ 1
Intergovernmental	1,054,343	1,054,343	866,955	(187,388)
Charges for services	105,127	105,127	106,589	1,462
Interest income	7,500	7,500	4,975	(2,525)
Other	36,000	36,000	40,916	4,916
Total revenues	<u>51,698,207</u>	<u>51,698,207</u>	<u>51,514,673</u>	<u>(183,534)</u>
<b>EXPENDITURES</b>				
Current:				
Salaries	28,036,821	27,791,858	27,429,917	(361,941)
Employee benefits	5,597,784	5,537,066	5,464,945	(72,121)
Instruction	660,600	652,283	615,766	(36,517)
Pupil transport	3,777,452	3,589,131	3,543,741	(45,390)
Tuition	3,638,655	2,879,072	2,867,711	(11,361)
Purchased services	2,065,774	2,292,529	2,154,251	(138,278)
Rental and other services	754,556	737,274	716,614	(20,660)
Buildings and grounds	994,449	1,166,630	1,132,636	(33,994)
Utilities	835,736	752,156	702,578	(49,578)
Property and liability insurance	249,650	282,790	282,790	-
Travel and memberships	174,047	162,406	121,969	(40,437)
Contingency	150,000	-	-	-
Capital outlays	308,848	472,002	470,285	(1,717)
Debt service:				
Principal	3,665,000	3,665,000	3,665,000	-
Interest	788,835	788,835	788,835	-
Total expenditures	<u>51,698,207</u>	<u>50,769,032</u>	<u>49,957,038</u>	<u>(811,994)</u>
Excess of revenues over expenditures	-	929,175	1,557,635	628,460
<b>OTHER FINANCING SOURCES (USES)</b>				
Cancellation of prior year encumbrances	-	-	83,471	83,471
Transfers out	-	(929,175)	(929,175)	-
Total other financing sources (uses)	<u>-</u>	<u>(929,175)</u>	<u>(845,704)</u>	<u>83,471</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 711,931</u>	<u>\$ 711,931</u>

*See accompanying notes to required supplementary information.*

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

	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
<b>Total pension liability</b>									
Service cost	\$ 482,823	\$ 510,895	\$ 544,055	\$ 546,532	\$ 539,815	\$ 542,547	\$ 493,768	\$ 479,386	\$ 408,199
Interest	1,288,630	1,240,598	1,202,276	1,165,984	1,095,440	1,096,406	988,845	930,362	882,103
Differences between expected and actual experience	507,841	11,260	(271,511)	(454,769)	138,984	(143,763)	19,949	(247,484)	-
Changes of assumptions	315,117	315,597	(47,566)	-	(99,030)	210,599	529,757	962,070	-
Benefit payments, including refunds	(1,169,346)	(893,770)	(801,082)	(674,698)	(673,617)	(670,971)	(623,779)	(677,103)	(703,532)
Net change in total pension liability	1,425,065	1,184,580	626,172	583,049	1,001,592	1,034,818	1,408,540	1,447,231	586,770
Total pension liability - beginning	18,835,836	17,651,256	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	20,260,901	18,835,836	17,651,256	17,025,084	16,442,035	15,440,443	14,405,625	12,997,085	11,549,854
<b>Plan fiduciary net position</b>									
Contributions - employer	764,395	790,234	851,987	892,845	886,831	862,404	772,191	738,934	707,554
Contributions - members	87,689	88,848	72,237	77,728	77,655	81,533	80,951	77,564	75,449
Net investment income	(2,052,044)	3,822,979	628,125	836,401	886,762	1,099,641	176,783	281,561	1,271,801
Benefit payments, including refunds	(1,169,346)	(893,770)	(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	(2,369,306)	3,808,291	751,267	1,132,276	1,177,631	1,364,391	406,342	421,085	1,344,722
Plan fiduciary net position - beginning	17,456,831	13,648,540	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	15,087,525	17,456,831	13,648,540	12,897,273	11,764,997	10,587,366	9,222,975	8,816,633	8,395,548
<b>District's net pension liability</b>	<b>\$ 5,173,376</b>	<b>\$ 1,379,005</b>	<b>\$ 4,002,716</b>	<b>\$ 4,127,811</b>	<b>\$ 4,677,038</b>	<b>\$ 4,853,077</b>	<b>\$ 5,182,650</b>	<b>\$ 4,180,452</b>	<b>\$ 3,154,306</b>
Plan fiduciary net position as a percentage of total pension liability	74.47%	92.68%	77.32%	75.75%	71.55%	68.57%	64.02%	67.84%	72.69%
Covered payroll	\$ 2,684,485	\$ 3,040,958	\$ 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	192.71%	45.35%	120.84%	118.45%	136.62%	144.09%	149.19%	128.04%	99.10%

\* This schedule is intended to show information for ten years and additional years' information will be displayed as it becomes available.

*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 NINE FISCAL YEARS\***

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Actuarially determined contribution	\$ 764,395	\$ 790,234	\$ 851,987	\$ 892,845	\$ 886,831	\$ 862,402	\$ 772,191	\$ 738,934	\$ 707,554
Contributions in relation to the actuarially determined contribution	<u>764,395</u>	<u>790,234</u>	<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>\$ -</u>	<u>\$ -</u>	<u>\$ (2)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 2,684,485	\$ 3,040,958	\$ 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	28.47%	25.99%	25.72%	25.62%	25.90%	25.60%	22.23%	22.63%	22.23%
Annual money-weighted rate of return, net of investment expense	-11.78%	27.74%	4.81%	6.92%	8.16%	11.46%	1.96%	3.27%	17.61%

\* This schedule is intended to show information for ten years and additional years' information will be displayed as it becomes available.

*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 EIGHT FISCAL YEARS\***  
(Rounded to nearest thousand)

	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
District's proportion of the collective net pension liability	0.00%	0.00%	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	70,803,000	89,397,000	81,597,000	62,916,000	63,998,000	67,518,000	51,711,000	47,796,000
Total	<u>\$ 70,803,000</u>	<u>\$ 89,397,000</u>	<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	\$ 21,349,000	\$ 20,648,000	\$ 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%	0.00%	0.00%
Plan fiduciary net position as a percentage of the total collective pension liability	60.77%	49.24%	52.00%	57.69%	55.93%	52.26%	59.50%	61.51%

\* This schedule is intended to show information for ten years and additional years' information will be displayed as it becomes available.

*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 FIVE FISCAL YEARS\***  
**(Rounded to Nearest Thousand)**

	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
District's proportion of the collective net OPEB liability	0.00%	0.00%	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	7,714,000	13,334,000	12,725,000	12,557,000	16,472,000
Total	<u>\$ 7,714,000</u>	<u>\$ 13,334,000</u>	<u>\$ 12,725,000</u>	<u>\$ 12,557,000</u>	<u>\$ 16,472,000</u>
District's covered payroll	\$ 21,054,000	\$ 21,054,000	\$ 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 payroll	0.00%	0.00%	0.00%	0.00%	0.00%
Plan fiduciary net position as a percentage of the total collective OPEB liability	6.11%	2.50%	2.08%	1.49%	1.79%

\* This schedule is intended to show information for ten years and additional years' information will be displayed as it becomes available.

*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 SIX SIX YEARS\***

	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>
<b>Total OPEB liability</b>						
Service cost	\$ 80,818	\$ 97,152	\$ 94,104	\$ 94,804	\$ 108,167	\$ 105,426
Interest	289,465	342,209	334,998	321,315	315,156	293,998
Differences between expected and actual experience	86,185	(766,551)	(735,952)	(213,246)	(266,055)	(1,788)
Changes of assumptions	(194,633)	(124,088)	377,326	77,972	(3,351)	-
Benefit payments, including refunds	(52,493)	(57,416)	(52,322)	(116,010)	8,789	(203,200)
Other	-	171,562	-	-	-	-
Net change in total OPEB liability	209,342	(337,132)	18,154	164,835	162,706	194,436
Total OPEB liability - beginning	4,398,301	4,735,433	4,717,279	4,552,444	4,389,738	4,195,302
Total OPEB liability - ending	4,607,643	4,398,301	4,735,433	4,717,279	4,552,444	4,389,738
<b>Plan fiduciary net position</b>						
Contributions - employer	-	31,678	93,272	178,920	45,377	282,793
Contributions - retirees' subsidies	-	57,416	64,709	70,408	51,371	77,679
Net investment income	(367,623)	695,258	11,748	52,854	152,252	169,538
Benefit payments, including refunds	-	(57,416)	(52,322)	(116,010)	8,789	(203,200)
Administrative expense	-	-	-	-	-	-
Net change in plan fiduciary net position	(367,623)	726,936	117,407	186,172	257,789	326,810
Plan fiduciary net position - beginning	3,301,302	2,574,366	2,456,959	2,270,787	2,012,998	1,686,188
Plan fiduciary net position - ending	2,933,679	3,301,302	2,574,366	2,456,959	2,270,787	2,012,998
<b>District's net OPEB liability</b>	<b>\$ 1,673,964</b>	<b>\$ 1,096,999</b>	<b>\$ 2,161,067</b>	<b>\$ 2,260,320</b>	<b>\$ 2,281,657</b>	<b>\$ 2,376,740</b>
Plan fiduciary net position as a percentage of total OPEB liability	63.67%	75.06%	54.36%	52.08%	49.88%	45.86%
Covered employee payroll	\$ 28,332,286	\$ 27,487,263	\$ 26,530,584	\$ 25,670,057	\$ 25,121,818	\$ 24,809,512
District's net OPEB liability as a percentage of covered employee payroll	5.91%	3.99%	8.15%	8.81%	9.08%	9.58%

\* This schedule is intended to show information for ten years and additional years' information will be displayed as it becomes available.

*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 SIX FISCAL YEARS\***

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Actuarially determined contribution	\$ 260,943	\$ 318,874	\$ 341,547	\$ 343,728	\$ 323,526	\$ 442,313
Contributions in relation to the actuarially determined contribution	<u>-</u>	<u>31,678</u>	<u>93,272</u>	<u>178,920</u>	<u>45,377</u>	<u>282,793</u>
Contribution deficiency (excess)	<u>\$ 260,943</u>	<u>\$ 287,196</u>	<u>\$ 248,275</u>	<u>\$ 164,808</u>	<u>\$ 278,149</u>	<u>\$ 159,520</u>
Covered employee payroll	\$ 28,332,286	\$ 27,487,263	\$ 26,530,584	\$ 25,670,057	\$ 25,121,818	\$ 24,809,512
Contributions as a percentage of covered employee payroll	0.00%	0.12%	0.35%	0.70%	0.18%	1.14%
Annual money-weighted rate of return, net of investment expense	-11.14%	27.01%	3.11%	5.43%	7.56%	10.05%

\* This schedule is intended to show information for ten years and additional years' information will be displayed as it becomes available.

*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, 2022

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

**Budgetary Information**

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

- The District legally adopts an annual budget for the General Fund pursuant to Connecticut General Statutes Section 10-51. Formal budgetary integration is employed by the District as a management control device during the year for the General Fund.
- Prior to January, each department head or other agency as designated by the Superintendent submits budget requests accompanied by detailed estimates of expenditures to be made and, where appropriate, revenues to be collected during the ensuing fiscal year.
- Annually, prior to the annual meeting of the Board, a public budget meeting is held for the purpose of presenting and voting upon a regional school budget.
- After the budget is approved, the Board estimates the share of the net expenditures to be paid by each member District in accordance with Connecticut General Statutes Section 10-51, and notifies the respective member District'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 District 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, 2022.

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, 2022

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

**Budgetary Information *(Continued)***

A reconciliation of General Fund amounts presented on the budgetary basis to amounts presented on the GAAP basis is as follows for the year ended June 30, 2022:

	<u>Revenues</u>	<u>Expenditures</u>	<u>Other Financing Sources (Uses)</u>	<u>Change in Fund Balance</u>
Budgetary basis	\$ 51,514,673	\$ 49,957,038	\$ (845,704)	\$ 711,931
"On-behalf" payments - State Teachers' Retirement Fund	6,068,170	6,068,170	-	-
Changes in encumbrances	<u>-</u>	<u>(248,828)</u>	<u>(83,471)</u>	<u>165,357</u>
GAAP basis	<u>\$ 57,582,843</u>	<u>\$ 55,776,380</u>	<u>\$ (929,175)</u>	<u>\$ 877,288</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, 2021. The July 1, 2021 valuation was utilized to calculate the total pension liability as of July 1, 2021, which was rolled forward to the most recent measurement date of June 30, 2022.

*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, 2022. 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. As of June 30, 2021 the District lowered the discount rate from 7.0% to 6.875%.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED) (Continued)**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2022**

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

The District began to report this schedule when it implemented GASB Statement No. 67, *Financial Reporting for Pension Plans—an amendment of GASB Statement No. 25*, in fiscal year 2014. GASB Statement No. 67 requires the information within this schedule to be presented for the ten most recent fiscal years. 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, 2022.

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	2.40%
Salary increases	Varies from 2.40% to 7.40%, including inflation
Investment rate of return	6.875%, net of pension plan investment expense, including inflation
Retirement age	Ranges from 55 to 70
Mortality	Pub-2010 Public Retirement Plans Amount-Weighted Mortality Tables for General Employees, for nonannuitants and annuitants, projected to the valuation date with Scale MP-2020

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

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

Actuarial valuations are prepared every two years.

*Benefit Changes* - There were no benefit term changes that had a significant effect on the measurement of the collective net pension liability as of June 30, 2022.

*Assumption Changes* - The following assumption changes had a significant effect on the measurement of the collective net pension liability as of June 30, 2022.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED) *(Continued)*  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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

The District began to report this schedule when it implemented GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, in fiscal year 2018. GASB Statement No. 74 requires the information within this schedule to be presented for the ten most recent fiscal years. 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, 2021. The July 1, 2021 actuarial valuation was utilized to calculate the total OPEB liability as of July 1, 2021, which was rolled forward to the most recent measurement date of June 30, 2022.

*Benefit Changes* - There have been no benefit term changes that have had a significant effect on the measurement of the total OPEB liability as of June 30, 2022.

*Assumption Changes* - There have been no assumption changes that have had a significant effect on the measurement of the total OPEB liability as of June 30, 2022.

**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, 2022.

Actuarial cost method:	Entry Age Normal
Amortization method:	Level Percentage of Salary
Remaining amortization period	20 years, closed (15 years remaining as of July 1, 2020)
Asset valuation method	Market value
Actuarial assumptions:	
Investment rate of return	6.50%
Discount rate	6.50%
Salary increases	2.40% - 7.40%
Inflation rate	2.40%
Healthcare cost trend rate:	
Initial	6.50%
Ultimate	4.40%

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED) *(Continued)*  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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

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

Actuarial valuations are prepared every two years.

*Benefit Changes* - There were no benefit term changes that had a significant effect on the measurement of the District's collective net OPEB liability reported as of June 30, 2022.

*Assumption Changes* - There were no assumption changes that had a significant effect on the measurement of the collective net OPEB liability reported as of June 30, 2022.

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**COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES**

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**GENERAL FUND**

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**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL -**  
**BUDGETARY BASIS - GENERAL FUND (UNAUDITED)**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	<b>Budgeted Amounts</b>			<b>Variance With Final Budget Over (Under)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
<b>ASSESSMENTS TO MEMBER TOWNS</b>				
Bethany	\$ 8,983,608	\$ 8,983,608	\$ 8,983,609	\$ 1
Orange	25,236,005	25,236,005	25,236,005	-
Woodbridge	16,275,624	16,275,624	16,275,624	-
Total assessment to member towns	<u>50,495,237</u>	<u>50,495,237</u>	<u>50,495,238</u>	<u>1</u>
<b>INTERGOVERNMENTAL</b>				
Adult education	3,042	3,042	4,341	1,299
Transportation income	26,000	26,000	19,500	(6,500)
Special education	1,025,022	1,025,022	842,838	(182,184)
Health services	279.00	279.00	276	(3)
Total intergovernmental	<u>1,054,343</u>	<u>1,054,343</u>	<u>866,955</u>	<u>(187,388)</u>
<b>CHARGES FOR SERVICES</b>				
Parking income	32,000	32,000	31,146	(854)
Athletics	25,000	25,000	26,516.00	1,516
Tuition revenue	43,329	43,329	44,034	705
Shared services	4,798	4,798	4,893	95
Total charges for services	<u>105,127</u>	<u>105,127</u>	<u>106,589</u>	<u>1,462</u>
<b>INTEREST INCOME</b>	<u>7,500</u>	<u>7,500</u>	<u>4,975</u>	<u>(2,525)</u>
<b>OTHER REVENUES</b>				
Rental income	18,000	18,000	23,158	5,158
Miscellaneous	18,000	18,000	17,758	(242)
Total other revenues	<u>36,000</u>	<u>36,000</u>	<u>40,916</u>	<u>4,916</u>
<b>Total revenues</b>	<b>51,698,207</b>	<b>51,698,207</b>	<b>51,514,673</b>	<b>(183,534)</b>
<b>OTHER FINANCING SOURCES</b>				
Cancellation of prior year encumbrances	<u>-</u>	<u>-</u>	<u>83,471</u>	<u>83,471</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b><u>\$ 51,698,207</u></b>	<b><u>\$ 51,698,207</u></b>	<b><u>\$ 51,598,144</u></b>	<b><u>\$ (100,063)</u></b>

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL -**  
**BUDGETARY BASIS - GENERAL FUND (UNAUDITED)**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance With Final Budget Over (Under)</b>
	<b>Original</b>	<b>Final</b>		
<b>SALARIES</b>				
Certified	\$ 22,915,344	\$ 22,709,955	\$ 22,456,125	\$ (253,830)
Classified	5,121,477	5,081,903	4,973,792	(108,111)
Total salaries	<u>28,036,821</u>	<u>27,791,858</u>	<u>27,429,917</u>	<u>(361,941)</u>
<b>EMPLOYEE BENEFITS</b>				
Medicare	407,811	407,811	381,832	(25,979)
FICA	311,405	311,405	301,888	(9,517)
Workers' compensation	214,297	153,579	152,365	(1,214)
Medical and dental insurance	3,675,704	3,675,704	3,647,858	(27,846)
Life insurance	49,918	49,918	46,418	(3,500)
Disability insurance	11,136	11,136	10,736	(400)
Pension plan - classified	764,395	764,395	764,395	-
Defined contribution retirement plan	148,418	148,418	145,496	(2,922)
Unemployment compensation	12,500	12,500	12,498	(2)
Clothing allowance	2,200	2,200	1,459	(741)
Total employee benefits	<u>5,597,784</u>	<u>5,537,066</u>	<u>5,464,945</u>	<u>(72,121)</u>
<b>INSTRUCTION</b>				
Instructional program improvement	26,600	29,609	28,159	(1,450)
Instructional supplies	369,883	355,356	328,840	(26,516)
Text and digital resources	243,902	245,618	237,915	(7,703)
Library books & periodicals	20,215	21,700	20,852	(848)
Total instruction	<u>660,600</u>	<u>652,283</u>	<u>615,766</u>	<u>(36,517)</u>
<b>PUPIL TRANSPORT</b>				
Pupil transportation	3,655,436	3,467,115	3,441,389	(25,726)
Transportation supplies	122,016	122,016	102,352	(19,664)
Total pupil transport	<u>3,777,452</u>	<u>3,589,131</u>	<u>3,543,741</u>	<u>(45,390)</u>
<b>TUITION</b>	<u>3,638,655</u>	<u>2,879,072</u>	<u>2,867,711</u>	<u>(11,361)</u>
<b>PURCHASED SERVICES</b>				
Data processing	114,785	114,785	105,023	(9,762)
Other professional & technical services	1,749,530	1,966,507	1,853,092	(113,415)
Communications	114,356	120,126	117,699	(2,427)
Other purchased services	87,103	91,111	78,437	(12,674)
Total purchased services	<u>2,065,774</u>	<u>2,292,529</u>	<u>2,154,251</u>	<u>(138,278)</u>
<b>RENTAL AND OTHER SERVICES</b>				
Rentals - land, building, equipment	122,685	90,872	82,148	(8,724)
Other supplies	631,871	646,402	634,466	(11,936)
Total rental and other services	<u>754,556</u>	<u>737,274</u>	<u>716,614</u>	<u>(20,660)</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, 2022**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance With Final Budget Over (Under)</b>
	<b>Original</b>	<b>Final</b>		
<b>BUILDINGS AND GROUNDS</b>				
Repairs, maintenance and cleaning	\$ 747,751	\$ 958,673	\$ 943,020	\$ (15,653)
Maintenance and custodial supplies	246,698	207,957	189,616	(18,341)
Total buildings and grounds	<u>994,449</u>	<u>1,166,630</u>	<u>1,132,636</u>	<u>(33,994)</u>
<b>UTILITIES</b>				
Utilities, excluding heat	725,065	635,207	588,882	(46,325)
Oil and natural gas used for heating	42,500	42,500	40,302	(2,198)
Natural gas	68,171	74,449	73,394	(1,055)
Total utilities	<u>835,736</u>	<u>752,156</u>	<u>702,578</u>	<u>(49,578)</u>
<b>PROPERTY AND LIABILITY INSURANCE</b>	<u>249,650</u>	<u>282,790</u>	<u>282,790</u>	<u>-</u>
<b>TRAVEL AND MEMBERSHIPS</b>				
Staff travel	23,850	20,163	8,203	(11,960)
Travel - conferences	44,800	42,951	32,992	(9,959)
Dues and fees	105,397	99,292	80,774	(18,518)
Total travel and memberships	<u>174,047</u>	<u>162,406</u>	<u>121,969</u>	<u>(40,437)</u>
<b>CONTINGENCY</b>	<u>150,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>CAPITAL OUTLAYS</b>				
Equipment - new	49,348	92,952	92,453	(499)
Equipment - replacement	5,000	37,692	37,689	(3)
Improvements to sites	89,500	273,583	272,368	(1,215)
Improvements to buildings	165,000	67,775	67,775	-
Total capital outlays	<u>308,848</u>	<u>472,002</u>	<u>470,285</u>	<u>(1,717)</u>
<b>DEBT SERVICE</b>				
Principal	3,665,000	3,665,000	3,665,000	-
Interest	788,835	788,835	788,835	-
Total debt service	<u>4,453,835</u>	<u>4,453,835</u>	<u>4,453,835</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>51,698,207</u>	<u>50,769,032</u>	<u>49,957,038</u>	<u>(811,994)</u>
<b>OTHER FINANCING USES</b>				
Transfers out	<u>-</u>	<u>929,175</u>	<u>929,175</u>	<u>-</u>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<u>\$ 51,698,207</u>	<u>\$ 51,698,207</u>	<u>\$ 50,886,213</u>	<u>\$ (811,994)</u> <i>(Concluded)</i>

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**SCHEDULE OF DEBT LIMITATION -**  
**CONNECTICUT GENERAL STATUTES, SECTION 7-374(b)**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	<u>Orange</u>	<u>Woodbridge</u>	<u>Bethany</u>	<u>Total</u>
Total cash collections for the year ended June 30, 2022:	<u>\$ 25,236,005</u>	<u>\$ 16,275,624</u>	<u>\$ 8,983,609</u>	<u>\$ 50,495,238</u>
				<u>District</u>
Debt limitation: 2-1/4 times base				<u>\$ 113,614,286</u>
Indebtedness:				
Bonds payable				<u>18,735,000</u>
Net indebtedness				<u>18,735,000</u>
Debt limitation in excess of outstanding and authorized debt				<u>\$ 94,879,286</u>
Total capacity of borrowing (2-1/4 times base)				\$ 113,614,286
Total present indebtedness				<u>18,735,000</u>
Margin for additional borrowing				<u>\$ 94,879,286</u>

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**NONMAJOR GOVERNMENTAL FUNDS**

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**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**COMBINING BALANCE SHEET -**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**AS OF JUNE 30, 2022**

	<b>Continuing Education Fund</b>	<b>School Operating Fund</b>	<b>Cafeteria Fund</b>	<b>School Activity Fund</b>	<b>Scholarship Fund</b>	<b>Total Nonmajor Governmental Funds</b>
<b>ASSETS</b>						
Cash and cash equivalents	\$ 49,474	\$ 284,293	\$ 244,311	\$ 472,596	\$ 276,747	\$ 1,327,421
Grants and contracts receivables	-	-	135,461	-	-	135,461
Inventories	-	-	25,659	-	-	25,659
Total assets	<u>\$ 49,474</u>	<u>\$ 284,293</u>	<u>\$ 405,431</u>	<u>\$ 472,596</u>	<u>\$ 276,747</u>	<u>\$ 1,488,541</u>
<b>LIABILITIES</b>						
Accounts payable	\$ -	\$ 10,160	\$ 103,776	\$ 9,563	\$ 69,250	\$ 192,749
Unearned revenue	39,336	-	47,358	-	-	86,694
Total liabilities	<u>39,336</u>	<u>10,160</u>	<u>151,134</u>	<u>9,563</u>	<u>69,250</u>	<u>279,443</u>
<b>FUND BALANCES</b>						
Nonspendable	-	-	25,659	-	-	25,659
Restricted	-	-	228,638	463,033	207,497	899,168
Committed	10,138	274,133	-	-	-	284,271
Total fund balances	<u>10,138</u>	<u>274,133</u>	<u>254,297</u>	<u>463,033</u>	<u>207,497</u>	<u>1,209,098</u>
Total liabilities and fund balances	<u>\$ 49,474</u>	<u>\$ 284,293</u>	<u>\$ 405,431</u>	<u>\$ 472,596</u>	<u>\$ 276,747</u>	<u>\$ 1,488,541</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, 2022

	Continuing Education Fund	School Operating Fund	Cafeteria Fund	School Activity Fund	Scholarship Fund	Total Nonmajor Governmental Funds
<b>REVENUES</b>						
Intergovernmental	\$ -	\$ -	\$ 923,024	\$ -	\$ -	\$ 923,024
Charges for services	10,857	128,347	189,139	563,976	-	892,319
Interest Income	-	-	-	-	455	455
Other	-	-	-	-	59,813	59,813
Total revenues	<u>10,857</u>	<u>128,347</u>	<u>1,112,163</u>	<u>563,976</u>	<u>60,268</u>	<u>1,875,611</u>
<b>EXPENDITURES</b>						
Current:						
General instruction	37,373	8,809	-	-	-	46,182
Support services:						
Support services - student	-	14,916	925,566	-	-	940,482
General administration	-	12,701	-	-	-	12,701
Student activities	-	-	-	484,743	70,250	554,993
Buildings and grounds	-	3,490	-	-	-	3,490
Capital outlays	-	-	55,221	-	-	55,221
Total expenditures	<u>37,373</u>	<u>39,916</u>	<u>980,787</u>	<u>484,743</u>	<u>70,250</u>	<u>1,613,069</u>
Excess (deficiency) of revenues over expenditures	(26,516)	88,431	131,376	79,233	(9,982)	262,542
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(26,516)	88,431	131,376	79,233	(9,982)	262,542
Fund balances - beginning	<u>36,654</u>	<u>185,702</u>	<u>122,921</u>	<u>383,800</u>	<u>217,479</u>	<u>946,556</u>
Fund balances - ending	<u>\$ 10,138</u>	<u>\$ 274,133</u>	<u>\$ 254,297</u>	<u>\$ 463,033</u>	<u>\$ 207,497</u>	<u>\$ 1,209,098</u>

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**

**FEDERAL AND STATE  
SINGLE AUDITS**

**FOR THE YEAR ENDED JUNE 30, 2022**

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
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**FOR THE YEAR ENDED JUNE 30, 2022**

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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, 2022, 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 23, 2022.

**Report on 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 or significant deficiencies may exist that were not 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 23, 2022

**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**

***Opinion on Each Major Federal Program***

We have audited Amity Regional School District No. 5's (the District) compliance with the types of compliance requirements identified as subject to audit 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, 2022. 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.

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, 2022.

***Basis for Opinion on Each Major Federal Program***

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on 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 a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated December 23, 2022, 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 23, 2022

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

<b>Federal Grantor; Pass-Through Grantor; Program Title; Description</b>	<b>Pass-Through Entity Identification Number</b>	<b>Federal CFDA Number</b>	<b>Expenditures</b>
<b>U.S. DEPARTMENT OF AGRICULTURE</b>			
<b>Child Nutrition Cluster:</b>			
<b>Passed through the Connecticut Department of Education:</b>			
National School Lunch Program - USDA Commodities	-	10.555	\$ 17,854
National School Lunch Program - 2021	12060-SDE64370-20560	10.555	74,399
National School Lunch Program - 2022	12060-SDE64370-20560	10.555	653,441
School Breakfast Program - 2021	12060-SDE64370-20508	10.553	12,271
School Breakfast Program - 2022	12060-SDE64370-20508	10.553	103,101
<b>Total Child Nutrition Cluster</b>			<u>861,066</u>
<b>Passed through the Connecticut Department of Education:</b>			
State Administrative Expense for Child Nutrition - Supply Chain Assistance Grants	12060-SDE64370-23126	10.560	42,260
State Pandemic Electronic Benefit Transfer (P-EBT) Administrative Costs Grant	12060-SDE64370-29802	10.649	1,842
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			<u>905,168</u>
<b>U.S. DEPARTMENT OF EDUCATION</b>			
<b>Special Education Cluster:</b>			
<b>Passed through the Connecticut Department of Education:</b>			
Special Education - Grants to States (IDEA, Part B) - 2020	12060-SDE64370-20977	84.027	20,000
Special Education - Grants to States (IDEA, Part B) - 2021	12060-SDE64370-20977	84.027	99,116
Special Education - Grants to States (IDEA, Part B) - 2022	12060-SDE64370-20977	84.027	281,472
Special Education Grants (IDEA) - ARP	12060-SDE64370-23083	84.027X	39,103
<b>Total Special Education Cluster</b>			<u>439,691</u>
<b>Passed through the Area Cooperative Educational Services:</b>			
English Language Acquisition Grants - 2020	12060-SDE64370-20868	84.365	24
English Language Acquisition Grants - 2021	12060-SDE64370-20868	84.365	1,825
			<u>1,849</u>
<b>Passed through the Connecticut Department of Education:</b>			
Title I Grants to Local Educational Agencies (LEAs) - 2021	12060-SDE64370-20679	84.010	34,528
Title I Grants to Local Educational Agencies (LEAs) - 2022	12060-SDE64370-20679	84.010	69,749
			<u>104,277</u>
Supporting Effective Instruction State Grants - 2021	12060-SDE64370-20858	84.367	30,366
Supporting Effective Instruction State Grants - 2022	12060-SDE64370-20858	84.367	1,238
			<u>31,604</u>
<b>Education Stabilization Fund:</b>			
Elementary and Secondary School Emergency Relief Funds - ARP 2021	12060-SDE64370-29636	84.425U	132,742
Elementary and Secondary School Emergency Relief Funds - II Special Education Recovery Activities Grant 2021	12060-SDE64370-29571	84.425D	4,069
Elementary and Secondary School Emergency Relief Funds - II 2021	12060-SDE64370-29571	84.425D	69,936
Elementary and Secondary School Emergency Relief Funds - II State Set-Aside 2021	12060-SDE64370-29571	84.425D	2,607
			<u>209,354</u>
Student Support and Academic Enrichment Program - 2021	12060-SDE64370-22854	84.424	9,845
Career and Technical Education - Basic Grants to States (Perkins IV)	12060-SDE64370-20742	84.048	44,045
<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>			<u>840,665</u>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>			
<b>Passed through the Connecticut Department of Emergency Services and Public Protection:</b>			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	12060-DPS32990-21891	97.036	11,460
<b>FEDERAL COMMUNICATIONS COMMISSION</b>			
<b>Direct:</b>			
Emergency Connectivity Fund Program	-	32.009	17,600
<b>TOTAL FEDERAL AWARDS</b>			<u>\$ 1,774,893</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, 2022**

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

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

The information in the schedule of expenditures of federal awards is presented in accordance with the 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).

**BASIS OF ACCOUNTING**

The accompanying schedule of expenditures of federal awards has been prepared on the accrual basis consistent with the preparation of the basic financial statements. Certain grants are not dependent on expenditure activity, and accordingly, are considered to be expended in the fiscal year of receipt. These grant program receipts are reflected in the expenditure column of the schedule of expenditures of federal awards.

Because the schedule of expenditures of federal awards presents only a selected portion of the operations of the District, it is not intended to, and does not, present the financial position, changes in fund balances, changes in net position or cash flows of the District.

**NOTE 2 - INDIRECT COST RATE**

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 3 - SUBRECIPIENTS**

The District did not pass through any federal awards to a subrecipient organization.

**NOTE 4 - OTHER FEDERAL ASSISTANCE**

The United States Department of Agriculture provides commodities to the District's schools. An amount of \$17,854 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, 2022. 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, 2022**

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**SECTION I - 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

**FEDERAL AWARDS**

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 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>
10.555, 10.553	Child Nutrition Cluster

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

Auditee qualified as low-risk auditee? ✓ Yes \_\_\_\_\_ No

**SECTION II - FINANCIAL STATEMENT FINDINGS**

No financial statement findings were reported.

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

No federal award findings or questioned costs were reported.

**SUMMARY SCHEDULE OF THE STATUS OF PRIOR AUDIT FINDINGS**

No prior audit findings were reported.

**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**

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

We have audited Amity Regional School District No. 5's (the District) compliance with the types of compliance requirements identified as subject to audit 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, 2022. 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.

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, 2022.

***Basis for Opinion on Each Major State Program***

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 the State Single Audit Act (C.G.S. Sections 4-230 to 4-236). Our responsibilities under those standards and the State Single Audit Act are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major state program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's state programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the State Single Audit Act will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the State Single Audit Act, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on 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 a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Amity Regional School District No. 5 as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon, dated December 23, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of state financial assistance is presented for purposes of additional analysis as required by the State Single Audit Act and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of state financial assistance is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Mahoney Sabol + Company, LLP*

Certified Public Accountants  
Glastonbury, Connecticut  
December 23, 2022

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE**  
**FOR THE YEAR ENDED JUNE 30, 2022**

State Grant Program Core-CT Number	State Grantor; Pass-Through Grantor; Program Title	Expenditures
<b>NONEXEMPT PROGRAMS:</b>		
<b>DEPARTMENT OF EDUCATION</b>		
<b>Direct:</b>		
11000-SDE64370-12552	Talent Development	\$ 1,487
11000-SDE64370-12632	Non Sheff Transportation	9,750
11000-SDE64370-16211	Child Nutrition State Matching Grant	4,072
11000-SDE64370-16212	Healthy Foods Initiative	11,135
11000-SDE64370-17030	Adult Education	4,341
11000-SDE64370-17034	Health Services	276
11000-SDE64370-17046	School Breakfast Program	2,649
11000-SDE64370-17053	Open Choice	74,591
11000-SDE64370-17057	Magnet Schools	9,750
	<b>Total Department of Education</b>	<u>118,051</u>
<b>DEPARTMENT OF ENERGY AND ENVIRONMENTAL PROTECTION</b>		
<b>Direct:</b>		
12060-DEP44620-35363	Public, Educational and Governmental Programming and Educational Technology Investment Account (PEGPETIA)	<u>585</u>
<b>DEPARTMENT OF SOCIAL SERVICES</b>		
<b>Direct:</b>		
11000-DSS60000-16020	Medicaid	<u>7,396</u>
	<b>Total State Financial Assistance Before Exempt Programs</b>	<u>126,032</u>
<b>EXEMPT PROGRAMS:</b>		
<b>DEPARTMENT OF EDUCATION</b>		
<b>Direct:</b>		
11000-SDE64370-17047	Excess Cost Student Based and Equity	<u>842,838</u>
	<b>Total Exempt Programs</b>	<u>842,838</u>
	<b>TOTAL STATE FINANCIAL ASSISTANCE</b>	<u><u>\$ 968,870</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, 2022**

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The accompanying schedule of expenditures of state financial assistance includes state grant activity of Amity Regional School District (the District), under programs of the State of Connecticut for the year ended June 30, 2022. Various departments and agencies of the State of Connecticut have provided financial assistance 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.

**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. In accordance with Section 4-236-22 of the regulations to the State Single Audit Act, certain grants are not dependent on expenditure activity, and accordingly, are considered to be expended in the fiscal year of receipt. These grant program receipts are reflected in the expenditure column of the schedule of expenditures of state financial assistance.

Because the schedule of expenditures of state financial assistance presents only a selected portion of the operations of the District, it is not intended to, and does not, present the financial position, changes in fund balances, changes in net position or cash flows of the District.

**NOTE 2 - SUBRECIPIENTS**

The District did not pass through any state financial assistance to a subrecipient organization.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**SCHEDULE OF STATE FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

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**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

**FINANCIAL STATEMENTS**

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

<input type="radio"/> Material weakness(es) identified?	_____ Yes	<input checked="" type="checkbox"/> No
<input type="radio"/> Significant deficiency(ies) identified?	_____ Yes	<input checked="" type="checkbox"/> Reported
Noncompliance material to financial statements noted?	_____ Yes	<input checked="" type="checkbox"/> No

**STATE FINANCIAL ASSISTANCE**

Internal control over major programs:

<input type="radio"/> Material weakness(es) identified?	_____ Yes	<input checked="" type="checkbox"/> No
<input type="radio"/> Significant deficiency(ies) identified?	_____ Yes	<input checked="" type="checkbox"/> 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:

<b>State Grantor/ Program</b>	<b>State Grant Program Core-CT Number</b>	<b>Expenditures</b>
<b>Department of Education</b>		
Open Choice	11000-SDE64370-17053	\$ 74,591

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

**SECTION II - FINANCIAL STATEMENT FINDINGS**

No financial statement findings were reported.

**SECTION III - STATE FINANCIAL ASSISTANCE FINDINGS AND QUESTIONED COSTS**

No state financial assistance findings or questioned costs were reported.

**SUMMARY SCHEDULE OF THE STATUS OF PRIOR AUDIT FINDINGS**

No prior audit findings were reported.

# AMITY REGIONAL SCHOOL DISTRICT NO. 5

Bethany Orange Woodbridge  
25 Newton Road, Woodbridge Connecticut 06525



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

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

To: Dr. Jennifer Byars, Superintendent of Schools

From: Theresa Lumas, Director of Finance and Administration

Re: Return Funds to Member Towns

Date: February 2, 2023

The Amity Finance Committee and Amity Board of Education will need to accept the Audited Financial Statements before town allocations can be reduced in the current year. Depicted below is the remaining fund balance from both unspent encumbrances in fiscal year 2020-21 and the unspent funds in fiscal year 2021-22.

Reductions to Town Allocations in current fiscal year: 2022-23		
	2020-2021	
Bethany	Orange	Woodbridge
18.088%	50.248%	31.664%
MEMBER TOWNS	UNUSED ENCUMBERED FUNDS	Unspent encumbrances returned at FY21 allocation rates
BETHANY	\$ 15,098.24	
ORANGE	\$ 41,942.54	
WOODBIDGE	\$ 26,430.28	
TOTALS	\$ 83,471.06	
	2021-2022	
Bethany	Orange	Woodbridge
17.791%	49.977%	32.232%
MEMBER TOWNS	UNUSED FUNDS	Unspent funds returned at FY22 allocation rates
BETHANY	\$ 111,810.31	
ORANGE	\$ 314,088.25	
WOODBIDGE	\$ 202,567.04	
TOTALS	\$ 628,465.60	

**Amity Finance Committee:**

***Move to recommend the Amity Board of Education accept the Annual Financial Statements for the period ending June 30, 2022, and authorize the Superintendent of Schools to reduce the March Allocation payment of the member towns by a total of \$711,936.66, as follows:***

<i>Town of Bethany</i>	<i>\$ 126,908.56</i>
<i>Town of Orange</i>	<i>\$ 356,030.79</i>
<i>Town of Woodbridge</i>	<i><u>\$ 228,997.31</u></i>
<i>Total</i>	<i>\$ 711,936.66</i>

**Amity Board of Education:**

***Move to accept the Annual Financial Statements for the period ending June 30, 2022, and authorize the Superintendent of Schools to reduce the March Allocation payment of the member towns by a total of \$711,936.66, as follows***

<i>Town of Bethany</i>	<i>\$ 126,908.56</i>
<i>Town of Orange</i>	<i>\$ 356,030.79</i>
<i>Town of Woodbridge</i>	<i><u>\$ 228,997.31</u></i>
<i>Total</i>	<i>\$ 711,936.66</i>

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

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



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

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

To: Dr. Jennifer Byars, Superintendent of Schools

From: Theresa Lumas, Director of Finance and Administration

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

Date: February 2, 2023

## **Facilities:**

### **Lecture Hall Remodel:**

A bid was posted for the remodel of the lecture hall including removal and replacement of existing seating, some leveling of the floor and mechanical work. Four contractors bid on the project. The bids ranged from \$336,297 to \$433,923. The architect for this project, John Scheib of Northeast Collaborative reviewed the bids with the administration. The low bidder is a qualified bidder and we are requesting to award the project to Pelletier Construction Management of Clinton, CT. This is funded through the capital nonrecurring account. \$259,500 has been designated for the lecture hall project to date and \$157,967 has been committed for architectural services and for technology upgrades. There is \$101,533 currently available for physical upgrades. A transfer is requested this month from undesignated funds in the Capital Nonrecurring Account. There will be \$263,267 remaining undesignated. There are two major middle school roof projects out to bid with \$713,500 designated already. The remaining undesignated may need to cover any overages in bid results and/or project work.

### **Amity Finance Committee:**

***Move to recommend the Amity Board of Education...***

### **Amity Board of Education:**

***Move to ...***

***Award the contract for remodeling the lecture hall at the high school to Pelletier Construction Management of Clinton, CT at a cost of \$336,297.***

### **Chilled Water Pipe Replacement at the High School:**

The two hot water pipes were deteriorating and leaking, requiring emergency repairs in the last 5 years. The chilled water pipes are the same age and we are proactively replacing and relocating them from underground to above ground for ease of repair. Four vendors submitted bids ranging from \$62,800 to \$156,200. After reviewing the submittals, Mr. Martoni is recommending AllState Construction Inc, of Farmington, CT the lowest qualified bidder, at a bid price of \$62,800. This is funded through the bond project.

#### **Amity Finance Committee:**

*Move to recommend the Amity Board of Education...*

#### **Amity Board of Education:**

*Move to ...*

*Award the contract for replacement of the chilled water pipes at the high school to AllState Construction Inc. at a cost of \$62,800.*

### **Wall Curtain at Rear Entrance of High School:**

The wall curtain (framework) on the doors of the rear entrance (gymnasium entrance) are deteriorating and needs to be replaced. The doors will be reused. The project was bid and there was one bidder, Cherry Hill Glass Co of Branford, CT. Their references have been checked. This was not a budgeted item and a transfer is requested from the main contingency fund. The facilities contingency fund is depleted.

#### **Amity Finance Committee:**

*Move to recommend the Amity Board of Education...*

#### **Amity Board of Education:**

*Move to ...*

*Award the contract for replacement of the wall curtain at the rear entrance of the high school to Cherry Hill Glass Co, Inc of Branford, CT at a cost of \$70,935.*

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

		<b>COLUMN 1</b>	<b>COLUMN 2</b>	<b>COLUMN 3</b>	<b>COLUMN 4</b>	<b>COLUMN 5</b>	<b>COLUMN 6</b>	<b>COL 7</b>
		<b>2021-2022</b>	<b>2022-2023</b>	<b>DEC 22</b>	<b>CHANGE</b>	<b>JAN 22</b>	<b>VARIANCE</b>	<b>FAV</b>
<b>LINE</b>	<b>CATEGORY</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>FORECAST</b>	<b>INCR./(DECR.)</b>	<b>FORECAST</b>	<b>OVER/(UNDER)</b>	<b>UNF</b>
1	MEMBER TOWN ALLOCATIONS	50,495,238	52,349,608	52,349,608	0	52,349,608	0	FAV
2	OTHER REVENUE	130,512	114,296	192,902	10,000	202,902	88,606	FAV
3	OTHER STATE GRANTS	843,114	844,861	592,528	(210)	592,318	(252,543)	UNF
4	MISCELLANEOUS INCOME	45,809	41,040	37,872	0	37,872	(3,168)	UNF
5	BUILDING RENOVATION GRANTS	0	0	0	0	0	0	FAV
6	<b>TOTAL REVENUES</b>	<b>51,514,673</b>	<b>53,349,805</b>	<b>53,172,910</b>	<b>9,790</b>	<b>53,182,700</b>	<b>(167,105)</b>	<b>UNF</b>
7	SALARIES	27,429,917	28,830,023	28,525,817	30,649	28,556,466	(273,557)	FAV
8	BENEFITS	5,464,945	6,046,203	6,030,487	0	6,030,487	(15,716)	FAV
9	PURCHASED SERVICES	8,856,448	10,234,922	9,155,734	140,034	9,295,768	(939,154)	FAV
10	DEBT SERVICE	4,453,835	4,485,716	4,485,716	0	4,485,716	0	FAV
11	SUPPLIES (INCLUDING UTILITIES)	3,159,639	3,157,931	3,166,139	0	3,166,139	8,208	UNF
12	EQUIPMENT	130,142	86,552	129,670	0	129,670	43,118	UNF
13	IMPROVEMENTS / CONTINGENCY	340,143	308,000	186,704	0	186,704	(121,296)	FAV
14	DUES AND FEES	121,969	200,458	196,871	0	196,871	(3,587)	FAV
15	TRANSFER ACCOUNT	929,175	0	0	0	0	0	FAV
16	<b>TOTAL EXPENDITURES</b>	<b>50,886,213</b>	<b>53,349,805</b>	<b>51,877,138</b>	<b>170,683</b>	<b>52,047,821</b>	<b>(1,301,984)</b>	<b>FAV</b>
17	<b>SUBTOTAL</b>	<b>628,466</b>	<b>0</b>	<b>1,295,772</b>	<b>(160,893)</b>	<b>1,134,879</b>	<b>1,134,879</b>	<b>FAV</b>
18	PLUS: CANCELLATION OF PRIOR YEAR'S ENCUMBRANCES	<b>83,471</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>FAV</b>
19	DESIGNATED FOR SUBSEQUENT YEAR'S BUDGET:	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>FAV</b>
20	<b>NET BALANCE / (DEFICIT)</b>	<b>711,937</b>	<b>0</b>	<b>1,295,772</b>	<b>(160,893)</b>	<b>1,134,879</b>	<b>1,134,879</b>	<b>FAV</b>

Column 7: FAV=Favorable Variance

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

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

		COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COL 7
		2021-2022	2022-2023	DEC 22	CHANGE	JAN 22	VARIANCE	FAV
LINE	CATEGORY	ACTUAL	BUDGET	FORECAST	INCR./(DECR.)	FORECAST	OVER/(UNDER)	UNF
1	BETHANY ALLOCATION	8,983,609	8,918,279	8,918,279	0	8,918,279	0	FAV
2	ORANGE ALLOCATION	25,236,005	26,367,974	26,367,974	0	26,367,974	0	FAV
3	WOODBIDGE ALLOCATION	16,275,624	17,063,355	17,063,355	0	17,063,355	0	FAV
4	<b>MEMBER TOWN ALLOCATIONS</b>	<b>50,495,238</b>	<b>52,349,608</b>	<b>52,349,608</b>	<b>0</b>	<b>52,349,608</b>	<b>0</b>	<b>FAV</b>
6	ADULT EDUCATION	4,341	4,000	4,000	0	4,000	0	FAV
7	PARKING INCOME	31,146	32,400	32,400	0	32,400	0	FAV
8	INVESTMENT INCOME	4,975	5,000	25,000	10,000	35,000	30,000	FAV
9	ATHLETICS	26,516	24,000	24,000	0	24,000	0	FAV
10	TUITION REVENUE	44,034	25,496	85,402	0	85,402	59,906	FAV
11	TRANSPORTATION INCOME	19,500	23,400	22,100	0	22,100	(1,300)	UNF
12	TRANSPORTATION BOWA AGREEMENT	0	0	0	0	0	0	FAV
13	<b>OTHER REVENUE</b>	<b>130,512</b>	<b>114,296</b>	<b>192,902</b>	<b>10,000</b>	<b>202,902</b>	<b>88,606</b>	<b>FAV</b>
14	OTHER STATE GRANT	0	0	0	0	0	0	FAV
15	SPECIAL EDUCATION GRANTS	843,114	844,861	592,528	(210)	592,318	(252,543)	UNF
16	<b>OTHER STATE GRANTS</b>	<b>843,114</b>	<b>844,861</b>	<b>592,528</b>	<b>(210)</b>	<b>592,318</b>	<b>(252,543)</b>	<b>UNF</b>
17	RENTAL INCOME	23,158	18,000	18,000	0	18,000	0	FAV
18	INTERGOVERNMENTAL REVENUE	4,893	5,040	1,872	0	1,872	(3,168)	UNF
19	OTHER REVENUE	17,758	18,000	18,000	0	18,000	0	FAV
20	TRANSFER IN	0	0	0	0	0	0	FAV
21	<b>MISCELLANEOUS INCOME</b>	<b>45,809</b>	<b>41,040</b>	<b>37,872</b>	<b>0</b>	<b>37,872</b>	<b>(3,168)</b>	<b>UNF</b>
22	<b>BUILDING RENOVATION GRANTS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>FAV</b>
23	<b>TOTAL REVENUES</b>	<b>51,514,673</b>	<b>53,349,805</b>	<b>53,172,910</b>	<b>9,790</b>	<b>53,182,700</b>	<b>(167,105)</b>	<b>UNF</b>

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

		COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COL 7
		2021-2022	2022-2023	DEC 22	CHANGE	JAN 22	VARIANCE	FAV
LINE	CATEGORY	ACTUAL	BUDGET	FORECAST	INCR./(DECR.)	FORECAST	OVER/(UNDER)	UNF
1	5111-CERTIFIED SALARIES	22,456,125	23,647,192	23,430,534	30,928	23,461,462	(185,730)	FAV
2	5112-CLASSIFIED SALARIES	4,973,792	5,182,831	5,095,283	(279)	5,095,004	(87,827)	FAV
3	<b>SALARIES</b>	<b>27,429,917</b>	<b>28,830,023</b>	<b>28,525,817</b>	<b>30,649</b>	<b>28,556,466</b>	<b>(273,557)</b>	<b>FAV</b>
4	5200-MEDICARE - ER	381,832	423,336	423,336	0	423,336	0	FAV
5	5210-FICA - ER	301,888	315,346	315,346	0	315,346	0	FAV
6	5220-WORKERS' COMPENSATION	152,365	175,153	144,706	0	144,706	(30,447)	FAV
7	5255-MEDICAL & DENTAL INSURANCE	3,647,858	4,018,260	4,018,260	0	4,018,260	0	FAV
8	5860-OPEB TRUST	0	155,474	155,474	0	155,474	0	FAV
9	5260-LIFE INSURANCE	46,418	55,110	59,735	0	59,735	4,625	UNF
10	5275-DISABILITY INSURANCE	10,736	11,757	12,873	0	12,873	1,116	UNF
11	5280-PENSION PLAN - CLASSIFIED	764,395	725,924	725,924	0	725,924	0	FAV
12	5281-DEFINED CONTRIBUTION RETIREMENT PLAN	145,496	153,143	153,143	0	153,143	0	FAV
12	5282-RETIREMENT SICK LEAVE - CERT	0	0	0	0	0	0	FAV
13	5283-RETIREMENT SICK LEAVE - CLASS	0	0	0	0	0	0	FAV
14	5284-SEVERANCE PAY - CERTIFIED	0	0	0	0	0	0	FAV
15	5290-UNEMPLOYMENT COMPENSATION	12,498	10,500	19,490	0	19,490	8,990	UNF
16	5291-CLOTHING ALLOWANCE	1,459	2,200	2,200	0	2,200	0	FAV
17	<b>BENEFITS</b>	<b>5,464,945</b>	<b>6,046,203</b>	<b>6,030,487</b>	<b>0</b>	<b>6,030,487</b>	<b>(15,716)</b>	<b>FAV</b>
18	5322-INSTRUCTIONAL PROG IMPROVEMENT	28,159	10,000	15,007	0	15,007	5,007	UNF
19	5327-DATA PROCESSING	105,023	131,078	131,078	0	131,078	0	FAV
20	5330-PROFESSIONAL & TECHNICAL SRVC	1,853,092	2,063,594	2,330,856	126,591	2,457,447	393,853	UNF
21	5440-RENTALS - LAND, BLDG, EQUIPMENT	82,148	116,525	116,525	0	116,525	0	FAV
22	5510-PUPIL TRANSPORTATION	3,441,389	3,933,934	3,652,202	7,962	3,660,164	(273,770)	FAV
23	5521-GENERAL LIABILITY INSURANCE	282,790	278,907	289,326	31,000	320,326	41,419	UNF
24	5550-COMMUNICATIONS: TEL, POST, ETC.	117,699	114,492	114,492	0	114,492	0	FAV
25	5560-TUITION EXPENSE	2,867,711	3,495,200	2,415,056	(25,519)	2,389,537	(1,105,663)	FAV
26	5590-OTHER PURCHASED SERVICES	78,437	91,192	91,192	0	91,192	0	FAV
27	<b>PURCHASED SERVICES</b>	<b>8,856,448</b>	<b>10,234,922</b>	<b>9,155,734</b>	<b>140,034</b>	<b>9,295,768</b>	<b>(939,154)</b>	<b>FAV</b>

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

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

		COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COL 7
		2021-2022	2022-2023	DEC 22	CHANGE	JAN 22	VARIANCE	FAV
LINE	CATEGORY	ACTUAL	BUDGET	FORECAST	INCR./(DECR.)	FORECAST	OVER/(UNDER)	UNF
28	5830-INTEREST	788,835	788,835	788,835	0	788,835	0	FAV
29	5910-REDEMPTION OF PRINCIPAL	3,665,000	3,696,881	3,696,881	0	3,696,881	0	FAV
30	<b>DEBT SERVICE</b>	<b>4,453,835</b>	<b>4,485,716</b>	<b>4,485,716</b>	<b>0</b>	<b>4,485,716</b>	<b>0</b>	<b>FAV</b>
31	5410-UTILITIES, EXCLUDING HEAT	588,882	709,704	709,704	0	709,704	0	FAV
32	5420-REPAIRS, MAINTENANCE & CLEANING	943,020	731,680	731,680	(12,719)	718,961	(12,719)	FAV
33	5611-INSTRUCTIONAL SUPPLIES	328,840	366,812	365,392	0	365,392	(1,420)	FAV
34	5613-MAINTENANCE/CUSTODIAL SUPPLIES	189,616	225,305	225,305	0	225,305	0	FAV
35	5620-OIL USED FOR HEATING	40,302	47,500	47,500	0	47,500	0	FAV
36	5621-NATURAL GAS	73,394	69,941	84,403	0	84,403	14,462	UNF
37	5627-TRANSPORTATION SUPPLIES	102,352	143,809	143,809	0	143,809	0	FAV
38	5641-TEXTS & DIGITAL RESOURCES	237,915	154,742	154,742	0	154,742	0	FAV
39	5642-LIBRARY BOOKS & PERIODICALS	20,852	20,857	16,023	0	16,023	(4,834)	FAV
40	5690-OTHER SUPPLIES	634,466	241,071	241,071	12,719	253,790	12,719	UNF
41	5695-OTHER SUPPLIES-TECHNOLOGY	0	446,510	446,510	0	446,510	0	FAV
42	<b>SUPPLIES (INCLUDING UTILITIES)</b>	<b>3,159,639</b>	<b>3,157,931</b>	<b>3,166,139</b>	<b>0</b>	<b>3,166,139</b>	<b>8,208</b>	<b>UNF</b>
43	5730-EQUIPMENT - NEW	92,453	13,012	13,012	0	13,012	0	FAV
44	5731-EQUIPMENT - REPLACEMENT	37,689	5,980	49,098	0	49,098	43,118	UNF
45	5732-EQUIPMENT - TECH - NEW	0	63,960	63,960	0	63,960	0	FAV
46	5733-EQUIPMENT - TECH - REPLACEMENT	0	3,600	3,600	0	3,600	0	FAV
47	<b>EQUIPMENT</b>	<b>130,142</b>	<b>86,552</b>	<b>129,670</b>	<b>0</b>	<b>129,670</b>	<b>43,118</b>	<b>UNF</b>
48	5715-IMPROVEMENTS TO BUILDING	67,775	19,000	19,000	70,935	89,935	70,935	UNF
48a	5715-FACILITIES CONTINGENCY	100,000	100,000	100,000	0	100,000	0	FAV
48b	TRSF. FROM FACILITIES CONTINGENCY	(100,000)	0	(100,000)	0	(100,000)	(100,000)	FAV
49	5720-IMPROVEMENTS TO SITES	272,368	39,000	39,000	0	39,000	0	FAV
50	5850-DISTRICT CONTINGENCY	150,000	150,000	150,000	0	150,000	0	FAV
50a	TRSF. FROM CONTINGENCY TO OTHER ACCTS.	(150,000)	0	(21,296)	(70,935)	(92,231)	(92,231)	FAV
50c	<b>IMPROVEMENTS / CONTINGENCY</b>	<b>340,143</b>	<b>308,000</b>	<b>186,704</b>	<b>0</b>	<b>186,704</b>	<b>(121,296)</b>	<b>FAV</b>

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

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

		<b>COLUMN 1</b>	<b>COLUMN 2</b>	<b>COLUMN 3</b>	<b>COLUMN 4</b>	<b>COLUMN 5</b>	<b>COLUMN 6</b>	<b>COL 7</b>
		<b>2021-2022</b>	<b>2022-2023</b>	<b>DEC 22</b>	<b>CHANGE</b>	<b>JAN 22</b>	<b>VARIANCE</b>	<b>FAV</b>
<b>LINE</b>	<b>CATEGORY</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>FORECAST</b>	<b>INCR./(DECR.)</b>	<b>FORECAST</b>	<b>OVER/(UNDER)</b>	<b>UNF</b>
51	5580-STAFF TRAVEL	8,203	21,700	18,800	0	18,800	(2,900)	FAV
52	5581-TRAVEL - CONFERENCES	32,992	70,475	69,788	0	69,788	(687)	FAV
53	5810-DUES & FEES	80,774	108,283	108,283	0	108,283	0	FAV
54	<b>DUES AND FEES</b>	<b>121,969</b>	<b>200,458</b>	<b>196,871</b>	<b>0</b>	<b>196,871</b>	<b>(3,587)</b>	<b>FAV</b>
55	<b>5856-TRANSFER ACCOUNT</b>	<i>929,175</i>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>FAV</b>
55a	<b>ESTIMATED UNSPENT BUDGETS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>FAV</b>
56	<b>TOTAL EXPENDITURES</b>	<b>50,886,213</b>	<b>53,349,805</b>	<b>51,877,138</b>	<b>170,683</b>	<b>52,047,821</b>	<b>(1,301,984)</b>	<b>FAV</b>
<b>56</b>								
<b>Note:</b>	<b>RESTRICTED - CARRY OVER FUNDS/RETURN TO TOW</b>	<b>711,937</b>						

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



**JANUARY 2023**

**2022-2023 FORECAST**

**OVERVIEW**

*The projected unspent fund balance for this fiscal year is \$1,134,879 FAV previously \$1,295,772 FAV, which appears on page 1, column 6, and line 20. The surplus from fiscal year 2022 funds (\$711,931) is included, noted as the FY22 surplus at the bottom of report. Recent review of CGS 10-51 requires funds to be carried forward. This administration will request up to 2% of any available surplus as an end-of-year transfer. The appropriation request to the capital and non-recurring account will be shown on line 55 of the Excel file if funds become available during the year. The District is legally allowed to transfer with Board approval up to 2% or \$1,066,995 of the current budget. The item will be presented after the final balance for FY23 is confirmed at the August 2023 meeting.*

**REVENUES BY CATEGORY**

The projected yearend balance of revenues is **\$167,105 UNF**, previously **\$176,895 UNF**, which appears on page 2, column 6, line 23.

**LINE 6 on Page 2: ADULT EDUCATION:**

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

**LINE 7 on Page 2: PARKING INCOME:**

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

**LINE 8 on Page 2: INVESTMENT INCOME:**

The forecast is based on the budget developed . *The forecast is \$30,000 FAV, previously \$20,000 FAV.*

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

**LINE 9 on Page 2: ATHLETICS:**

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

**LINE 10 on Page 2: TUITION REVENUE:**

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

**LINE 11 on Page 2: TRANSPORTATION INCOME:**

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

**LINE 15 on Page 2: SPECIAL EDUCATION GRANTS:**

The current projection is based on budgeted costs for placements and transportation. The budget assumes a 73% reimbursement rate. The State passed legislation which reduced the District's reimbursement rate to 70%. The estimated deduction of \$34,809 is forecasted. The changes in services provided to students and the overall number of students in programs reflects a savings in the tuition and transportation expense accounts. The reduction in costs also impact the anticipated revenue from the State. *The current estimate based on student enrollment, services and State funding is \$252,543 UNF previously \$252,333 UNF. There have been significant changes for outplaced students resulting in lower costs to the District which also reduces the State reimbursement.*

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

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

**LINE 18 on Page 2: INTERGOVERNMENTAL INCOME:**

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

**LINE 19 on Page 2: OTHER REVENUE:**

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

## **EXPENDITURES BY CATEGORY**

The projected yearend balance of expenditures is ***\$1,301,984 FAV, previously, \$1,472,667 FAV*** which appears on page 5, column 6, line 56.

### **LINE 1 on Page 3: 5111-CERTIFIED SALARIES:**

The forecast is based on budget. There are still vacant positions. Current turnover savings exceeded the budget by \$76,226 FAV. The vacancy factor has also exceeded the budget since several positions are filled with long-term substitutes. We continue to experience staff vacancies and are not yet fully staffed. ***The account is currently forecasted at \$185,730 FAV, previously \$216,658 FAV. There is a significant increase in teacher coverages utilized to fill vacant positions.***

### **LINE 2 on Page 3: 5112-CLASSIFIED SALARIES:**

The forecast is based on budget. ***There are still vacant positions across most groups, including a nurse and several paraeducators. The forecast is currently \$87,827 FAV, previously \$87,548 FAV. There is still a higher turnover rate occurring and we are not yet fully staffed.***

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

The forecast is based on the budget.

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

The workers' compensation premium is less than budgeted and the forecast assumes the payroll audit will be as budgeted. Member equity distribution was received for ***\$22,298 FAV***. The renewal policy is \$8,149 FAV less than budgeted. We are provided the maximum premium number during the fiscal year and at the time of renewal, July 1, the final premium is calculated. ***Total savings YTD \$30,447 FAV.***

### **LINES 7 on Page 3: 5255-MEDICAL AND DENTAL INSURANCE:**

The following charts are included to track how the District's actual claims are comparing against the expected claims. How claims are running for the year has always been a common question, so the charts for claims and fees are shown monthly. However, claims are one piece of the medical budget line shown in the Excel file. Fees, employee contributions, grant funding, employer contributions to employee HSA accounts and reserve funding are other factors built into the Medical and Dental Insurance Budget. The claims chart in the Word document will not equal the Excel line since it is only one factor of the data comprising the medical budget. Certainly a significant factor which is why it is given in detail below. ***Claims are running 95.1% of budget. It is important to note that if we were fully staffed it is likely our claims would be overbudget.***

**The forecast projects actual claims and fees of current employees and retirees will be neutral with the budget, however claims are more than the month-to-month forecast.** The projected monthly budget is based on an average of five years of claims.

**CLAIMS OF CURRENT EMPLOYEES AND RETIREES**

<b>MONTH</b>	<b>2022-2023 ACTUAL</b>	<b>2022-2023 BUDGET</b>	<b>VARIANCE</b>	<b>2021-2022 ACTUAL</b>	<b>2020-2021 ACTUAL</b>
<i><b>JUL*</b></i>	<b>\$ 34,837</b>	\$ 416,087	<b>\$ (381,250)</b>	\$ 530,877	\$ 256,509
<i><b>AUG</b></i>	<b>\$ 798,616</b>	\$ 402,727	<b>\$ 395,889</b>	\$ 405,635	\$ 200,490
<i><b>SEP</b></i>	<b>\$ 551,212</b>	\$ 384,095	<b>\$ 167,117</b>	\$ 364,327	\$ 292,575
<i><b>OCT</b></i>	<b>\$ 297,594</b>	\$ 375,480	<b>\$ (77,886)</b>	\$ 341,109	\$ 293,360
<i><b>NOV</b></i>	<b>\$ 306,068</b>	\$ 458,947	<b>\$ (152,879)</b>	\$ 324,557	\$ 409,279
<i><b>DEC</b></i>	<b>\$ 435,108</b>	\$ 566,109	<b>\$ (131,001)</b>	\$ 767,843	\$ 489,999
<i><b>JAN</b></i>	<b>\$ 311,328</b>	\$ 353,446	<b>\$ (42,118)</b>	\$ 320,277	\$ 253,077
FEB	\$ 273,133	\$ 273,133	\$ -	\$ 176,127	\$ 259,775
MAR	\$ 354,451	\$ 354,451	\$ -	\$ 263,761	\$ 255,965
APR	\$ 323,033	\$ 323,033	\$ -	\$ 328,046	\$ 304,485
MAY	\$ 305,994	\$ 305,994	\$ -	\$ 183,944	\$ 235,252
JUN	\$ 328,580	\$ 328,580	\$ -	\$ 371,250	\$ 274,741
<b>TOTALS</b>	<b>\$ 4,319,954</b>	<b>\$ 4,542,083</b>	<b>\$ (222,129)</b>	<b>\$ 4,377,753</b>	<b>\$ 3,525,507</b>

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

<b>2018-2019 ACTUAL</b>	<b>2019-2020 ACTUAL</b>	<b>2020-2021 ACTUAL</b>	<b>2021-2022 ACTUAL</b>	<b>2022-2023 FORECAST</b>
92.2%	84.1%	75.8%	97.3%	<b>95.1%</b>

\*Incomplete billing cycle

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

<b>MONTH</b>	<b>2022-2023 ACTUAL</b>	<b>2022-2023 BUDGET</b>	<b>VARIANCE</b>	<b>2021-2022 ACTUAL</b>	<b>2020-2021 ACTUAL</b>
<i><b>JUL</b></i>	<b>\$ 30</b>	\$ 49,997	<b>\$ (49,967)</b>	\$ 14,068	\$ 53,562
<i><b>AUG</b></i>	<b>\$ 83,030</b>	\$ 53,423	<b>\$ 29,607</b>	\$ 74,642	\$ 50,187
<i><b>SEP</b></i>	<b>\$ 61,858</b>	\$ 45,088	<b>\$ 16,770</b>	\$ 46,923	\$ 53,804
<i><b>OCT</b></i>	<b>\$ 47,063</b>	\$ 51,048	<b>\$ (3,985)</b>	\$ 47,049	\$ 55,100
<i><b>NOV</b></i>	<b>\$ 50,445</b>	\$ 42,200	<b>\$ 8,245</b>	\$ 39,556	\$ 56,242
<i><b>DEC</b></i>	<b>\$ 52,888</b>	\$ 39,812	<b>\$ 13,076</b>	\$ 51,770	\$ 55,608
<i><b>JAN</b></i>	<b>\$ 25,978</b>	\$ 36,118	<b>\$ (10,140)</b>	\$ 48,349	\$ 11,403
FEB	\$ 44,037	\$ 44,037	\$ -	\$ 81,821	\$ 94,489
MAR	\$ 38,241	\$ 38,241	\$ -	\$ 34,780	\$ 80,240
APR	\$ 38,834	\$ 38,834	\$ -	\$ 37,237	\$ 54,687
MAY	\$ 40,369	\$ 40,369	\$ -	\$ 41,664	\$ 59,398
JUN	\$ 36,858	\$ 36,858	\$ -	\$ 44,118	\$ 50,341
<b>TOTALS</b>	<b>\$ 519,630</b>	<b>\$ 516,024</b>	<b>\$ 3,606</b>	<b>\$ 561,977</b>	<b>\$ 675,061</b>

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

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

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

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

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

The forecast is based on budget.

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

*The forecast is based on actual charges year-to-date and estimates for the remainder of the year, \$8,990 UNF, previously \$8,990 UNF.*

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

The forecast is based on budget. Two special education positions are expected to be vacant through October 2022. Consultants will be substituting until permanent replacements can be hired and to provide advanced behavioral support services for students, **\$393,853 UNF, previously, \$267,262 UNF**. A transfer was approved in November for robotics. The State has mandated every school district have a uniform inspection and evaluation of their HVAC systems conducted by a licensed professional. The estimated cost is \$113,000 for the evaluations at all three buildings. A transfer was approved in January to cover this mandate announced after the current budget was adopted. A contract approval for our current HVAC engineers was also approved to ensure we can be scheduled for the summer in order to meet compliance with the January 2024 deadline. ***There are four transfer requested this month for contract services to meet special education student needs, \$126,591 UNF.***

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

The forecast is based on budget.

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

Special Education Transportation continues to fluctuate to meet student enrollment and needs. ***The number of students transported each month as well as the facilities students are transported to each month varies. Net to date, the transportation accounts are \$273,770 FAV, previously, \$281,732 FAV.***

**LINE 23 on Page 3: 5521-GENERAL LIABILITY INSURANCE:** Various liability policies, including medical professional, public bond and cyber insurance renewed higher than budgeted while Student Accident insurance renewed under budget. **Account is \$41.419 UNF previously \$10,419 UNF.**

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

The forecast is based on budget.

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

Special Education tuition is under review as student enrollment and needs are not finalized for the start of the year. ***The forecast currently reflects \$1,105,663 FAV, previously, \$1,080,144 FAV for various tuitions.*** Several students are returning to the District from outplacements. Vo-Ag, Vo-Tech and Magnet school enrollment has increased offsetting

some of these savings. Savings are anticipated on these lines but large transfers were requested to address student needs in the District.

***Tuition for the Vo-Ag schools is \$3,351 UNF, previously \$11,082 FAV.***

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

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

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

***Public (ACES) and private out-of-district placements are \$1,110,826 FAV, previously \$1,093,039 FAV.***

	<b>FY18-19 ACTUAL</b>	<b>FY19-20 ACTUAL</b>	<b>FY20-21 ACTUAL</b>	<b>FY21-22 ACTUAL</b>	<b>FY22-23 BUDGET</b>	<b>FY22-23 FORECAST</b>
Public SPED	11	8	6	10	12	9(9)
Private SPED	22	18	27	20	24	20(20)
<b>Totals</b>	<b>33</b>	<b>26</b>	<b>33</b>	<b>30</b>	<b>36</b>	<b>29(29)</b>

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

The forecast is based on the budget.

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

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

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

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

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

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

**ELECTRICITY (KILOWATT HOURS)**

<b>MONTH</b>	<b>2022-2023 FORECAST</b>	<b>2022-2023 BUDGET</b>	<b>VARIANCE</b>	<b>2021-2022 ACTUAL</b>	<b>2020-2021 ACTUAL</b>
<i><b>JUL</b></i>	<i><b>325,263</b></i>	263,361	<i><b>61,902</b></i>	296,292	254,686
<i><b>AUG</b></i>	<i><b>350,459</b></i>	292,763	<i><b>57,696</b></i>	321,023	299,439
<i><b>SEP</b></i>	<i><b>294,292</b></i>	313,930	<i><b>(19,638)</b></i>	314,756	285,993
<i><b>OCT</b></i>	<i><b>252,949</b></i>	295,084	<i><b>(42,135)</b></i>	272,755	248,089
<i><b>NOV</b></i>	<i><b>252,160</b></i>	269,094	<i><b>(16,934)</b></i>	256,208	238,583
<i><b>DEC</b></i>	<i><b>245,784</b></i>	274,129	<i><b>(28,345)</b></i>	259,994	240,912
JAN	283,552	283,552	-	257,539	249,595
FEB	280,114	280,114	-	271,979	243,774
MAR	263,718	263,718	-	255,631	246,886
APR	274,727	274,727	-	255,629	254,711
MAY	252,686	252,686	-	277,953	244,685
JUN	246,843	246,843	-	296,900	290,054
Totals	<b>3,322,547</b>	<b>3,310,001</b>	<b>12,546</b>	<b>3,336,659</b>	<b>3,097,407</b>

**DEGREE DAYS**

There are 2670 degree days to date compared to 3004 last year at this time.

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

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

The budget for natural gas is \$68,171 and the budget for oil is \$41,000. *The forecast is projected to be over budget assuming costs will be 15% higher than actual FY22 costs, \$14,462 UNF.*

**LINE 40 on Page 4: 5690 OTHER SUPPLIES:**

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

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

*The forecast is projected to be neutral.*

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

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

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

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

**LINE 50 on Page 4: 5850-CONTINGENCY:**

The budget includes a \$150,000 contingency for unplanned, necessary expenditures. The forecast assumes these funds will be entirely used. The Board approved a transfer replacing 6 security cameras that are not functional. The balance in contingency is \$141,704 FAV. A transfer to professional services is requested this month to cover the cost of an unfunded State mandate to have their HVAC systems inspected and evaluated. The total cost is estimated at \$113,000 of which \$100,000 is requested from facilities contingency and the remaining \$13,000 from the general contingency. *A transfer is requested this month for the high school curtain wall at \$70,935. The balance in contingency will be \$57,769 FAV.*

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

*The forecast is projected to be neutral.*

**LINE 55 on Page 5: 5856-TRANSFER:**

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

**LINE 56 on Page 5: CARRY OVER FUNDS:**

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

## APPENDIX A

### COST SAVINGS AND EFFICIENCIES FOR FISCAL YEAR 2022-2023

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

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

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

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

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

- Energy Savings Initiatives for the past decade  
<http://www.amityregion5.org/boe/sub-committees/finance-committee>
- District recognized CQIA Innovation Prize for Fostering a District Culture of Maximizing Cost Savings and Efficiencies  
<http://www.amityregion5.org/boe/sub-committees/finance-committee2>
- Fiscal Year 2021-22- <https://www.amityregion5.org/boe/sub-committees/finance-committee>
- Fiscal Year 2020-2021 - \$128,708 <https://www.amityregion5.org/boe/sub-committees/finance-committee>
- Fiscal Year 2019-2020 - \$43,497 <https://www.amityregion5.org/boe/sub-committees/finance-committee>
- Fiscal Year 2018-2019 - \$52,451 <https://www.amityregion5.org/boe/sub-committees/finance-committee>
- Fiscal Year 2017-2018 – \$746,688 <https://www.amityregion5.org/boe/sub-committees/finance-committee>

- Fiscal Year 2016-2017 – \$595,302 <http://www.amityregion5.org/boe/sub-committees/finance-committee>
- Fiscal Year 2015-2016 – \$125,911 <http://www.amityregion5.org/boe/sub-committees/finance-committee>
- Fiscal Year 2014-2015 – \$139,721 <http://www.amityregion5.org/boe/sub-committees/finance-committee>

## APPENDIX B

### MONTHLY FORECASTS: PURPOSE, METHODOLOGY, HISTORICAL

#### **PURPOSE & METHODOLOGY:**

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

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

Two of the three past fiscal years were significantly impacted by the COVID-19 pandemic. School operations were halted or modified and not at 100% for either year. The District staff took many steps to reserve the general operating budget to meet the demands and brace for the unknown costs. Nearly one million dollars was held from accounts to prepare for operations in fiscal year 2021. Grant funding from State and Federal sources became available during the year. These funds were used to offset unexpected costs and plan for the future costs. Some of the funds do not expire until September 2024. The administration is planning to use funds as required by grant guidelines while limiting the impact to future budgets. The most recent fiscal year, 2022, also reflects an increase from May to June forecast but is offset by an increase to the Capital Nonrecurring Account request from 1% to 2%.

To illustrate, a special education student could move into the District in mid-year and the cost impact could be over \$100,000 and/or we could have a 'bad claims year' and wipe out the Self Insurance Reserve Fund and need other funds to cover claims of current employees and retirees. If we do not have available funds to cover these and other potential shortfalls, the necessity to seek additional funding from the public would be our only option (as only the towns have a fund balance from prior years available to use in the case of an emergency).

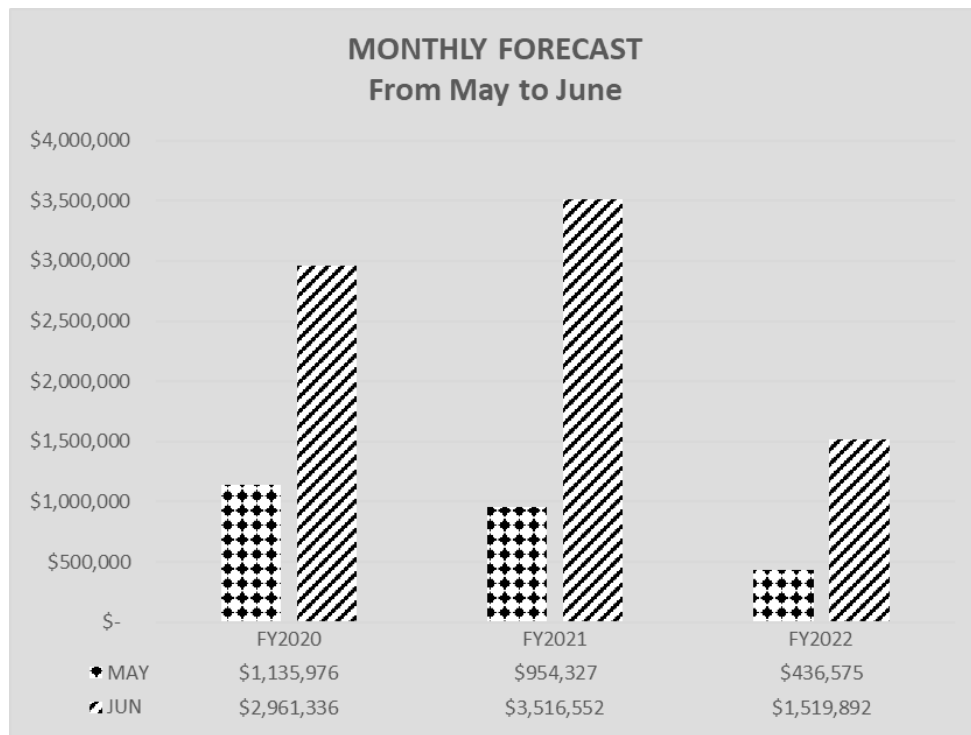
Revenues can be most impacted by decisions made at the State level for Special Education and Transportation grants. We have seen the reimbursement rate change in mid-year.

Prudent financial management is necessary. We need to be sure the total expenditures budget is never overspent (and may need to be underspent if revenues are below budget because total expenditures cannot exceed total revenues). It is imperative we 'hold back' on spending any of the Contingency Account until it is absolutely necessary or we are close to yearend. The Superintendent of Schools and Director of Finance and Administration review and approve or deny all purchase orders. We are careful to make sure funds are only spent when necessary and not just because 'it is in the budget'. We are constantly faced with the 'what-ifs' of over expenditures in certain accounts. We need to be sure there are sufficient funds available. As a result, the fund balance has been larger towards the end of the fiscal year.

Furthermore, the monthly forecasts are based on the information available. We have had large, unexpected or highly unpredictable events at the end of the fiscal year (mostly of a positive nature), which significantly changed the forecast from May to June.

## HISTORICAL:

The chart below depicts the yearend balance projected in May and June of each of the past three fiscal years.



The major contributors of the significant change from the May to June forecasts are detailed below.

### FY2020:

The audited fund balance is \$1,950,777 after \$515,077 in EOY purchases and allocation of 1% or \$492,485 appropriated to Capital and Nonrecurring Account . The monthly forecast for May 2020 projected a fund balance of \$1,135,976. The change is **\$815,982 higher than the prior month's forecast**. The major reasons for the significant increase in the yearend fund balance was the unsettled environment of the COVID-19 global pandemic. As of the May 2020 meeting, the 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.

#### **FY2021:**

The audited fund balance for 2020-2021 is \$2,483,748 after designating \$185,600 for items cut from the FY22 budget, \$339,360 for end of year purchases (security and technology) and \$507,844 proposed for capital nonrecurring account. ***The change is \$2,991,592 higher than the prior month's forecast. The major reasons for the significant increase in the yearend fund balance was the continuing unsettled environment of the COVID-19 global pandemic. The changes from one month to the next month are summarized as follows:***

- **\$609,645:** Medical & dental claims were lower and the assumption is it is due to the COVID-19 global pandemic. Routine office visits and medical tests may not have resumed to normal levels. Since we are self-insured, actual claims are not known until the end of the fiscal year.

- **\$260,880** Purchased services were lower due to the COVID-19 global pandemic. There were fewer athletic contests, which reduced the annual number of game day staff and officials paid. Less costs were incurred for special education than anticipated.
- **\$147,390:** Transportation and fuel costs for busses were lower due to the COVID-19 global pandemic. There were no field trips or late runs during the year. As the schools edged toward operating at 100% it was difficult to predicate if transportation needs would increase in May and June. There were also a reduced number of athletic trips. The fuel bills from the member towns are not finalized until mid-July. The final invoices were less than allotted.
- **\$111,272:** Instructional supplies and maintenance supplies were lower due to the COVID-19 global pandemic. Consumable materials could not be utilized in the remote learning environment so there was a significant decrease in food for culinary, lumber and other raw materials for technology education and science lab materials. Grant funding became available to reimburse \$96,980 of cleaning supplies.

#### **FY2022:**

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

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

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

## APPENDIX C

### RECAP OF 2019-2020

#### *Return Unspent Fund Balance:*

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

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

The audited fund balance for 2019-2020 is \$1,950,777, after the 1% or \$495,482 is transferred to the Capital Nonrecurring Account. The fund balance is net of \$515,077 of end-of-year expenditures that are posted in FY20. The source of the available funds are described below.

#### SUMMARY:

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

#### FINANCIAL MANAGEMENT:

**\$ 107,610**

The turnover factor 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.

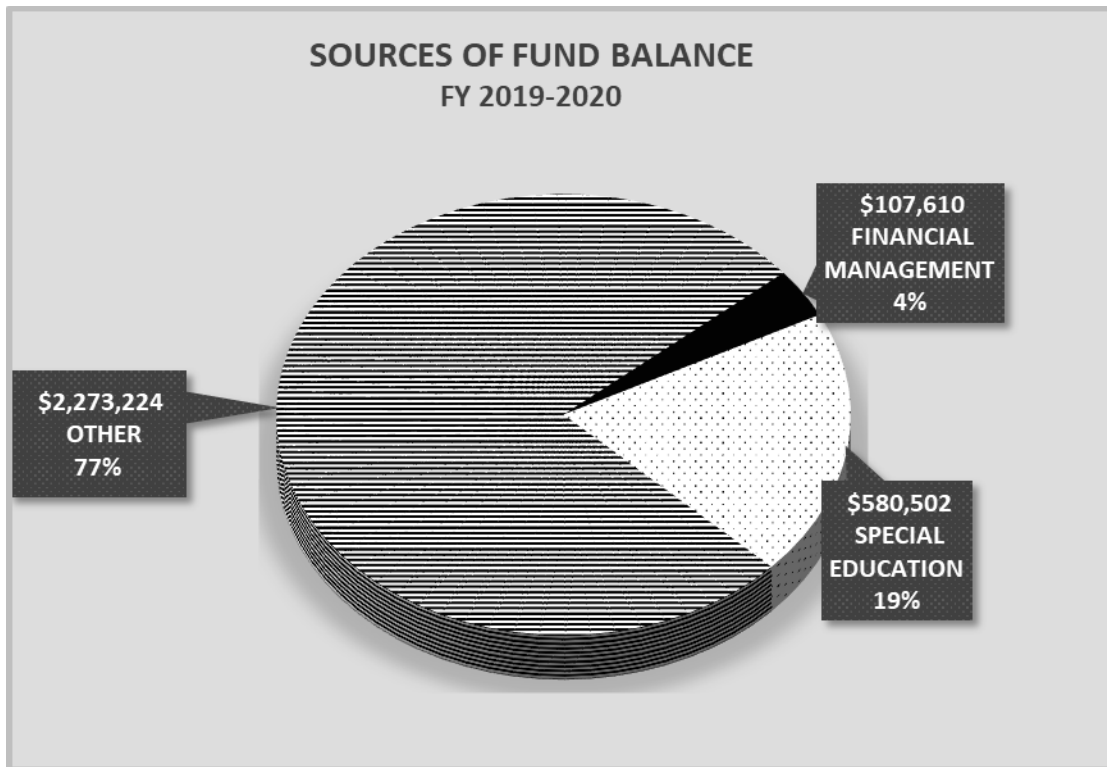
**\$93,339 UTILITIES (OTHER):** A mild winter combined with fuel cell operating properly to supply heat generated savings of \$17,731 FAV. Electricity usage was down due to the reduced occupancy in buildings, \$70,089 FAV.

**\$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** – Approved for Capital Reserve
3. **\$ 515,077** - End of Year Purchases

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

**\$495,482 (1%) CAPITAL AND NONRECURRING ACCOUNT:** The Amity Finance Committee and Board of Education approved moving forward in the process to transfer 1% of the FY20 budget surplus into the Capital and Nonrecurring account.

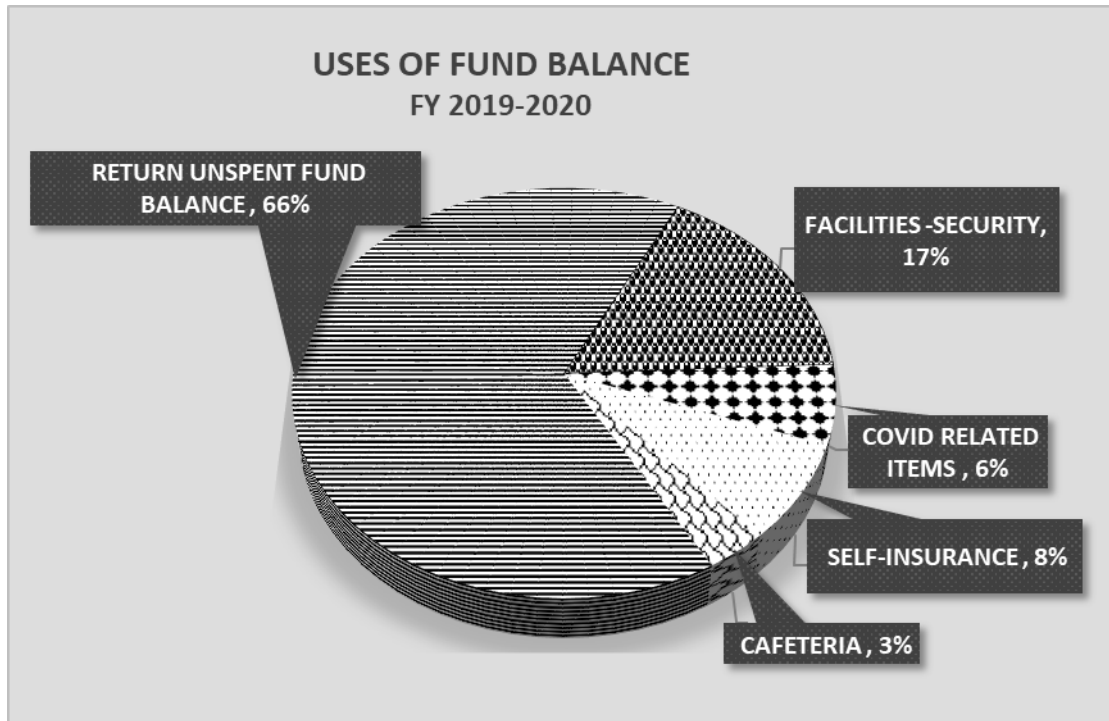
**\$515,077 END OF YEAR PURCHASES (EOY):**

**\$229,311 SELF-INSURANCE FUNDING. (EOY):** The suspension of routine exams, diagnostic tests, dental appointments, and non-emergency surgeries reduced the medical claims for the final quarter of FY20. It is anticipated that once the State reopens the missed procedures will be scheduled, as well as those of age and need for the current year, and in a worse case scenario claims could rise due to COVID-19 treatments as the District reopens. This amount represents raising the self-insurance reserve from a 25% threshold of claims to 30% on a temporary basis of one year. If funds are not needed, the reserve will be reduced to 25% and the funds will be utilized to offset the budget request for fiscal year 2021-22.

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

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

The uses of the fund balance are shown graphically below:



**Return Unspent Fund Balance:**

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

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

## APPENDIX D

### RECAP OF 2020-2021

#### Return Unspent Fund Balance:

*The cancellation of 2019-2020 encumbrances of \$352,364 will be returned to the Member Towns. We encumber funds for goods and services received by June 30<sup>th</sup> but not yet billed. The final quarter of FY20 was a period of shut down making it difficult to determine the need for open orders and there was a substantial amount of unemployment claims in dispute. In some cases, the estimated amount encumbered varies from the actual invoice (e.g., utility bill; water bill, pending special education settlements) and we do not need to spend the entire encumbrance. Once the audit is final for 2020-21, the funds will be returned.*

<i>Bethany</i>	<i>\$ 64,680</i>
<i>Orange</i>	<i>\$179,241</i>
<i>Woodbridge</i>	<i><u>\$108,444</u></i>
<i>Total</i>	<i>\$352,364</i>

The audited fund balance for 2020-2021 is \$2,483,748 after designating \$187,600 for items cut from the FY22 budget, \$339,360 for end of year purchases (security and technology) and \$507,844 approved for capital nonrecurring account. These source of the available funds are described below.

#### FINANCIAL MANAGEMENT:

**\$ 578,763**

Our efforts to foster a District culture of finding cost savings and efficiencies has been successful producing savings of \$128,708. Grant money was applied for and awarded to offset the cost of the CEN for savings of \$27,440, \$49,245 Pegpetia Grant for course equipment and supplies, \$28,339 for polycarbonate dividers manufactured in-house. \$968,619 was withheld in general fund accounts in preparation for operating in a pandemic environment. These funds were redistributed as needed and it was difficult to predict all throughout the year how much funds would be needed to keep schools open. The District operating under many scenarios, remote, hybrid, shortened days and full days. All operations were subject to constant change during the year making forecasting difficult.

**\$194,873 SALARIES (FINANCIAL MANAGEMENT):** The administration worked closely with bargaining units to develop options for remote work to keep all staff employed. The administration hired an additional number of bench subs including college students (allowed under executive order) to maintain our own pool of substitutes rather than contracting for more outside services.

**\$255,182 GRANTS AWARDS (FINANCIAL MANAGEMENT):** The administration closely tracked expenses related to the pandemic and applied for funding under various grants. \$255,182 of expenses were credited to the general operation and charged to appropriate grants.

#### SPECIAL EDUCATION:

**\$1, 078,971**

These accounts are extremely difficult to forecast. As examples, special need students can be hospitalized; move into the district or leave the district at any time; withdraw from

Amity and enroll in Adult Education. Several students who were budgeted to be outplaced were not for a number of reasons. Some transportation needs were coordinated with the elementary districts to reduce the number of singletons on busses for outplacements. Any one of these events can have a significant impact, positive or negative, on the District's special education expenditures. The Director of Pupil Services has been successful in establishing suitable programs for students within the District and a number of students have returned from outplacement. Transportation budget was \$488,891 FAV and the tuition budget was \$240,380 FAV.

**\$349,700 REVENUE (SPECIAL EDUCATION):** The Special Education Grant was higher than budgeted by \$349,700 based on actual special education costs and a higher reimbursement rate. The interest earned on the District's accounts was \$31,662 less than budgeted as interest rates were less than budgeted. Building rental and athletics events generated no income due to COVID-19 pandemic and offset the gain in special education revenue.

**OTHER:**

**\$ 1,858,818**

**\$1,315,946 MEDICAL (OTHER):** The net balance of the medical account was under budget. Claims and fees were significantly lower than budgeted, \$1,125,718, amounting to only 75.8% of expected claims. The assumption is members were still hesitant to get routine care because of the pandemic. There were some other savings with other components of the account including employer contributions to HSA accounts, retiree payments, and employee co-share contributions.

**\$212,213 TRANSPORTATION (OTHER):** Transportation costs including fuel were reduced since no late busses were offered during the year, fewer athletic trips and no field trips requiring bus services were scheduled due to the pandemic.

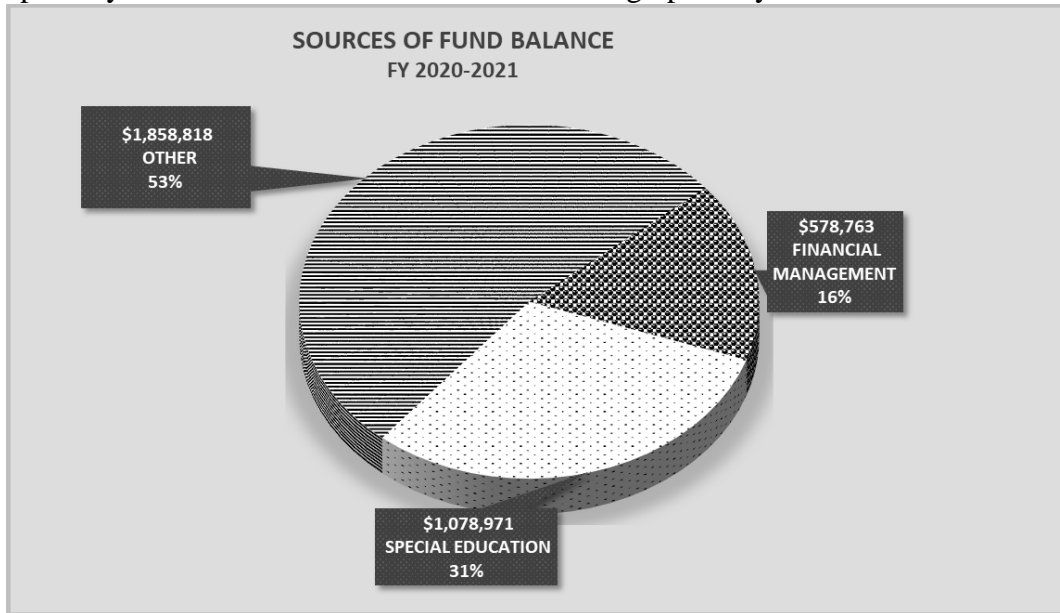
**\$192,377 SUPPLIES:** Instructional supplies and maintenance supplies were underbudget. The teaching staff adjusted purchases for remote and hybrid learning. \$96,980 was reimbursed through grants.

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

**\$102,300 PROFESSIONAL TECHNICAL SERVICES (OTHER):** Athletic services were reduced for officials and game day workers and special education services were less than budgeted. These savings were offset by higher legal costs.

**\$96,312 STAFF TRAVEL, CONFERENCES AND DUES & FEES (OTHER):** Staff travel was not necessary with remote options and many in-person conferences cancelled. Mileage payments for staff traveling between buildings and travel and accommodations for out of District travel were not needed during the school year. Less entry fees for athletics also reduced fees.  
Some of these savings were offset by COVID purchases.

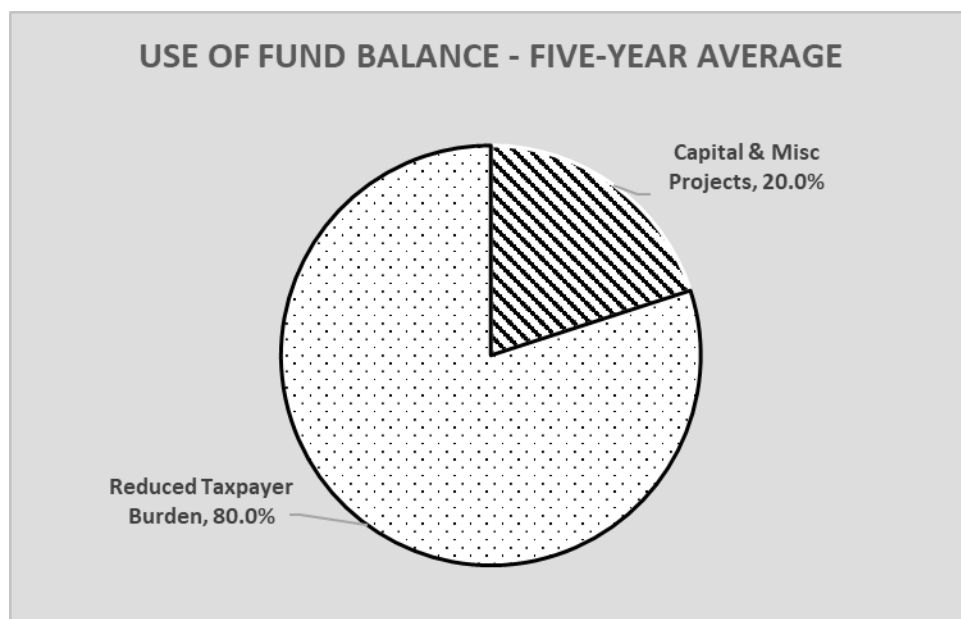
The primary sources of the fund balance are shown graphically below:



The use of the fund balance was designated as follows:

1. **\$187,600** was designated in items removed from the 21-22 budget
2. **\$339,360** was designated for security and technology items eligible for grant reimbursement.
3. **\$507,844** approved for capital nonrecurring projects to offset future budgets.
4. **\$2,483,748** - Return of unspent fund balance upon audit completion.

The uses of the fund balance are shown graphically below:



**Return Unspent Fund Balance:**

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

<i>Town of Bethany</i>	<i>\$ 449,260</i>
<i>Town of Orange</i>	<i>\$1,248,034</i>
<i>Town of Woodbridge</i>	<i><u>\$ 786,454</u></i>
<i>Total</i>	<i>\$2,483,748</i>

## APPENDIX E

### RECAP OF 2021-2022

#### Unspent Encumbrances Balance:

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

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

#### FINANCIAL MANAGEMENT:

**\$ 363,859**

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

#### SPECIAL EDUCATION (NET)

**\$ 883,882**

These accounts are extremely difficult to forecast. As examples, special need students can be hospitalized; move into the district or leave the district at any time; withdraw from Amity and enroll in Adult Education. Several students who were budgeted to be outplaced were not for a number of reasons. Some transportation needs were coordinated with the elementary districts to reduce the number of singletons on busses for outplacements. Any one of these events can have a significant impact, positive or negative, on the District's special education expenditures. The Director of Pupil Services has been successful in establishing suitable programs for students within the District and a number of students have returned from outplacement. A new program was established in FY22 for the middle school and its counterpart is budget for the high school in the FY23 school year. The Districts revenue derived from these changes in special education services decreased by \$182,187 which is not reflected above.

#### OTHER:

**\$ 309,897**

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

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

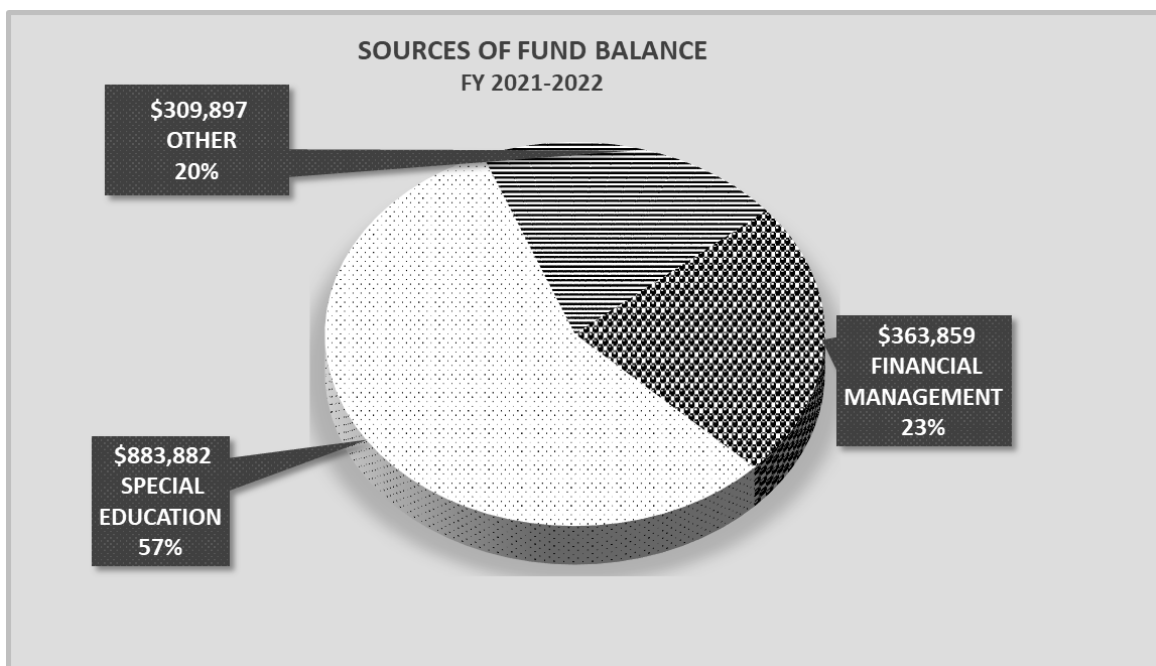
**\$18,429 PURCHASED SERVICES (OTHER):** Other purchased services accounts were under budget collectively by \$8,666 due to less printed materials and catered events. Data processing was under budget by \$9,763 as the administration consolidated onboarding software options at a reduced cost.

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

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

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

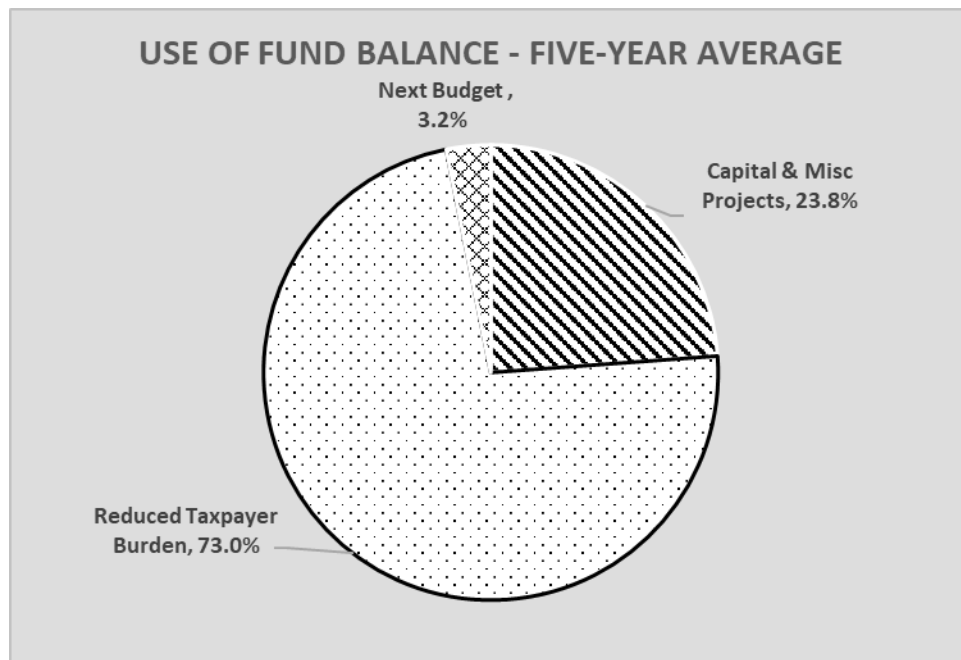
The primary sources of the fund balance are shown graphically below:



The use of the fund balance is proposed as follows:

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

The uses of the fund balance are shown graphically below:



**Carry Over Funds:**

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

**Amity Regional School District No. 5 - Budget Transfers 2022-2023**

<b>MONTH/YR</b>	<b>JNL#</b>	<b>ACCOUNT NUMBER &amp; DESCRIPTION</b>	<b>AMOUNT</b>	<b>DESCRIPTION</b>
<b>JUL</b>				
NO FUND- 1 ENTRIES				
<b>AUGUST</b>				
NO FUND- 1 ENTRIES				
<b>SEPTEMBER</b>				
Sep-22	17	03-14-2600-5613 MAINTENANCE/CUSTODIAL SUPPLIES	\$ (2,850.00)	guards supplies
Sep-22	17	05-14-2600-5730 EQUIPMENT - NEW	\$ 2,850.00	guards supplies
Sep-22	43	05-14-2660-5730 EQUIPMENT - NEW	\$ 2,850.00	Corr. JE 2023-03-17 Guard Supp
Sep-22	43	05-14-2600-5730 EQUIPMENT - NEW	\$ (2,850.00)	Corr. JE 2023-03-17 Guard Supp
Sep-22	102	02-13-2220-5330 OTHER PROFESSIONAL & TECH SRVC	\$ (142.00)	CLC Membership Dues
Sep-22	102	02-13-2220-5810 DUES & FEES	\$ 142.00	CLC Membership Dues
Sep-22	104	01-13-2220-5330 OTHER PROFESSIONAL & TECH SRVC	\$ (142.00)	CLC Membership Dues
Sep-22	104	01-13-2220-5810 DUES & FEES	\$ 142.00	CLC Membership Dues
Sep-22	120	02-11-1013-5611 INSTRUCTIONAL SUPPLIES	\$ (1,580.00)	LICENSE FOR GIZMOS SCIENCE DEP
Sep-22	120	02-14-2350-5695 TECHNOLOGY SUPPLIES	\$ 1,580.00	LICENSE FOR GIZMOS SCIENCE DEP
Sep-22	134	01-11-1010-5330 OTHER PROFESSIONAL & TECH SRVC	\$ (500.00)	Concert Supplies
Sep-22	134	01-11-1010-5611 INSTRUCTIONAL SUPPLIES	\$ 500.00	Concert Supplies
Sep-22	150	02-13-2220-5330 OTHER PROFESSIONAL & TECH SRVC	\$ (600.00)	books for kindles/read wrkshop
Sep-22	150	02-13-2220-5642 LIBRARY BOOKS & PERIODICALS	\$ 600.00	books for kindles/read wrkshop
Sep-22	157	03-11-1017-5330 OTHER PROFESSIONAL & TECH SRVC	\$ (179.00)	for standing desk
Sep-22	157	03-11-1017-5611 INSTRUCTIONAL SUPPLIES	\$ 179.00	for standing desk
<b>OCTOBER</b>				
Oct-22	22	01-11-1013-5611 INSTRUCTIONAL SUPPLIES	\$ (1,580.00)	Renew Gizmos Science License
Oct-22	22	01-14-2350-5695 TECHNOLOGY SUPPLIES	\$ 1,580.00	Renew Gizmos Science License
Oct-22	39	02-11-1009-5611 INSTRUCTIONAL SUPPLIES	\$ (350.00)	DELTAMATH PLUS LICENSE
Oct-22	39	02-14-2350-5695 TECHNOLOGY SUPPLIES	\$ 350.00	DELTAMATH PLUS LICENSE
Oct-22	41	01-11-1009-5611 INSTRUCTIONAL SUPPLIES	\$ (2.00)	ITEM PRICE INCREASE
Oct-22	41	01-11-1009-5810 DUES & FEES	\$ 2.00	ITEM PRICE INCREASE
Oct-22	69	03-14-2600-5420 REPAIRS,MAINTENANCE & CLEANING	\$ (345.00)	EAGLE LEASING TRAILER INCREASE
Oct-22	69	03-14-2600-5440 RENTALS-LAND,BLDG,EQUIPMENT	\$ 345.00	EAGLE LEASING TRAILER INCREASE
Oct-22	73	01-11-1005-5330 OTHER PROFESSIONAL & TECH SRVC	\$ (610.00)	Purchase English Dept Supplies
Oct-22	73	01-11-1005-5611 INSTRUCTIONAL SUPPLIES	\$ 610.00	Purchase English Dept Supplies
Oct-22	74	01-11-1008-5611 INSTRUCTIONAL SUPPLIES	\$ (50.00)	CTE Conference Membership
Oct-22	74	01-11-1008-5810 DUES & FEES	\$ 50.00	CTE Conference Membership
Oct-22	80	04-12-6110-5510 PUPIL TRANSPORTATION	\$ (907.00)	Transportation for Platt Tech
Oct-22	80	05-14-2700-5512 VO-AG/VO-TECH REG ED	\$ 907.00	Transportation for Platt Tech
Oct-22	130	02-11-1008-5420 REPAIRS,MAINTENANCE & CLEANING	\$ (50.00)	CONFERENCE
Oct-22	130	02-11-1008-5810 DUES & FEES	\$ 50.00	CONFERENCE
Oct-22	135	04-12-2151-5330 OTHER PROFESSIONAL & TECH SRVC	\$ (900.00)	REIMBURSEMENT ZOOM
Oct-22	135	04-13-2190-5690 OTHER SUPPLIES	\$ 900.00	REIMBURSEMENT ZOOM
Oct-22	157	05-13-2212-5810 DUES & FEES	\$ (21.00)	11/8/22 Prof Dev Day Lunch
Oct-22	157	05-13-2212-5590 OTHER PURCHASED SERVICES	\$ 21.00	11/8/22 Prof Dev Day Lunch
Oct-22	184	04-12-6130-5510 PUPIL TRANSPORTATION	\$ (1,812.00)	TUITION FOR ECA
Oct-22	184	04-12-6117-5560 TUITION EXPENSE	\$ 1,812.00	TUITION FOR ECA
<b>NOVEMBER</b>				
Nov-22	73	02-13-2400-5330 OTHER PROFESSIONAL & TECH SRVC	\$ (100.00)	FOR REPAIRS TO LAMINATOR
Nov-22	73	02-13-2400-5420 REPAIRS,MAINTENANCE & CLEANING	\$ 100.00	FOR REPAIRS TO LAMINATOR
Nov-22	111	03-13-2130-5690 OTHER SUPPLIES	\$ (567.00)	TRANSFER FOR PSNI
Nov-22	111	03-13-2130-5695 TECHNOLOGY SUPPLIES	\$ 567.00	TRANSFER FOR PSNI
<b>DECEMBER</b>				
Dec-22		56 02-13-2220-5690 OTHER SUPPLIES	\$ (800.00)	Books for media center
Dec-22		56 02-13-2220-5642 LIBRARY BOOKS & PERIODICALS	\$ 800.00	Books for media center
Dec-22		60 01-11-1008-5611 INSTRUCTIONAL SUPPLIES	\$ (720.00)	LIFE ARTS SOFTWARE PURCHASE
Dec-22		60 01-14-2350-5695 TECHNOLOGY SUPPLIES	\$ 720.00	LIFE ARTS SOFTWARE PURCHASE
Dec-22		81 05-14-2350-5695 TECHNOLOGY SUPPLIES	\$ (1,233.00)	PROMETHEAN BOARD SHIPPING
Dec-22		81 05-14-2350-5732 EQUIPMENT-TECHNOLOGY-NEW	\$ 1,233.00	PROMETHEAN BOARD SHIPPING
Dec-22		84 05-14-2350-5695 TECHNOLOGY SUPPLIES	\$ (1,460.00)	COVER S/H
Dec-22		84 05-14-2350-5732 EQUIPMENT-TECHNOLOGY-NEW	\$ 1,460.00	COVER S/H
Dec-22		111 05-14-2350-5695 TECHNOLOGY SUPPLIES	\$ (5.00)	cover s/h
Dec-22		111 05-14-2350-5732 EQUIPMENT-TECHNOLOGY-NEW	\$ 5.00	cover s/h
Dec-23		113 05-13-2213-5111 CERTIFIED SALARIES	\$ (1,000.00)	PD Supplies
Dec-23		113 05-13-2213-5590 OTHER PURCHASED SERVICES	\$ 1,000.00	PD Supplies

**Amity Regional School District No. 5 - Budget Transfers 2022-2023**

<b>MONTH/YR</b>	<b>JNL#</b>	<b>ACCOUNT NUMBER &amp; DESCRIPTION</b>	<b>AMOUNT</b>	<b>DESCRIPTION</b>
<b>JANURARY</b>				
Jan-23	2	02-13-2220-5330 OTHER PROFESSIONAL & TECH SRVC	\$ (155.00)	Amer. Library Assoc. Dues
Jan-23	2	02-13-2220-5810 DUES & FEES	\$ 155.00	Amer. Library Assoc. Dues
Jan-23	51	01-13-2220-5611 INSTRUCTIONAL SUPPLIES	\$ (327.00)	SS Music Assembly, Jan. 20
Jan-23	51	01-13-2220-5330 OTHER PROFESSIONAL & TECH SRVC	\$ 327.00	SS Music Assembly, Jan. 20
Jan-23	69	01-11-1014-5611 INSTRUCTIONAL SUPPLIES	\$ (975.00)	SOCIAL STUDIES PRESENTERS
Jan-23	69	01-11-1014-5330 OTHER PROFESSIONAL & TECH SRVC	\$ 975.00	SOCIAL STUDIES PRESENTERS
Jan-23	83	04-12-6130-5560 TUITION EXPENSE	\$ (2,900.00)	Outside Prvdrs for IEP Servcs
Jan-23	83	04-13-2130-5330 OTHER PROFESSIONAL & TECH SRVC	\$ 2,900.00	Outside Prvdrs for IEP Servcs
Jan-23	347	04-12-1207-5330 OTHER PROFESSIONAL & TECH SRVC	\$ (750.00)	Supplies for Classroom Sp.Pre
Jan-23	347	04-12-1207-5611 INSTRUCTIONAL SUPPLIES	\$ 750.00	Supplies for Classroom Sp.Pre
Jan-23	348	04-12-2151-5330 OTHER PROFESSIONAL & TECH SRVC	\$ (2,500.00)	Conference Reimbursement
Jan-23	348	04-13-2190-5581 TRAVEL - CONFERENCES	\$ 2,500.00	Conference Reimbursement
Jan-23	393	03-11-1006-5641 TEXTBOOKS	\$ (1,000.00)	TRANSER FOR SUPPLIES
Jan-23	393	03-11-1006-5690 OTHER SUPPLIES	\$ 1,000.00	TRANSER FOR 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](mailto: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  
Date: February 2, 2022

**Facilities:**

**1. Lecture Hall Remodel at the High School:**

A bid was posted for the remodel of the lecture hall including removal and replacement of existing seating, some leveling of the floor and mechanical work. This is funded through the capital nonrecurring account. \$259,500 has been designated for the lecture hall project to date and \$157,967 has been committed for architectural services and for technology upgrades. There is \$101,533 currently available for physical upgrades. The transfer is from undesignated funds in the Capital Nonrecurring Account. There will be \$263,267 remaining undesignated. Two major middle school roof projects out to bid with \$713,500 designated already. The remaining undesignated may need to cover for any overages in bid results and/or project work.

**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 in the capital nonrecurring account for remodeling the lecture hall at the high school***

ACCOUNT NUMBER	ACCOUNT NAME	FROM	TO
00-15-0099-5899	Undesignated	\$234,764	
00-15-0055-5715	Lecture Hall Remodel		\$234,764

**2. Chilled Water Pipe Replacement at the High School:**

The two hot water pipes were deteriorating and leaking, requiring emergency repairs in the last 5 years. The chilled water pipes are the same age and we are proactively replacing and relocating them from

underground to above ground for ease of repair. Four companies submitted bids ranging from \$62,800 to \$156,200. After reviewing the submittals, Mr. Martoni is recommending AllState Construction Inc, of Farmington, CT the lowest qualified bidder, at a bid price of \$62,800 This is funded through the bond project.

**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 in the bond project for chilled water piping at the high school*

ACCOUNT NUMBER	ACCOUNT NAME	FROM	TO
05-15-0000-5850	HVAC Projects	\$62,800	
05-14-2600-5715	Acoustic Panels		\$62,800

**3. Wall Curtain at rear entrance of the High School:**

The wall curtain (framework) on the doors of the rear entrance (gymnasium entrance) are deteriorating and need to be replaced. The doors will be reused. The project was bid and there was one bidder. Their references have been checked. This was not a budgeted item and a transfer is requested from the main contingency fund. The facilities contingency fund is depleted.

**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 for wall curtain at rear entrance of high school:*

ACCOUNT NUMBER	ACCOUNT NAME	FROM	TO
05-15-0000-5850	Contingency	\$70,935	
05-14-2600-5715	Building Improvement		\$70,935

**4. Door Window Coverings:**

The door windows in classrooms and offices need to be covered during a lockdown. Mr. Martoni has researched options that would meet the fire code, installation requirements and ease of use. School

Safety Solutions has options for various window sizes. A transfer is requested from the snow plow budget to the security account.

**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 for door window covers for all three buildings:*

ACCOUNT NUMBER	ACCOUNT NAME	FROM	TO
01-14-2600-5420	Repair & Maintenance	\$2,544	
02-14-2600-5420	Repair & Maintenance	\$2,544	
03-14-2600-5420	Repair & Maintenance	\$7,631	
05-14-2660-5690	Other Supplies		\$12,719

**Special Education:**

5. **Contracted services:**

Services from private contractors are needed to cover vacancies of several support staff in a variety of services including paraeducators, nursing and psychologists. Services must be provided to students with identified needs on their IEP.

**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 for contracted services due to vacant positions:*

ACCOUNT NUMBER	ACCOUNT NAME	FROM	TO
04-12-6130-5560	Tuition Private Out	\$74,891	
04-12-1200-5330	Professional Technical Svcs		\$37,260
04-13-2130-5330	Professional Technical Svcs		\$37,631
01-13-2140-5111	Certified Salaries	\$51,700	
04-13-2140-5330	Professional Technical Svcs		\$51,700

## **Students**

### **Conduct and Discipline**

The Amity Board of Education supports a positive and safe learning environment where each students' academic potential can be achieved. Students have a role in creating a positive and safe environment by treating others with respect and promoting kindness. Students are expected to adhere to the policies regarding conduct and discipline established by the Board for all students in all public schools of the District.

### **Areas of Responsibility**

**Board of Education** – The Amity Regional School District No. 5 (ARSD/District) Board of Education (Board) holds the certified personnel responsible for the proper conduct and control of students while legally under the supervision and jurisdiction of the school.

**Principals** – The Principals and their designees implement necessary procedures and rules and regulations to render effective the policies of the Board of Education relating to standards of student behavior. The Principal may involve representatives of all areas of school personnel, students, parents, and citizens of the community.

**Teachers** – Teachers are responsible for the instruction of students in rules and regulations of proper conduct, as well as be responsible for proper and adequate control of students. The responsibility and authority of any teacher extends to all students of the school district under the assigned supervision of the teacher and to other students so situated with respect to the teacher as to be subject to the teacher's control.

**Support Staff** - Support staff are responsible for reporting to teachers and administrators, any inappropriate student behavior, to preserve their personal safety, the safety of other students and/or staff, and to safeguard District property as well as to preserve the orderly operation of school.

**Parents** – Parents are expected to cooperate with school authorities regarding the behavior of their children. Parents shall be held responsible for the willful misbehavior of their children.

**Students** - Students are expected to comply with school rules and regulations, as well as Board policies and administrative regulations. Students who fail to comply are subject to disciplinary action including, but not limited to, suspension and expulsion.

### **I. Definitions**

- A. **Exclusion** means any denial of public-school privileges to a student for disciplinary purposes.
- B. **Emergency** means a situation in which the continued presence of the student in school poses such a danger to persons or property or a disruption of the educational process that a hearing may be delayed until a time as soon after the exclusion of such student as possible.

## Students

### Conduct and Discipline

- C. **School-Sponsored Activity** means any activity sponsored, recognized or authorized by the Board and includes activities conducted on or off school property.
- D. **Removal** is the exclusion of a student for a class period of ninety minutes or less.
- E. **In-School Suspension** means an exclusion from regular classroom activity for no more than ten (10) consecutive school days, but not exclusion from school, provided such exclusion shall not extend beyond the end of the school year in which such in-school suspension was imposed. No student shall be placed on in-school suspension more than fifteen (15) times or a total of fifty (50) days in one school year, whichever results in fewer days of exclusion.
- F. **Suspension (also referred as Out-of-School Suspension or Bus Suspension)** means the exclusion of a student from school and/or transportation services for not more than ten (10) consecutive school days, provided such suspension shall not extend beyond the end of the school year in which such suspension is imposed; and further provided no student shall be suspended more than ten (10) times or a total of fifty (50) days in one school year, whichever results in fewer days of exclusion, unless such student is granted a formal hearing as provided below.

All suspensions shall be in-school suspensions unless the administration determines for any student enrolled in grades three through twelve, inclusive, that (1) the student being suspended poses such a danger to persons or property or such a disruption of the educational process that the student shall be excluded from school during the period of suspension or (2) that an out-of-school suspension is appropriate based on evidence of previous disciplinary problems that have led to suspensions or expulsion of the student and efforts by the administration to address such disciplinary problems through means other than out-of-school suspension or expulsion, including positive support strategies.

- G. **Expulsion** means the exclusion of a student, grades three to twelve inclusive, from school privileges for more than ten (10) consecutive school days. The expulsion period may not extend beyond one calendar year.
- H. **Dangerous Instrument** means any instrument, article, or substance which, under the circumstances in which it is used or attempted or threatened to be used, is capable of causing death or serious physical injury, and includes a “vehicle.”
- I. **Deadly Weapon** means any weapon, whether loaded or unloaded, from which a shot may be discharged, or a switchblade knife, gravity knife, billy, blackjack, bludgeon or metal knuckles. It may also include pellet guns and/or air soft pistols.
- J. **Firearm**, as defined in 18 U.S.C. §921, means a) any weapon (including a starter gun) that will, is designed to, or may be readily converted to expel a projectile by the action of an explosive, b) the frame or receiver of any such weapon, c) a firearm muffler or silencer, or d)

## Students

### Conduct and Discipline

any destructive device. (A firearm; currently defined by 18 U.S.C. 921, is any weapon that can expel a projectile by an explosive action and includes explosive devices, incendiaries, poison gases, and firearm frames, receivers, mufflers, or silencers.) A firearm, as defined by C.G.S. 53a-3 includes any sawed-off shotgun, machine gun, rifle, shotgun, pistol, revolver, or other weapon, whether loaded or unloaded from which a shot may be discharged. The term firearm does not include an antique firearm.

- K. **Destructive device** includes any explosive, incendiary, or poisonous gas device, including a bomb, a grenade, a rocket having a propellant charge of more than four ounces, a missile having an explosive or incendiary charge of more than one-quarter ounce, a mine, or any other similar device; or any weapon (other than a shotgun or shotgun shell which the Attorney General finds is generally recognized as particularly suited for sporting purposes) that will, or may be readily converted to, expel a projectile by explosive or other propellant, and which has a barrel with a bore of more than ½" in diameter. The term "destructive device" also includes any combination of parts either designed or intended for use in converting any device into any destructive device and from which a destructive device may be readily assembled. A "destructive device" does not include an antique firearm; a rifle intended to be used by the owner solely for sporting, recreational, or cultural purposes; or any device which is neither designed nor redesigned for use as a weapon.
- L. **Martial Arts Weapon** means a nunchaku, kama, kasari-fundo, octagon sai, tonfa, or Chinese star.
- M. **Weapon** means any BB gun, any blackjack, any metal or brass knuckles, any police baton or nightstick, any dirk knife or switch knife, any knife having an automatic spring release device by which a blade is released from the handle, having a blade of over one and one-half inches (1½") in length, any stiletto, any knife the edged portion of the blade of which is four (4) inches and over in length, any martial arts weapon or electronic defense weapon, or any other dangerous or deadly weapon or instrument, unless permitted by law under Connecticut General Statute § 29-38.
- N. **Gang** means a group of juveniles or youths who, acting in concert with each other, or with adults, engage in illegal activities as defined by Connecticut General Statute § 29-7n.
- O. **School Days** shall mean days when school is in session for students.
- P. **Seriously Disruptive of the Educational Process** means any conduct that markedly interrupts or severely impedes the day-to-day operation of a school.
- Q. **Alternate education** means a school or program maintained and operated by the Board of Education that is offered to students in a nontraditional setting and addresses their social, emotional, behavioral, and academic needs. Such program must conform to SBE guidelines and conform to C.G.S. 10-15 and 16 (180 days/900 hours).

## **Students**

### **Conduct and Discipline**

## **II. Scope of the Student Discipline Policy**

### **A. Conduct on School Grounds or at a School-Sponsored Activity**

Students will be disciplined for conduct on school grounds or at any school-sponsored activity that endangers persons or property, is seriously disruptive of the educational process, or that violates a publicized policy of the Board.

### **B. Conduct off School Grounds**

1. Students will be disciplined for conduct off school grounds if such conduct is seriously disruptive of the educational process and violative of a publicized policy of the Board. In making a determination as to whether such conduct is seriously disruptive of the educational process, the Administration and the Board of Education may consider, but shall not be limited to the following factors: (1) whether the incident occurred within close proximity of a school; (2) whether other students from the school were involved or whether there was any gang involvement; (3) whether the conduct involved violence, threats of violence, or the unlawful use of a weapon, as defined in section C.G.S. § 29-38, and whether any injuries occurred; and (4) whether the conduct involved the use of alcohol. The Administration and/or the Board of Education may also consider whether such off-campus conduct involved the use of drugs.
2. Students are subject to suspension or expulsion for conduct off school property and outside of school-sponsored activities in accordance with law, for conduct that violates a publicized policy of the Board and is seriously disruptive of the educational process, including but not limited to the following:

Conduct leading to a violation of any federal or Connecticut state law that indicates that the student presents a danger to any person in the school community or school property and/or the conduct resulted in an arrest. Adjudication as a delinquent or a youthful offender as the result of a felony if the conduct leading to the adjudication is determined to pose a danger to the student themselves, other students, school employees or school property.

## **III. Actions Leading to Disciplinary Action, including Suspension and/or Expulsion**

Conduct which lead to disciplinary action (including but not limited to suspension and/or expulsion) includes conduct on school grounds or at a school-sponsored activity, and conduct off school grounds, as set forth above. Conduct includes, but is not limited to, the following:

1. Possession of any weapon, weapon facsimile, deadly weapon, pistol, knife, blackjack, bludgeon, box cutter, metal knuckles, pellet gun, explosive device, firearm, whether

## **Students**

### **Conduct and Discipline**

- loaded or unloaded, whether functional or not, or any other dangerous object. This also includes pellet guns and/or air soft pistols.
2. Unauthorized possession, sale, distribution, use or consumption of tobacco, drugs, narcotics or alcoholic beverages. For the purposes of this Paragraph 2, the term “drugs” shall include, but shall not be limited to, any medicinal preparation (prescription and non-prescription) and any controlled substance whose possession, sale, distribution, use or consumption is illegal under state and/or federal law.
  3. Possession of paraphernalia used or designed to be used in the consumption, sale or distribution of drugs, alcohol or tobacco, as described in subparagraph (2) above.
  4. Striking or assaulting a student, members of the school staff or other persons.
  5. Threatening in any manner any member of the school community, including any teacher, a member of the school administration, any other employee, or a fellow student, including, but not limited to, threats made orally, in writing, or via electronic communication.
  6. Blackmailing, threatening or intimidating school staff or students.
  7. Any act of harassment that is based on, inclusive of, but not limited to, an individual’s race, religion, color, disability, national origin, ancestry, ethnic background, gender, sexual orientation, gender identity or expression, or socioeconomic status or membership in any other protected class.
  8. Bullying on school grounds; at a school-sponsored or school-related activity, function, or program; at a school bus stop; on a school bus or other vehicle owned, leased, or used by the Board; or through the use of an electronic device or an electronic mobile device owned, leased, or used by the Board.
  9. Bullying outside of the school setting if it creates a hostile environment at school for the victim, infringes on the rights of the victim at school, or substantially disrupts the education process or orderly operation of a school.
  10. Engaging in teen dating violence, defined as any act of physical, emotional or sexual abuse, including stalking, harassing and threatening, that occurs between two students who are currently in or who have been in a dating relationship.
  11. Hazing.
  12. Theft.

**Students**

**Conduct and Discipline**

13. The destruction of real, personal or school property such as, cutting, defacing or otherwise damaging property in any way.
14. Possession or ignition of any fireworks or other explosive materials, or ignition of any material causing a fire.
15. Unauthorized and/or reckless and/or improper operation of a motor vehicle on school grounds or at any school-sponsored activity.
16. Leaving school grounds, school transportation vehicle or a school-sponsored activity without authorization.
17. A walk-out from or sit-in within a classroom or school building or school grounds.
18. Use of or copying of the academic work of another individual and presenting it as the student's own work, without proper attribution.
19. Making an untrue statement of fact about a staff member or member of the school community with malice or reckless disregard for the truth.
20. The possession and/or display of obscenity or pornographic images or the unauthorized or inappropriate possession and/or display of images, pictures, or photographs depicting nudity on school property or at a school-sponsored activity.
21. Inappropriate displays of public affection of a sexual nature and/or sexual activity on school grounds or at a school-sponsored activity.
22. Possession and/or use of a radio, walkman, beeper, paging device, cellular telephone, walkie-talkie or similar electronic device on school grounds or at a school-sponsored activity in a manner that is not in accordance with the District Technology and District Acceptable Use policies.
23. Using computer systems, including email, instant messaging, text messaging, blogging or the use of social media, or other forms of electronic communications, to engage in any conduct prohibited by this policy.
24. Engaging in a plan to stage or create a violent situation for the purposes of recording it by photographing, audio, or video; or recording by photographic audio, or video acts of violence for purposes of later publication. Engaging in a plan to stage sexual activity for the purposes of recording it by photographing, audio, or video; or recording by photographing, audio, or video sexual acts for purposes of later publication.

**Students**

**Conduct and Discipline**

25. Unauthorized use of or tampering with any school computer, computer system, computer software, Internet connection or similar school property or system, or the use of such property or system for inappropriate purposes.
26. Violation of the District's "Acceptable Use Agreement/Internet Use" for the applicable grade level.
27. Possession and/or use of a laser pointer.
28. Lying, misleading or being deceitful to a school employee or person having authority over the student during any school investigation including knowingly making a false written statement or the filing of a false complaint.
29. Refusal to obey a member of the school staff, or law enforcement authorities, or disruptive classroom behavior.
30. Defiance of school rules and the valid authority of teachers, supervisors, administrators, other staff members and/or law enforcement authorities.
31. Refusal by a student to identify themselves to a staff member when asked.
32. Violation of smoking; dress; transportation regulations, or other regulations and/or policies governing student conduct.
33. The use of obscene or profane language or gestures.
34. Unauthorized entrance into any school facility or portion of a school facility or aiding or abetting an unauthorized entrance.
35. Trespassing on school grounds while on out-of-school suspension or expulsion.
36. Throwing snowballs, rocks, sticks and/or similar objects.
37. Accumulation of offenses such as school and class tardiness, class or study hall or failure to attend detention.
38. Any other violation of school rules or regulations or a series of violations which makes the presence of the student in school seriously disruptive of the educational process and/or a danger to persons or property.
39. Any action prohibited by any Federal or State law which would indicate that the student presents a danger to any person in the school community or school property.

## **Students**

### **Conduct and Discipline**

#### **IV. Progressive Discipline**

Through progressive discipline, principal/designee determines appropriate consequences and/or support to help students improve their behavior, while taking into account the details of each individual circumstance. The goal of all discipline is to teach students why the behavior is inappropriate and to prevent inappropriate student behavior from happening again. Providing students with the opportunity to reflect on their own actions and the impact of these actions is essential to student learning. The following may be taken into consideration when employing progressive discipline:

1. The student's age, grade level, stage of social development, and /or special education needs;
2. The nature and severity of the misbehavior;
3. The impact of the misbehavior on the learning environment and school climate; and
4. Prior referrals for inappropriate behavior.

Within this context, more serious consequences may be considered for inappropriate behavior that escalates or is repeated.

The principal/designee shall consider a range of options to determine the consequences for each situation and to help the student learn from their choices. Possible consequences include, but are not limited to:

1. A conversation with student and/or student's parent/guardian;
2. A review of expectations for student's behavior;
3. Restorative conversations and actions;
4. Recommendation for counseling support;
5. After school detention;
6. Saturday School detention;
7. Loss of privileges (i.e., extracurricular participation, field trips, parking);
8. Suspension or expulsion; and/or
9. A consequence that fits the student's misbehavior.

Each decision on discipline is unique for each student, as it will depend upon the strengths and challenges of the student and the circumstances of the misbehavior. Parent/guardian notification for consequences 1 through 3 (as noted above) is at the discretion of the administrator addressing the violation. Parent notification will be provided for consequences 4 through 9 (as noted above). Notification is generally provided in the form of a phone call, a letter, or an electronic communication which state the nature of the violation and the consequence.

## **Students**

### **Conduct and Discipline**

#### **V. Procedures Governing Removal**

- A. All teachers are hereby authorized to remove a student from class when such student causes a serious disruption of the educational process within the classroom.
- B. Such teacher shall send the student to a designated area and shall immediately inform the building Principal or their designee as to the name of the student and the reason for removal.
- C. No student shall be removed from class more than six (6) times in any year nor more than twice in one week, unless such student is referred to the Building Principal or their designee and granted an informal hearing in accordance with the provisions of this policy.

#### **VI. Procedures Governing Suspension**

- A. The Principal of a school, or designee on the administrative staff of the school, shall have the right to suspend any student for breach of conduct as noted in Section II of this policy for not more than ten (10) consecutive school days. All suspensions shall be in-school suspensions unless the administration determines that for a student enrolled in grades three through twelve, inclusive, (1) the student being suspended poses such a danger to persons or property or such a disruption of the educational process that the student shall be excluded from school during the period of suspension or (2) that an out-of-school suspension is appropriate based on evidence of previous disciplinary problems that have led to suspensions or expulsion of the student and efforts by the administration to address such disciplinary problems through means other than out-of-school suspension or expulsion, including positive support strategies.

In such cases, the following procedures shall be followed:

- 1. Unless an emergency situation exists, no student shall be suspended prior to having an informal hearing before the Principal or designee at which the student is informed of the charges and given an opportunity to respond. In the event of an emergency, the informal hearing shall be held as soon after the suspension as possible.
- 2. Evidence of past disciplinary problems which have led to removal from a classroom, suspension, or expulsion of a student who is the subject of an informal hearing may be received by the Principal, but only considered in the determination of the length of suspension.
- 3. By telephone, the Principal or designee shall notify the parent or guardian of a student and the Superintendent of Schools not later than 24 hours of the suspension following the suspension and state the cause(s) leading to the suspension.
- 4. Whether or not home contact is made with the parent or guardian of such student, the Principal or designee shall forward a letter promptly to such parent or guardian to the

## **Students**

### **Conduct and Discipline**

- last address reported on school records (or to a newer address if known by the Principal or designee), offering the parent or guardian an opportunity for a conference to discuss same.
5. Notice of the original suspension shall be transmitted by the Principal or designee to the Superintendent of Schools or designee by the close of the school day following the commencement of the suspension, but not later than 24 hours after the commencement of the suspension.
  6. The student shall be allowed to complete any classwork, including examinations, missed while under suspension, without penalty.
  7. Notice of the suspension shall be recorded in the student's cumulative educational record. Such notice shall be expunged from the cumulative educational record by the Board if the student graduates from high school. For any student for whom a suspension has been waived or the length of suspension has been shorten pursuant to number 9 below, the student's suspension shall be expunged from the cumulative education record if the student graduates from high school, or if the administration so chooses, at the time the student completes any administration-specified program and meets any other conditions required by the administration, whichever is earlier.
  8. The decision of the Principal or designee with regard to disciplinary actions up to and including suspensions shall be final.
  9. For any student who is suspended for the first time and who has never been expelled, the school administration may shorten the length of or waive the suspension period if the student successfully completes an administration- specified program and meets any other administration-required conditions. Such program shall be at no expense to the student or their parents/guardians.
- B. In cases where the student has already been suspended, or such suspension will result in the student's being suspended, more than ten (10) times or fifty (50) days in a school year, whichever results in fewer days of exclusion, the student shall, prior to suspension, be granted a formal hearing before the Board of Education. The Principal or designee shall report the student to the Superintendent or designee and request a formal Board hearing.
- C. The reassignment of a student from one regular education classroom in the district to another regular education classroom program in the school district shall not constitute a suspension or expulsion.

## **VII. Procedures Governing In-School Suspension**

- A. The Principal or designee may impose in-school suspension in cases where a student's

## Students

### Conduct and Discipline

conduct endangers persons or property, violates school policy, seriously disrupts the educational process or in other appropriate circumstances as determined by the Principal or designee. Guidelines developed and promulgated by the Commissioner of Education will be utilized by the administration to help determine whether a student should receive an in-school or out-of-school suspension.

- B. In-school suspension may not be imposed on a student without an informal hearing by the building Principal or designee.
- C. In-school suspensions shall be served in the school attended by the student.
- D. No student shall be placed on in-school suspension more than fifteen (15) times or a total of fifty (50) days in one school year, whichever results in fewer days of exclusion.

### VIII. Expulsion Recommendation Procedure

- A. A Principal may consider recommendation or expulsion of a student enrolled in grades three through twelve, inclusive, in a case where they have reason to believe the student has engaged in conduct described at Sections IIA and IIB above.
- B. A Principal must recommend expulsion proceedings in all cases against any student in grades kindergarten through grade twelve, inclusive, whom the administration has reason to believe:
  - 1) The student, on grounds or at a school-sponsored activity, was in possession of a firearm, as defined in 18 U.S.C. 921\*, as amended from time to time, or deadly weapon, dangerous instrument or martial arts weapon, as defined in C.G.S. 53A-3; or the student, off school grounds, did possess such firearm in violation of C.G.S. 29-35 or did possess and use such a firearm, instrument or weapon in the commission of a crime under chapter 952 of the Connecticut General Statutes; or the student, on or off school grounds offered for sale or distribution a controlled substance, as defined in subdivision (9) of C.G.S. 21a-240, whose manufacture, distribution, sale, prescription, dispensing, transporting or possessing with intent to sell or dispense, offering or administering is subject to criminal penalties under C.G.S. 21-277 and 21a-278.
  - 2) In keeping with C.G.S. §10-233d and the Gun Free Schools Act, such a student shall be expelled for one calendar year if the Board of Education or impartial hearing board finds that the student did so possess or so possess and use, as appropriate, such a weapon or firearm, instrument or weapon; or did so offer for sale or distribution such a controlled substance.
  - 3) The Board may modify the period of a mandatory expulsion on a case-by-case basis.

## **Students**

### **Conduct and Discipline**

- 4) A preschool student enrolled in a Board provided preschool program is subject to mandatory expulsion whenever there is reason to believe that the child was in possession of a firearm, as defined in 18 USC 921, as amended from time to time, on or off school grounds or at a preschool program-sponsored event. Such child shall be expelled for one calendar year if, at the expulsion hearing it is determined, that the child did so possess such a firearm. The Board may modify the period of expulsion on a case-by-case basis.
- C. Upon receipt of an expulsion recommendation, the Superintendent may conduct an inquiry concerning the expulsion recommendation.

If the Superintendent or their designee determines that a student should or must be expelled, they shall forward their recommendation to the Board of Education so that the Board of Education can consider and act upon this recommendation.

## **VIII. Expulsion Hearing Procedure**

### **A. Emergency Exception**

Except in an emergency situation, the Board of Education shall, prior to expelling the student, conduct a hearing to be governed by the procedures outlined herein. Whenever an emergency exists, the hearing provided for above shall be held as soon as possible after the expulsion.

### **B. Hearing Panel**

1. Expulsion hearings conducted by the Board will be heard by any three or more Board members. A decision to expel a student must be supported by a majority of the Board members present, provided that no less than three affirmative votes to expel are cast.
2. Alternatively, the Board may appoint an impartial hearing board composed of one or more persons to hear and decide the expulsion matter, provided that no member of the Board may serve on such panel.

### **C. Notice**

1. Written notice of the expulsion hearing must be given to the student, and, if the student is a minor to their parent(s) or guardian(s) at least five business days prior the time of the hearing.
2. The written notice of the expulsion hearing shall inform the student of the following:
  - a) The date, time, and location of the hearing.

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- b) A short, plain description of the conduct alleged by the administration.
- c) The student may present as evidence, testimony and documents concerning the conduct alleged and the appropriate length and conditions of expulsion, as well as notice that the expulsion hearing will be the student's sole opportunity to present such evidence.
- d) The student may cross-examine witnesses called by the administration.
- e) The student may be represented by any third party of their choice, including an attorney, at their expense or at the expense of their parents.
- f) The notice shall include information concerning the parent/guardian and the student's legal rights regarding expulsion hearings and the legal services that are provided free of charge or at a reduced rate that are available locally (CT Legal Service or source of such services) and how to access such services. An attorney or other advocate may represent any student subject to expulsion proceedings. The student's parent/guardian shall have the right to have the expulsion hearing postponed for up to one week to allow time to obtain representation, except that if an emergency exists, such hearing shall be held as soon after the expulsion as possible.
- g) A student is entitled to the services of a translator or interpreter, to be provided by the Board of Education, whenever the student or their parent(s) or guardian(s) do(es) not speak the English language or is disabled.
- h) The conditions under which the Board is not legally required to give the student an alternative educational opportunity (if applicable).

### **D. Hearing Procedures**

1. The hearing will be conducted by the Presiding Officer, who will call the meeting to order, introduce the parties, Board members and counsel, briefly explain the hearing procedures, and swear in any witnesses called by the administration or the student.
2. The hearing will be conducted in executive session. A verbatim record of the hearing will be made, either by tape recording or by a stenographer.
3. Formal rules of evidence will not be followed. The Board has the right to accept hearsay and other evidence if it deems that evidence relevant or material to its determination. The presiding officer will rule on testimony or evidence as to it being immaterial or irrelevant.

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4. The hearing will be conducted in two parts. In the first part of the hearing, the Board will receive and consider evidence regarding the conduct alleged by the administration.
5. In the first part of the hearing, the charges will be introduced into the record by the Superintendent or their designee.
6. Each witness for the administration will be called and sworn. After a witness has finished testifying, they will be subject to cross-examination by the opposite party or their legal counsel and by Board members.
7. After the Administration has presented its case, the student will be asked if they have any witnesses or evidence to present. If so, the witnesses will be sworn, will testify, and will be subject to cross examination and to questioning by the Board. The student may also choose to make a statement at this time. If the student chooses to make a statement, they will be sworn and subject to cross examination and questioning by the Board. Concluding statements will be made by the administration and then by the student and/or their representative.
8. In cases where the respondent has denied the allegation, the Board must determine whether the respondent committed the offense(s) as charged by the Superintendent.
9. If the Board determines that the student has committed the conduct as alleged, then the Board shall proceed with the second portion of the hearing, during which the Board will receive and consider evidence regarding the length and conditions of expulsion.
10. When considering the length and conditions of expulsion, the Board may review the student's attendance, academic and past disciplinary records. The Superintendent will make a recommendation as to the discipline to be imposed.
11. Evidence of past disciplinary problems which have led to removal from a classroom, suspension or expulsion of a student being considered for expulsion may be considered only during the second portion of the hearing, during which the Board is considering length of expulsion and nature of alternative educational opportunity to be offered.
12. Where administrators presented the case in support of the charges against the student, such administrative staff shall not be present during the deliberations of the Board either on questions of evidence or on the final discipline to be imposed. The Superintendent may, after reviewing the incident with administrators, and reviewing the student's records, make a recommendation to the Board as to the appropriate

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discipline to be applied.

13. The Board shall make findings as to the truth of the charges, if the student has denied them, and, in all cases, the disciplinary action, if any, to be imposed. The Board shall report its final decision in writing to the student, or if such student is a minor, also to the parent(s) or guardian(s), stating the reasons on which the decision is based, and the disciplinary action to be imposed. Said decision shall be based solely on evidence presented at the hearing.
14. For any student who is suspended for the first time and who has never been expelled, the school administration may shorten the length of or waive the suspension period if the student successfully completes an administration- specified program and meets any other administration-required conditions. Such program shall be at no expense to the student or their parents/guardians.

### **IX. Alternative Educational Program for Expelled Students**

#### **A. Students under sixteen (16) years of age:**

Whenever the Board of Education expels a student under sixteen years of age, it shall offer any such student an alternative educational program, which shall be (1) alternative education, as defined, by C.G.S. 10-74j or (2) in accordance with the standards adopted by the State Board of Education (SBE) with an individualized learning plan.

#### **B. Students sixteen (16) to eighteen (18) years of age:**

The Board of Education will provide an alternative education as defined or in accordance with SBE standards to a sixteen- to eighteen-year-old student expelled for the first time if they request it and if they agree to the conditions set by the Board of Education. The alternative education may include placement in an adult education program for students who are at least seventeens of age. Students participating in an adult education program during a period of expulsion shall not be required to withdraw from school prior to participation. The Board of Education is not required to offer an alternative program to any student between the ages of sixteen and eighteen who is expelled for the second time.

#### **C. Students eighteen (18) years of age or older:**

The Board of Education is not required to offer an alternative educational program to expelled students eighteen years of age or older.

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#### **D. Students identified as eligible for services under the Individuals with Disabilities Education Act (IDEA):**

If the Board of Education expels a student who has been identified as eligible for services under the Individuals with Disabilities Education Act ("IDEA"), it shall offer an alternative educational program to such student in accordance with the requirements of IDEA, as it may be amended from time to time.

#### **X. Notice of Student Expulsion on Cumulative Record**

- A. Notice of expulsion and the conduct for which the student was expelled shall be included on the students' cumulative educational record. Such notice, except for the notice of an expulsion of a student in grades 9 through 12 inclusive, based on possession of a firearm or deadly weapon, may be expunged from the cumulative educational record by the Board if the Board determines that the conduct and behavior of the student in the years following the expulsion warrants an expungement. Such notice shall be expunged from the cumulative educational record by the Board if the student graduates from high school.
- B. If a student's expulsion is shortened or the expulsion period waived based upon the fact that the student was expelled for the first time, had never been suspended, and successfully completed a Board specified program and/or met other conditions required by the Board, the notice of expulsion shall be expunged from the cumulative educational record if the student graduates from high school or, if the Board so chooses, at the time the student completes the Board specified program and meets any other conditions required by the Board.

#### **XI. Change of Residency During Expulsion Proceedings**

##### **A. Student moving into the school district:**

- 1. If a student enrolls in the district while an expulsion hearing is pending in another district, such student shall not be excluded from school pending completion of the expulsion hearing unless an emergency exists, as defined above. The Board shall retain the authority to suspend the student and/or to conduct its own expulsion hearing.
- 2. Where a student enrolls in the district during the period of expulsion from another school district, the Board may adopt the decision of the student expulsion hearing conducted by such other school district. The Board shall make its determination based upon a hearing held by the Board which shall be limited to a determination of whether the conduct which was the basis of the expulsion would also warrant expulsion by the Board.

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#### **B. Student moving out of the school district:**

Where a student withdraws from school after having been notified that an expulsion hearing is pending, but before a decision has been rendered by the Board, the notice of the pending expulsion hearing shall be included on the student's cumulative record and the Board shall complete the expulsion hearing and render a decision. If the Board subsequently renders a decision to expel the student, a notice of the expulsion shall be included on the student's cumulative record.

## **XII. Procedures Governing Suspension and Expulsion of Students Identified as Eligible for Services under the Individuals with Disabilities Education Act (IDEA)**

#### **A. Suspension of IDEA students:**

Notwithstanding the foregoing, if the administration suspends a student identified as eligible for services under the IDEA, as reauthorized in 2004, (an "IDEA student") who has engaged in conduct that violated any rule or code of conduct of the school district that applies to all students, the following procedures shall apply:

1. The administration shall not later than the date on which the decision to take disciplinary action is made, notify the parents of the student of the decision to suspend and a copy of the special education procedural safeguards must either be hand delivered or sent by mail to the parents on the date that the decision to suspend was made.
2. During the period of suspension, the school district is not required to provide any educational services to the IDEA student beyond that which is provided to all students suspended by the school district.

#### **B. Expulsion and Suspensions that Constitute Changes in Placement for IDEA students:**

Notwithstanding any provision to the contrary, if the administration recommends for expulsion an IDEA student who has engaged in conduct that violated any rule or code of conduct of the school district that applies to all students, the procedures described in this section shall apply. The procedures described in this section shall also apply for students whom the administration has suspended in a manner that is considered under the IDEA, as it may be amended from time to time, to be a change in placement.

1. The parents of the student must be notified of the decision to suspend on the date on which the decision to suspend was made, and a copy of the special education procedural safeguards must either be hand-delivered or sent by mail to the parents on the date that the decision to suspend was made.

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2. The school district shall immediately convene the IEP team, but in no case later than ten (10) school days after the recommendation for expulsion or the suspension which constitutes a change in placement was made. The relevant members of the student's IEP team shall consider the relationship between the student's disability and the behavior that led to the recommendation for expulsion or the suspension which constitutes a change in placement, in order to determine whether the student's behavior was a direct manifestation of their disability.
3. If the IEP team finds that the behavior was a direct manifestation of the student's disability, the administration shall not proceed with the recommendation for expulsion. The IEP team shall consider the student's misconduct and revise the IEP to prevent a recurrence of the misconduct and to provide for the safety of other students and staff.
4. If the IEP team finds that the behavior was not a manifestation of the student's disability, the administration may proceed with the recommended expulsion or suspension that constitutes a change in placement.
5. During any period of expulsion, or suspension of greater than ten (10) days per school year, the administration shall provide the student with an alternative education program in accordance with the provisions of the IDEA.
6. The special education records and disciplinary records of the student must be transmitted to the individual(s) who will make the final determination regarding a recommendation for expulsion or a suspension that results in a change in placement.
7. School personnel may remove a disabled student who has violated the conduct code from their current placement for up to 10 school days without a hearing.

#### **C. Transfer of IDEA students for Certain Offenses:**

School personnel may transfer an IDEA student to an appropriate interim alternative educational setting for not more than forty-five (45) school days if the student:

1. Was in possession of a dangerous weapon, as defined in 18 U.S.C. 930(g)(2), as amended from time to time, on school grounds or at a school-sponsored activity, or
2. Knowingly possessed or used illegal drugs or sold or solicited the sale of a controlled substance while at school or at a school-sponsored activity; or
3. Inflicted serious bodily injury to another person at school, on school premises or at a school function.

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As used in this subsection XIIC., the term “dangerous weapon” means a weapon, device, instrument, material, or substance, animate or inanimate, that is used for, or is readily capable of, causing death or serious bodily injury, except that such term does not include a pocket knife with a blade of less than 2.5 inches in length.

The term “serious bodily injury” means a substantiated risk of death, extreme physical pain, protracted loss or impairment of the function of a bodily member, organ, or mental faculty.

### **XIII. Procedures Governing Suspension and Expulsion of Students Identified as Eligible for Educational Accommodations under Section 504 of the Rehabilitation Act of 1973**

#### **A. Expulsion of students identified as eligible for educational accommodations under Section 504 of the Rehabilitation Act of 1973:**

Notwithstanding any provision to the contrary, if the administration recommends for expulsion a student identified as eligible for educational accommodations under Section 504 of the Rehabilitation Act of 1973 (a “Section 504 Student”) who has engaged in conduct that violated any rule or code of conduct of the school district that applies to all students, the following procedures shall apply:

1. The parents of the student must be notified of the decision to recommend the student for expulsion.
2. The district shall immediately convene the student’s Section 504 team (504 team), for the purpose of reviewing the relationship between the student’s disability and the behavior that led to the recommendation for expulsion, in order to determine whether the student’s behavior was a manifestation of their disability.
3. If the 504 team finds that the behavior was a manifestation of the student’s disability, the administration shall not proceed with the recommendation for expulsion. The 504 team shall consider the student’s misconduct and revise the 504 plan to prevent a recurrence of the misconduct and to provide for the safety of other students and staff.
4. If the 504 team finds that the behavior was not a manifestation of the student’s disability, the administration may proceed with the recommendation for expulsion.

### **XIV. Notification to Parents or Guardian**

- A. The parents or guardian of any minor student either expelled or suspended or removed from class shall be given notice of such disciplinary action within twenty- four (24) hours of the

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time of the institution of the period of expulsion, suspension or removal from class.

- B. The Superintendent of Schools shall forward to the student concerned and their parents, or the student if they have attained the age of 18, a copy of this Board policy on student discipline at the time the Superintendent sends out the notice that an expulsion hearing will be convened.

### **XV. Early Readmission to School**

An expelled student may apply for early readmission to school. The Board delegates the authority to make decisions on readmissions to the Superintendent. Students desiring readmission to school shall direct such readmission requests to the Superintendent. The Superintendent has the discretion to approve or deny such readmission requests and may condition readmission on specified criteria.

### **XVI. Exclusion from Co-Curricular and Extra-Curricular Activities**

Participation in co-curricular and extra-curricular activities is a privilege and not an entitlement. Students involved in such programs are expected to follow all school rules and demonstrate good citizenship. Failure to do so may result in partial or complete exclusion from said activities and programs. Activities include, but are not limited to, athletic programs, musical or drama productions, clubs, class activities, proms and school dances, graduation ceremonies, field trips, and school trips out-of-state and abroad.

### **XVII. Expulsion and Readmission of a Student Placed in a Diversionary Program, Juvenile Residential Center or Other Residential Placement**

1. Any student who commits an expellable offense and is subsequently placed in a juvenile residential center or any other residential placement for such offense may be expelled by the Board. The period of expulsion shall run concurrently with the period of placement in a juvenile residential center or other residential placement.
2. If a student who committed an expellable offense seeks to return to the school district after participating in a diversionary program or having been placed in a juvenile residential center or any other residential placement and such student has not been expelled by the board of education for such offense, the board of education shall allow such student to return and may not expel the student for additional time for such offense.

### **XVIII. Dissemination of Student Conduct and Discipline Policy**

The Board of Education shall, at the beginning of each school year and at such other times as it may deem appropriate, provide for an effective means of informing all students, parent(s) and/or guardian(s) of this policy.

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#### **XIX. Compliance with Reporting Requirements**

- A. The Board of Education shall report all suspensions and expulsions to the State Department of Education.
- B. If the Board of Education expels a student for sale or distribution of a controlled substance, the Board shall refer such student to an appropriate state or local agency for rehabilitation, intervention or job training and inform the agency of its action.
- C. If the Board of Education expels a student for possession of a deadly weapon or firearm, as defined in C.G.S. §53a-3, the violation shall be reported to the local police.

(cf. 5128.1 – Plagiarism)

(cf. 5131.1 – Bus Conduct)

(cf. 5131.21 – Threats or Acts of Violence)

(cf. 5131.5 – Vandalism)

(cf. 5131.6 – Drugs, Alcohol, Tobacco)

(cf. 5131.7 – Weapons and Dangerous Instruments)

(cf. 5131.8 – Off-School Grounds Misconduct)

(cf. 5131.81 – Use of Cell Phones and Other Electronic Communication Devices)

(cf. 5131.91 – Hazing)

(cf. 5131.911 – Bullying Regulation and Teen Dating Violence)

(c.f. 5144.12 – Student Discipline: Restorative Practice)

(c.f. 5145.45 – Non-Discrimination)

(c.f. – 5145.5 – Prohibition Against Sexual Harassment)

Legal References: Connecticut General Statutes

4-177 – 4-180 Contested cases. Notice. Record, as amended

10-74j Alternative education (PA 15-133)

10-233a through 10-233f Suspension, removal and expulsion of students, as amended by PA 95-304, PA 96-244, PA 98-139, PA 07-66, PA 07-122, PA 08-160, PA 09-82, PA 09-6 (September Special Session), PA 10-111, PA 14-229, PA 15-96, PA 16-147, PA 17-220 and PA 19-91

10-233f In-school suspension of students

*Packer v. Board of Educ. of the Town of Thomaston*, 246 Conn.89 (1998).  
Public Act 98-139

*Honig v. Doe*, (United States Supreme Court 1988)

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Individuals with Disabilities Act, 20 U.S.C. 1400 et seq. as amended by the Individuals with Disabilities Education Act Amendments of 1997 (P.L. 105-17). Section 504 of the Rehabilitation Act of 1973, 29 U.S.C. § 794(a)

P.L. 108-446 Individuals with Disabilities Education Improvement Act of 2004

*State v. Hardy*, 896 A.2d 755, 278 Conn. 113 (2006)

## Students

### Weapons and Dangerous Instruments

~~The Board of Education (hereinafter referred to as "Board") is concerned for the safety and welfare of all students and school personnel in school and at school sponsored activities. For this reason the Board prohibits student possession and/or use of weapons, including martial arts weapons, or other dangerous instruments in any school building on school grounds, in any school vehicle, or at any school sponsored activity with the exception of those in use for educational purposes with prior administrative approval.~~

The Amity Regional School District No. 5 (District) Board of Education (Board) has determined that possession, concealment, and/or use of a weapon by a student is detrimental to the welfare and safety of the students and school personnel within the district. Possession and/or use of any weapon, including martial arts weapons and deadly weapons, dangerous instrument, firearm, or destructive device in any school building on school grounds, in any school vehicle, or at any school-sponsored activity is prohibited.

A "weapon" means any BB gun, any blackjack, any metal or brass knuckles, any police baton or nightstick, any dirk knife or switch knife, any knife having an automatic spring release device by which a blade is released from the handle, having a blade of over one and one-half inches (1½") in length, any stiletto, any knife the edged portion of the blade of which is four (4) inches and over in length, any martial arts weapon or electronic defense weapon, or any other dangerous or deadly weapon or instrument, unless permitted by law under Connecticut General Statute § 29-38.

A "martial arts weapon" means a nunchaku, kama, kasari-fundo, octagon sai, tonfa, or Chinese star.

A "dangerous instrument" means any instrument, article, or substance which, under the circumstances in which it is used or attempted or threatened to be used, is capable of causing death or serious physical injury, and includes a "vehicle." A "deadly weapon" means any weapon, whether loaded or unloaded, from which a shot may be discharged, or a switchblade knife, gravity knife, billy, blackjack, bludgeon or metal knuckles. It may also include pellet guns and/or air soft pistols.

"Firearm", as defined in 18 U.S.C. §921, means a) any weapon (including a starter gun) that will, is designed to, or may be readily converted to expel a projectile by the action of an explosive, b) the frame or receiver of any such weapon, c) a firearm muffler or silencer, or d) any destructive device. (A firearm; currently defined by 18 U.S.C. 921, is any weapon that can expel a projectile by an explosive action and includes explosive devices, incendiaries, poison gases, and firearm frames, receivers, mufflers, or silencers.) A firearm, as defined by C.G.S. 53a-3 includes any sawed-off shotgun, machine gun, rifle, shotgun, pistol, revolver, or other weapon, whether loaded or unloaded from which a shot may be discharged. The term firearm does not include an antique firearm.

"Destructive device" includes any explosive, incendiary, or poisonous gas device, including a bomb, a grenade, a rocket having a propellant charge of more than four ounces, a missile having an explosive or incendiary charge of more than one-quarter ounce, a mine, or any other similar

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device; or any weapon (other than a shotgun or shotgun shell which the Attorney General finds is generally recognized as particularly suited for sporting purposes) that will, or may be readily converted to, expel a projectile by explosive or other propellant, and which has a barrel with a bore of more than ½" in diameter. The term "destructive device" also includes any combination of parts either designed or intended for use in converting any device into any destructive device and from which a destructive device may be readily assembled. A "destructive device" does not include an antique firearm; a rifle intended to be used by the owner solely for sporting, recreational, or cultural purposes; or any device which is neither designed nor redesigned for use as a weapon.

~~Possession and/or use of any such dangerous weapon by a student in school or at a school-sponsored activity off school grounds, is cause for expulsion of the student for a calendar year if such conduct violates publicized Board policy or is seriously disruptive of the educational process. The period of expulsion may be modified by the Board or hearing panel on a case-by-case basis.~~

The possession or use of any such weapon or devices will require that the proceedings for the suspension and/or expulsion of the student involved will be initiated immediately by the principal. If the student is found to have possessed a firearm or other dangerous weapon as defined in Connecticut General Statutes 53a-3 in violation of 29-35 or 53-206, in or on the real property of a school or at any school activity as defined in Connecticut General Statutes 10-233a, he/she must be expelled for one calendar year. The Board of Education or hearing board may modify the period of expulsion on a case-by-case basis. To comply with federal law, any finding of an exception shall be reduced to writing. All legal restrictions and requirements will be adhered to pertaining to special education students.

~~A student's conduct off school grounds at a non-school activity that is seriously disruptive of the educational process and violative of the Board's publicized policies may also be grounds for expulsion.~~

The Board shall consider a student's conduct off school grounds that is seriously disruptive of the educational process or is violative of publicized policies of the Board as grounds for expulsion.

Weapons under the control of law enforcement personnel are permitted. The Superintendent may authorize other persons to possess weapons for courses, programs and activities approved by the District and conducted on District property.

(c.f. 5131 – Conduct and Discipline)  
(cf. 5145.12 – Search and Seizure)

Legal Reference: Connecticut General Statutes

[10-221](#) Boards of education to prescribe rules.

[10-233a](#) through [10-233f](#) - Expulsion as amended by PA 95-304

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[53a](#)-3 Definitions.

[53a](#)-217b - Possession of firearms and deadly weapons on school grounds

[53](#)-206 Carrying and sale of dangerous weapons.

PA 94-221 An Act Concerning School Discipline and Safety.

Gun-Free School Zones Act of 1990, 18 U.S.C. §§ 921(a)(25)-(26), 922(q) (2006)

GOALS 2000: Educate America Act

18 U.S.C. 921 Definitions.

20 U.S.C. §7961, The Gun-Free School Act, 8561 of the Every Student Succeeds Act.

Youth Handgun Safety Act, 18 U.S.C. §§ 922(x), 924(a)(6) (2006)

Safe and Drug-Free Schools and Communities Act, 20 U.S.C. §§ 7101-7117

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Students shall not possess weapons, firearms, or dangerous instruments of any kind on school grounds or buildings, nor on school buses, nor on any school-related, sponsored, recognized, or authorized activity conducted on or off school property. Weapons, firearms, and dangerous instruments include not only guns or knives, but any instrument, article, or substance which under the circumstances which it is used, or attempted or threatened to be used, is capable of causing serious physical injury. This can include, but is not limited to, motor vehicles, fireworks of any kind, or other items not commonly thought of as weapons.

Possession of or bringing such weapons, firearms, devices, or instruments on school grounds or to school activities is also a violation of criminal law, and, therefore, any violation of this regulation shall be reported immediately to the local law enforcement agency, and the parent or guardian will be notified. Students who are believed to have violated this regulation shall be subject to expulsion proceeding, as well as possible court action, and shall be expelled if there is a finding by the Board that the student did possess a deadly weapon or firearm in violation of CGS Section 53a.

Any dangerous device or weapon may be seized by an employee of the school system under the power granted to the Board of Education to maintain order and discipline in the schools and to protect the safety of students, staff, and the public.

Every employee seizing any weapon or dangerous instrument under the provisions of this regulation shall report the incident to the Building Administrator immediately and deliver the seized device to the Building Administrator, together with the name(s) of persons involved, witnesses, location and circumstances of the seizure. If it is known that a student has possession of such a device but the device has not been seized, the employee shall report the matter to the Building Administrator immediately, and the Building Administrator shall report all violations of this regulation to the Superintendent or designee, and to the local law enforcement agency.

The Building Administrator shall also take disciplinary action as he/she may determine necessary, and shall report the incident to the parents or guardian of the student by telephone or in person, and follow this notification with a letter.

## Students

### Out of School Misconduct

Students are subject to discipline, up to and including suspension and expulsion for misconduct, which is seriously disruptive of the educational process and is a violation of a publicized Amity Regional School District No. 5 (District) Board of Education (Board) policy, even if such misconduct occurs off-school property and during non-school time.

In compliance with judicial decisions, the Board considers conduct which is "severely disruptive of the educational process" to mean conduct that "markedly interrupts or severely impedes the day to-day operations of a school" in addition to such conduct also being violative of publicized school policy. Such conduct includes, but is not limited to, making a bomb threat, or making any threat, off school grounds, to kill or hurt a teacher or student.

In making a determination as to whether conduct is "seriously disruptive of the educational process," the administration may consider, but such consideration shall not be limited to:

1. whether the incident occurred within close proximity of the school;
2. whether other students from the school were involved or whether there was any gang involvement;
3. whether the conduct involved violence, threats of violence or the unlawful use of a weapon, as defined in section 29-38 and whether any injuries occurred; and
4. whether the conduct involved the use of alcohol and/or drugs.

The Board, in matters of expulsion for out-of-school misconduct, in making a determination as to whether conduct is "seriously disruptive of the educational process," may consider, but consideration is not limited to the same items listed previously.

Such discipline may result whether:

1. The incident was initiated in the school or on school grounds, or
2. Even if the incident occurred or was initiated off school grounds and non-school time; if after the occurrence there was a reasonable likelihood that return of the student would contribute to a disruptive effect on the school education or its process by threatening:
  - a. The school's orderly operations;
  - b. The safety of the school property;
  - c. The welfare of the persons who work or study there.

Examples of the type of such off-school misconduct that may result in such discipline include but are not limited to:

- ~~1. Use, possession, sale or distribution of dangerous weapons; (as defined in CGS 53a-3, 53-206, and 29-35 and USC 921)~~
- ~~2. Use, possession, sale, or distribution of illegal drugs; or violent conduct, where any such activity has the reasonable likelihood of threatening the health, safety or welfare of school property, individuals thereon, and/or the educational process.~~

1. Use, possession, sale, or distribution of dangerous weapons; (as defined C.G.S. 53a 3, 53-206, and 29-35)

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### Out of School Misconduct

2. Use, possession, sale, or distribution of illegal drugs;
3. Violent conduct;
4. Making of a bomb threat; or
5. Threatening to harm or kill another student or member of the staff.

For example, if it is determined that a student's use, possession, or sale of drugs in the community has a reasonable likelihood of endangering the safety of students or employees because of the possibility of such sales in the school; or if violent conduct in the community presents a reasonable likelihood of repeating itself in the school environment; or if any similar type of misconduct in the community has a reasonable likelihood of being continued or repeated in school or of bringing retaliation or revenge into the school for such off-school misconduct, the Board may impose discipline up to and including suspension and/or expulsion. The rationale to be applied in considering disciplinary action is whether the off school grounds conduct will markedly interrupt or severely impede the day-to-day operation of a school.

~~A student found to be in possession of a firearm or deadly weapon shall be expelled for one calendar year if the student has no permit to carry such weapon, instrument, or weapon was used in the commission of a crime, unless said expulsion is modified on an individual case basis.~~

A student who possessed and used a firearm, deadly weapon, dangerous instrument or martial arts weapon in the commission of a crime off-campus shall be expelled for one calendar year unless said expulsion is modified on an individual case basis.

### Regulation of Off-Campus Speech

It is recognized that some off-campus speech can be harmful and subject to regulation by District officials. The regulatory interests of the District and its schools remain significant in some off-campus circumstances. Such circumstances involving off-campus speech in which the District has an interest include, but are not limited to, the following:

- serious or severe bullying or harassment targeting particular individuals;
- threats aimed at teachers or students;
- the failure to follow rules concerning lessons, the writing of papers, the use of computers or participation in other online school activities; and
- breaches of school security devices, including material maintained within school computers.

In order for the District to take disciplinary action regarding student off-campus speech, school officials are limited to those situations where it can be reasonably forecast that the student speech in question will materially disrupt classwork or involve substantial disorder in the school setting. Off-campus student speech may be regulated only in compelling circumstances.

Legal Reference: ——— Connecticut General Statutes

~~4-176e through 4-185 Uniform Administrative Procedure Act.~~

~~10-233a through 10-233f re in-school suspension, suspension, expulsion. (as amended by PA-98-~~

Policy Revised: (Date)

AMITY REGIONAL SCHOOL DISTRICT NO. 5  
Woodbridge, Connecticut

## Students

### Out of School Misconduct

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~~29-35 Carrying of pistol or revolver without permit prohibited. 29-38 Weapons in vehicles.~~

~~53a-3 Firearms and deadly weapons.~~

~~53-206 Carrying and sale of dangerous weapons.~~

~~53a-217b Possession of firearms and deadly weapons on school grounds. PA 94-221 An Act Concerning School Safety.~~

~~18 U.S.C. 921 Definitions.~~

~~PL 103-382 Elementary and Secondary Education Act. (Sec. 14601—Gun Free Requirements: Gun Free School Act of 1994)~~

~~PA 95-304 An Act Concerning School Safety.~~

~~PA 96-244 An Act Concerning Revisions to the Education Statutes.~~

~~*Kyle P. Packer PPA Jane Packer v. Thomaston Board of Education.* (SC 15862)~~

Legal Reference: Connecticut General Statutes

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*Wisniewski v. Bd. Of Educ.*, 494 F.3d34 (2nd Cir. 2007)

*Doninger v. Niehoff*, 257F.3d (2nd Cir. 2008)

**Students**

**Out of School Misconduct**

Mahanoy Area School District v. B.L. (S.C. 20-255) June 23, 2021