<u>PLEASE POST</u>

AMITY REGIONAL SCHOOL DISTRICT NO. 5

Bethany Orange Woodbridge 25 Newton Road, Woodbridge, Connecticut 06525

Dr. Jennifer P. Byars Superintendent of Schools

AMITY REGIONAL BOARD OF EDUCATION REGULAR MEETING AGENDA Monday, February 12 2024, 6:30 pm 25 Newton Road, Woodbridge, CT

- CALL TO ORDER
- 2. PLEDGE OF ALLEGIANCE
- 3. APPROVAL OF MINUTES page 4
 - Regular Board of Education Meeting January 08, 2024
- 4. STUDENT REPORT
 - a. Monthly Report
- 5. 3 A's (Academics, Arts, Athletics) AND POG (Portrait of the Graduate) FOCUS PRESENTATION
 - a. Middle School CTE & Robotics Mr. Damian Stratton, AMSO Tech Ed Teacher
- 6. PUBLIC COMMENT
- 7. PRESENTATION AND DISCUSSION ON AUDITED 2022-2023 FINANCIAL STATEMENTS
 - a. Possible Action on Audited 2022-2023 Financial Statements page 6
 - b. Discussion and Possible Action on Reducing Member Towns Payments for the 2023-2024 School Year page 120
- 8. PRESENTATION OF THE SUPERINTENDENT'S PROPOSED 2024-2025 BUDGET page 123
- 9. SUPERINTENDENT'S REPORT
 - a. Personnel Report page 124
 - b. Superintendent Report page 125
- 10. CORRESPONDENCE
- 11. CHAIRMAN'S REPORT
 - a. Committee Reports
 - 1. ACES
 - 2. CABE
 - Communications
 - 4. Curriculum
 - a. Discussion and Possible Action on Approval of the Grade 7 and Grade 8 English Language Arts Curriculum page 129
 - 5. District Health and Safety
 - 6. Diversity, Equity, and Inclusion Executive Committee
 - 7. District Technology page 259
 - a. Monthly Report
 - 8. Facilities page 260
 - a. Monthly Report
 - 9. Finance
 - a. Discussion and Possible Action on Designation of HVAC Reimbursement Grant Funds page 261

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- b. Discussion of Monthly Financial Statements page 262
- c. Director of Finance and Administration Approved Transfers Under \$3,000 page 292
- d. Discussion and Possible Action on Transfers over \$3,000 page 294
- e. Other
 - a. Lunch Negative Balance Update page 295
- 10. Policy
 - f. First Read
- 1. Policy 5141.6 Crisis Prevention/Response page 297
- 2. Policy 5142.1 Relations with Non-Custodial Parents page 299
- 3. Policy 5142.2 Safety: Student Dismissal Precautions page 301
- g. Second Read
 - 1. Policy 5141.5 Suicide Prevention/ Suicide Attempts page 302
 - 2. Policy 1180 Community Relations Memorials for Deceased Students or Staff page 303
- 11. Personnel
- 12. NEW BUSINESS
- 13. ITEMS FOR THE NEXT AGENDA Due to Chairperson by February 29, 2024
- 14. 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

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

AMITY REGIONAL SCHOOL DISTRICT NO. 5 BOARD OF EDUCATION



Bethany Orange Woodbridge

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.

<u>PLEASE POST</u> <u>PLEASE POST</u>

AMITY REGIONAL SCHOOL DISTRICT NO. 5

Bethany Orange Woodbridge 25 Newton Road, Woodbridge, Connecticut 06525 (203) 397-4811

Dr. Jennifer P. Byars Superintendent of Schools

AMITY REGIONAL BOARD OF EDUCATION FINANCE COMMITTEE MEETING MINUTES January 8, 2024 at 5:30 p.m. 25 Newton Road, Woodbridge, CT

COMMITTEE MEMBERS PRESENT

Dr. Karunakaran, Sean Hartshorn, Sharon Huxley, Donovan Lofters, Joseph Nuzzo,

COMMITTEE MEMBERS ABSENT

Donna Schlank

STAFF MEMBERS PRESENT

Dr. Jennifer Byars, Theresa Lumas, Thomas Brant

1. Call to Order

Dr. Karunakaren called the meeting to order at 5:31 p.m.

2. Discussion and Possible Action on Minutes

a. Finance Committee Meeting – December 11, 2023

MOTION by Joseph Nuzzo, SECOND by Donovan Lofters to approve December 11, 2023 minutes as submitted. VOTES IN FAVOR, 4 (Dr. Karunakaren, Hartshorn, Lofters, Nuzzo)
ABSTAIN, 1 (Huxley)
MOTION CARRIES

3. Public Comment

None

4. Presentation of Superintendent's Proposed 2024-2025 Budget

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

5. Discussion of Monthly Financial Statements

a. Special Education Update

Presented by Amity Region 5 Director of Finance Theresa Lumas and Director of Pupil Services Thomas Brant.

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

Presented by Amity Region 5 Director of Finance Theresa Lumas

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

Presented by Amity Region 5 Director of Finance Theresa Lumas

MOTION by Sharon Huxley SECOND by Donovan Lofters to Recommend the Amity Board of Education approve
the following budget transfer for the cost if an outside service to provide paraeducator support.

<u>PLEASE POST</u> <u>PLEASE POST</u>

 ACCOUNT

 NUMBER
 ACCOUNT NAME
 FROM
 TO

 04-12-1206-5112
 Salaries – Certified
 \$20,750

 04-12-1206-5330
 Prof Technical Services
 \$20,750

8. Other

- a. CNR Report
- b. Grant Report

9. Adjourn

MOTION by Sean Hartshorn, SECOND by Donovan Lofters to adjourn meeting at 6:31 p.m. without objection.

Respectfully submitted,

Lisa Zaleski

Lisa Zaleski

BOE Recording Secretary

FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

FINANCIAL STATEMENTS

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FINANCIAL STATEMENTS

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INDEPENDENT AUDITOR'S REPORT



180 Glastonbury Boulevard, Suite 400 Glastonbury, CT 06033

860.541.2000 main 860.541.2001 fax mahoneysabol.com

Glastonbury Essex

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, 2023, 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, 2023, 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.

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.

1

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.

2

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 19, 2023, 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

Mahoney Sabol + Conpany, LLP

December 19, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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, 2023.

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 \$85,586,334 (net position). Included in this amount is a deficit in unrestricted net position of \$5,582,935. This deficit is primarily due to 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, 2023 increased by \$4,317,712.
- As of the close of the current fiscal year, the District's governmental funds reported a combined ending fund balance of \$6,102,517, an increase of \$667,417 in comparison with the prior year.
- The principal balance outstanding on the District's long-term bonded debt decreased by \$4,190,000 or 22.4% from \$18,735,000 as of June 30, 2022 to \$14,545,000 as of June 30, 2023.

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.

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED (Continued)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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 for Capital and Nonrecurring Fund, 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.

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MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED (Continued)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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.

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Other Information

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

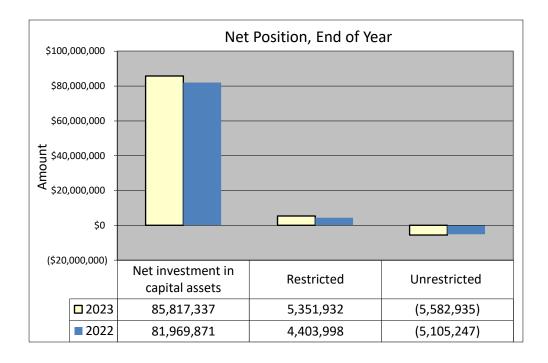
MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED (Continued)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Position

Over time, net position may serve as one measure of a government's financial position. The District's net position totaled \$85,586,334 as of June 30, 2023 and \$81,268,622 as of June 30, 2022 and are summarized as follows:

| | 2023 | 2022 | \$ Variance | % Variance |
|----------------------------------|---------------|---------------|--------------|------------|
| Current and other assets | \$ 9,300,642 | \$ 8,967,150 | \$ 333,492 | 4% |
| Capital assets, net | 101,606,080 | 102,772,262 | (1,166,182) | -1% |
| Total assets | 110,906,722 | 111,739,412 | (832,690) | -1% |
| Deferred outflows of resources | 1,586,307 | 2,519,505 | (933,198) | -37% |
| Long-term liabilities | 22,599,104 | 28,082,179 | (5,483,075) | -20% |
| Other liabilities | 2,345,927 | 2,927,672 | (581,745) | -20% |
| Total liabilities | 24,945,031 | 31,009,851 | (6,064,820) | -20% |
| Deferred inflows of resources | 1,961,664 | 1,980,444 | (18,780) | -1% |
| Net position: | | | | |
| Net investment in capital assets | 85,817,337 | 81,969,871 | 3,847,466 | 5% |
| Restricted | 5,351,932 | 4,403,998 | 947,934 | 22% |
| Unrestricted | (5,582,935) | (5,105,247) | (477,688) | 9% |
| Total net position | \$ 85,586,334 | \$ 81,268,622 | \$ 4,317,712 | 5% |



MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED (Continued)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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, 2023 and 2022 are as follows.

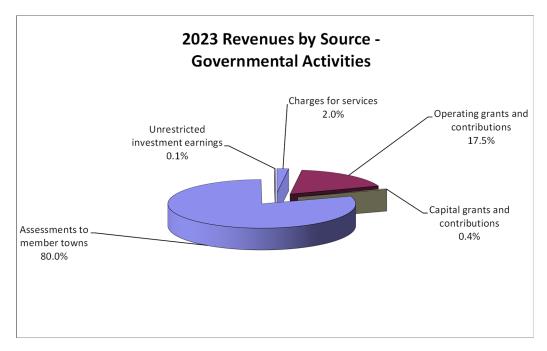
| | 2023 | 2022 | \$ Variance | % Variance | |
|------------------------------------|--------------|--------------|-------------|------------|--|
| Revenues: | • | | | _ | |
| Program revenues: | | | | | |
| Charges for services | \$ 1,298,789 | \$ 1,039,824 | \$ 258,965 | 24.9% | |
| Operating grants and contributions | 11,271,614 | 7,102,743 | 4,168,871 | 58.7% | |
| Capital grants and contributions | 275,632 | - | 275,632 | - | |
| General revenues: | | | | | |
| Assessments to member towns | 51,637,671 | 50,495,238 | 1,142,433 | 2.3% | |
| Unrestricted investment earnings | 89,082 | 5,430 | 83,652 | 1540.6% | |
| Total revenues | 64,572,788 | 58,643,235 | 5,929,553 | 10.1% | |
| Program expenses: | | | | | |
| General instruction | 37,242,849 | 32,976,060 | 4,266,789 | 12.9% | |
| Support services - students | 5,047,022 | 4,677,955 | 369,067 | 7.9% | |
| Improvement of instruction | 772,192 | 573,839 | 198,353 | 34.6% | |
| Media | 599,083 | 591,908 | 7,175 | 1.2% | |
| General administration | 5,618,478 | 5,598,133 | 20,345 | 0.4% | |
| Transportation | 2,165,872 | 1,941,732 | 224,140 | 11.5% | |
| Student activities | 2,544,346 | 2,275,322 | 269,024 | 11.8% | |
| Buildings and grounds | 5,895,644 | 5,780,247 | 115,397 | 2.0% | |
| Interest expense | 369,590 | 397,268 | (27,678) | -7.0% | |
| Total expenses | 60,255,076 | 54,812,464 | 5,442,612 | 9.9% | |
| Change in net position | \$ 4,317,712 | \$ 3,830,771 | \$ 486,941 | 12.7% | |

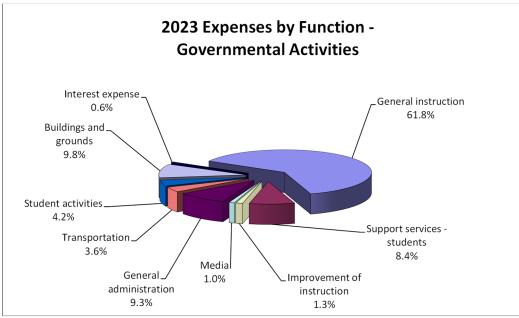
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MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED (Continued)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Change in Net Position (Continued)





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MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED (Continued)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Change in Net Position (Continued)

The change in net position for the current fiscal year was an increase of \$4,317,712 over the prior year. Revenues increased by \$5,929,553 or 10.1% and expenses increased by \$5,442,612 or 9.9%.

Operating grants and general instruction expenses increased by \$4,413,238 from the prior year due to an increase 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 \$6,102,517, an increase in fund balance of \$667,417 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 \$2,938,578, which consists of \$451,192 in encumbrances assigned to specific purposes and \$2,487,386 restricted for the reduction of future expenses.

The overall fund balance of the General Fund increased by \$1,505,475 during the current year.

Reserve for Capital and Nonrecurring Fund

The Reserve for Capital and Nonrecurring Fund has a fund balance of \$1,808,008 as of June 30, 2023. This represents a decrease in fund balance of \$984,783 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.

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED (Continued)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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. The final budget reflected the use of the District's prior year budgetary surplus in the amount of \$711,937 to reduce its original member town assessments budgeted for in the current 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 \$1,775,449, resulting in an overall budgetary surplus of \$2,487,386. This budgetary surplus was generated by revenues and other financing sources being \$94,023 less than budgeted and expenditures being under budget by \$2,581,409.

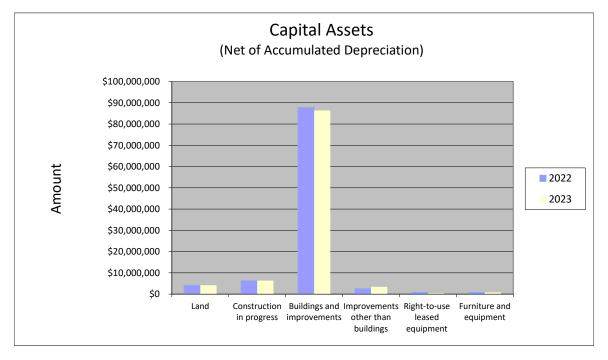
CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The District's investment in capital assets for its governmental activities as of June 30, 2023 totaled \$101,606,080 (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 decrease in the District's investment in capital assets for the current fiscal year was \$1,166,182 or 1.1%. This was primarily due to depreciation expense of \$2,466,366, offset by capital additions of \$1,300,184.

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

| | 2023 | | 2022 | \$ Variance | % Variance | |
|-----------------------------------|-------------------|----|-------------|----------------|------------|--|
| Land | \$ 4,186,566 | \$ | 4,186,566 | \$ - | 0.0% | |
| Construction in progress | 6,352,925 | | 6,360,791 | (7,866) | -0.1% | |
| Buildings and improvements | 86,393,814 | | 87,873,336 | (1,479,522) | -1.7% | |
| Improvements other than buildings | 3,454,028 | | 2,637,175 | 816,853 | 31.0% | |
| Right-to-use leased equipment | 381,905 | | 892,391 | (510,486) | -57.2% | |
| Furniture and equipment | 836,842 | | 822,003 | 14,839 | 1.8% | |
| Totals | \$ 101,606,080 | \$ | 102,772,262 | \$ (1,166,182) | -1.1% | |



MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED (Continued)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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.

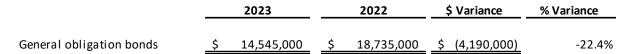
Long-term Debt

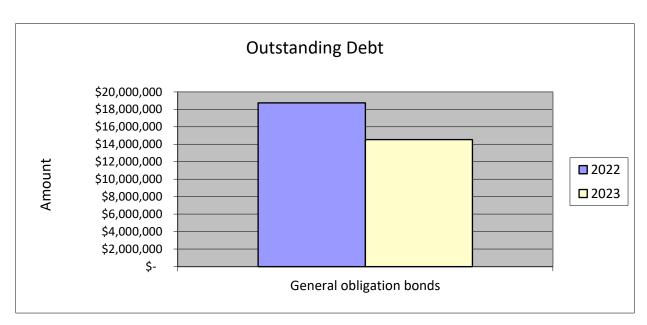
At the end of the current fiscal year, the District had total bonded debt outstanding of \$14,545,000, all of which is backed by the full faith and credit of the District and its member towns of Bethany, Orange and Woodbridge. Total long-term debt decreased by \$4,190,000 or 22.4% due to regularly scheduled 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:





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

12 22

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED (Continued)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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 2023.

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 during May 2023. The fiscal year 2024 budget contemplates expenditures of \$54,552,759, an increase of \$1,202,954 or 2.25% over the fiscal year 2023 budgeted expenditures.

REQUESTS FOR INFORMATION

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

BASIC FINANCIAL STATEMENTS

STATEMENT OF NET POSITION AS OF JUNE 30, 2023

| | Governmental Activities | |
|--------------------------------------|----------------------------|--|
| ASSETS | | |
| Cash and cash equivalents | \$ 8,845,331 | |
| Receivables: | | |
| Grants and contracts | 132,031 | |
| Other | 85,326 | |
| Inventories | 30,952 | |
| Net sick and severance asset | 207,002 | |
| Capital assets: | | |
| Non-depreciable | 10,539,491 | |
| Depreciable, net | 91,066,589 | |
| Total assets | 110,906,722 | |
| DEFERRED OUTFLOWS OF RESOURCES | | |
| Deferred charges on refundings | 90,722 | |
| Pension related | 854,967 | |
| OPEB related | 640,618 | |
| Total deferred outflows of resources | 1,586,307 | |
| LIABILITIES | | |
| Accounts payable | 922,260 | |
| Accrued liabilities | 495,076 | |
| Accrued interest | 274,367 | |
| Unearned revenue | 221,822 | |
| Claims payable | 432,402 | |
| Noncurrent liabilities: | | |
| Due within one year | 4,293,875 | |
| Due in more than one year | 18,305,229 | |
| Total liabilities | 24,945,031 | |
| DEFERRED INFLOWS OF RESOURCES | | |
| OPEB related | 1,961,664 | |
| NET POSITION | | |
| Net investment in capital assets | 85,817,337 | |
| Restricted | 5,351,932 | |
| Unrestricted | (5,582,935) | |
| Total net position | \$ 85,586,334 | |

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2023

| | | | ı | Prog | ram Revenue | :S | | Net (Expense) Revenue and Changes in |
|-----------------------------|------------------------|---------|--------------|-------|--------------|-----|-------------|--|
| | | | | | Operating | | Capital | Net Position- |
| | | Ch | arges for | | Grants and | | ants and | Governmental |
| Functions/Programs | Expenses | | ervices | Co | ontributions | Cor | ntributions | Activities |
| Instruction: | | | | | | | | |
| General instruction | \$ 37,242,849 | \$ | 145,338 | \$ | 9,835,130 | \$ | 275,632 | \$(26,986,749) |
| Total instruction | 37,242,849 | | 145,338 | | 9,835,130 | | 275,632 | (26,986,749) |
| Support services: | | | | | | | | |
| Support services - students | 5,047,022 | | 325,229 | | 1,172,108 | | - | (3,549,685) |
| Improvement of instruction | 772,192 | | - | | 109,400 | | - | (662,792) |
| Media | 599,083 | | - | | - | | - | (599,083) |
| General administration | 5,618,478 | | 69,667 | | - | | - | (5,548,811) |
| Transportation | 2,165,872 | | - | | 55,922 | | - | (2,109,950) |
| Student activities | 2,544,346 | | 694,474 | | 62,829 | | - | (1,787,043) |
| Buildings and grounds | 5,895,644 | | 64,081 | | 36,225 | | - | (5,795,338) |
| Total support services | 22,642,637 | | 1,153,451 | | 1,436,484 | | - | (20,052,702) |
| Interest expense | 369,590 | | - | | - | | - | (369,590) |
| | \$ 60,255,076 | \$: | 1,298,789 | \$ | 11,271,614 | \$ | 275,632 | (47,409,041) |
| | General revenue | s: | | | | | | |
| | Assessments | s to me | ember towr | าร | | | | 51,637,671 |
| | Unrestricted | linves | tment earni | ings | | | | 89,082 |
| Total general revenues | | | | | | | | 51,726,753 |
| | Change in net position | | | | | | | 4,317,712 |
| | | Net po | sition - beg | ginni | ng | | | 81,268,622 |
| | | Net po | sition - end | ling | | | | \$ 85,586,334 |

BALANCE SHEET -GOVERNMENTAL FUNDS AS OF JUNE 30, 2023

| | General Fund | | for | Reserve Capital and nrecurring Fund | Education Nonmajor Grants Governmental Fund Funds | | Total Governmental Funds | | |
|---|-----------------|---|-----|--|---|----|---------------------------------------|----|---|
| ASSETS | | | | | | | | | |
| Cash and cash equivalents | \$ | 4,473,362 | \$ | 1,846,291 | \$ 157,097 | \$ | 1,337,738 | \$ | 7,814,488 |
| Receivables: | | | | | | | | | |
| Grants and contracts | | - | | - | 13,462 | | 118,569 | | 132,031 |
| Other | | 29,508 | | - | - | | - | | 29,508 |
| Inventories | | | | - | - | | 30,952 | | 30,952 |
| Total assets | \$ | 4,502,870 | \$ | 1,846,291 | \$ 170,559 | \$ | 1,487,259 | \$ | 8,006,979 |
| LIABILITIES Accounts payable Accrued liabilities Due to other funds Unearned revenue Total liabilities | \$ | 749,502 495,076 319,714 - 1,564,292 | \$ | 38,283 - - - - - 38,283 | \$ 37,309 - - - 133,142 170,451 | \$ | 97,166 - - 34,270 131,436 | \$ | 922,260 495,076 319,714 167,412 1,904,462 |
| FUND BALANCES | | | | | | | | | |
| Nonspendable | | - | | - | - | | 30,952 | | 30,952 |
| Restricted | | 2,487,386 | | 1,808,008 | 108 | | 1,056,430 | | 5,351,932 |
| Committed | | - | | - | - | | 268,441 | | 268,441 |
| Assigned | | 451,192 | | | - | | - | | 451,192 |
| Total fund balances | | 2,938,578 | | 1,808,008 | 108 | | 1,355,823 | | 6,102,517 |
| Total liabilities and fund balances | \$ | 4,502,870 | \$ | 1,846,291 | \$ 170,559 | \$ | 1,487,259 | \$ | 8,006,979 |

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION AS OF JUNE 30, 2023

| Total fund balances for governmental funds | | \$ | 6,102,517 |
|--|---------------------------|----|-------------|
| 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: | ¢ 4190 FCC | | |
| Land Construction in progress | \$ 4,186,566 6,352,925 | | |
| Construction in progress Buildings and improvements | 114,752,955 | | |
| Improvements other than buildings | 4,201,300 | | |
| Right-to-use leased equipment | 1,422,481 | | |
| Furniture and equipment | 2,115,869 | | |
| Less: accumulated depreciation and amortization | (31,426,016) | | |
| Total capital assets, net | (2 / 2/2 2/ | 1 | 01,606,080 |
| | | | |
| The net sick and severance asset is not recognized in the governmental funds. The n | | | |
| sick and severance asset results from the difference between the plan's fiduciary ne position and the portion of the present value of projected benefit payments to be | ι | | |
| provided through the sick and severance plan. | | | 207,002 |
| provided through the sick and severance plan. | | | 207,002 |
| Deferred inflows and outflows of resources resulting from changes in the componer | nts | | |
| of the net pension and OPEB liabilities are reported in the statement of net position | | | (466,079) |
| 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 | (274,367) | | |
| Long-term debt: | (=: :/= : / | | |
| Bonds payable | (14,545,000) | | |
| Unamortized bond premiums | (1,005,151) | | |
| Deferred charges on refundings | 90,722 | | |
| Financed purchases | (284,741) | | |
| Leases | (395,522) | | |
| Other long-term liabilities: | | | |
| Net pension liability | (4,951,558) | | |
| Net OPEB liability | (1,350,833) | | |
| Vacation accrual payable | (66,299) | | |
| Total long-term liabilities | | (| 22,782,749) |
| 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. | | | 919,563 |
| · | | ۲ | |
| Net position of governmental activities | | Ş | 85,586,334 |

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

FOR THE YEAR ENDED JUNE 30, 2023

| REVENUES | General Fund | Reserve for Capital and Nonrecurring Fund | Education Grants Fund | Nonmajor Governmental Funds | Total Governmental Funds |
|---|-----------------|--|-----------------------------|-----------------------------------|--------------------------------|
| | ¢ F1 C27 C71 | ć | ć | ć | ¢ F1 C27 C71 |
| Assessments to member towns | \$ 51,637,671 | \$ - | \$ - | \$ - | \$ 51,637,671 |
| Intergovernmental | 7,400,879 | - | 1,411,090 | 797,305 | 9,609,274 |
| Charges for services | 152,144 | - | - | 1,100,189 | 1,252,333 |
| Interest income | 82,951 | - | - | 6,131 | 89,082 |
| Other | 46,456 | | 1 411 000 | 62,829 | 109,285 |
| Total revenues | 59,320,101 | | 1,411,090 | 1,966,454 | 62,697,645 |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| General instruction | 30,086,204 | - | 434,236 | 59,773 | 30,580,213 |
| Support services: | | | | | |
| Support services - student | 2,977,328 | - | 374,803 | 1,049,770 | 4,401,901 |
| Improvement of instruction | 561,323 | - | 109,400 | - | 670,723 |
| Media | 499,523 | - | - | - | 499,523 |
| General administration | 4,733,542 | - | - | 12,667 | 4,746,209 |
| Transportation | 2,132,050 | - | 33,822 | - | 2,165,872 |
| Employee benefits | 6,116,234 | - | 70,864 | - | 6,187,098 |
| Student activities | 1,676,842 | - | - | 638,406 | 2,315,248 |
| Buildings and grounds | 3,567,684 | - | 36,225 | 5,040 | 3,608,949 |
| Capital outlays | 599,524 | 597,950 | 351,740 | 54,073 | 1,603,287 |
| Debt service: | | | | | |
| Principal payments | 4,714,056 | - | - | - | 4,714,056 |
| Interest and fiscal charges | 713,725 | - | - | - | 713,725 |
| Total expenditures | 58,378,035 | 597,950 | 1,411,090 | 1,819,729 | 62,206,804 |
| Excess (deficiency) of revenues over expenditures | 942,066 | (597,950) | - | 146,725 | 490,841 |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Financed purchases | 176,576 | _ | _ | _ | 176,576 |
| Transfers in | 386,833 | _ | _ | _ | 386,833 |
| Transfers out | - | (386,833) | _ | _ | (386,833) |
| Total other financing sources (uses) | 563,409 | (386,833) | | - | 176,576 |
| Net changes in fund balances | 1,505,475 | (984,783) | - | 146,725 | 667,417 |
| Fund balances - beginning | 1,433,103 | 2,792,791 | 108 | 1,209,098 | 5,435,100 |
| Fund balances - ending | \$ 2,938,578 | \$ 1,808,008 | \$ 108 | \$ 1,355,823 | \$ 6,102,517 |
| | | | | | |

-

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, 2023

| Net change in fund | balances for governmental funds |
|--------------------|------------------------------------|
| Net change in runt | i Dalances for governinental funds |

\$ 667.417

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 | \$ 1,300,184 |
|---------------------------------------|--------------|
| Depreciation and amortization expense | (2,466,366) |
| Net adjustment | |

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.

(841,696)

(1,166,182)

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

Debt issued or incurred:

| Finance purchases | (176,576) |
|-----------------------|-----------|
| Principal repayments: | |
| Bonds | 4,190,000 |
| Financed purchases | 135,603 |
| Leases | 388,453 |

Net adjustment 4,537,480

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 | 4,033 |
|--|----------|
| Amortization of deferred charges on refundings | (72,722) |
| Amortization of bond premiums | 412,824 |
| Net pension liability | 221,818 |
| Net OPEB liability | 323,131 |
| Net sick and severance asset | (92,828) |
| Vacation accrual payable | (12,178) |

Net adjustment 784,078

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.

336,615

Change in net position of governmental activities

\$ 4,317,712

STATEMENT OF NET POSITION -PROPRIETARY FUND AS OF JUNE 30, 2023

| | Governmental Activities | |
|---------------------------|----------------------------|--|
| | Internal | |
| | Service Fund | |
| ASSETS | | |
| Current assets: | | |
| Cash and cash equivalents | \$ 1,030,843 | |
| Receivables | 55,818 | |
| Due from other funds | 319,714 | |
| Total assets | 1,406,375 | |
| LIABILITIES | | |
| Current liabilities: | | |
| Claims payable | 432,402 | |
| Unearned revenue | 54,410 | |
| Total liabilities | 486,812 | |
| NET POSITION | | |
| Unrestricted | 919,563 | |
| Total net position | \$ 919,563 | |

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - $PROPRIETARY\ FUND$

FOR THE YEAR ENDED JUNE 30, 2023

| | Governmental Activities | |
|--------------------------|----------------------------|---|
| | Internal | |
| | Service Fund | |
| OPERATING REVENUES | | _ |
| Charges for services | \$ 5,297,524 | |
| Total operating revenues | 5,297,524 | - |
| OPERATING EXPENSES | | |
| Claims incurred | 4,363,542 | |
| Administrative and other | 597,367 | |
| Total operating expenses | 4,960,909 | - |
| Change in net position | 336,615 | |
| Net position - beginning | 582,948 | _ |
| Net position - ending | \$ 919,563 | _ |

STATEMENT OF CASH FLOWS -PROPRIETARY FUND FOR THE YEAR ENDED JUNE 30, 2023

| | Go | overnmental Activities |
|---|----|---------------------------|
| | | Internal |
| | Se | ervice Fund |
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Cash received from employer and plan participants | \$ | 4,915,635 |
| Cash payments for claims incurrred | | (4,261,581) |
| Cash payments to contractors for administration | | (597,367) |
| Net cash provided by operating activities | | 56,687 |
| Net increase in cash and cash equivalents | | 56,687 |
| Cash and cash equivalents, beginning of year | | 974,156 |
| Cash and cash equivalents, end of year | \$ | 1,030,843 |
| RECONCILIATION OF OPERATING INCOME TO | | |
| NET CASH PROVIDED BY OPERATING ACTIVITIES | | |
| Operating income | \$ | 336,615 |
| Adjustments to reconcile operating income to | | |
| net cash provided by operating activities: | | |
| Increase in accounts receivable | | (55,818) |
| Increase in due from other funds | | (319,714) |
| Increase in accounts payable | | 101,961 |
| Decrease in unearned revenue | _ | (6,357) |
| Net cash provided by operating activities | \$ | 56,687 |

STATEMENT OF FIDUCIARY NET POSITION -FIDUCIARY FUNDS AS OF JUNE 30, 2023

| | Post Ber an | nsion, Other -Employment nefit and Sick d Severance rust Funds |
|--------------------------------|-------------------|--|
| ASSETS | | |
| Cash and cash equivalents | \$ | 602,012 |
| Investments - mutual funds | | 19,472,230 |
| Total assets | | 20,074,242 |
| LIABILITIES Accounts payable | | 55,818 |
| NET POSITION | | |
| Restricted for: | | |
| Pension benefits | | 16,205,406 |
| Other post-employment benefits | | 3,343,679 |
| Sick and severance benefits | | 469,339 |
| Total net position | \$ | 20,018,424 |

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - FIDUCIARY FUNDS

FOR THE YEAR ENDED JUNE 30, 2023

| | Pension, Other Post-Employment Benefit and Sick and Severance Trust Funds | |
|------------------------------|---|--|
| ADDITIONS | | |
| Contributions: | 6 002.456 | |
| Employer | \$ 993,156 | |
| Employee | 83,376 | |
| Total contributions | 1,076,532 | |
| Investment earnings: | | |
| Interest and dividends | 492,778 | |
| Net change in the fair value | | |
| of investments | 1,544,741 | |
| | 2,037,519 | |
| Less investment fees | (16,401) | |
| Total investment earnings | 2,021,118 | |
| Total additions | 3,097,650 | |
| DEDUCTIONS | | |
| Benefit payments | 1,636,599 | |
| Total deductions | 1,636,599 | |
| Change in net position | 1,461,051 | |
| Net position - beginning | 18,557,373 | |
| Net position - ending | \$ 20,018,424 | |

NOTES TO FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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, 2023 were: Bethany 17.0%, Orange 50.4%, and Woodbridge 32.6%.

Accounting principles generally accepted in the United States of America require that the reporting entity include the primary government, organizations for which the primary government is financially accountable, and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. A government is financially accountable for a legally separate organization if it appoints a voting majority of the organization's governing body and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the government. These criteria have been considered and have resulted in the inclusion of the fiduciary component units as detailed below.

Fiduciary Component Units - The District has established a single-employer defined benefit pension plan and an other post-employment benefit (OPEB) plan to provide retirement and health care benefits to employees and their beneficiaries. The District performs the duties of a governing board for the pension and OPEB plans and makes contributions to the plans. The financial statements of the fiduciary component units are reported as Pension and OPEB Trust Funds in the fiduciary fund financial statements. Separate financial statements have not been prepared for the fiduciary component units.

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.

25 36

NOTES TO FINANCIAL STATEMENTS (Continued) AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Government-wide Financial Statements (Continued)

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.

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 for Capital and Nonrecurring Fund - 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.

NOTES TO FINANCIAL STATEMENTS (Continued) AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus and Basis of Accounting (Continued)

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.

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 applicate 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.

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.

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NOTES TO FINANCIAL STATEMENTS (Continued) AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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 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 |

NOTES TO FINANCIAL STATEMENTS (Continued) AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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.

NOTES TO FINANCIAL STATEMENTS (Continued) AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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.

NOTES TO FINANCIAL STATEMENTS (Continued) AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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.

NOTES TO FINANCIAL STATEMENTS (Continued) AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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

<u>Cash Deposits - Custodial Credit Risk</u>

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, 2023, \$6,304,463 of the District's bank balance of \$6,554,463 was exposed to custodial credit risk as follows:

| Uninsured and uncollateralized | \$ 5,674,017 |
|---|-----------------|
| Uninsured and collateralized with securities held by the pledging | |
| bank's trust department or agent but not in the District's name | 630,446 |
| | \$ 6,304,463 |

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.

NOTES TO FINANCIAL STATEMENTS (Continued) AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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, 2023 is as follows:

| Government-wide statement of net position: | |
|---|-----------------|
| Cash and cash equivalents | \$ 8,845,331 |
| Less: cash equivalents considered investments | |
| for disclosure purposes | (2,704,436) |
| | 6,140,895 |
| Statement of fiduciary net position: | |
| Cash and cash equivalents | 602,012 |
| Less: cash equivalents considered investments | |
| for disclosure purposes | (602,012) |
| | _ |
| | \$ 6,140,895 |

Investments

A reconciliation of the District's investments as of June 30, 2023 is as follows:

| Government-wide statement of net position: | |
|--|------------------|
| Investments | \$ - |
| Add: cash equivalents considered investments | |
| for disclosure purposes | 2,704,436 |
| | 2,704,436 |
| Statement of fiduciary net position: | |
| Investments | 19,472,230 |
| Add: cash equivalents considered investments | |
| for disclosure purposes | 602,012 |
| | 20,074,242 |
| | \$ 22,778,678 |
| | |

As of June 30, 2023, the District's investments consisted of the following:

| Investment type | Valuation Basis | Credit Rating | Value | Investment Maturities (In Years) Less Than 1 |
|--|--------------------|------------------|---------------|--|
| Debt Securities: | | | | |
| Government-wide statement of net position: | | | | |
| Short-term Investment Fund (STIF) | Amortized cost | AAA | \$ 2,704,436 | \$ 2,704,436 |
| Statement of fiduciary net position: | | | | |
| Money market mutual funds | Amortized cost | AAA | 602,012 | 602,012 |
| | | | 3,306,448 | \$ 3,306,448 |
| Other investments: | | | | |
| Statement of fiduciary net position: | | | | |
| Mutual funds | Fair value | | 19,472,230 | |
| | | | \$ 22,778,678 | |
| | | | | |

NOTES TO FINANCIAL STATEMENTS (Continued) AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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, 2023, 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.

NOTES TO FINANCIAL STATEMENTS (Continued) AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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, 2023, by level within the fair value hierarchy are presented in the table below.

| Financial Assets Measured at Fair Value | Prices in Active Market (Level 1) | Significant Other Observable Inputs (Level 2) | Significant Unobservable Inputs (Level 3) |
|--|---|---|--|
| Mutual funds | \$ 19,472,230 | \$ - | \$ - |

NOTES TO FINANCIAL STATEMENTS (Continued) AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 4 - CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2023 consisted of the following:

| | | Beginning | | | | | Ending |
|---|----|---------------|----|-------------|-----------|-----------|-------------------|
| | | Balance | | Increases | Decreases | Transfers | Balance |
| Governmental Activities | | | | | | | |
| Capital assets, not being depreciated: | | | | | | | |
| Land | \$ | 4,186,566 | \$ | - | \$ - | \$ - | \$ 4,186,566 |
| Construction in progress | | 6,360,791 | | 604,776 | | (612,642) | 6,352,925 |
| Total capital assets, not being depreciated | _ | 10,547,357 | | 604,776 | | (612,642) | 10,539,491 |
| Capital assets, being depreciated: | | | | | | | |
| Buildings and improvements | | 114,672,345 | | - | - | 80,610 | 114,752,955 |
| Improvements other than buildings | | 3,253,463 | | 415,805 | - | 532,032 | 4,201,300 |
| Right-to-use leased equipment | | 1,577,391 | | - | (154,910) | - | 1,422,481 |
| Furniture and equipment | | 1,836,266 279 | | 279,603 | | _ | 2,115,869 |
| Total capital assets, being depreciated | | 121,339,465 | | 695,408 | (154,910) | 612,642 | 122,492,605 |
| Less accumulated depreciation and amortization for: | | | | | | | |
| Buildings and improvements | | 26,799,009 | | 1,560,132 | - | - | 28,359,141 |
| Improvements other than buildings | | 616,288 | | 130,984 | - | - | 747,272 |
| Right-to-use leased equipment | | 685,000 | | 510,486 | (154,910) | - | 1,040,576 |
| Furniture and equipment | | 1,014,263 | | 264,764 | | | 1,279,027 |
| Total accumulated depreciation and amortization | | 29,114,560 | | 2,466,366 | (154,910) | | 31,426,016 |
| Total capital assets, being depreciated, net | | 92,224,905 | | (1,770,958) | | 612,642 | 91,066,589 |
| Governmental activities capital assets, net | \$ | 102,772,262 | \$ | (1,166,182) | \$ - | \$ - | \$ 101,606,080 |

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

| Governmental Activities: | |
|---|-----------------|
| General instruction | \$ 623,514 |
| Support services: | |
| Support services - students | 34,087 |
| Buildings and grounds | 1,808,765 |
| Total depreciation and amortization expense | \$ 2,466,366 |

NOTES TO FINANCIAL STATEMENTS (Continued) AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 5 - INTERFUND RECEIVABLES AND PAYABLES

Interfund receivable and payable balances at June 30, 2023 are as follows:

| Receivable Fund | Payable Fund | Amount |
|-----------------------|--------------|------------|
| Proprietary Funds | | |
| Internal Service Fund | General Fund | \$ 319,714 |

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, 2023 consisted of the following:

| Transfers In Governmental Funds General Fund | Transfers Out | mount | |
|--|---|---------------|--|
| Governmental Funds | | | |
| General Fund | Reserve for Capital and Nonrecurring Fund | \$ 386,833 | |

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, 2023 are as follows:

| | | eneral Fund | Reserve for Capital and Nonrecurring Fund | | Education Grants Fund | | Nonmajor Governmental Funds | | Total |
|---|----|----------------|--|-----------|-----------------------------|-----|-----------------------------------|-----------|--------------|
| Nonspendable: | | · | | | | | | <u> </u> | |
| Inventories | \$ | - | \$ | - | \$ | - | \$ | 30,952 | \$ 30,952 |
| Restricted for: | | | | | | | | | |
| Capital purposes (unspent debt proceeds) | | - | | 389,232 | | - | | - | 389,232 |
| Capital and nonrecurring purposes (statutory) | | - | | 1,418,776 | | - | | - | 1,418,776 |
| Reduction of future net expenses (statutory) | 2 | 2,487,386 | | - | | - | | - | 2,487,386 |
| Cafeteria operations | | - | | - | | - | | 294,599 | 294,599 |
| Educational programs | | - | | - | | 108 | | - | 108 |
| Scholarships | | - | | - | | - | | 276,070 | 276,070 |
| Student activities | | - | | | | | | 485,761 | 485,761 |
| Total restricted | 2 | 2,487,386 | | 1,808,008 | | 108 | | 1,056,430 | 5,351,932 |
| | | | | | | | | | Continued |

NOTES TO FINANCIAL STATEMENTS (Continued) AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 7 - FUND BALANCE (Continued)

Fund Balance (Continued)

| | | ieneral Fund | for | Reserve Capital and onrecurring Fund | (| ucation Grants Fund | Nonmajor Governmental Funds | | | Total | |
|----------------------------|----|-----------------|-----|---|----|---------------------------|-----------------------------------|-----------|----|-----------|--|
| Committed to: | | | | | | | | | | | |
| Educational programs | \$ | - | \$ | - | \$ | - | \$ | 268,441 | \$ | 268,441 | |
| Assigned to: | | | | | | | | | | | |
| Encumbrances: | | | | | | | | | | | |
| General instruction | | 54,119 | | - | | - | | - | | 54,119 | |
| Support services - student | | 25,840 | | - | | - | | - | | 25,840 | |
| Improvement of instruction | | 1,873 | | - | | - | | - | | 1,873 | |
| Media | | 154 | | - | | - | | - | | 154 | |
| General administration | | 23,623 | | - | | - | | - | | 23,623 | |
| Transportation | | 105,645 | | - | | - | | - | | 105,645 | |
| Employee benefits | | 15,126 | | - | | - | | - | | 15,126 | |
| Student activities | | 22,227 | | - | | - | | - | | 22,227 | |
| Buildings and grounds | | 127,704 | | - | | - | | - | | 127,704 | |
| Capital outlays | | 74,881 | | _ | | | | | | 74,881 | |
| Total assigned | | 451,192 | | - | | | | | | 451,192 | |
| Total fund balance | \$ | 2,938,578 | \$ | 1,808,008 | \$ | 108 | \$ | 1,355,823 | \$ | 6,102,517 | |
| | - | | | , | | | | | | Concluded | |

Encumbrances are commitments as of June 30, 2023 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, 2023, are as follows:

| | Beginning | | | | Ending | D | ue Within |
|------------------------------------|---------------|----|----------|-----------------|---------------|----|-----------|
| | Balance | lı | ncreases | Decreases | Balance | | One Year |
| Governmental Activities: | | | | | | | |
| Long-term Debt: | | | | | | | |
| Bonds payable: | | | | | | | |
| General obligation bonds | \$ 18,735,000 | \$ | - | \$ 4,190,000 | \$ 14,545,000 | \$ | 3,990,000 |
| Unamortized premiums | 1,417,975 | | - | 412,824 | 1,005,151 | | |
| Total bonds payable | 20,152,975 | | - | 4,602,824 | 15,550,151 | | 3,990,000 |
| Financed purchases | 243,768 | | 176,576 | 135,603 | 284,741 | | 140,027 |
| Other Long-term Obligations: | | | | | | | |
| Leases | 783,975 | | - | 388,453 | 395,522 | | 130,848 |
| Compensated absences | 54,121 | | 29,385 | 17,207 | 66,299 | | 33,000 |
| Net pension liability (see Note 9) | 5,173,376 | | - | 221,818 | 4,951,558 | | - |
| Net OPEB liability (see Note 10) | 1,673,964 | | - | 323,131 | 1,350,833 | | |
| Total governmental activities | \$ 28,082,179 | \$ | 205,961 | \$ 5,689,036 | \$ 22,599,104 | \$ | 4,293,875 |

Long-term liabilities are typically liquidated in the General Fund.

NOTES TO FINANCIAL STATEMENTS (Continued) AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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, 2023, are as follows:

| | | | Final | | | | |
|------------------------------------|-------------|--------------|----------|---------------|-------------|------------|--|
| | Issuance | Original | Maturity | Interest | | Amount | |
| Purpose of Bonds | Date Amount | | Date | Rates | Outstanding | | |
| Governmental Activities | | | | | | | |
| Bonds Payable: | | | | | | | |
| General obligation bonds | 8/2012 | \$ 4,010,000 | 7/2023 | 2.00% - 4.00% | \$ | 360,000 | |
| General obligation bonds | 1/2017 | 1,960,000 | 1/2027 | 4.00% | | 860,000 | |
| General obligation refunding bonds | 1/2017 | 12,130,000 | 7/2024 | 1.37% - 2.95% | | 2,605,000 | |
| General obligation refunding bonds | 5/2018 | 10,300,000 | 7/2026 | 3.00% - 5.00% | | 5,250,000 | |
| General obligation bonds | 7/2020 | 6,570,000 | 7/2035 | 2.00% - 5.00% | | 5,470,000 | |
| | | | | | \$ | 14,545,000 | |

Financed Purchases

The District has entered into financed purchase contracts for the acquisition of technology and related equipment. The contracts includes non-appropriation clauses and provide the obligors 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 interest rates ranging from 3.7% to 5.4% each year through the maturity dates.

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, 2023, \$8,715,000 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 \$90,722 as of June 30, 2023.

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, 2023.

NOTES TO FINANCIAL STATEMENTS (Continued) AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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 | General Obli | | General Obligation Bonds | | Financed | Purcha | ses |
|-------------|------------------|----|--------------------------|----|-----------|--------|---------|
| June 30: | Principal | | Interest | | Principal | I | nterest |
| 2024 | \$ 3,990,000 | \$ | 523,987 | \$ | 140,027 | \$ | 9,623 |
| 2025 | 3,615,000 | | 368,978 | | 144,714 | | 4,937 |
| 2026 | 2,325,000 | | 235,850 | | - | | - |
| 2027 | 1,345,000 | | 146,250 | | - | | - |
| 2028 | 550,000 | | 95,650 | | - | | - |
| 2029-2033 | 2,080,000 | | 172,650 | | - | | - |
| 2034-2036 | 640,000 | | 19,100 | | _ | | - |
| | \$ 14,545,000 | \$ | 1,562,465 | \$ | 284,741 | \$ | 14,560 |

<u>Leases</u>

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, 2023 was \$1,422,481 and had accumulated amortization of \$1,040,576. As of June 30, 2023, the value of the lease liability was \$395,522.

The future principal and interest lease payments as of June 30, 2023, were as follows:

| Year ending | | |
|-------------|---------------|--------------|
| June 30: | Principal | nterest |
| 2024 | \$ 130,848 | \$ 12,396 |
| 2025 | 135,758 | 7,486 |
| 2026 | 128,916 | 2,391 |
| | \$ 395,522 | \$ 22,273 |

Compensated Absences

Vacation

The District's permits certain employees to accumulate earned but unused vacation benefits. The liability for such benefits totaled \$66,299 as of June 30, 2023 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.

NOTES TO FINANCIAL STATEMENTS (Continued) AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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, 2023, were as follows:

| District's net sick and severance asset | \$ (207,002) |
|---|-----------------|
| Assets held in Trust | 469,339 |
| Total sick and severance liability | \$ 262,337 |

Plan fiduciary net position as a percentage
of the total sick and severance liability 178.91%

The total sick and severance benefits liability for the District was determined by an actuarial valuation as of July 1, 2023. 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, 2023

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 2.0% to 7.4% Retirement age Ranges from 55 to 70

NOTES TO FINANCIAL STATEMENTS (Continued) AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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, 2023.

| | Sick & Severance Trust Fund | | |
|--|-----------------------------|-----------------------|--|
| ASSETS | | | |
| Cash and cash equivalents | \$ | 4,542 | |
| Investments | | 464,797 | |
| Total assets | | 469,339 | |
| NET POSITION | | | |
| Restricted for sick and | | | |
| severance benefits | ¢ | 460 220 | |
| severance benefits | \$ | 469,339 | |
| | | Severance ust Fund | |
| ADDITIONS | | | |
| Contributions: | | | |
| Employer contributions | \$ | _ | |
| Total contributions | | _ | |
| Investment earnings: | | | |
| Interest and dividends | | 12,762 | |
| Net changes in the fair value | | · | |
| of investments | | 31,303 | |
| | | 44,065 | |
| Less investment fees | | (2,163) | |
| Total investment earnings | | 41,902 | |
| Total additions | | 41,902 | |
| DEDUCTIONS | | | |
| DEDUCTIONS Description of the company of the compa | | 100 722 | |
| Benefit payments Total deductions | | 108,732 | |
| Total deductions | | 108,732 | |
| Change in net position | | (66,830) | |
| Net position - beginning | | 536,169 | |
| Net position - ending | \$ | 469,339 | |

NOTES TO FINANCIAL STATEMENTS (Continued)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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, 2023, the two plans had the following balances reported in the District's government-wide financial statements:

| | N | et Pension Liability | Ou | eferred otflows of esources | Infl | erred ows of ources | On Behalf Revenues | Pension Expense |
|---|----|-------------------------|----|-----------------------------------|------|---------------------------|-----------------------|------------------------|
| Amity Regional School District No. 5 Pension Plan Connecticut Teachers' Retirement System (proportionate share) | \$ | 4,951,558 | \$ | 854,967 | \$ | - | \$ - | \$ 1,169,201 |
| (proportionate share) | | - | | | | | 8,248,403 | 8,248,403 |
| | \$ | 4,951,558 | \$ | 854,967 | \$ | - | \$ 8,248,403 | \$ 9,417,604 |

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, 2022, the date of the most recent actuarial valuation:

| Inactive plan members or beneficiaries currently receiving benefits | 58 |
|---|----|
| Inactive plan members entitled to but not yet receiving benefits | 4 |
| Active employees | 36 |
| | 98 |

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, 2023, employer contributions to the Retirement Plan were \$725,924 and represented approximately 28.60% of covered payroll. District employees are required to contribute 2.25% of their earnings to the Retirement Plan.

NOTES TO FINANCIAL STATEMENTS (Continued) AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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, 2023, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 11.24%. 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, 2023, were as follows:

of the total pension liability

| Total pension liability | \$ 21,156,964 |
|---|---------------|
| Plan fiduciary net position | 16,205,406 |
| District's net pension liability | \$ 4,951,558 |
| | |
| Plan fiduciary net position as a percentage | |

1 55

76.60%

NOTES TO FINANCIAL STATEMENTS (Continued) AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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, 2023, were as follows:

| | Increase (Decrease) | | | | | |
|-------------------------------------|-----------------------------------|---------------------------------------|---------------------------------------|--|--|--|
| | Total Pension Liability (a) | Plan Fiduciary Net Position (b) | Net Pension Liability (a) - (b) | | | |
| Balance as of June 30, 2022 | \$ 20,260,901 | \$ 15,087,525 | \$ 5,173,376 | | | |
| Changes for the year: | | · | | | | |
| Service cost | 437,003 | - | 437,003 | | | |
| Interest | 1,376,849 | - | 1,376,849 | | | |
| Difference between expected | | | | | | |
| and actual experience | 446,922 | - | 446,922 | | | |
| Change of assumptions | - | - | - | | | |
| Contributions - employer | - | 725,924 | (725,924) | | | |
| Contributions - member | - | 83,376 | (83,376) | | | |
| Net investment income | - | 1,673,292 | (1,673,292) | | | |
| Benefit payments, including refunds | (1,364,711) | (1,364,711) | | | | |
| Net changes | 896,063 | 1,117,881 | (221,818) | | | |
| Balance as of June 30, 2023 | \$ 21,156,964 | \$ 16,205,406 | \$ 4,951,558 | | | |

Actuarial assumptions - The total pension liability for the District was determined by an actuarial valuation as of July 1, 2022 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% |

Mortality rates were based on the Pub-2010 Public Retirement Plans Amount-Weighted Mortality Tables for General Employees, for non-annuitants and annuitants, projected to the valuation date with Scale MP-2021.

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.

NOTES TO FINANCIAL STATEMENTS (Continued) AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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:

| | | Long-term |
|--------------------------------|------------|----------------------|
| | Target | Expected Real |
| Asset Class | Allocation | Rate of Return |
| US Large Cap | 40.00% | 5.80% |
| US Bond | 17.50% | 1.30% |
| US Bonds - Dynamic | 17.50% | 1.20% |
| US Small Cap | 10.00% | 7.00% |
| International Developed Equity | 15.00% | 9.70% |

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:

| | | Current | | | | | | |
|-----------------------|----|------------|-----|-------------|----|------------|--|--|
| | 1 | % Decrease | Di: | scount Rate | 1 | % Increase | | |
| | | | | | | | | |
| Net pension liability | \$ | 7,043,252 | \$ | 4,951,558 | \$ | 3,152,166 | | |

NOTES TO FINANCIAL STATEMENTS (Continued) AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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, 2023.

| ASSETS | | Pension Trust Fund |
|---------------------------------|----|-----------------------|
| Cash and cash equivalents | \$ | 369,299 |
| Investments | ڔ | 15,836,107 |
| Total assets | | 16,205,406 |
| 10(a) assets | | 10,203,400 |
| NET POSITION | | |
| Restricted for pension benefits | \$ | 16,205,406 |
| ADDITIONS | | |
| Contributions: | | |
| Employer contributions | \$ | 725,924 |
| Employee contributions | | 83,376 |
| Total contributions | | 809,300 |
| Investment earnings: | | |
| Interest and dividends | | 389,588 |
| Net changes in the fair value | | |
| of investments | | 1,295,084 |
| | | 1,684,672 |
| Less investment fees | | (11,380) |
| Total investment earnings | | 1,673,292 |
| Total additions | | 2,482,592 |
| DEDUCTIONS | | |
| Benefit payments | | 1,364,711 |
| Total deductions | | 1,364,711 |
| Change in net position | | 1,117,881 |
| Net position - beginning | | 15,087,525 |
| Net position - ending | \$ | 16,205,406 |

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NOTES TO FINANCIAL STATEMENTS (Continued) AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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, 2023, the District recognized pension expense of \$1,169,201. At June 30, 2023, the District reported deferred outflows and inflows of resources related to the Plan from the following sources:

| | C | Deferred Dutflows Resources | In | erred flows sources | Ne | t Deferrals |
|--|----|-----------------------------------|----|---------------------------|----|-------------|
| Differences between expected and actual experience | \$ | 406,825 | \$ | - | \$ | 406,825 |
| Changes of assumptions | | 118,725 | | - | | 118,725 |
| Net difference between projected and actual | | | | | | |
| earnings on pension plan investments | | 329,417 | | - | | 329,417 |
| Total | \$ | 854,967 | \$ | - | \$ | 854,967 |

Amounts reported as deferred outflows and inflows of resources related to the Plan will be recognized as an increase or (decrease) in pension expense in future years as follows:

| Year ended June 30, | |
|---------------------|---------------|
| 2024 | \$ 450,522 |
| 2025 | 18,157 |
| 2026 | 517,292 |
| 2027 | (131,004) |
| | \$ 854,967 |

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.

NOTES TO FINANCIAL STATEMENTS (Continued) AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 9 - PENSION PLANS (Continued)

<u>Connecticut Teachers' Retirement System (Continued)</u>

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 3.0% per year by which retirement precedes normal retirement date.

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

Disability Retirement: Employees are eligible for service-related disability benefits regardless of length of service. Five years of credited service is required to be eligible for non-service related disability. Disability benefits are calculated as 2.0% 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.

NOTES TO FINANCIAL STATEMENTS (Continued) AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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, 2022. The net pension liability 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.

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 on the accrual basis of accounting. 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 0.466% as of the most recent measurement date.

Collective Net Pension Liability

Collective Net Pension Liability of the State for the TRS

The following summarizes the collective net pension liability of the State for the TRS as of June 30, 2022, 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:

| Confective Net 1 charlon Liability of the State for the 113 | | - | 16,310,339,000 |
|---|------------|--------------|-----------------|
| | Proportion | Propo | ortionate Share |
| District's proportionate share of the | | | |
| Collective Net Pension Liability | 0.000% | \$ | - |
| State's proportionate share of the Collective | | | |
| Net Pension Liability attributed to the District | 0.466% | \$ | 85,342,000 |

50 61

18 310 559 000

NOTES TO FINANCIAL STATEMENTS (Continued) AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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 0.466% 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, 2023.

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 \$8,248,403 or 0.466% 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, 2023.

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of June 30, 2022 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 at 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.

NOTES TO FINANCIAL STATEMENTS (Continued) AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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:

| | Target | Long-Term Expected |
|-----------------------------------|------------|---------------------|
| Asset Class | Allocation | Real Rate of Return |
| Domestic Equity Fund | 20.0% | 5.4% |
| Developed Market Intl. Stock Fund | 11.0% | 6.4% |
| Emerging Market Intl. Stock Fund | 9.0% | 8.6% |
| Core Fixed Income Fund | 13.0% | 0.8% |
| Emerging Market Debt Fund | 5.0% | 3.8% |
| High Yield Bond Fund | 3.0% | 3.4% |
| Real Estate Fund | 19.0% | 5.2% |
| Private Equity | 10.0% | 9.4% |
| Private Credit | 5.0% | 6.5% |
| Alternative Investments | 3.0% | 3.1% |
| Liquidity Fund | 2.0% | -0.4% |
| | 100.0% | |

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, 2023, the two plans had the following balances reported in the District's government-wide financial statements:

| | Net OPEB Liability | Oi | eferred atflows of esources | Deferred Inflows of Resources | _ | on Behalf Revenues | OPEB Expense |
|--|---------------------------|----|-----------------------------------|-------------------------------------|----|-----------------------|---------------------|
| Amity Regional School District No. 5 Other Post-employment Benefits Plan Connecticut Teachers' Retirement System | \$ 1,350,833 | \$ | 640,618 | \$ 1,961,664 | \$ | - | \$ 120,702 |
| (proportionate share) | | | - | | | 450,514 | 450,514 |
| | \$ 1,350,833 | \$ | 640,618 | \$ 1,961,664 | \$ | 450,514 | \$ 571,216 |

Detailed disclosures for each plan follow.

NOTES TO FINANCIAL STATEMENTS (Continued) AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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 standalone financial reports.

Plan membership - As of July 1, 2022, the date of the most recent actuarial valuation, membership data was as follows:

| Active plan members | 360 |
|---|-----|
| Retirees and beneficiaries receiving benefits | 19 |
| | 379 |

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. The subsidy amount is \$220 per person per month. For the year ended June 30, 2023, the District made contributions of \$267,232 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.

NOTES TO FINANCIAL STATEMENTS (Continued) AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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, 2023, the annual money-weighted rate of return on OPEB plan investments, net of OPEB plan investment expense, was 10.71%. 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, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of July 1, 2022. The components of the net OPEB liability of the District's Plan at June 30, 2023, were as follows:

| Total OPEB liability | \$ 4,694,512 |
|---|--------------|
| Plan fiduciary net position | 3,343,679 |
| District's net OPEB liability | \$ 1,350,833 |
| Plan fiduciary net position as a percentage | |
| of the total OPEB liability | 71.23% |

The components of the change in the net OPEB liability of the District's Plan for the year ended June 30, 2023, were as follows:

| | | Total OPEB Liability | Plan Fiduciary Net Position | | Net OPEB Liability | | |
|----------------------------------|----|----------------------|--------------------------------|-----------|--------------------|-----------|--|
| Balance as of June 30, 2022 | \$ | 4,607,643 | \$ | 2,933,679 | \$ | 1,673,964 | |
| Changes for the year: | | | | | | | |
| Service cost | | 87,074 | | - | | 87,074 | |
| Interest | | 299,937 - | | | | 299,937 | |
| Differences between expected and | | | | | | | |
| actual experience | | (279,842) | | - | | (279,842) | |
| Changes of assumptions | | 142,856 | | - | | 142,856 | |
| Contributions - employer | | - | | 267,232 | | (267,232) | |
| Net investment income (loss) | | - | | 305,924 | | (305,924) | |
| Benefit payments, including | | | | | | | |
| refunds of member contributions | | (163,156) | | (163,156) | | | |
| Net changes | | 86,869 | | 410,000 | | (323,131) | |
| Balances as of June 30, 2023 | \$ | 4,694,512 | \$ | 3,343,679 | \$ | 1,350,833 | |
| | _ | | | | | | |

Benefit payments are reported net of retiree cost shares.

NOTES TO FINANCIAL STATEMENTS (Continued) AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

| Valuation date: | July 1, 2022 |
|-------------------------------|--|
| Actuarial cost method: | Entry Age Normal |
| Amortization method: | Level Percentage of Salary |
| Remaining amortization period | 15 years, closed (13 years remaining as of July 1, 2022) |
| Asset valuation method | Market value |
| Actuarial assumptions: | |
| Investment rate of return | 6.50% |
| Discount rate | 6.50% |
| Salary increases | 2.40% |
| Inflation rate | 2.40% |
| Healthcare cost trend rate: | |
| Initial | 6.50% |
| 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-2021.

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, 2023 are summarized in the following table:

| | Long-Term | |
|------------|--|--|
| Target | Expected Real | |
| Allocation | Rate of Return * | Weighting |
| 30.00% | 4.60% | 1.38% |
| 10.00% | 5.20% | 0.52% |
| 20.00% | 5.80% | 1.16% |
| 30.00% | 1.45% | 0.44% |
| 10.00% | 0.70% | 0.07% |
| | Allocation 30.00% 10.00% 20.00% 30.00% | Target Expected Real Allocation Rate of Return * 30.00% 4.60% 10.00% 5.20% 20.00% 5.80% 30.00% 1.45% |

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.

NOTES TO FINANCIAL STATEMENTS (Continued) AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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:

| | | Discount Rates | | | | | | |
|--------------------|-------------|----------------|---------|-----------|-------------|---------|--|--|
| | 1% Decrease | | Current | | 1% Increase | | | |
| | | (5.50%) | | (6.50%) | | (7.50%) | | |
| Net OPEB liability | \$ | 1,786,642 | \$ | 1,350,833 | \$ | 965,881 | | |

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

| | | Healthcare Cost Trend Rates | | | | |
|--------------------|-------------|-----------------------------|---------|-----------|-------------|-----------|
| | 1% Decrease | | Current | | 1% Increase | |
| Net OPEB liability | \$ | 890,425 | \$ | 1,350,833 | \$ | 1,883,223 |

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, 2023.

| | Other Post-Employment Benefits Trust Fund | | |
|---------------------------|---|--|--|
| ASSETS | | | |
| Cash and cash equivalents | \$ 228,171 | | |
| Investments | 3,171,326 | | |
| Total assets | 3,399,497 | | |
| LIABILITIES | | | |
| Accounts payable | 55,818 | | |
| NET POSITION | | | |
| Restricted for other | | | |
| post-employment benefits | \$ 3,343,679 | | |

NOTES TO FINANCIAL STATEMENTS (Continued) AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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, 2023.

| | Other Post-Employment Benefits Trust Fund | | |
|-------------------------------|---|-----------|--|
| ADDITIONS | | | |
| Contributions: | | | |
| Employer | \$ | 267,232 | |
| Investment earnings: | | | |
| Interest and dividends | | 90,428 | |
| Net changes in the fair value | | | |
| of investments | | 218,354 | |
| | | 308,782 | |
| Less investment fees | | (2,858) | |
| Total investment earnings | | 305,924 | |
| Total additions | | 573,156 | |
| DEDUCTIONS | | | |
| Benefit payments | | 163,156 | |
| Total deductions | | 163,156 | |
| Change in net position | | 410,000 | |
| Net position - beginning | | 2,933,679 | |
| Net position - ending | \$ | 3,343,679 | |

OPEB Expense and Deferred Outflows and Inflows of Resources

For the year ended June 30, 2023, the District recognized OPEB expense of \$120,702. As of June 30, 2023, the District reported deferred outflows and inflows of resources related to OPEB from the following sources:

| Differences between expected and actual experience \$ 74,769 \$ 1,691,952 \$ (1,617,183) Changes of assumptions 455,104 269,712 185,392 Net difference between projected and actual earnings on OPEB plan investments 110,745 - 110,745 | | C | eferred Outflows Resources | Deferred Inflows f Resources | Ne | et Deferrals |
|--|--|----|----------------------------------|------------------------------------|----|--------------|
| Net difference between projected and actual earnings on OPEB plan investments 110,745 - 110,745 | Differences between expected and actual experience | \$ | 74,769 | \$ 1,691,952 | \$ | (1,617,183) |
| earnings on OPEB plan investments 110,745 - 110,745 | Changes of assumptions | | 455,104 | 269,712 | | 185,392 |
| | Net difference between projected and actual | | | | | |
| | earnings on OPEB plan investments | | 110,745 | - | | 110,745 |
| Total \$ 640,618 \$ 1,961,664 \$ (1,321,046) | Total | \$ | 640,618 | \$ 1,961,664 | \$ | (1,321,046) |

NOTES TO FINANCIAL STATEMENTS (Continued) AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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 decrease to OPEB expense as follows:

| Year Ended June 30: | |
|---------------------|-------------------|
| 2024 | \$ (94,427) |
| 2025 | (127,205) |
| 2026 | (36,290) |
| 2027 | (152,733) |
| 2028 | (130,350) |
| Thereafter | (780,041) |
| | \$ (1,321,046) |

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 multi-employer 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.

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 \$220 per month for a retired member plus an additional \$220 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, with any remaining portion used to offset the school district's costs. The subsidy amount is set by statute. A subsidy amount of \$440 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 \$440 per month towards coverage under a local school district plan.

NOTES TO FINANCIAL STATEMENTS (Continued) AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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 outflows and inflows 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, 2022. The net OPEB liability 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.

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 on the accrual basis of accounting. Contributions remitted by the State are recognized when legally due, based upon statutory requirements.

NOTES TO FINANCIAL STATEMENTS (Continued) AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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 for each participating employer. 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 the District totaled 0.466% 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, 2022, 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 | | \$ | 1,603,585,000 |
|--|------------|-------|----------------|
| | Proportion | Propo | rtionate Share |
| District's proportionate share of the | | | |
| Collective Net OPEB Liability | 0.000% | \$ | |
| State's proportionate share of the Collective | | | |
| Net OPEB Liability attributed to the District | 0.466% | \$ | 7,474,000 |

Collective OPEB Expense

The District's expected contribution effort for allocation purposes totaled \$95,169 or 0.466% 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, 2023.

The collective OPEB expense includes certain current period changes in the collective net OPEB liability, projected earnings on OPEB plan investments and the amortization of deferred outflows of resources and deferred inflows of resources for the current period. The portion of the collective OPEB expense attributed to the District totaled \$450,514 or 0.466% of the total collective OPEB expense and has been recognized as an operating contribution and related education expense in the statement of activities for the year ended June 30, 2023.

NOTES TO FINANCIAL STATEMENTS (Continued) AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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, 2022 using the following actuarial assumptions, applied to all periods included in the measurements:

| 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 |
| Discount rate | 3.53%, net of OPEB plan investment |
| | expense, including inflation |

Healthcare cost trend rates:

Medicare Known increases until calendar year

2024, then general trend decreasing to an ultimate rate of 4.5% by 2031

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 evaluating 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:

| | | Target | Long-Term Expected |
|---|------------------------------------|------------|---------------------|
| _ | Asset Class | Allocation | Real Rate of Return |
| _ | U.S. Treasuries (Cash Equivalents) | 100.0% | -0.98% |

NOTES TO FINANCIAL STATEMENTS (Continued) AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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

<u>Connecticut Teachers' Retirement System (Continued)</u>

Discount Rate

The discount rate used to measure the total OPEB liability was 3.53%. 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, 2022. In addition to the actuarial methods and assumptions of the June 30, 2020 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 of 3.54% was used in the determination of the single equivalent rate of 3.53%.

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.

NOTES TO FINANCIAL STATEMENTS (Continued) AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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, 2023 and 2022 are as follows:

| Year Ended June 30 | ms Payable, ginning of Year | (| Claims and Changes in Estimates | Claims Paid | Claims Payable, End of Year | | | |
|-----------------------|-----------------------------------|----|---------------------------------------|-----------------|-----------------------------------|---------|--|--|
| 2022 | \$ 215,726 | \$ | 4,409,666 | \$ 4,294,951 | \$ | 330,441 | | |
| 2023 | 330.441 | | 4.363.542 | 4.261.581 | | 432.402 | | |

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.

NOTES TO FINANCIAL STATEMENTS (Continued) AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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 \$451,192 in encumbrances as of June 30, 2023. 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.

NOTE 13 - SUBSEQUENT EVENTS

In July 2023, the District entered into a financing contract for the purchase of technology equipment and related software. The contract requires four annual payments of \$62,008 commencing in fiscal year 2024.

In July 2023, the Districted entered into a leasing arrangement for the purchase of technology equipment and related software. The lease requires three annual payments of \$68,223 commencing in fiscal year 2024.

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -BUDGETARY BASIS - GENERAL FUND (UNAUDITED) FOR THE YEAR ENDED JUNE 30, 2023

| | Budgeted | l Amounts | | Variance With Final Budget |
|---|---------------|---------------|---------------|-------------------------------|
| | Original | Final | Actual | Over (Under) |
| REVENUES | | | | |
| Assessments to member towns | \$ 52,349,608 | \$ 51,637,671 | \$ 51,637,671 | \$ - |
| Intergovernmental | 872,261 | 872,261 | 577,105 | (295,156) |
| Charges for services | 86,936 | 86,936 | 152,144 | 65,208 |
| Interest income | 5,000 | 5,000 | 82,951 | 77,951 |
| Other | 36,000 | 36,000 | 46,456 | 10,456 |
| Total revenues | 53,349,805 | 52,637,868 | 52,496,327 | (141,541) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Salaries | 28,830,023 | 29,672,931 | 28,162,900 | (1,510,031) |
| Employee benefits | 6,046,203 | 6,139,111 | 6,022,654 | (116,457) |
| Instruction | 998,921 | 1,004,887 | 959,371 | (45,516) |
| Pupil transport | 4,077,743 | 3,852,737 | 3,594,817 | (257,920) |
| Tuition | 3,495,200 | 2,349,383 | 2,186,995 | (162,388) |
| Purchased services | 2,400,356 | 2,853,450 | 2,601,642 | (251,808) |
| Rental and other services | 357,596 | 370,375 | 338,937 | (31,438) |
| Buildings and grounds | 956,985 | 921,632 | 829,970 | (91,662) |
| Utilities | 827,145 | 805,161 | 738,045 | (67,116) |
| Property and liability insurance | 278,907 | 278,907 | 274,546 | (4,361) |
| Travel and memberships | 200,458 | 196,940 | 159,130 | (37,810) |
| Contingency | 150,000 | - | - | - |
| Capital outlays | 244,552 | 418,574 | 413,673 | (4,901) |
| Debt service: | | | | |
| Principal | 3,696,881 | 3,696,881 | 3,696,881 | - |
| Interest | 788,835 | 788,836 | 788,835 | (1) |
| Total expenditures | 53,349,805 | 53,349,805 | 50,768,396 | (2,581,409) |
| Excess (deficiency) of revenues | | | | |
| over expenditures | - | (711,937) | 1,727,931 | 2,439,868 |
| OTHER FINANCING SOURCES | | | | |
| Cancellation of prior year encumbrances | - | - | 47,518 | 47,518 |
| Use of prior year surplus | | 711,937 | | (711,937) |
| Total other financing sources | | 711,937 | 47,518 | (664,419) |
| Net change in fund balance | \$ - | \$ - | \$ 1,775,449 | \$ 1,775,449 |

SCHEDULE OF CHANGES IN NET PENSION LIABILITY -

AMITY REGIONAL SCHOOL DISTRICT NO. 5 PENSION PLAN (UNAUDITED) LAST TEN FISCAL YEARS

| | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 |
|--|--------------|--------------|--------------|--------------|---------------|---------------|--------------|--------------|--------------|--------------|
| Total pension liability | | | | | | | | | | |
| Service cost | \$ 437,003 | \$ 482,823 | \$ 510,895 | \$ 544,055 | \$ 546,532 | \$ 539,815 | \$ 542,547 | \$ 493,768 | \$ 479,386 | \$ 408,199 |
| Interest | 1,376,849 | 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 | 446,922 | 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 | (1,364,711) | (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 | 896,063 | 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 | 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 | 10,963,084 |
| Total pension liability - ending | 21,156,964 | 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 |
| | | | | | | | | | | |
| Plan fiduciary net position | | | | | | | | | | |
| Contributions - employer | 725,924 | 764,395 | 790,234 | 851,987 | 892,845 | 886,831 | 862,404 | 772,191 | 738,934 | 707,554 |
| Contributions - members | 83,376 | 87,689 | 88,848 | 72,237 | 77,728 | 77,655 | 81,533 | 80,951 | 77,564 | 75,449 |
| Net investment income | 1,673,292 | (2,052,044) | 3,822,979 | 628,125 | 836,401 | 886,762 | 1,091,425 | 176,979 | 281,690 | 1,265,251 |
| Benefit payments, including refunds | (1,364,711) | (1,169,346) | (893,770) | (801,082) | (674,698) | (673,617) | (670,971) | (623,779) | (677,103) | (703,532) |
| Administrative expense | | | | | | | | | | |
| Net change in plan fiduciary net position | 1,117,881 | (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 | 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 | 7,050,826 |
| Plan fiduciary net position - ending | 16,205,406 | 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 |
| District's net pension liability | \$ 4,951,558 | \$ 5,173,376 | \$ 1,379,005 | \$ 4,002,716 | \$ 4,127,811 | \$ 4,677,038 | \$ 4,853,077 | \$ 5,182,650 | \$ 4,180,452 | \$ 3,154,306 |
| District's fiet pension hability | \$ 4,931,336 | 3 3,173,370 | \$ 1,379,003 | 3 4,002,710 | 7 4,127,011 | 7 4,077,038 | 7 4,855,077 | \$ 3,182,030 | 7 4,100,432 | \$ 3,134,300 |
| Dian fiduciany not position as a persontage | | | | | | | | | | |
| Plan fiduciary net position as a percentage | 76.60% | 74.47% | 92.68% | 77.32% | 75.75% | 71 550/ | 68.57% | 64.02% | 67.84% | 72.69% |
| of total pension liability | 76.60% | 74.47% | 92.68% | 77.32% | /5./5% | 71.55% | 68.57% | 64.02% | 67.84% | 72.09% |
| Covered payroll | \$ 2,538,401 | \$ 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 |
| covered payron | φ 2,330, l01 | Ç 2,00 1,103 | ψ 3,0 10,330 | Ψ 3,312,33 · | ψ 3, 10 1,323 | φ 3, 123, 113 | ψ 3,300,17 i | ψ 3,173,031 | ψ 3,201,301 | ψ 3,103,011 |
| District's net pension liability as a percentage | | | | | | | | | | |
| of covered payroll | 195.07% | 192.71% | 45.35% | 120.84% | 118.45% | 136.62% | 144.09% | 149.19% | 128.04% | 99.10% |
| r · / - | | | | | ,- | | | | | |

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

| | 202 | 3 | | 2022 | 2021 | 2020 | | 2019 | 2018 | | 2017 | | 2016 | | 2015 | | 2014 |
|--|----------|-------|------|-----------|-----------------|-----------------|------|-----------|-----------------|------|-----------|------|-----------|------|-----------|------|-----------|
| Actuarially determined contribution | \$ 725 | ,924 | \$ | 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 | 725 | ,924 | | 764,395 | 790,234 | 851,987 | | 892,845 | 886,831 | | 862,404 | | 772,191 | | 738,934 | | 707,554 |
| Contribution deficiency (excess) | \$ | | \$ | - | \$ - | \$ - | \$ | - | \$ - | \$ | (2) | \$ | - | \$ | - | \$ | - |
| Covered payroll | \$ 2,538 | ,401 | \$: | 2,684,485 | \$ 3,040,958 | \$ 3,312,394 | \$ 3 | 3,484,925 | \$ 3,423,413 | \$ 3 | 3,368,174 | \$: | 3,473,851 | \$ 3 | 3,264,904 | \$ 3 | 3,183,014 |
| Contributions as a percentage of covered payroll | 28 | 3.60% | | 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 | | 24% | | -11.78% | 27.74% | 4.81% | | 6.92% | 8.16% | | 11.46% | | 1.96% | | 3.27% | | 17.61% |

SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE COLLECTIVE NET PENSION LIABILITY -CONNECTICUT TEACHERS' RETIREMENT SYSTEM (UNAUDITED)

LAST NINE FISCAL YEARS*

(Rounded to nearest thousand)

| | | 2023 | 2022 | 2 | 2021 | 2020 |) | 2019 | 2018 | 2017 | 2016 | 2015 |
|---|------|-----------|-----------|-------|---------------|-----------|-------|---------------|---------------|---------------|---------------|---------------|
| District's proportion of the collective net pension liability | | 0.00% | (| 0.00% | 0.00% | C | .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 | 8 | 5,342,000 | 70,803 | 3,000 | 89,397,000 | 81,597 | ,000_ | 62,916,000 | 63,998,000 | 67,518,000 | 51,711,000 | 47,796,000 |
| Total | \$ 8 | 5,342,000 | \$ 70,803 | 3,000 | \$ 89,397,000 | \$ 81,597 | ,000 | \$ 62,916,000 | \$ 63,998,000 | \$ 67,518,000 | \$ 51,711,000 | \$ 47,796,000 |
| District's covered payroll | \$ 2 | 1,307,000 | \$ 21,349 | 9,000 | \$ 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% | C | .00% | 0.00% | 0.00 | % 0.00% | 0.00% | 0.00% |
| Plan fiduciary net position as a percentage of the total collective pension liability | | 54.06% | 60 | 0.77% | 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.

SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE COLLECTIVE NET OPEB LIABILITY CONNECTICUT TEACHERS' RETIREMENT SYSTEM (UNAUDITED) LAST SIX FISCAL YEARS*

(Rounded to Nearest Thousand)

| | | 2023 | | 2022 | | 2021 | | 2020 | | 2019 | | 2018 |
|--|------------------|----------|----|------------|----|------------|----|------------|----|------------|----|------------|
| District's proportion of the collective net OPEB liability | | 0.00% | | 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 | | 474,000 | _ | 7,714,000 | | 13,334,000 | _ | 12,725,000 | | 12,557,000 | _ | 16,472,000 |
| Total | Ş 7 _. | 474,000 | \$ | 7,714,000 | Ş | 13,334,000 | Ş | 12,725,000 | Ş | 12,557,000 | Ş | 16,472,000 |
| District's covered payroll | \$ 21, | .886,000 | \$ | 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% | | 0.00% |
| Plan fiduciary net position as a percentage of the total collective OPEB liability | | 9.46% | | 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.

SCHEDULE OF CHANGES IN NET OPEB LIABILITY OTHER POST-EMPLOYMENT BENEFITS PLAN (UNAUDITED) LAST SEVEN YEARS*

| | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 |
|---|---------------|------------------|---------------|-----------------------|---------------|---------------|---------------|
| Total OPEB liability | | | | | | | |
| Service cost | \$ 87,074 | \$ 80,818 | \$ 97,152 | \$ 94,104 | \$ 94,804 | \$ 108,167 | \$ 105,426 |
| Interest | 299,937 | 289,465 | 342,209 | 334,998 | 321,315 | 315,156 | 293,998 |
| Differences between expected and actual experience | (279,842) | 86,185 | (766,551) | (735,952) | (213,246) | (266,055) | (1,788) |
| Changes of assumptions | 142,856 | (194,633) | (124,088) | 377,326 | 77,972 | (3,351) | - |
| Benefit payments, including refunds | (163,156) | (52,493) | (57,416) | (52,322) | (116,010) | 8,789 | (203,200) |
| Other | - | - | 171,562 | - | - | - | - |
| Net change in total OPEB liability | 86,869 | 209,342 | (337,132) | 18,154 | 164,835 | 162,706 | 194,436 |
| Total OPEB liability - beginning | 4,607,643 | 4,398,301 | 4,735,433 | 4,717,279 | 4,552,444 | 4,389,738 | 4,195,302 |
| Total OPEB liability - ending | 4,694,512 | 4,607,643 | 4,398,301 | 4,735,433 | 4,717,279 | 4,552,444 | 4,389,738 |
| Plan fiduciary net position | | | | | | | |
| Contributions - employer | 267,232 | - | 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 | 305,924 | (367,623) | 695,258 | 11,748 | 52,854 | 152,252 | 169,538 |
| Benefit payments, including refunds | (163,156) | - | (57,416) | (52,322) | (116,010) | 8,789 | (203,200) |
| Administrative expense | - | - | - | - | - | - | - |
| Net change in plan fiduciary net position | 410,000 | (367,623) | 726,936 | 117,407 | 186,172 | 257,789 | 326,810 |
| Plan fiduciary net position - beginning | 2,933,679 | 3,301,302 | 2,574,366 | 2,456,959 | 2,270,787 | 2,012,998 | 1,686,188 |
| Plan fiduciary net position - ending | 3,343,679 | 2,933,679 | 3,301,302 | 2,574,366 | 2,456,959 | 2,270,787 | 2,012,998 |
| District's net OPEB liability | \$ 1,350,833 | \$ 1,673,964 | \$ 1,096,999 | \$ 2,161,067 | \$ 2,260,320 | \$ 2,281,657 | \$ 2,376,740 |
| | + =/===/=== | + -// | + =/==/=== | + =/==/==/ | + -// | + -// | + |
| Plan fiduciary net position as a percentage | | | | | | | |
| of total OPEB liability | 71.23% | 63.67% | 75.06% | 54.36% | 52.08% | 49.88% | 45.86% |
| Covered employee payroll | \$ 28,902,146 | \$ 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 | 4.67% | 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.

SCHEDULE OF CONTRIBUTIONS AND INVESTMENT RETURNS -OTHER POST-EMPLOYMENT BENEFITS PLAN (UNAUDITED) LAST SEVEN FISCAL YEARS*

| | | 2023 | | 2022 | | 2021 | | 2020 | | 2019 | | 2018 | | 2017 |
|--|-------|-----------|------|-----------|------|-----------|------|-----------|------|-----------|------|-----------|------|-----------|
| Actuarially determined contribution | \$ | 267,232 | \$ | 260,943 | \$ | 318,874 | \$ | 341,547 | \$ | 343,728 | \$ | 323,526 | \$ | 442,313 |
| Contributions in relation to the actuarially determined contribution | | 267,232 | | - | | | | 93,272 | | 178,920 | | 45,377 | | 282,793 |
| Contribution deficiency (excess) | \$ | - | \$ | 260,943 | \$ | 318,874 | \$ | 248,275 | \$ | 164,808 | \$ | 278,149 | \$ | 159,520 |
| Covered employee payroll | \$ 28 | 3,902,146 | \$ 2 | 8,332,286 | \$ 2 | 7,487,263 | \$ 2 | 6,530,584 | \$ 2 | 5,670,057 | \$ 2 | 5,121,818 | \$ 2 | 4,809,512 |
| Contributions as a percentage of covered employee payroll | | 0.92% | | 0.00% | | 0.00% | | 0.35% | | 0.70% | | 0.18% | | 1.14% |
| Annual money-weighted rate of return, net of investment expense | | 10.71% | | -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.

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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, 2023.

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.

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED) (Continued)

AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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, 2023:

| | | | | | | Other inancing | (| Change in Fund |
|--|----|------------|----|-------------|-----|-------------------|----|-------------------|
| | | Revenues | E | xpenditures | Sou | rces (Uses) | | Balance |
| Budgetary basis | \$ | 52,496,327 | \$ | 50,768,396 | \$ | 47,518 | \$ | 1,775,449 |
| "On-behalf" payments - | | | | | | | | |
| State Teachers' Retirement Fund | | 6,823,774 | | 6,823,774 | | - | | - |
| Transfers in from other funds recorded as a reduction of expenditure | :S | | | | | | | |
| for budgetary purposes | | - | | 386,833 | | 386,833 | | - |
| Changes in encumbrances | | - | | 222,456 | | (47,518) | | (269,974) |
| Noncash financing sources not recognized for budgetary purposes: | | | | | | | | |
| Financed purchases | | | | 176,576 | | 176,576 | | |
| GAAP basis | \$ | 59,320,101 | \$ | 58,378,035 | \$ | 563,409 | \$ | 1,505,475 |

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

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

Actuarial valuations are prepared every year with the most recent available actuarial valuation performed as of July 1, 2022. The July 1, 2022 valuation was utilized to calculate the total pension liability as of July 1, 2022, which was rolled forward to the most recent measurement date of June 30, 2023.

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

Assumption Changes - There have been no assumption changes that have had a significant effect on the measurement of the net pension liability as of June 30, 2023. 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%.

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED) (Continued)

AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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

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

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

The following methods and assumptions were utilized to determine the contribution rates for the year ended June 30, 2023.

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-2021

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. Information prior to fiscal year 2015 is not available.

Actuarial valuations are prepared every two years with the most recent available actuarial valuation performed as of June 30, 2022. The liabilities were estimated based on a measurement date of June 30, 2022. The employer allocations were then applied to the net pension liability and pension expense to determine the amount applicable to each employer. This information is utilized by the District for reporting as of June 30, 2023.

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, 2023.

Assumption Changes - The following assumption changes had a significant effect on the measurement of the collective net pension liability as of June 30, 2023.

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED) (Continued)

AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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, 2022. The July 1, 2022 actuarial valuation was utilized to calculate the total OPEB liability as of July 1, 2022, which was rolled forward to the most recent measurement date of June 30, 2023.

Benefit Changes - There have been no benefit term changes that have had a significant effect on the measurement of the net OPEB liability as of June 30, 2023.

Assumption Changes - There have been no assumption changes that have had a significant effect on the measurement of the net OPEB liability as of June 30, 2023.

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, 2023.

Valuation date July 1, 2021
Actuarial cost method: Entry Age Normal

Amortization method: Level Percentage of Salary

Remaining amortization period 15 years, closed (14 years remaining as of July 1, 2021)

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 6.30% Ultimate 4.40%

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED) (Continued)

AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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. Information prior to fiscal year 2018 is not available.

Actuarial valuations are prepared every two years with the most recent available actuarial valuation performed as of June 30, 2022. The liabilities were estimated based on a measurement date of June 30, 2022. The employer allocations were then applied to the net OPEB liability and OPEB expense to determine the amount applicable to each employer. This information is utilized by the District for reporting as of June 30, 2023.

Benefit Changes - There were no benefit term changes that had a significant effect on the measurement of the collective net OPEB liability reported as of June 30, 2023.

Assumption Changes - The following assumption changes had a significant effect on the measurement of the collective net OPEB liability reported as of June 30, 2023.

- o The discount rate was increased from 2.17% to 3.53% to reflect the change in the Municipal Bond Index rate.
- The expected annual per capita claims costs were updated to better reflect anticipated medical and prescription drug claim experience both before and after the plan change that became effective on January 1, 2019.
- o The expected rate of inflation was decreased and the Real Wage Growth assumption was increased.

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

GENERAL FUND

SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND (UNAUDITED) FOR THE YEAR ENDED JUNE 30, 2023

| | Budgeted | l Amounts | | Variance With Final Budget |
|---|---------------|---------------|---------------|-------------------------------|
| | Original | Final | Actual | Over (Under) |
| | | | | |
| ASSESSMENTS TO MEMBER TOWNS | | | | |
| Bethany | \$ 8,918,279 | \$ 8,791,370 | \$ 8,791,370 | \$ - |
| Orange | 26,367,974 | 26,011,943 | 26,011,943 | - |
| Woodbridge | 17,063,355 | 16,834,358 | 16,834,358 | |
| Total assessment to member towns | 52,349,608 | 51,637,671 | 51,637,671 | |
| INTERGOVERNMENTAL | | | | |
| Adult education | 4,000 | 4,000 | 4,754 | 754 |
| Transportation income | 23,400 | 23,400 | 22,100 | (1,300) |
| Special education | 844,582 | 844,582 | 550,182 | (294,400) |
| Health services | 279 | 279 | 69 | (210) |
| Total intergovernmental | 872,261 | 872,261 | 577,105 | (295,156) |
| CHARGES FOR SERVICES | | | | |
| Parking income | 32,400 | 32,400 | 31,143 | (1,257) |
| Athletics | 24,000 | 24,000 | 33,727.00 | 9,727 |
| Tuition revenue | 25,496 | 25,496 | 85,402 | 59,906 |
| Shared services | 5,040 | 5,040 | 1,872 | (3,168) |
| Total charges for services | 86,936 | 86,936 | 152,144 | 65,208 |
| Ü | | · · · · · · | | |
| INTEREST INCOME | 5,000 | 5,000 | 82,951 | 77,951 |
| OTHER REVENUES | | | | |
| Rental income | 18,000 | 18,000 | 32,938 | 14,938 |
| Miscellaneous | 18,000 | 18,000 | 13,518 | (4,482) |
| Total other revenues | 36,000 | 36,000 | 46,456 | 10,456 |
| | · · | | | , |
| Total revenues | 53,349,805 | 52,637,868 | 52,496,327 | (141,541) |
| OTHER FINANCING SOURCES | | | | |
| Cancellation of prior year encumbrances | _ | _ | 47,518 | 47,518 |
| Use of prior year surplus | _ | 711,937 | - | (711,937) |
| Total other financing sources | | 711,937 | 47,518 | (664,419) |
| | | | | (55.7,720) |
| TOTAL REVENUES AND OTHER | | | | |
| FINANCING SOURCES | \$ 53,349,805 | \$ 53,349,805 | \$ 52,543,845 | \$ (805,960) |

SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES - BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND (UNAUDITED) FOR THE YEAR ENDED JUNE 30, 2023

| | | | | Variance With |
|---|---------------|---------------|---------------|----------------|
| | | Amounts | | Final Budget |
| | Original | Final | Actual | Over (Under) |
| SALARIES | | | | |
| Certified | \$ 23,647,192 | \$ 24,237,532 | \$ 23,216,293 | \$ (1,021,239) |
| Classified | 5,182,831 | 5,435,399 | 4,946,607 | (488,792) |
| Total salaries | 28,830,023 | 29,672,931 | 28,162,900 | (1,510,031) |
| EMPLOYEE BENEFITS | | | | |
| Medicare | 423,336 | 423,336 | 390,667 | (32,669) |
| FICA | 315,346 | 344,863 | 309,143 | (35,720) |
| Workers' compensation | 175,153 | 175,153 | 136,272 | (38,881) |
| Medical and dental insurance | 4,018,260 | 3,915,077 | 3,915,076 | (1) |
| OPEB trust | 155,474 | 267,232 | 267,232 | - |
| Life insurance | 55,110 | 55,110 | 47,172 | (7,938) |
| Disability insurance | 11,757 | 11,757 | 11,528 | (229) |
| Pension plan - classified | 725,924 | 725,924 | 725,924 | - |
| Defined contribution retirement plan | 153,143 | 173,968 | 173,968 | - |
| Unemployment compensation | 10,500 | 44,491 | 44,491 | - |
| Clothing allowance | 2,200 | 2,200 | 1,181 | (1,019) |
| Total employee benefits | 6,046,203 | 6,139,111 | 6,022,654 | (116,457) |
| , , | | , , | | |
| INSTRUCTION | | | | |
| Instructional program improvement | 10,000 | 16,707 | 16,211 | (496) |
| Instructional supplies | 366,812 | 356,099 | 331,438 | (24,661) |
| Text and digital resources | 154,742 | 153,310 | 144,701 | (8,609) |
| Library books & periodicals | 20,857 | 22,621 | 20,184 | (2,437) |
| Technology supplies | 446,510 | 456,150 | 446,837 | (9,313) |
| Total instruction | 998,921 | 1,004,887 | 959,371 | (45,516) |
| | | | | |
| PUPIL TRANSPORT | | | | |
| Pupil transportation | 3,933,934 | 3,708,928 | 3,453,837 | (255,091) |
| Transportation supplies | 143,809 | 143,809 | 140,980 | (2,829) |
| Total pupil transport | 4,077,743 | 3,852,737 | 3,594,817 | (257,920) |
| TUITION | 3,495,200 | 2,349,383 | 2,186,995 | (162,388) |
| DUDGUAGED GEDVICEG | | | | |
| PURCHASED SERVICES | 424.070 | 422 202 | 422 202 | |
| Data processing | 131,078 | 133,292 | 133,292 | - (406.204) |
| Other professional & technical services | 2,063,594 | 2,501,571 | 2,305,290 | (196,281) |
| Communications | 114,492 | 114,508 | 85,631 | (28,877) |
| Other purchased services | 91,192 | 104,079 | 77,429 | (26,650) |
| Total purchased services | 2,400,356 | 2,853,450 | 2,601,642 | (251,808) |
| RENTAL AND OTHER SERVICES | | | | |
| Rentals - land, building, equipment | 116,525 | 114,756 | 100,906 | (13,850) |
| Other supplies | 241,071 | 255,619 | 238,031 | (17,588) |
| Total rental and other services | 357,596 | 370,375 | 338,937 | (31,438) |
| | | | | (Continued) |

SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES - BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND (UNAUDITED) *(Continued)*FOR THE YEAR ENDED JUNE 30, 2023

| | Budgete | d Amounts | | Variance With Final Budget |
|--------------------------------------|---------------|---------------|---------------|-------------------------------|
| | Original | Final | Actual | Over (Under) |
| BUILDINGS AND GROUNDS | | | | |
| Repairs, maintenance and cleaning | \$ 731,680 | \$ 712,879 | \$ 651,502 | \$ (61,377) |
| Maintenance and custodial supplies | 225,305 | 208,753 | 178,468 | (30,285) |
| Total buildings and grounds | 956,985 | 921,632 | 829,970 | (91,662) |
| UTILITIES | | | | |
| Utilities, excluding heat | 709,704 | 657,960 | 591,847 | (66,113) |
| Oil and natural gas used for heating | 47,500 | 50,051 | 49,050 | (1,001) |
| Natural gas | 69,941 | 97,150 | 97,148 | (2) |
| Total utilities | 827,145 | 805,161 | 738,045 | (67,116) |
| PROPERTY AND LIABILITY INSURANCE | 278,907 | 278,907 | 274,546 | (4,361) |
| | | | | |
| TRAVEL AND MEMBERSHIPS | | | | |
| Staff travel | 21,700 | 20,859 | 17,858 | (3,001) |
| Travel - conferences | 70,475 | 70,643 | 51,784 | (18,859) |
| Dues and fees | 108,283 | 105,438 | 89,488 | (15,950) |
| Total travel and memberships | 200,458 | 196,940 | 159,130 | (37,810) |
| CONTINGENCY | 150,000 | | | |
| CAPITAL OUTLAYS | | | | |
| Equipment - new | 13,012 | 47,521 | 45,678 | (1,843) |
| Equipment - replacement | 5,980 | 56,721 | 56,170 | (551) |
| Improvements to sites | 39,000 | 41,086 | 41,086 | - |
| Improvements to buildings | 119,000 | 125,185 | 123,835 | (1,350) |
| Equipment - technology - new | 63,960 | 66,659 | 66,582 | (77) |
| Equipment - technology - replacement | 3,600 | 81,402 | 80,322 | (1,080) |
| Total capital outlays | 244,552 | 418,574 | 413,673 | (4,901) |
| DEBT SERVICE | | | | |
| Principal | 3,696,881 | 3,696,881 | 3,696,881 | _ |
| Interest | 788,835 | 788,836 | 788,835 | (1) |
| Total debt service | 4,485,716 | 4,485,717 | 4,485,716 | (1) |
| TOTAL EXPENDITURES | \$ 53,349,805 | \$ 53,349,805 | \$ 50,768,396 | \$ (2,581,409) |
| | | | | (Concluded) |

SCHEDULE OF DEBT LIMITATION -CONNECTICUT GENERAL STATUTES, SECTION 7-374(b) FOR THE YEAR ENDED JUNE 30, 2023

| | Orange | Woodbridge | Bethany | Total |
|--|--------------------|---------------|--------------|--------------------------|
| Total cash collections for the year ended June 30, 2023: | \$ 26,011,943 | \$ 16,834,358 | \$ 8,791,370 | \$ 51,637,671 |
| | | | | |
| | | | | District |
| Debt limitation: 2-1/4 times base | | | | \$ 116,184,760 |
| Indebtedness: | | | | |
| Bonds payable Net indebtedness | | | | 14,545,000 14,545,000 |
| | | | | |
| Debt limitation in excess of outstar | iding and authoriz | ed debt | | \$ 101,639,760 |
| Total capacity of borrowing (2-1/4 | times base) | | | \$ 116,184,760 |
| Total present indebtedness | | | | 14,545,000 |
| Margin for additional borrowing | | | | \$ 101,639,760 |

NONMAJOR GOVERNMENTAL FUNDS

COMBINING BALANCE SHEET -NONMAJOR GOVERNMENTAL FUNDS AS OF JUNE 30, 2023

| | Nonmajor Special Revenue Funds | | | | | | | | Total | | | |
|-------------------------------------|--------------------------------|-------------------|----|-------------------|----|-----------|--------|----------|-------------|----------|--------------|-----------|
| | Cont | Continuing School | | | | | School | | | Nonmajor | | |
| | Edu | cation | 0 | Operating Fund | | Cafeteria | | Activity | Scholarship | | Governmental | |
| | F | und | | | | Fund | | Fund | Fund | | Funds | |
| ASSETS | | | | | | | | | | | | |
| Cash and cash equivalents | \$ | - | \$ | 269,694 | \$ | 265,749 | \$ | 526,225 | \$ | 276,070 | \$ | 1,337,738 |
| Grants and contracts receivables | | - | | - | | 118,569 | | - | | - | | 118,569 |
| Inventories | | - | | - | | 30,952 | | - | | - | | 30,952 |
| Total assets | \$ | - | \$ | 269,694 | \$ | 415,270 | \$ | 526,225 | \$ | 276,070 | \$ | 1,487,259 |
| LIABILITIES | | | | | | | | | | | | |
| Accounts payable | \$ | - | \$ | 1,253 | \$ | 55,449 | \$ | 40,464 | \$ | - | \$ | 97,166 |
| Unearned revenue | | - | | - | | 34,270 | | - | | - | | 34,270 |
| Total liabilities | | - | | 1,253 | | 89,719 | | 40,464 | | - | | 131,436 |
| FUND BALANCES | | | | | | | | | | | | |
| Nonspendable | | - | | - | | 30,952 | | - | | - | | 30,952 |
| Restricted | | - | | - | | 294,599 | | 485,761 | | 276,070 | | 1,056,430 |
| Committed | | - | | 268,441 | | - | | - | | - | | 268,441 |
| Total fund balances | | - | | 268,441 | | 325,551 | | 485,761 | | 276,070 | | 1,355,823 |
| Total liabilities and fund balances | \$ | - | \$ | 269,694 | \$ | 415,270 | \$ | 526,225 | \$ | 276,070 | \$ | 1,487,259 |

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS FOR THE YEAR ENDED JUNE 30, 2023

| | Nonmajor Special Revenue Funds | | | | | | Total | | | | |
|--|---------------------------------|----------|-----------------------------|---------|-------------------|-----------|----------------------------|---------|---------------------|---------|-----------------------------------|
| | Continuing Education Fund | | School Operating Fund | | Cafeteria Fund | | School Activity Fund | | Scholarship Fund | | Nonmajor Governmental Funds |
| REVENUES | | | | | | | | | | | |
| Intergovernmental | \$ | - | \$ | - | \$ | 797,305 | \$ | - | \$ | - | \$ 797,305 |
| Charges for services | | 44,546 | | 69,667 | | 325,229 | | 660,747 | | - | 1,100,189 |
| Interest Income | | - | | - | | - | | - | | 6,131 | 6,131 |
| Other | | - | | - | | - | | - | | 62,829 | 62,829 |
| Total revenues | | 44,546 | | 69,667 | | 1,122,534 | | 660,747 | | 68,960 | 1,966,454 |
| EXPENDITURES | | | | | | | | | | | |
| Current: | | | | | | | | | | | |
| General instruction | | 54,684 | | 5,089 | | - | | - | | - | 59,773 |
| Support services: | | | | | | | | | | | |
| Support services - student | | - | | 52,563 | | 997,207 | | - | | - | 1,049,770 |
| General administration | | - | | 12,667 | | - | | - | | - | 12,667 |
| Student activities | | - | | - | | - | | 638,019 | | 387 | 638,406 |
| Buildings and grounds | | - | | 5,040 | | - | | - | | - | 5,040 |
| Capital outlays | | - | | - | | 54,073 | | - | | - | 54,073 |
| Total expenditures | | 54,684 | | 75,359 | | 1,051,280 | | 638,019 | | 387 | 1,819,729 |
| Excess (deficiency) of revenues over expenditures and net change | | | | | | | | | | | |
| in fund balance | | (10,138) | | (5,692) | | 71,254 | | 22,728 | | 68,573 | 146,725 |
| Fund balances - beginning | | 10,138 | | 274,133 | | 254,297 | | 463,033 | | 207,497 | 1,209,098 |
| Fund balances - ending | \$ | - | \$ | 268,441 | \$ | 325,551 | \$ | 485,761 | \$ | 276,070 | \$ 1,355,823 |

FEDERAL AND STATE SINGLE AUDITS

FOR THE YEAR ENDED JUNE 30, 2023

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INTERNAL CONTROL AND COMPLIANCE REPORT



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Glastonbury Essex

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, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 19, 2023.

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.

Report on 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.

Certified Public Accountants

Mahoney Sabol + Caypeny, LLP

Glastonbury, Connecticut

December 19, 2023

FEDERAL SINGLE AUDIT SECTION





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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, 2023. 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, 2023.

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, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated December 19, 2023, which contained unmodified opinions on those financial statements. Our audit was performed 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

Mahoney Sabol + Conjuny, LLP

Glastonbury, Connecticut

December 19, 2023

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2023

| | Pass-Through Entity | Assistance Listing | Passed Through To | | |
|--|--|-----------------------|----------------------|---------------------------------------|--|
| Federal Grantor; Pass-Through Grantor; Program Title; Description | Identification Number | Number | Subrecipients | Expenditures | |
| U.S. DEPARTMENT OF AGRICULTURE | | | | | |
| Child Nutrition Cluster: | | | | | |
| Passed through the Connecticut Department of Education: | | | | | |
| National School Lunch Program - USDA Commodities | - | 10.555 | \$ - | \$ 30,486 | |
| National School Lunch Program - 2023 | 12060-SDE64370-20560 | 10.555 | - | 194,709 | |
| National School Lunch Program - 2022 | 12060-SDE64370-20560 | 10.555 | - | 30,031 | |
| School Breakfast Program - 2023 | 12060-SDE64370-20508 | 10.553 | - | 18,602 | |
| School Breakfast Program - 2022 | 12060-SDE64370-20508 | 10.553 | | 1,811 | |
| Total Child Nutrition Cluster | | | - | 275,639 | |
| Passed through the Connecticut Department of Education: | 12000 00504270 22120 | 10.500 | | CO 010 | |
| Supply Chain Assistance COVID-19 State Pandemic Electronic Benefit Transfer | 12060-SDE64370-23126 | 10.560 | - | 60,019 | |
| Administrative Costs Grant | 12060-SDE64370-29802 | 10.649 | | 4,391 | |
| TOTAL U.S. DEPARTMENT OF AGRICULTURE | 12000-3DE04370-29802 | 10.045 | | 340,049 | |
| TOTAL 0.3. DEPARTMENT OF AGRICULTURE | | | | 340,043 | |
| U.S. DEPARTMENT OF EDUCATION | | | | | |
| Special Education Cluster: | | | | | |
| Passed through the Connecticut Department of Education: | | | | | |
| Special Education Grants to States - 2023 | 12060-SDE64370-20977 | 84.027 | - | 259,169 | |
| Special Education Grants to States - 2022 | 12060-SDE64370-20977 | 84.027 | - | 165,668 | |
| Special Education Grants to States - SEDS Implementation Stipend - 2023 | 12060-SDE64370-20977 | 84.027 | - | 15,000 | |
| Special Education Grants to States - Special Education Activities - 2021 | 12060-SDE64370-20977 | 84.027 | - | 10,000 | |
| COVID-19 Special Education Grants to States - | | | | | |
| American Rescue Plan (ARP) - 2022 | 12060-SDE64370-23083 | 84.027X | | 55,529 | |
| Total Special Education Cluster | | | - | 505,366 | |
| Passed through the Connecticut Department of Education: | 12000 00504270 20070 | 04.010 | | 41.013 | |
| Title I Grants to Local Educational Agencies - 2023 | 12060-SDE64370-20679 12060-SDE64370-20679 | 84.010 84.010 | - | 41,012 | |
| Title I Grants to Local Educational Agencies - 2022 | 12060-3DE64370-20679 | 64.010 | | 11,948 52,960 | |
| | | | - | 32,900 | |
| Career and Technical Education - Basic Grants to States - 2023 | 12060-SDE64370-20742 | 84.048 | - | 42,330 | |
| Career and Technical Education - Basic Grants to States - 2021 | 12060-SDE64370-20742 | 84.048 | | 46,429 | |
| | | | - | 88,759 | |
| Supporting Effective Instruction State Grants - 2022 | 12060-SDE64370-20858 | 84.367 | _ | 32,164 | |
| Student Support and Academic Enrichment Program - 2022 | 12060-SDE64370-22854 | 84.424 | - | 10,000 | |
| Education Stabilization Fund: | | | | , | |
| Passed through the Connecticut Department of Education: | | | | | |
| Elementary and Secondary School Emergency Relief Fund (ESSER): | | | | | |
| COVID-19 ESSER II - Special Education Recovery Activities Grant - 2021 | 12060-SDE64370-29571 | 84.425D | - | 35,931 | |
| COVID-19 ESSER II - Bonus Special Populations \$25K Recovery Grant - 2021 | 12060-SDE64370-29571 | 84.425D | - | 22,207 | |
| COVID-19 ESSER II - Bonus Dyslexia Recovery Grant - 2021 | 12060-SDE64370-29571 | 84.425D | - | 13,000 | |
| COVID-19 ESSER II - 2021 | 12060-SDE64370-29571 | 84.425D | - | 64,021 | |
| COVID-19 ESSER II - ARP - 2021 | 12060-SDE64370-29636 | 84.425U | - | 314,934 | |
| Passed through the Area Cooperative Educational Services: | | | | | |
| COVID-19 ESSER - ARP Homeless Children and Youth - 2021 | 12060-SDE64370-29571 | 84.425W | | 240 | |
| | | | - | 450,333 | |
| Passed through the Area Cooperative Educational Services: | | | | | |
| English Language Acquisition Grants | 12060-SDE64370-20868 | 84.365 | - | 2,332 | |
| English Language Acquisition Grants | 12060-SDE64370-20868 | 84.365 | | 55 | |
| | | | | 2,387 | |
| TOTAL U.S. DEPARTMENT OF EDUCATION | | | | 1,141,969 | |
| U.S. DEPARTMENT OF TREASURY | | | | | |
| Passed through the Connecticut Department of Education: | | | | | |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds - ARP | | | | | |
| Free Meals for Students | 12060-SDE64370-28105 | 21.027 | - | 433,960 | |
| | | | | · · · · · · · · · · · · · · · · · · · | |
| U.S. DEPARTMENT OF HOMELAND SECURITY | | | | | |
| Passed through the Connecticut Department of Emergency | | | | | |
| Services and Public Protection: Disactor Grants - Public Assistance (Presidentially Declared Disactors) | 12060 DD622000 24004 | 97.036 | | 03 500 | |
| Disaster Grants - Public Assistance (Presidentially Declared Disasters) | 12060-DPS32990-21891 | 37.030 | | 93,599 | |
| TOTAL FEDERAL AWARDS | | | \$ - | \$ 2,009,577 | |
| | | | | | |

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

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). 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.

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.

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 - OTHER FEDERAL ASSISTANCE

The United States Department of Agriculture provides commodities to the District's schools. Amounts of \$30,486 have been reflected in the expenditures column in the accompanying schedule of expenditures of federal awards, which represents the fair market value of donated commodities received under the National School Lunch Program during the year ended June 30, 2023.

No other federal assistance was received in the form of loans, loan guarantees or insurance.

SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2023

SECTION I - SUMMARY OF AUDITOR'S RESULTS

| <u>Financia</u> | <u>l Statements</u> | | | | |
|-----------------|--|-----------------------------|----------|----------|------------------|
| Type of a | auditor's report issued: | Unmod | lified | | |
| Internal | control over financial reporting: Material weakness(es) identified? | | Vos | √ | No |
| 9 | Material weakness(es) Identified? | | Yes | | None |
| • | Significant deficiency(ies) identified? | | Yes | | _ reported |
| Noncom | pliance material to financial statements noted? | | Yes | ✓ | _ No |
| <u>Federal</u> | <u>Awards</u> | | | | |
| Internal | control over major programs: | | | | |
| • | Material weakness(es) identified? | | Yes | √ | No No |
| O | Significant deficiency(ies) identified? | | Yes | ✓ | None reported |
| Type of a | auditor's report issued on compliance for major pro | ograms: Unmod | ified | | |
| | dit findings disclosed that are required to be nce 2 CFR Section 200.516(a)? | reported in | Yes | ✓ | _ No |
| Identific | ation of major programs: | | | | |
| | Assistance Listing Number | Name of Federal F | Program | ı | |
| _ | 84.425 | Education Stabilization | tion Fun | d | |
| Dollar th | reshold used to distinguish between Type A and Ty | pe B programs: <u>\$750</u> | ,000 | | |
| Auditee | qualified as low-risk auditee? | | Yes | | No No |
| SECTION | I II - FINANCIAL STATEMENT FINDINGS | | | | |
| No finan | cial statement findings were reported. | | | | |
| SECTION | I III - FEDERAL AWARD FINDINGS AND QUESTIONED | COSTS | | | |
| No feder | ral award findings or questioned costs were reporte | ed. | | | |

SUMMARY SCHEDULE OF THE STATUS OF PRIOR AUDIT FINDINGS

No audit findings were reported in the prior year schedule of federal findings and questioned costs.

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STATE SINGLE AUDIT SECTION



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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, 2023. 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, 2023.

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.

9

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.

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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, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon, dated December 19, 2023, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of state financial assistance is presented for purposes of additional analysis as required by the State Single Audit Act and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of state financial assistance is fairly stated in all material respects in relation to the basic financial statements as a whole.

Certified Public Accountants

Mahoney Sabol + Caypany, LLP

Glastonbury, Connecticut

December 19, 2023

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE FOR THE YEAR ENDED JUNE 30, 2023

| State Grantor; Pass-Through Grantor; Program Title | State Grant Program Core-CT Number | Thro | ssed ugh To cipients | Ехр | enditures |
|--|--|------|----------------------------|-----|-----------|
| NONEXEMPT PROGRAMS: | | | | | |
| DEPARTMENT OF EDUCATION | | | | | |
| Direct: | | | | | |
| Open Choice | 11000-SDE64370-17053 | \$ | - | \$ | 112,435 |
| Magnet School Transportation | 11000-SDE64370-12632 | | - | | 22,100 |
| Healthy Foods Initiative | 11000-SDE64370-16212 | | - | | 13,522 |
| Child Nutrition State Matching Grant | 11000-SDE64370-16211 | | - | | 7,112 |
| Adult Education | 11000-SDE64370-17030 | | - | | 4,754 |
| School Breakfast Program | 11000-SDE64370-17046 | | - | | 2,662 |
| Talent Development | 11000-SDE64370-12552 | | - | | 1,241 |
| Health Services | 11000-SDE64370-17034 | | - | | 69 |
| Total Department of Education | | | - | | 163,895 |
| DEPARTMENT OF ENERGY AND ENVIRONMENTAL PROTECTION Direct: Public, Educational and Governmental Programming and Educational Technology Investment Account | 12060-DEP44620-35363 | | _ | | 24,300 |
| DEPARTMENT OF SOCIAL SERVICES | | | | | |
| Direct: | | | | | |
| Medicaid | 11000-DSS60000-16020 | | - | | 11,796 |
| Total State Financial Assistance Before Exempt Programs | | | - | | 199,991 |
| EXEMPT PROGRAMS: | | | | | |
| DEPARTMENT OF EDUCATION Direct: | | | | | |
| Excess Cost Student Based and Equity | 11000-SDE64370-17047-82018 | | - | | 550,182 |
| Total Exempt Programs | | | - | | 550,182 |
| TOTAL STATE FINANCIAL ASSISTANCE | | \$ | - | \$ | 750,173 |

NOTE TO SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE FOR THE YEAR ENDED JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying schedule of expenditures of state financial assistance includes state grant activity of Amity Regional School District No. 5 (the District) under programs of the State of Connecticut for the fiscal year ended June 30, 2023. 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. Because the schedule of expenditures of state financial assistance presents only a selected portion of the operations of the District, it is not intended and does not present the financial position, changes in fund balances, changes in net position, or cash flows of the District.

The accounting policies of the District conform to accounting principles generally accepted in the United States of America as applicable to governmental organizations. The information in the schedule of expenditures of state financial assistance is presented based upon regulations established by the State of Connecticut, Office of Policy and Management. The following is a summary of the more significant policies relating to the aforementioned grant programs.

Basis of Accounting

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

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SCHEDULE OF STATE FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2023

SECTION I - SUMMARY OF AUDITOR'S RESULTS

| <u>Financial St</u> | <u>tatements</u> | | | | | | |
|---------------------|---|---------------------------|---------|--------|-------|-----|------------------|
| Type of auc | litor's report issued: | | Unmo | dified | I | | |
| Internal cor | ntrol over financial reporting: Material weakness(es) identified? | | | Yes | | ✓ | _ No |
| O | Significant deficiency(ies) identified? | | | Yes | | ✓ | None Reported |
| Noncomplia | ance material to financial statements i | noted? | | Yes | _ | ✓ | _ No |
| State Finan | ocial Assistance | | | | | | |
| Internal cor | ntrol over major programs: Material weakness(es) identified? | | | Yes | | ✓ | _ No |
| O | Significant deficiency(ies) identified? | | | Yes | | ✓ | None Reported |
| Type of auc | litor's report issued on compliance for | major programs: | Not app | plicat | ole | | |
| • | indings disclosed that are required to n 4-236-24 of the Regulations to the S | • | | Yes | | ✓ | _ No |
| The followi | ng schedule reflects the major program | ns included in the audit: | | | | | |
| | | State Grant Program | | | | | |
| | State Grantor and Program | Core - CT Number | | Expe | nditu | res | |
| | Department of Education: | | _ | | | | |
| | Open Choice | 11000-SDE64370-17053 | 3 | \$ | 112,4 | 135 | |

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 audit findings were reported in the prior year schedule of state findings and questioned costs.

14 116

COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE AT THE CONCLUSION OF THE AUDIT

FOR THE YEAR ENDED JUNE 30, 2023



mahoneysabol.com



Glastonbury Essex

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

Mahoney Sab

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 (the District), for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance and the State Single Audit Act, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted that had a significant impact on the District's financial statements and the application of existing policies was not changed during the year. We noted no transactions entered into by District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were:

- Depreciable lives The determination of depreciation and amortization expense is based on assignment of estimated useful lives.
- Pension, other post-employment, and sick and severance benefits The determination of amounts reported
 for pension, other post-employment, and sick and severance benefits are based on actuarial valuations
 performed as of a measurement date. The valuations require a number of actuarial assumptions.

We have evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 19, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual fund financial statements and schedules and the schedules of expenditures of federal awards and state financial assistance, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the Board of Education and management of District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Certified Public Accountants Glastonbury, Connecticut

Mahoney Sabol + Conpany, LLP

December 19, 2023

Bethany Orange Woodbridge 25 Newton Road, Woodbridge Connecticut 06525



Theresa Lumas
Director of Finance and Administration
terry.lumas@amityregion5.org

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

To: Dr. Jennifer Byars, Superintendent of Schools

From: Theresa Lumas, Director of Finance and Administration

Re: Audit Presentation and Remaining Funds Allocation

Date: February 6, 2024

The Amity Finance Committee and Amity Board of Education will have a presentation of the audit report and will need to take action to accept the Audited Financial Statements and reduce the member towns' March 2024 payment.

Amity Finance Committee:

Move to recommend the Amity Board of Education accept the Annual Financial Statements for the period ending June 30, 2023.

Amity Board of Education:

Move to accept the Annual Financial Statements for the period ending June 30, 2023.

Bethany Orange Woodbridge 25 Newton Road, Woodbridge Connecticut 06525



Theresa Lumas
Director of Finance and Administration
terry.lumas@amityregion5.org

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

To: Dr. Jennifer Byars, Superintendent of Schools

From: Theresa Lumas, Director of Finance and Administration

Re: Return Funds to Member Towns

Date: February 6, 2024

The Amity Finance Committee and Amity Board of Education will need to accept the Audited Financial Statements before town payments can be reduced in the current year. Depicted below is the remaining fund balance from both unspent encumbrances in fiscal year 2021-22 and the unspent funds in fiscal year 2022-23.

| Reductions to Town | s Allo | cation in cui | rrent fiscal year: 2023-2024 |
|--------------------|--------------|----------------|--|
| | | 022-2023 | |
| Bethany | (| Orange | Woodbridge |
| 17.036% | 50.369% | | 32.595% |
| MEMBER TOWNS | UNUS | SED FUNDS | - |
| BETHANY | \$ | 233,883.50 | Unspent funds less 2% or \$1,066,995, |
| ORANGE | \$ | 691,504.92 | approved in August, balance returned at |
| WOODBRIDGE | \$ | 447,489.58 | FY23 allocation rates |
| | | ŕ | |
| TOTALS | \$ 1 | 1,372,878.00 | |
| | 20 |)21-2022 | |
| Bethany | (| Orange | Woodbridge |
| 17.791% | | 49.977% | 32.232% |
| MEMBER TOWNS | UNUSED ENCUM | | IBERED FUNDS |
| BETHANY | \$ | 8,453.93 | Harmond on combiners are notions of at EV22 |
| ORANGE | \$ | 23,748.07 | Unspent encumbrances returned at FY22 allocation rates |
| WOODBRIDGE | \$ | 15,316.00 | anocanon raies |
| TOTALS | \$ | 47,518.00 | |
| TOTAL D | LVDI ID | AL MATERIA 40/ | TO CAID |
| TOTAL R | KETUK | RN WITH 2% | 10 CNR |
| MEMBER TOWNS | UNUS | SED FUNDS | |
| | | | |
| BETHANY | \$ | 242,337.43 | |
| ORANGE | \$ | 715,252.99 | 2% To CNR and Balance Combined |
| WOODBRIDGE | \$ | 462,805.58 | FY22 and FY23 returns |
| TOTALS | \$ 1 | 1,420,396.00 | |

Amity Finance Committee:

Move to recommend the Amity Board of Education accept the Annual Financial Statements for the period ending June 30, 2023, and authorize the Superintendent of Schools to reduce the March payment of the member towns by a total of \$1,420,395.99, as follows:

| Town of Bethany | \$ 242,337.43 |
|--------------------|----------------------|
| Town of Orange | <i>\$ 715,252.99</i> |
| Town of Woodbridge | <i>\$ 462,805.58</i> |
| Total | \$1,420,396.00 |

Amity Board of Education:

Move to accept the Annual Financial Statements for the period ending June 30, 2023, and authorize the Superintendent of Schools to reduce the March payment of the member towns by a total of \$1,420,395.99, as follows

| Town of Bethany | \$ 242,337.43 |
|--------------------|----------------------|
| Town of Orange | <i>\$ 715,252.99</i> |
| Town of Woodbridge | <i>\$ 462,805.58</i> |
| Total | \$1,420,396.00 |

Bethany Orange Woodbridge 25 Newton Road, Woodbridge Connecticut 06525



TO: Dr. Jennifer Byars, Superintendent of Schools

FROM: Theresa Lumas, Director of Finance & Administration

DATE: February 5, 2024

RE: 2024-2025 Budget Update

The initial budget requests from staff and department leaders came in at an increase of 5.84% or \$3,185,790 over the current year's budget. The budget workshops with the administrative team conducted in November and December provided an opportunity to review and make revisions by assessing priorities and needs. The goal is to reduce the budget request while complying with unfunded mandates and maintain an excellent educational system. These meetings resulted in a Superintendent's initial budget proposal of 4.90% increase

Further budget discussions through January have resulted in some further reductions but also some additions based on the most current data. These changes do lower the budget request slightly to 4.58%.

| Item | Amount | Category | Comments |
|-------------------------------------|-------------------|------------------------------|--|
| | | TIER 3 (February Reductions) | |
| Debt Service | \$ 125,767.00 | Debt Service | Bonds Funds |
| Medical Insurance | \$ (49,167.00) | Benefits | OPEB Benefit claims adjustment |
| Medical Insurance | \$ 22,732.00 | Benefits | Reserve reduction adjusted for cuts |
| Bench Sub Testing | \$ 24,705.00 | Salaries-Certified | Use interns instead of bench sub |
| Bench Sub Testing | \$ 24,705.00 | Salaries-Certified | Use interns instead of bench sub |
| Administrator conference | \$ (8,830.00) | Travel-Conference | 4 people to attend NASSP conference |
| Excess Cost Revenue | \$ _ | Excess Cost Revenue | Lower from 80% reimbursement to 73% - impacts revenue budget: \$85,719 |
| Vo-Tech Bus | \$ 47,942.00 | Transportation | Reduce 1 Vo-Tech bus less parent mileage |
| Science Tables | \$ 8,000.00 | Equipment-Replacement | EOY |
| Science Chairs | \$ 2,000.00 | Equipment-Replacement | EOY |
| Football hitting pads | \$ 2,500.00 | Equipment-New | EOY |
| Swim Touch Pads | \$ 2,400.00 | Equipment-Replacement | EOY |
| Supplies - Personal Finance Courses | \$ (18,750.00) | Instructional Supplies | classroom supplies for personal finance (15 sections X 25 students X \$50) |
| Add 6th Class Geometry - AMSO | \$ (11,270.00) | Salaries-Certified | 181 days @\$62.26 per 6th class |
| | \$ 172,734.00 | \$ 57,053,909.00 | 4.58% |

IMPORTANT BUDGET DATES

Monday, February 26, 2024 BOE Special Meeting

AFC Special Meeting and Vote to recommend a budget for 2024-2025 to the Amity Board of Education

Monday, March 11, 2024 BOE votes on budget at regular meeting

Monday, April 8, 2024 - Public Hearing

Monday, May 6, 2024 - Annual Meeting

Tuesday, May 7, 2024 - Referendum

Bethany Orange Woodbridge 25 Newton Road, Woodbridge, Connecticut 06525



Dr. Jennifer P. Byars Superintendent of Schools jennifer.byars@amityregion5.org 203.392.2106

February 12, 2024

To: Members of the Board of Education

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

Re: Personnel Report

New Hires-Certified:

- Amity Regional High School: NONE
- <u>Amity Regional Middle School Bethany:</u> **NONE**
- <u>Amity Regional Middle School Orange:</u> **NONE**

♣ New Hires-Bench/Long Term Substitutes:

Stephen Sorriero – Long Term Physical Education/Health Substitute – Amity Regional High School

- **♣** <u>New Hires-Non-Certified</u>: None
- **♣** NEW HIRES-COACHES: NONE
- **TRANSFERS:** NONE

RESIGNATIONS:

Mark Alexander - Special Education Teacher - Amity Regional High School, eff. 2/9/2024

4 RETIREMENTS: NONE

Bethany Orange Woodbridge 25 Newton Road, Woodbridge, Connecticut 06525



Dr. Jennifer P. Byars Superintendent of Schools jennifer.byars@amityregion5.org 203.392.2106

Superintendent's Report – February 2024

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

Second Semester: Semester 2 started on January 23, 2024, and all our second-semester courses are now well underway. Graduation for the Class of 2024 is set for Wednesday, June 5, 2024.

8th Grade Parent and Student Information Night: ARHS hosted its annual 8th Grade Parent and Student Information Night on January 31, 2024. Based on student and parent feedback, we updated the event this year to increase the information available on extracurricular opportunities by adding an Activity Fair in the cafeteria and an Athletic Activities Fair along Student Street.

Parent Teacher Conferences: The next round of Parent-Teacher conferences at the middle schools are scheduled for February 7, 2024 and February 15, 2024. High School Parent-Teacher conferences are scheduled for February 14, 2024. We are looking forward to seeing our parents and sharing all of the amazing progress that their students have made this year.

UELP/SIP Parent Information Night: The ARHS Career Center staff hosted a parent information night on January 10, 2024 to provide information on the UELP/SIP "Senior Internship" program that all members of the Class of 2024 will participate in from mid-May through the end of the school year.

ARHS Course Selection for 2024-2025 is Underway!: The 2024-2025 Program of Studies has been fully updated and added to the school website. This document is full of helpful information on the courses we offer, graduation requirements, how to plan out a schedule for next year, and other helpful pointers for success in high school. Access it at this link: ARHS Program of Studies 2024-2025. The February 7, 2024, Spartan Seminar activity focused on course selection for students in grades 9-11. Students reviewed teacher recommendations and made initial selections for next year's classes. School counselors will be following up with students over the next month to make sure that everyone's course requests meet all of the graduation requirements and are setting students up for success in their classes next year as well as their college and career aspirations.

Blues and Beyond: On January 24, 2024, our 7th Grade students at AMSB participated in the "Blues and Beyond" presentation during their Social Studies classes. This event educated students about the history of the Blues and incorporated the cultural and period influences that led to the creation of this type of musical expression.

Professional Learning Day: A district-wide professional learning day was held on the afternoon of February 8, 2024. Teachers had the opportunity to attend a variety of content specific sessions. A sample of the sessions that were offered included: Inquiry-based instructional strategies for math, NGSS

assessments and intervention for science, review of financial literacy curriculum resources for business, and instructional strategies and vertical curriculum alignment for ELA.

Winter Assessments: Middle school students at both AMSO and AMSB completed their Winter STAR and i-Ready assessments in Mathematics and English.

School Wide Data Talks: Instructional Coaches Lisa Lassen and Andrea Drewry visited the 7th and 8th grade teams in each of the middle schools to review the results of the mid-year STAR and i-Ready assessments for both reading and math. Teachers were given an opportunity to analyze 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, I-Ready, and SBAC.

Curriculum Writing Training: Social studies teachers in grades 7-12 and Algebra teachers from the high school math department met with the leaders of the district's Curriculum Council for curriculum writing training this month. Newly trained teachers will now begin revising their written curriculum, as feedback on specific units and performance tasks will be provided by the district's Curriculum Council members throughout the process.

Curriculum Articulation Meetings: Several different curriculum articulation meetings occurred this month. These include science, ELA, social studies, and technology. A range of topics were covered, such as the integration of the Portrait of the Graduate into classroom lessons, identifying opportunities for targeted professional learning, as well as discussions pertaining to curriculum alignment and pacing.

Portrait of a Graduate: A team of teachers and administrators from across the district met this month to continue the work needed to support the implementation of the BOWA Portrait of the Graduate (POG). Committee members started planning the culminating portfolio activities for middle and high school students. The team also started outlining the criteria for quality self-reflection, as teachers throughout the district are giving students opportunities to reflect on their assignments as they relate to the characteristics of the POG. Students are then uploading the completed self-reflections into an online portfolio in Schoology.

Inclusive Literacy Practices: Colleen Cruz continued working with special educators on inclusive literacy practices utilizing an instruct, demonstrate, observe, feedback model. These are known as lab days and provide our staff with the ability to work with Ms. Cruz in the classroom setting while applying the literacy strategies. Additionally, Ms. Cruz is working with focus intensive co-teaching groups from each of our buildings utilizing the same model approach.

Resources

Elected Officials Day: Amity hosted its second Elected Officials' Day on January 26, 2024 and February 2, 2024. Both days started with a tour of the middle schools, followed by a bus ride to the high school and a tour of ARHS. Student leaders were integral to both visits and guests were able to see collaborative workspaces, innovative programs, and areas we are looking to renovate. A Question-and-Answer session with District leadership was held over a lunch prepared by ARHS Advance Culinary students before returning to the middle schools. Nineteen elected officials from our Boards of Selectmen, Boards of Finance, Elementary Boards of Education, and State Legislature attended, along with the Superintendents of our three elementary districts.

Amity Educators Secure State Mini Grants: The CSDE launched the Connecticut Educator Support Funds Initiative: Helping our Teachers with Classroom Expenses which will allocate ARP ESSER funds to help Pre-K through grade 12 public school educators get up to \$1,000 for classroom initiative resources through DonorsChoose. Three Amity teachers have been awarded grants thus far through this program.

Hold the Date – Spring College Fair: The date for Amity's Spring College Fair has been announced: this valuable resource for students embarking on the college search process will take place on April 29,

2024, from 6:30-8:00 pm in the main gymnasium. This is an opportunity for students and parents to get exposed to several schools all at once, so we encourage all of our 10^{th} and 11^{th} grade students and their parents to attend.

Speech & Language Collaboration: The University of New Haven's speech and language pathology graduate program is excited to announce its second annual communication collaboration with the Amity Transition Academy! This collaboration provides speech and language pathology graduate students the opportunity to work closely with ATA students and teachers to hone clinical skills while also enriching the social communication skills of ATA students. The SLP graduate students will engage ATA students in a variety of communication activities including 1:1 enrichment, group work, and supporting vocational communication skills under the supervision of a certified SLP faculty member. This program benefits out ATA students and provides an excellent learning site for UNH students under the support of our ATA staff and our PPS Director and Coordinator.

BOWA Regional Collaboration: The monthly meeting of curriculum leaders from the BOWA district was held this past month. Time was used to review district reading practices, curriculum alignment, EL student populations, and the intervention and support processes. As part of our ongoing collaboration with the BOW elementary schools, science teachers from the region met at AMSB to share thoughts and ideas around instructional practices, resource usage, and state assessment data. Additional meetings with science teachers and other subject areas will continue throughout the school year.

Spring NASP Convention: Amity school psychologists will be attending the National Association of School Psychologists annual convention in New Orleans, LA from February 12-17, 2024. They will join over 5500 school psychologists from across the country to refresh and enhance their skills. Pupil Services Director, Mr. Tom Brant will present with colleagues from Meriden Public Schools and Connetquot Central School District on Supporting Students with School Refusal: From Functional Assessment to Intervention.

Title IX: Jaime Dawson, PPS and Title IX Coordinator recently attended an updated Title IX training on The Rights of Respondents During the Investigation of Alleged Sexual Harassment. Ms. Guthrie participates in on-going professional development focused on Title IX compliance and best practices.

Maximizing Medicaid Reimbursement: District Pupil Services Administrative Assistants participated in a recent webinar from PCG Consulting (developers of CT SEDS) on how to maximize Medicaid reimbursement procedures. Medicaid billing is required under Connecticut Law and increasing our efficiency in the reimbursement process is essential to maximize reimbursement rates.

AMSO Family Night Out: AMSO would like to thank the PTSO for sponsoring a Family Night Out at Chip's restaurant. Over 35 AMSO families attended this fundraising event. Students and families enjoyed a lovely evening out while supporting the PTSO. The proceeds from the fundraiser will be used to defray the cost of upcoming field trips for students.

Climate

Supporting Students During Midterms: After a one-day delay due to weather, Midterm Exams took place from January 17 – January 22, 2024. To help all our students prepare as well as possible for their exams, student service organizations hosted these study sessions the previous week. On January 10, 2024, our Link Crew student leaders hosted Cocoa and Cram, an evening of snacks, study tips, and tutoring for 9th grade students. Our National Honor Society members hosted two afternoons of subject-specific Snack and Study sessions for students in grades 9 and 10 on January 9, 2024 (Humanities subjects) and January 11, 2024 (STEM subjects).

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

Grad Ad Design Night: *The Embers* Yearbook staff hosted a "Grad Ad Design Night" for parents of Seniors interested in getting support designing and creating their yearbook ads for their children on January 30, 2024. This one-stop shop approach meant that if parents arrived with some photos and an idea, they could leave with a fully designed and submitted ad for this spring's yearbook.

Unified Sports Resumes: Unified Sports has resumed at ARHS. Unified athletes practice every Wednesday with their coaches and mentors in preparation for their upcoming Duck Pin Bowling and Basketball tournaments.

Boxes to Boots: On February 2, 2024, the Amity Transition Academy volunteered at the Boxes to Boots Organization to help make Valentine's Care Packages for the Troops. The students donated candy and homemade Valentine's Day cards. The transition students helped sort food, pack bags and count inventory. All of these goods will be packaged and sent to the Troops.

Staff Appreciation Breakfast: At ARHS, the Amity Advocates class and the Community Outreach Committee welcomed the Amity Faculty/Staff to a Staff Breakfast on Tuesday, January 16, 2024 to show their appreciation for the hard work and dedication that all of Amity's employees put into their work on behalf of our students.

AMSO Peer Network: The AMSO Peer network group is meeting regularly to expand inclusivity between neurodiverse and neurotypical peers. Students who have exhibited kindness, compassion, and a willingness to build an inclusive environment are recommended to participate in team-building activities with students who may have difficulties forming connections with others. Currently the program has over 20 volunteers. Our neurodiverse population has an opportunity to apply social communication skills within a naturalistic, supportive setting, and our typical peers have an opportunity to increase their empathy and acceptance of their neurodiverse peers.

AMSB Canstruction Contest: On February 16, 2024, AMSB will hold their annual Canstruction Contest, where students are encouraged to bring in a canned good and create a tower or other creation with their Advisory group and compete for the best Canstruction. We then donate all the collected items to our local food pantry.

AMSO Kindness Week: Congratulations to the AMSO No Place for Hate Committee for running Kindness Week. The committee created four different activities that promoted and celebrated kindness. In addition to supporting a positive school climate, the No Place for Hate committee members learned valuable skills in collaboration, planning and empathy in an authentic context.

AMSB Solo Ensemble Concert: The AMSB Solo Ensemble concert will be held on February 22, 2024. All members of the community are welcome to come out to support our students and listen to some wonderful music!

Amity Art Exhibition: The annual Bethany Exhibition was installed on February 2, 2024. This exhibition highlights works from our 7-12 graders in all different media. The reception is March 5, 2024 from 3:30-5:30pm, all are welcome. The exhibition will close on April 4, 2024.



Grade/Subject Grade 7/ELA / Unit 1

Unit Title Becoming Middle School Readers and Writers

Reader's Workshop Launching Unit

Overview of Unit This unit is intended to introduce the Reader's Workshop model to students. Students will become familiar with

read-alouds, mini-lessons, turn and talks, and the reader's notebook, so that moving forward, they will apply these skills

to subsequent Reader's Workshop units.

Pacing 3 -4 Weeks

Background Information For The Teacher (Unit Overview)

Rationale:

Reader's Workshop is the guiding model for Grades 7 and 8 English classes. Since Amity students arrive from different elementary schools, the launching unit provides a common experience for all Grade 7 students to lay the foundation for the Reader's Workshop model. This launching unit prepares Grade 7 students to become lifelong, reflective readers. A Reader's Workshop model offers students a structure for classroom reading and allows teachers to provide the skills and strategies that afford students the time and space to engage in the same kinds of authentic experiences that readers enjoy. Furthemore, the launching unit allows students to become accustomed to the workshop model: the mini-lesson, guided practice, independent reading, and independent practice. The purpose of this launching unit is to engage students quickly with books they enjoy, so they have reasons to read, recalling and adding to a repertoire of strategies to deepen their comprehension and engagement with these books. This unit will launch the structures that support student growth and independence (quiet reading time, read-alouds, partnerships, reading logs, and conferences.) Instruction in this unit aims to enhance students' emotional and intellectual responses to books, and the structures aim to enhance their volume and independence.

Key Learning/Big Ideas:

- Finding enjoyable and relevant texts is essential to reading
- Noting and connecting textual evidence improves reading comprehension
- Consistent reading builds vocabulary

Essential Questions

Essential Questions

- How can I better understand myself by reading literature?
- How can I organize my thinking to help me better understand what I read?
- How can I engage effectively in a range of collaborative discussions (one-on-one, in groups, and teacher-led) with diverse partners, building on others' ideas and expressing my own clearly?

| | Core Content Standards | | | |
|---|---|--|--|--|
| Content Specific Standards (NGSS, SS Framework, CCS, etc.) Grade 7 Standar | RL.7.1, RL.7.3, RL 7.6 W.7.3 L.7.3, L.7.5, L.7.6 SL.7.1 | | | |
| Portrait of the Graduate Characteristics | Collaborator Communicator Empathizer Problem Solver Planner | | | |
| CELP Standards | Construct meaning from oral presentations and literary and informational text through grade-appropriate listening, reading, and viewing Participate in grade-appropriate oral and written exchanges of information, ideas, and analyses, responding to peer, audience, or reader comments and questions Speak and write about grade-appropriate complex literary and informational texts and topics Construct grade-appropriate oral and written claims and support them with reasoning and evidence | | | |

- Conduct research and evaluate and communicate findings to answer questions or solve problems
- Analyze and critique the arguments of others orally and in writing
- Adapt language choices to purpose, task, and audience when speaking and writing
- Determine the meaning of words and phrases in oral presentations and literary and informational text
- Create clear and coherent grade-appropriate speech and text
- Make accurate use of standard English to communicate in grade appropriate speech and writing

K-U-D

UNDERSTANDS

Students will understand that:

- Reading is essential in all aspects of life.
- Readers expand their thinking about literature through discussions with others.
- It is important to connect details across a text.
- A person can learn about the human experience through reading literature.
- Interpreting a text deeply builds vocabulary and empathy.

KNOW

- KITOTT
- The importance of selecting texts
- The reasoning behind tracking reading time and pages read
- Even minor details can be important to a text
- Making connections throughout a text improves comprehension
- Reading literature builds empathy
- Discussion expands our understanding of literature

DO

- Identify characteristics of books that make reading enjoyable
- Track reading progress
- Use prior knowledge to identify salient details
- Connect details across a text
- Identify and trace a character's development over the course of a text
- Engage effectively in discussions with others

Common Student Misconceptions for this Unit

Students might mistakenly believe:

- Reading is not enjoyable.
- Reading is only necessary for content-specific course work.
- A text should only be read once.

7

| Unit Assessment Unit Assessment | | | |
|--|--|--|--|
| Performance Assessment | Other (Formative, quizzes, tests, etc.) | | |
| *(Performance Task = "An Inquiry") | Seedfolks Reading Comprehension Pre-Assessment STAR/I-Ready screening | | |
| Task Overview: Students will complete a reflection that includes their ability to cite | | | |
| evidence | | | |
| Student Directions: (link to Google document that will be given to students) | | | |
| ■ Unit 1 Launching PT | | | |
| You will be presenting your notebook to your teacher to reflect on the big | | | |
| ideas of this unit. Assume you are presenting to a new 7th grader | | | |

Supplemental Materials and Resources

ELA Instructional Strategies

Launching Reading Workshop

Notice and Note: Strategies for Close Reading by Kylene Beers and Robert Probst

| | Texts | | | | | |
|---|-----------------|---|---------------------------------|--|--|--|
| | Required Texts | | | | | |
| Title | Author | Rationale | Lexile Level (where applicable) | | | |
| "Why It's Important to Read" https://www.youtube.com/watch?v=ATeoup 5a-XU | Jason Reynolds | Popular among many readers, Jason Reynolds sets the tone for the year ahead by emphasizing "There's nothing you can do in life if you can't read." | | | | |
| "The Present" https://www.youtube.c om/watch?v=WjqiU5Fg sYc | Jacob Frey | "The Present" serves as a model text for students to practice identifying and citing specific details –significant and minor. | | | | |
| Seedfolks | Paul Fleischman | This serves as the mentor text for read alouds. An additional chapter is then used for a reading comprehension pre-assessment. | 710 | | | |
| Evelyn DelRay Is Moving Away | Meg Medina | This is the mentor and read aloud text to launch Reader's Workshop. Since it is a picture book, students practice the workshop model by going in depth with a shorter text. | | | | |
| ■ Read Aloud "Evely | Meg Medina | This is a link to a read-aloud of Evelyn Del Ray is Moving Away. | | | | |

| | Suggested Texts | | | | |
|-----------------------------|-----------------|--|-----|--|--|
| My Papi Has a Motorcycle | Isabel Quintero | This (or any picture book a teacher chooses) can be substituted for Evelyn Del Ray Is Moving Away. | | | |
| Good Different | Meg Eden Kuyatt | This is a verse book that might be helpful for reluctant readers as an entry book. | 830 | | |

| Learning Plan | | | | |
|--|---|--|--|--|
| | Required Learning Activities | | | |
| In Order to Learn: | Launching Reading Workshop ELA Instructional Strategies Students will: | | | |
| Finding Reasons to Read | share their favorite book(s) or genre(s) with peers. identify what they like to read and why identify books they would like to read during the school year using the teacher use teacher model of sharing their favorite titles, explaining what they enjoy most about the books, sharing what they read over the summer/what their favorites titles and authors are as a guide to developing their own reading life | | | |
| Developing Systems to Track Reading | develop a system for tracking their reading, consisting of "Week of," "Title, Author," and "Time Spent/Pages." | | | |

| | use teacher model to create reading logs and reader's notebooks. | |
|--|---|--|
| Activating Prior Knowledge Helps Readers Note Important Details | apply their prior knowledge to the texts they read. use their prior knowledge to note and cite minor details in readers notebook use the teacher model about how activating prior knowledge makes a text more enjoyable as a guide to their own understanding and enjoyment of literature | |
| Connecting Moments that Are Related across Many Pages | cite and connect details over the course of a longer text using sticky notes recognize how even though Seedfolks chapters can stand alone, details from each chapter carry over to the next. cite examples of details (in notebooks or sticky notes) from each Seedfolks chapter and how they connect to the chapter after. | |
| Annotating for Purpose | write notes on a copy of a read aloud text. use the teacher model as a guide to annotate their independent reading text. use turn/talk and partner share to improve annotations | |
| | Suggested Learning Activities | |
| In Order to Learn: | Students will: | |
| Exploring identity as a bridge to analyzing character | brainstorm elements of one's identity create an identity map read and analyze "Where I'm From" by George Ella Lyon or "Now I Become Myself" by May Sarton write, revise, and edit an original "Where I'm From" poem | |
| Interpreting Meaning from Shorter Texts | cite details about a main character in a story use teacher model as a guide to write a description of the main character, using synonyms support their description with evidence from the text | |

Grade/Subject 7/ELA/ Unit 2

Unit Title Understanding People in Our World

Characterization/ The Outsiders

Overview of Unit Students will learn various aspects of characterization as well as how authors create characters. A deep study of

characterization will help students better understand not only people in their world, but also themselves.

Pacing 9-10 weeks

Background Information For The Teacher (Unit Overview)

Rationale:

The more students learn about characters in books, the more they will understand themselves and the people in their world. In an ever-changing world, it is important for students to study character and learn the power of effective collaboration in establishing relationships. Analyzing an array of characters will help students develop inter- and intrapersonal skills that will serve them in various aspects of their lives. Through discussions of the materials and collaboration with peers, students will broaden their understanding of the world.

The foundational elements of fiction will be emphasized throughout this unit and serve as a guide through students' English curriculum throughout middle school. The anchor texts and independent reading that students explore in this unit will serve as a basis for implementation of grade 7 reading standards.

Key Learning/Big Ideas:

- Discuss how the following story elements interact: plot, setting, character, conflict, point of view, perspective
- Analyze pressures on characters and their effects
- Trace motifs to the development of theme

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Essential Questions

Essential Questions

- What can I learn about life (human experience) through literature?
- How can I better understand myself and others by reading literature?
- How does my perspective (experiences, relationships, environment, etc) shape my perception of the world?
- How does an author craft a unique style through various literary moves?

| Core Content Standards | |
|--|---|
| Content Specific Standards (NGSS, SS Framework, CCS, etc.) | RL7.1, RL7.2, RL7.3, RL7.4, RL7.5, RL7.6, RL7.7 W7.1, W7.2, W7.3, W7.4, W7.5, W7.9 SL 7.2 |
| Portrait of the Graduate Characteristics | Collaborator Communicator Empathizer Problem Solver Planner |
| CELP Standards | Construct meaning from oral presentations and literary and informational text through grade-appropriate listening, reading, and viewing Participate in grade-appropriate oral and written exchanges of information, ideas, and analyses, responding to peer, audience, or reader comments and questions Speak and write about grade-appropriate complex literary and informational texts and topics Construct grade-appropriate oral and written claims and support them with reasoning and evidence Conduct research and evaluate and communicate findings to answer questions or solve problems |

- Analyze and critique the arguments of others orally and in writing
- Adapt language choices to purpose, task, and audience when speaking and writing
- Determine the meaning of words and phrases in oral presentations and literary and informational text
- Create clear and coherent grade-appropriate speech and text
- Make accurate use of standard English to communicate in grade appropriate speech and writing

K-U-D

UNDERSTANDS

Students will understand that:

- A person can learn about the human experience through reading literature in order to understand that there are diverse experiences (impacted by one's own identity and their interaction with the world).
- To have an in-depth understanding of our world, it is important to explore literature and other multimodal texts.
- Characters and people are shaped by their experiences, relationships, and interactions with the world around them.
- There are many ways to look at a common experience. The main character's perception is not the only way to view events.
- Authors use a variety of techniques to develop their stories and communicate with readers.

| KNOW | DO |
|--|---|
| The impact of story structure (characters, setting) on plot How making inferences helps readers understand what isn't explicitly stated in texts The benefit of annotating as a way to reflect/interact with text The effect of figurative language in literature Various pressures act on characters How symbol, motif, and theme are all interconnected in a story How authors use time shifts to develop plot | Build a plot structure for a story Cite strong textual evidence to support the analysis of characters and passages of the text Identify the pressures acting on characters and find examples Find examples of figurative language Identify and develop a theme using motifs and symbolism as guides Identify the point of view and perspective of text |

3

 Point of view impacts the reader's understanding of plot, character, conflict, etc

- Locate time shifts in text
- Use a variety of transition words, phrases, and clauses to convey sequence and signal shifts from one time frame or setting to another
- Analyze and discuss texts or other media with partners or groups
- Use narrative techniques, such as dialogue, pacing, and description, to develop experiences, events, and/or characters
- Use precise words and phrases, relevant descriptive details, and sensory language to capture the action and convey experiences and events
- Write a construct response
- Contribute to conversations with partner or group

Common Student Misconceptions for this Unit

Students might mistakenly believe:

- Resolutions have to be happy.
- A motif is a story's theme.
- Setting is only about place and does not impact the plot/conflict/theme.
- Characters don't change or evolve over the course of a story.
- Minor characters are not important.
- Literature is all fiction and has no impact on real life.

Unit Assessment

Performance Assessment

Optional Other (Formative, quizzes, tests, etc.)

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*(Performance Task = "An Inquiry")

Constructed Response:

Students will write a well-organized, grammatically correct, short constructed response with a clearly stated claim, relevant textual evidence and vocabulary and language that is effective and appropriate for the intended audience. (midway through *The Outsiders*)

Student Directions:

You have been asked to facilitate a book club for *The Outsiders*.In preparation for the book club, you need to answer questions that will be used in the discussion. **2022** Constructed Responses Post Reading

RECESS Rubric

Task #1 Overview

Creative end of Characterization Unit

Create a visual that demonstrates understanding of major concepts presented in the Characterization unit Sample Copy of Characterization Culminating Project

Student Directions: You have been asked to create a gallery walk for incoming 7th graders that will key ideas in literature. Your class has chosen *The Outsiders* to create a visual for the Gallery Walk.

Task #2 Overview: (directions for teachers, including what the task is, how it's authentic, how it might be differentiated, materials, etc.)

IDEA: Write a **short narrative piece**, incorporate aspects of characterization- dialogue, what the character says, thinks, does, what other characters say about them, etc. (to be completed after reading *The Outsiders*)

Student Directions:

Objective: You have been hired by Pixar to create a **short narrative** that tells an exciting and imaginative story, which will eventually be made into a short film. Your goal is to engage the reader with vivid descriptions, interesting characters, and a well-paced plot. Think about what you might enjoy watching in a short film!

7th Grade Narrative Writing Task: Criteria/Rubric/Instructions

Task #3 Creative end of Characterization Unit

Create a visual that demonstrates understanding of major concepts presented in the Characterization unit

Sample Copy of Characterization Culminating Project

Revised Progression for Instruction: Theme

Sample Thematic Statements MS Student Work Slidedeck

Theme- Guided Notes Template

Optional Creative Project Menu: Culminating Project Menu

Supplemental Materials and Resources

- Student model RECESS response for The Outsiders with scaffolding and examples
- RECESS-Build a Claim: Outsiders
- I "Nothing Gold Can Stay" Analysis

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- SAMPLE RECESS The Outsiders
- E The Outsiders Culminating Constructed Response
- ELA Unit 2 Influence of Setting on Characters

ELA Instructional Strategies
Characterization / Elements of Fiction

| Texts Required Texts | | | | |
|----------------------------|---------------|---|---------------------|--|
| | | | | |
| The Outsiders | SE Hinton | Common text to teach characterization mini lessons | 750 | |
| "Lamb to the Slaughter" | Roald Dahl | Common text to teach character perspectives | 730 | |
| Independent reads | various | Independent reading books from classroom libraries or other sources | 7th grade book list | |
| Choose one below: | | | | |
| Baseball Saved Us | Ken Mochizuki | Text for investigating multiple character traits | 550 | |

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| The Day You Begin | Jacqueline Woodson | Text for investigating multiple character traits | AD980L |
|----------------------------|------------------------|--|--------------------------------|
| "The Save" | Joseph Bruchac | | 700 |
| | | Suggested Texts/ Multimedia | |
| "Home" (Hero Next Door) | Henna Khan | investigating characters as vehicles for theme | 650 |
| "The Greatest Gift" | Philip Van Doren Stern | investigating characters as vehicles for theme | |
| "The 51st Dragon" | Heywood Broun | investigating characters as vehicles for theme | |
| "Snack Attack" | video | distinguishing perspective | ★ 'Snack Attack" (video clip) |
| "Be Brave" | video | changes in thinking about character based on perspective | ■ Pfizer Commercial - Be Brave |

| Learning Plan Required Learning Activities | | |
|---|---|--|
| | | |
| | 7th Characterization Bends and Mini Lessons | |
| Story elements | read whole class novel <i>The Outsiders</i> and identify all story elements complete plot structure diagram of a shorter text (<i>Baseball Saved Us, The Day You Begin,</i> "The | |

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| REGION 5 UNIT ORGANIZER | | |
|---|---|--|
| et . | Save," etc.) write and discuss how the setting of a text applies pressure on a character, following a "Think, Pair, Share" model | |
| Citing Evidence | cite evidence through various formative and summative assessments (notebook prompt responses, journal entries, writing assignments, etc.) See instructional strategies and bends and mini lessons. | |
| Annotation | annotate character traits in a text | |
| Pressures on Characters | create a pressure map citing internal and external conflicts impacting a character write an analysis of a character using textual evidence to trace their development | |
| Characters Torn by Competing Pressures | create a. T-chart, citing textual evidence to show external vs. internal pressures on a character | |
| Distinguishing Simultaneous Perspectives | cite examples of multiple perspectives of the same event from a video short ("Snack Attack"). cite examples from their independent reading books of different perspectives of the same event | |
| Figuring Out Point of View | identify the point of view in their independent reading books cite examples of how the point of view controls their perspective | |
| Authors Lead Readers to Epiphanies | watch the video short "Be Brave" discuss / write about changes perspective about character(s) they had a change in opinion about | |
| Investigating Authors' Techniques | look at more than one painting done by an artist- ex. VanGogh discuss techniques that were used look for and cite examples of an author's technique from their independent book and explain their thinking about it | |
| Authors Use Time Shifts | take notes on the teacher's explanation of the different ways that authors show the progression of time in text. use the teacher's model from <i>The Outsiders</i> to: | |

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| | explain how an author shapes a reader's relationship with a character by shifting time (i.e. backstory, flash-forward) and embedding significant details about a character. journal or use sticky notes to identify time shifts in their independent reading books and explain their relevance to the novel. | |
|---|---|--|
| Moving from Motifs to Themes | identify motifs and themes by applying their prior knowledge of characterization identify a subject an author uses again and again in the story analyze the conflicts that characters face and then look back for conflicts that repeat identify motifs in their independent reading books develop a theme statement based on a motif found in their independent reading book | |
| Investigating How Symbolism Relates to Themes | use the teacher's model as a guide to analyzing theme with a common text (think aloud) to: look for symbols in their independent reading novels analyze symbols as connections to theme in their independent reading novels show their thinking in their Readers' Notebooks (writing, sketching, etc) | |
| Readers' Experience of Characters Helps Them to Also Explore Theme | discuss themes they have discovered in other books/ stories they have read revise theme statements based on themes they've noticed from their own books/ other stories | |
| | Suggested Learning Activities | |
| In Order to Learn | Students will: | |
| Lifting the Level of Writing About Your Reading | review annotations and other notes made while reading independent books respond to teacher prompts in readers notebooks | |
| Attending to Minor Characters | reflect on how minor characters impact the story consider the perspective of minor characters Pay attention to clues hiding in their dialogue Pay attention to clues hiding in their actions, behaviors | |
| Analyzing Smaller Moments | review small moments in their own life that reveal something about their character | |

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| | share a small moment from a common read aloud and what it reveals about the character find examples of small moments that reveal something about character from their independent books |
|---|--|
| Using Precise Words to Describe an Author's Technique | explore using more specific language to describe techniques. work with a partner to examine an excerpt, identify a technique, and use vivid language to describe the technique. |

| Revision History | | |
|------------------|---|--|
| Revision Date | Explanation of change(s) made to document | |
| | | |
| | | |

Grade/Subject 7th grade/ ELA/ Unit 3

Unit Title Middle Schoolers and the World

A Long Walk to Water / Social Issues

Overview of Unit Students will learn about issues that crop up between individuals and issues related to group dynamics and power.

Ultimately, this unit will deepen the connections young readers make with literature.

Pacing 4-6 weeks

Background Information For The Teacher (Unit Overview)

Rationale:

This is the second Readers Workshop unit that is covered, and it is essential to be taught to seventh grade students. This unit should be taught because it not only supports and develops the social and emotional well-being of our students, but it also allows for the teaching of reading comprehension and grade level content standards.

In addition, it introduces the concept of windows, mirrors, and sliding glass doors which will be explored in more depth in 8th grade. Through the literature in this unit, 7th grade students will explore the concepts of positive and negative character relationships, empathy, advocacy, power struggles, and group dynamics. They will investigate both positive and negative messages in text and consider roles people play when complex issues arise. Amity strives to promote upstanders and admirable citizens in our community, and this unit fits seamlessly into the vision of our Portrait of the Graduate.

Key Learning/Big Ideas:

- Critical analysis of reading material (point of view, perspective, character relationships, power struggles, individual/group dynamics, conflict, theme, etc.)
- Citing evidence to support analytical/strategic thinking about reading (written response to text with an emphasis on citing evidence)

• Extended critical thinking about reading (trace motifs to theme development)

Essential Questions

Essential Questions

- How can I better understand myself, the human experience, and empathize with others by reading a range of texts?
- How can investigating literature provide me with a deeper understanding of the text and the world around me?
- How does power, perspective, and conflict shape the people and world around me?
- How does literature shine a light on real-world social issues?

| | Core Content Standards |
|---|---|
| Content Specific Standards (NGSS, SS Framework, CCS, etc.) Grade 7 Standar | RL7.1,RL7.2, RL7.3, RL7.4, RL7.5, RL7.6, RL7.10 W7.1, W7.2, W7.3, W7.4, W7.5, W7.9, W7.10 SL7.1, SL7.2, SL7.4 |
| Portrait of the Graduate Characteristics | Collaborator Communicator Empathizer Problem Solver Planner |
| CELP Standards | Construct meaning from oral presentations and literary and informational text through grade-appropriate listening, reading, and viewing |

- Participate in grade-appropriate oral and written exchanges of information, ideas, and analyses, responding to peer, audience, or reader comments and questions
- Speak and write about grade-appropriate complex literary and informational texts and topics
- Construct grade-appropriate oral and written claims and support them with reasoning and evidence
- Conduct research and evaluate and communicate findings to answer questions or solve problems
- Analyze and critique the arguments of others orally and in writing
- Adapt language choices to purpose, task, and audience when speaking and writing
- Determine the meaning of words and phrases in oral presentations and literary and informational text
- Create clear and coherent grade-appropriate speech and text
- Make accurate use of standard English to communicate in grade appropriate speech and writing

| | K-U-D | |
|---|-------------|--|
| A second | UNDERSTANDS | |
| | | |

Students will understand that:

- A person can learn about social issues and the human experience through reading literature.
- Characters are shaped by their relationships and interactions with the world around them.
- Societal pressures and power imbalances affect how people communicate, act, and respond to conflict.
- Reading can play a critical role in developing empathy and advocacy skills and understanding societal issues.
- Authors can use text as platforms to reinforce or challenge common assumptions about groups or societal issues.

| KNOW | DO |
|--|---|
| How conflict and theme are interconnected in a story How power and imbalances of power affect relationships Inferring as a way to allow readers to understand what isn't explicitly stated in texts The benefit of written response as a way to interact with text How text can act as a mirror, window, or sliding glass door | Cite strong textual evidence to support the analysis of characters and passages of the text Identify passages which enable readers to connect and learn from less likable characters Find examples of windows, mirrors, (and sliding glass doors) within their chosen texts |

- Why authors include positive and negative characters and messages in text
- How individuals react differently to group and societal issues
- How common themes in literature support and/or challenge group dynamic
- How discussions in groups or with partners elevates your own thinking and understanding
- Identify how each character's actions and reactions contribute to relationship problems
- Discuss and critique moments of various power imbalances
- Determine common themes in literature
- Identify upstanders and bystanders in various texts
- Explain how main ideas clarify a topic or text, or issue under study.
- Discuss with partnerships or groups, their analysis of characters and their reactions to group/ societal pressures
- Share their thinking by conferring with the teacher, working with a partner, or collaborating in a small group.
- Identify, analyze, and discuss the issues a character faces in common/shared text
- Create a product that will show their thinking about the source(s) of issues presented in an independent read
- Utilize sticky notes and reader's notebook to record findings and insights
- Create a theme statement of a text or short story and cite textual evidence to support it

Common Student Misconceptions for this Unit

Students might mistakenly believe:

- Sliding doors are the same as windows and mirrors.
- Life experience (ex. background/society) does not play a role in interpreting a text.
- Theme is specific to the text (not universal)/ theme is one word.
- Only wealthy people possess power.
- All conflict is the result of power imbalances.

| Unit Assessment Unit Assessment | | | |
|--|--|--|--|
| Performance Assessment Other (Formative, quizzes, tests, etc.) | | | |
| *(Performance Task = "An Inquiry") | Task #3 Culminating Project Ideas: | | |
| Task #1 Overview: (directions for teachers, including what the task is, how it's authentic, how it might be differentiated, materials, etc.) | Culminating Project Social Issues Culminating Activity/ Project Social Issues UOS Culminating Project Menu | | |
| Students will edit and revise a notebook entry from their reader's notebooks. | Other: Notebook prompts/ digital document assignments Turn & Talks | | |
| Student Directions: (link to Google document that will be given to students). You have been asked by the Teachers College Reading and Writing Project to reflect on your current reader's notebook work. How well do your products fit the model of a notebook entry based on the models provided during this unit? You will then choose one exemplar product that will then be presented to the institute so that they can share this as a model for teachers to use as exemplars or students to use as models. This work will then be posted on a board or a virtual platform for peers to see and learn from this work. | Whole-class discussions ALWTW + Additional Book Graphic Organizer (during reading): Copy of ALWTW + Second Novel Assignment RECESS Constructed Response ALWTW | | |
| Reading Note Self Assessment.pdf | | | |
| Reading Notebook Rubric_Self Assessment Checklist.pdf Reader's Notebook Rubric_Berit Gordon.pdf | | | |
| Task #2 Overview: (directions for teachers, including what the task is, how | | | |
| it's authentic, how it might be differentiated, materials, etc.) | | | |

Students will write a constructed response on a variety of topics: power imbalances, theme, character relationships, positive and negative messages in text, examining roles less likable characters play in text, etc.

Student Directions: (link to Google document that will be given to students) recess rubric

Supplemental Materials and Resources

■ Instructional Progression for Theme

- Windows, Mirrors & Sliding Glass Doors- <u>Video</u>
- "Learning the Game"- Excerpt Mini-lesson 2
- Character Relationship Organizer
- MSRUOS, SI, Anchor Chart- 1- PDF
- MSRUOS,SI.Anchor Chart- 2- PDF
- Teaching Points in Spanish
- Thinking about Power Imbalances between Groups
- "Skitter Hitter"- Look Both Ways p.45-57 Skitter Hitter.pdf
- Social Groups Can Be Based On...
- To Think Through Story- Student Handout
- Pink & Blue Toys
- Archetypal Characters (the villain), Story (a stranger comes to town) and Themes (good overcoming evil)

Reading Workshop: Social Issues Unit

ELA Instructional Strategies

| Texts | | | |
|--|------------------|---|---------------------------------|
| Required Texts | | | |
| Title | Author | Rationale | Lexile Level (where applicable) |
| A Long Walk to Water | Linda Sue Park | whole class novel as a mentor text for Social Issues unit | 720L |
| "The Save," The Hero Next Door | Joseph Bruchac | Potential texts to teach social issues mini-lessons and/or read-alouds. | 730L |
| "Thank you, Ma'am" | Langston Hughes | Potential texts to teach social issues mini-lessons and/or read-alouds. | 670L |
| Inside Out-: Inside Out - Official U or Brave- | video | Noticing How Characters Contribute to Relationship Issues through Actions and Reactions | |
| The Viral Female Football Star Sam Gordon- Video | video | Thinking about Groups as Sources of Issues | |
| Lalaloopsy commercial | video/commercial | Investigating When Texts Are Reinforcing and | |

| | | Challenging Assumptions and about Groups | |
|--|----------------------|--|------|
| Link to Goldi Blox commercial | video/commercial | Investigating When Texts Are Reinforcing and Challenging Assumptions and about Groups | |
| The bystander on Vimeo | video- Osnat Epstein | Considering Roles People Can Play When Issues Arise- and Resolving to be Upstanders | |
| "Shoulders" by Naomi Shihab Nye- Google Document" MSRUOS.SI.MT.Shoul ders.PDF | Naomi Shihab Nye | Learning from Our Texts and From One Another | |
| Excerpt from "Inside Out" from The Circuit" | Francisco Jiménez | Identifying with Less Likable and Less Admirable Characters | 880 |
| Moana Clip: (When she returns the heart of Te Fiti (a villain in the movie)) https://www.youtube.com/watch?v=AEq15X1zjEE | video | Identifying with Less Likable and Less Admirable Characters | |
| All You Need is Love" (Beatles) https://youtu.be/4EGczv7ii E or "Let it Go" (Frozen) https://youtu.be/moSFlvxn bgk or | videos/songs | Using Common Literary Themes to Think More Deeply about Group Issues in a Text | - 3" |

| "Part of Your World" https://youtu.be/SXKIJuO0 7eM (Little Mermaid) | | | |
|---|-------------------|---|-------|
| | | Suggested Texts | |
| "Learning the Game," The Circuit Read Aloud Youtube Link: https://www.youtube.com/ watch?v=XsNaH8onRSU or | Francisco Jiménez | Potential texts to teach social issues mini-lessons and/or read-alouds | 880 |
| "Going Steady," French Kiss | Adam Bagdasarian | | 1050L |
| "Skitter Hitter," <u>Look</u> <u>Both Ways</u> Skitter Hitter.pdf | Jason Reynolds | Common text to teach social issues mini-lessons and read aloud | 750L |
| "The Beans and Rice Chronicles of Isaiah Dunn," Flying Lessons and Other Stories | Kelly Baptist | Potential texts to teach social issues mini-lessons and/or read-alouds. | 800L |
| https://www.youtube.com/watch?v=T3P[kPsW8 M:Teaching theme with song | video | Using Common Literary Themes to Think More Deeply about Group Issues in a Text | |

Learning Plan

| Required Learning Activities | | | |
|---|---|--|--|
| In order to learn: | Students will: | | |
| | Seventh Grade Social Issues Bends and Mini-Lessons ELA Instructional Strategies | | |
| Windows, Mirrors & Sliding Glass Doors | Define and interpret the concept of windows and mirrors (and sliding glass doors) using teacher models to support Through their reading, cite examples of windows, mirrors, and sliding glass doors in the text they are reading or have read. Discuss in partnerships or groups, examples recorded in their notebooks from their independent reading books. Continue to use teacher and student models to guide their work | | |
| Positive & Negative Relationships | Examine and analyze the positive and negative aspects of the characters' relationships using this Character Relationship Organizer. Invite student partnerships to select and discuss character relationships that show positive and negative sides. Cite evidence from their books to support their analysis of the characters' relationships. find effective quotations to support analysis through post-it note strategies trace plot and character development through quotations use RECESS responses and mini-lesson activities to find effective quotations | | |
| Relationship Issues: Actions & Reactions | Analyze and discuss how the character's actions and reactions contribute to their relationship issues. Watch video clip and/or text: Inside Out, Brave, and/or "Learning the Game." Partner A will watch and analyze the actions and reactions of a character in the video from a | | |

| | teacher-selected character's perspective. Partner B will watch and analyze the same video from a different character's perspective. Discuss their findings with their partner and record their thinking in their Reader's Notebooks. (Pair share, small group, Padlet). Be reminded to consider: the possible reasons why a character might be acting/reacting a certain way; to examine the character's actions (provide examples); to examine the character's internal reactions (provide examples). |
|-----------------------------|---|
| Power Affects Relationships | Identify and analyze how and why power affects characters' relationships: Who has power? Who does not have power? How do power dynamics affect or explain the relationship between characters? Listen to the teacher share an anecdote about a relationship issue. Use the teacher model of how to analyze a text through the lens of power. Identify and analyze the power dynamics in a story: power imbalances and effects of power on characters' actions and reactions. Find and cite examples in a shared text and their independent book and explain their thinking in writing (ex., Post-it notes or notebook entries). Share their thinking by conferring with the teacher, working with a partner, or collaborating in a small group. To differentiate, students that struggle with this concept may be provided with model examples and guided questions that foster critical thinking and analysis. |
| Groups as Sources of Issues | Identify and analyze the issues that come up for characters and consider if those issues are connected to a group that the character belongs to. To differentiate, students that struggle may require the following key terms to be defined: group, personal, and issue. Identify groups that they and the characters in stories may belong to (ex., teams, clubs, ethnicity, nationality, etc.) and explore the kinds of issues that arise for groups. Watch a video clip about a football player named Sam Gordon: The Viral Female Football Star Sam Gordon- Video |

| | Collaborate with a partner or small group to identify, examine, and discuss the issues that affect Sam Gordon Identify, analyze, and discuss the issues a character faces in common/shared text (ex. "Learning the Game" by Francisco Jiménez). Create a product to show their thinking about the sources of issues as presented in their independent reading novel: a sticky note for a personal issue and a sticky note for a group issue, a T-chart distinguishing the character's personal vs. group-related conflicts, or a written response exploring how being part of a specific group can create conflict. |
|---|--|
| Group Identities and Individual Traits | Examine and discuss the unique ways characters respond to the challenges they face because of the groups they belong to. With the teacher, define the word stereotype. Using the common/shared text (ex. "Learning the Game), students will work in partnerships or small groups to identify and explore the challenges and issues the characters in the text face because they belong to a group. In partnerships or small groups find and cite evidence from the common/shared text (ex. "Learning the Game) that shows a character's unique approach to dealing with obstacles/conflict. Utilize sticky notes and reader's notebook to record findings and insights To differentiate, struggling learners may need to be provided with a graphic organizer that will allow them to organize their thinking and evidence from the text related to character actions, dialogue, and inner thinking. Track individuals' responses to group-related issues and ask, "What can I learn from this?" as they read their independent reading books. Record their findings in their reader's notebooks. |
| People in a Group May Struggle Because of Power Imbalances | Identify and examine the effects of power imbalances between groups: How might this issue be connected to a power imbalance in between this group and another group? And to think, 'What are the effects of this power imbalance? Use teacher model thinking through the effects of a power imbalance between groups in a familiar story (ex., "Learning the Game"). |

| | Use Thinking about Power Imbalances between Groups to discuss in partnerships or small groups, power imbalance in a common/shared text, preferably a short story (ex., "Learning the Game"). Utilize sticky notes and reader's notebook to record findings and insights Work in a partnership or small group to identify, analyze, and discuss the groups that a main character in their independent novel are a part of using Social Groups Can Be Based On to help them think more broadly, noting they will be part of more than one group. Create a Mini-Chart- Power Imbalances- Example in their reader's notebook or utilize sticky notes to track and record findings and insights. To differentiate, struggling learners may be provided with a guided mini-chart to help them get started identifying and analyzing power imbalances. |
|---|--|
| Positive & Negative Messages in Stories | Examine stories to find negatives and positives. With the teacher, define the following terms in their reader's notebooks: tone, connotation and denotation. Use the teacher model to examine stories for positives and negatives using a common/shared text. Use guiding questions provided by the teacher to foster focused discussion and analysis: Does the story have a positive or negative tone overall? Does the story focus on the struggle/hardship or coping/hope? Does that specific selection (referring to the evidence they cite from the text) support our thinking? To Think Through Story- Student Handout Use teacher model of "Skitter Hitter" T-chart, analyzing an example for positives and negatives, and citing evidence from the text. Work in partnerships or small groups to discuss and analyze positive and negative connotations in Skitter Hitter.pdf by Jason Reynolds. Listen as the teacher reads aloud pages 52 to 53 of "Skitter Hitter." Make a T-chart in their reader's notebooks and work in partnerships or small groups, find and cite examples of positives and negatives. To differentiate, struggling learners may be provided with a guided T-chart to help them get started identifying and analyzing positives and negatives in the story. |

| Reinforcing & Challenging Assumptions about Groups | Analyze a text and determine when a text is reinforcing common assumptions about a group, and when it is challenging them. Along with the teacher, define assumptions in their reader's notebooks. To differentiate, struggling learners may need to define challenging and reinforcing in their reader's notebooks. Watch the video Lalaloopsy commercial. Think about these questions as they watch the video: Which details reinforce, or go along with, common assumptions about a group? Which details challenge, or go against, those common assumptions? Record their thinking in their reader's notebooks. Watch the video Link to Goldi Blox commercial Think about these questions as they watch the video: Which details reinforce, or go along with, common assumptions about a group? Which details challenge, or go against, those common assumptions? Record their thinking in their reader's notebooks. Discuss the two videos and their question responses in partnerships or small groups. |
|--|---|
| Roles People Play When Issues Arise | Along with the teacher, discuss and define perpetrator, victim, bystander, and upstander in their reader's notebook. Watch and discuss the following video: The bystander on Vimeo Use the teacher model to think about an example situation in a common/shared text (ex., "Learning the Game"- Panchito got the courage to speak up against Carlos). Find, analyze, and discuss the roles that the characters in their independent reading novels play when different issues arise in partnerships or small groups. Record their thinking in their reader's notebooks. |
| Learning from Texts & Each Other | Examine and discuss the power of reading a text together and the meanings that each of us brings to the text. Teacher will read aloud "Shoulders" by Naomi Shihab Nye Read "Shoulders" by Naomi Shihab Nye |

| | Students will jot on a sticky note or annotate on a copy of the text in one or two places in the poem that really resonate with them. Students will turn and talk with a partner or in a small group the part of the poem that resonates with them and why. Write a brief reflection about how reading alongside others can bring new ways to view a text in their reader's notebooks. | |
|--|---|--|
| Identifying with Less Likable Characters | Examine and discuss what it means to identify with less likable and less admirable characters. Teacher will read aloud an excerpt "part one" from "Inside Out" by Francisco Jimenez (read only part one). Teacher will ask students to ask themselves the following questions as they listen to the read aloud: "Who am I rooting for? Why?" Record their thinking about the first excerpt in their reader's notebooks. Listen as the teacher reads aloud excerpt "part two" from "Inside Out" by Francisco Jimenez. Record their thinking about the second excerpt in their reader's notebooks. Share their thinking by conferring with the teacher, working with a partner, or collaborating in a small group. Watch a Moana video clip: https://www.youtube.com/watch?v=AEq15X1ziEE. Work in partnerships or small groups to answer and discuss the following question: How does this clip demonstrate some of the elements of today's lesson? Record their thinking in their reader's notebooks. | |
| Using Literary Themes to Analyze Group Issues | Analyze and discuss how common themes fit or don't fit with stories to get new insights into group-related issues. Listen as teacher plays one of three songs as students enter the classroom: "All You Need is Love" (Beatles) All You Need Is Love (Remastered 2015), "Let it Go" (Frozen) Disney's Frozen "Let It Go" Sequence Performed by Idina Menzel, or "Part of Your World" https://youtu.be/SXKI]u007eM (Little Mermaid). | |

| | Use the teacher model to see how this new avenue to think about theme(s) and demonstate using a familiar song title. Create a simple theme statement for their books and then cite two or three pieces of textual evidence that supports or goes against this theme. To differentiate, struggling students may need to be reminded to choose <u>specific</u> evidence from the text, and explain <u>how</u> this evidence supports the theme. Encourage struggling students to try the theme using a couple of different characters to see how it plays out. |
|--|---|
| | Suggested Learning Activities |
| Lifting the Level of Writing About Your Reading | Review annotations and other notes made while reading independent books Respond to teacher prompts in readers notebooks |
| Citing Evidence | Cite the evidence that most strongly supports what he/she/they are trying to say Use teacher model of how to cite evidence as an example Use notebook prompt responses, journal entries, writing assignments, etc. |
| Character, setting, conflict, and plot, etc. | Students will identify areas of character development setting, conflict, and other basic plot elements Annotate while reading to trace character development Use readers notebook and sticky notes to keep track of story elements as you read Students will be able to comprehed what they are reading (reader's notebook check ins). By conferring with the teacher, in partnerships or groups discuss understanding of text as they read Students will use sticky notes and readers notebook to monitor understanding of text as they read. |

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Grade/Subject 7/ ELA/ Unit 4

Unit Title Finding Your Voice: Argumentative Writing

Overview of Unit

Throughout the course of this unit, students will learn how to develop a claim, conduct relevant research, and write a cohesive essay to defend a position. Students will learn key vocabulary related to argumentative writing. Students will learn and engage in the entire writing process, including brainstorming, planning, drafting, editing, revising, and

publishing. Students will work individually and with peers throughout the process.

Pacing 4 weeks

Background Information For The Teacher (Unit Overview)

Rationale:

In an ever-changing world where there is excessive information at our students' disposal, it is important for students to learn how to develop informational literacy skills, such as properly accessing information from reliable sources, discerning its validity, and extracting relevant evidence from the sources, with the ultimate goal of effectively communicating and supporting their position.

Key Learning/Big Ideas:

- Read a multitude of non-fiction materials (print and non-print)
- Analyze the structure, purpose, and bias of the texts
- Effectively communicate an argument in writing
- Organize a multi-paragraph argumentative essay
- Develop a debatable and arguable claim
- Select and incorporate relevant evidence to support a claim
- Consider counterclaims and develop rebuttals
- Edit and revise as part of the writing process

Essential Questions

Essential Questions

- How will I effectively construct a logical argument of my own?
- How does my audience impact my word choice and rationale?
- What will I use to effectively defend my position?
- How might I acknowledge another perspective without negating my own argument?

| Core Content Standards | |
|--|---|
| Content Specific Standards (NGSS, SS Framework, CCS, etc.) Grade 7 Standar | W 7.1, W 7.4, W 7.5, W 7.6, W 7.8 SL 7.1 |
| Portrait of the Graduate Characteristics | Collaborator Communicator Empathizer Problem Solver Planner |
| CELP Standards | Construct meaning from oral presentations and literary and informational text through grade-appropriate listening, reading, and viewing Participate in grade-appropriate oral and written exchanges of information, ideas, and analyses, responding to peer, audience, or reader comments and questions Speak and write about grade-appropriate complex literary and informational texts and topics Construct grade-appropriate oral and written claims and support them with reasoning and evidence Conduct research and evaluate and communicate findings to answer questions or solve problems Analyze and critique the arguments of others orally and in writing |

- Adapt language choices to purpose, task, and audience when speaking and writing
- Determine the meaning of words and phrases in oral presentations and literary and informational text
- Create clear and coherent grade-appropriate speech and text
- Make accurate use of standard English to communicate in grade appropriate speech and writing

K-U-D

UNDERSTANDS

Students will understand that:

- Effective communication is used to affect change in society.
- Engaging in difficult discourse requires informed opinions with research-based evidence.
- An understanding of global perspectives is valuable in becoming an effective communicator, collaborator, and empathizer.

| KNOW | DO |
|--|---|
| An argument is not just a statement of opinion. An argument needs to contain a clear claim. An argument must be supported by relevant evidence from a reliable source of information. All information taken from a source must be cited. The writer must explain the relevance of the evidence in relation to the claim. Citing multiple sources helps an argument to be convincing and less biased. It is important to acknowledge the other side of an argument. It is important to know the intended audience of your writing. | Research a topic and take notes for the purpose of writing an argument. Write arguments to support claims with clear reasons and relevant evidence. Write a clear, well-articulated claim. Acknowledge alternate or opposing claims in the body of the argument. Organize the reasons and evidence logically. Use relevant evidence and clear explanations, using accurate, credible sources to support the claim. Cite the sources of each piece of evidence in the text. Write a works cited page with the support of NoodleTools. |

- Use words, phrases, and clauses to create cohesion and clarify the relationships among claims, reasons, and evidence.
- Use formal language appropriate for the audience and purpose.
- Write a concluding statement or section that follows from and supports the argument and reiterates the claim.
- Use technology to publish or produce writing their argument
- Confer and discuss with teacher and peers to strengthen their argument

Common Student Misconceptions for this Unit

Students might mistakenly believe:

- A written argument is similar to an oral argument.
- An argument is a one-sided opinion about a topic.
- Their opinions about a topic should inform and/or form the claim/reasons for the argument.
- If they change the words they've taken from a source, they don't have to cite it.
- They only have to cite evidence that is originally written in quotation marks.
- All evidence can come from one source.
- They don't have to add any of their own thoughts in between the evidence they list in their argument.
- They can re-state the evidence in their own words, and that can suffice as an explanation of the evidence.

| Unit Assessment | |
|--|---|
| | |
| *(Performance Task = "An Inquiry") | (A) Committee and a second and |
| Task Overview: (directions for teachers, including what the task is, how it's authentic, how it might be differentiated, materials, etc.) | |
| Students will write an argumentative essay after researching a teacher-approved prompt topic, identifying an authentic audience, and gathering and citing details/evidence from multiple sources. | |
| Directions for introducing the performance task: Middle school students have the power to make a difference by raising awareness among their peers, families, and communities. Middle school students can be part of the solution to the most pressing challenges of our time. For this reason, middle school students must make their voices heard by actively advocating for change in their school, community, and the world. The Amity community and Connecticut legislature welcome public comment. You have decided to make your voice heard by sharing your insights on one of the essay prompt options with an authentic audience. You will conduct research, develop your ideas, and write a four to five-paragraph argumentative essay to send to the Amity Board of Education or the Connecticut House of Representatives. Prompt topics are subject to teacher approval. | |
| Directions for essay writing: After researching your teacher-approved prompt topic, identifying an authentic audience, and gathering and | |

citing details/evidence from multiple sources, you write an argumentative essay.

- 1. You have researched your prompt topic, gathered details/evidence for each source, created a graphic organizer, and completed paragraph outlines that will guide you as you write each paragraph of your essay.
- 2. You will write a five-paragraph argumentative essay on your chosen and "approved" prompt topic.
- 3. After you finish writing your argument, read your essay. Look for errors in grammar, mechanics, and usage. Then, edit and revise your work.

Student Directions: (link to Google document that will be given to students)

Finding Your Voice- Argumentative Task Overview

<u>Student Directions- Finding Your Voice- Argumentative Writing Performance</u>

<u>Task - Format 2</u>

Supplemental Materials and Resources

- Save The Pacific Northwest Tree Octopus Example of an invalid source
- Argumentative Writing Organizer
- Argumentative Writing Vocabulary
- Conclusion Graphic Organizer

- Checklist for Peer Review- Argument Gr 7 or 8
- Supplemental Resource- How to use text evidence
- Argumentative Performance Task Rubric
- Research Organizer
- Transitions Handout
- Argumentative Essay- Student Work Sample 3
- Argumentative Essay- Student Work Sample 4
- Argumentative Essay- Student Work Sample 5
- Argumentative Essay- Student Work Sample 6
- Argumentative Essay- Student Work Sample 7
- Argumentative Essay- Student Work Sample 8
- Argumentative Essay- Student Work Sample 9
- https://www.noredink.com/

Texts

Required Texts

| Author | Rationale | Lexile Level (where applicable) |
|--|--|--|
| n/a | | |
| | Suggested Resources | |
| General Info Databases | Current Event Websites | Non-Profit Organizations Lists |
| Save The Pacific Northwest Tree Octopus Example of an Invalid Source | | |
| ABC Clio | NewsELA | Connecticut Great Nonprofits |
| Issues & Controversies | Tween Tribune | Global Non-Profits List by Topic |
| Encyclopedia Britannica | CNN Student News | Global Non-Profits Article and List |
| <u>.</u> | <u>DogoNews</u> | |
| | Time for Kids | |
| Adjust your reading level: If what you're reading is challenging to understand, use the website here to make it more accessible. | Rewordify: Copy/paste text into text box and it w vocabulary and sentence structure. | vill regenerate the text using simpler |

Learning Plan

| Required Learning Activities | |
|---|---|
| Argumentative Elements | Students will Learn the elements of argumentative writing(claim, counterclaim, evidence, etc.) Identify the elements of an argumentative essay using an exemplar |
| Writing an Introductory Paragraph | Students will Review teacher-provided notes and examples of a strong introduction - preferably a student-written exemplar. Engage in a think-pair-share activity to determine what makes the paragraph successful. Write an introduction for their argumentative essay |
| Writing Body Paragraphs | Students will Review teacher-provided notes and an example of a strong body paragraph - preferably a student-written exemplar. Highlight different aspects of the paragraph that support its organization Topic sentence Citations Explanations/connection of evidence to the topic sentence and thesis Transition sentence Write body paragraphs for their argumentative essay |
| Forming a Rebuttal to a Counterclaim | Students will Review a series of claims of which they are likely to disagree (ex: School should run all year, The driving age should be moved to 19, etc.) Address this counterclaim by acknowledging why some may make this case, and then create a rebuttal (working in pairs or small groups) Conduct research on the Internet for citations to support their argument. Form a rebuttal and counterclaim for their own argumentative essay |
| Writing a Conclusion | Students will Review teacher notes and examples of a strong conclusion - preferably a student-written exemplar. Engage in a think-pair-share activity to determine what makes the paragraph successful. |

| | Write a conclusion for their own argumentative essay | | |
|------------------------------------|---|--|--|
| Peer Review | Students will Share the draft of their argumentative essay with each other Participate in the peer review process to support their partner and to reflect on ways they can improve their own writing. | | |
| | Suggested Learning Activities | | |
| Evaluating the validity of sources | Learn how to research and evaluate sources. Teacher and Media Specialist will provide sample websites and sources for students to evaluate. | | |
| Noodletools citation lesson | Set up or access an existing Noodle Tools account. Practice creating MLA style parenthetical citations. Practice creating an MLA style Works Cited Page. | | |
| No Red Ink | Use this online writing program to boost their argumentative writing skills. Topics Available: Recognizing Strong Topic Sentences 1: Claims Is the Thesis a Fact or Opinion? Checkpoint: Is the Thesis a Debatable Opinion? Recognizing Strong Topic Sentences 2: On Topic Evaluating Topic Sentences Checkpoint: Identifying Topic Sentences to Support a Thesis Formatting In-Text Citations Using Citations When Source Is Mentioned in Text Evaluating Paraphrases for Plagiarism Checkpoint: Avoiding Plagiarism When Paraphrasing Determining When to Cite Commas and Periods with Citations Question Marks and Exclamation Points with Citations Checkpoint: Punctuating In-Text Citations Checkpoint: Introduction to In-Text Citations | | |

| Checkpoint: Using In-Text Citat | tions |
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Grade/Subject 7/ ELA/ Unit 5

Unit Title Sharing Our Voices / Book Clubs

Overview of Unit In this culminating unit, students will apply what they learned throughout the year. Students will collaborate in small

groups to read and analyze a text they choose.

Pacing 3-4 weeks

Background Information For The Teacher (Unit Overview)

Rationale:

Now that students have developed a repertoire of reading strategies, it is their turn to collaborate with their peers to read and analyze a common text. This unit is two fold. Firstly, it is intended to be a cumulative unit that brings together all of the lessons from the Reader's Workshop that the students have been working on throughout the year. Secondly, it gives the students an opportunity to develop their ability to understand the human experience and our world, to better empathize with others, and to increase their ability to understand grade-level literature through exploration, analysis, and investigation of a genre of their choice.

Key Learning/Big Ideas:

- Explore the concepts addressed throughout the year, particularly the windows, mirrors, and sliding glass doors concepts
- Analyze different elements of power and their impact on character and plot (relationship dynamics, power imbalances)
- Create a product that showcases your understanding of the book and how it captures a human experience and helps one to see the world more clearly.

Essential Questions

Essential Questions

- How can I effectively develop and communicate my ideas?
- How does investigating literature provide me with a deeper understanding of the text and the world around me?
- How can I engage effectively in a range of collaborative discussions?
- How does an author craft a unique style through various literary moves?

| | Core Content Standards |
|--|--|
| Content Specific Standards (NGSS, SS Framework, CCS, etc.) Grade 7 Standar | RL.7.1, RL.7.2, RL.7.3, RL 7.4, RL 7.6 SL.7.1 |
| Portrait of the Graduate Characteristics | Collaborator Communicator Empathizer Problem Solver Planner |
| CELP Standards | Construct meaning from oral presentations and literary and informational text through grade-appropriate listening, reading, and viewing Participate in grade-appropriate oral and written exchanges of information, ideas, and analyses, responding to peer, audience, or reader comments and questions Speak and write about grade-appropriate complex literary and informational texts and topics Construct grade-appropriate oral and written claims and support them with reasoning and evidence Conduct research and evaluate and communicate findings to answer questions or solve problems Analyze and critique the arguments of others orally and in writing Adapt language choices to purpose, task, and audience when speaking and writing |

- Determine the meaning of words and phrases in oral presentations and literary and informational text
- Create clear and coherent grade-appropriate speech and text
- Make accurate use of standard English to communicate in grade appropriate speech and writing

K-U-D

UNDERSTANDS

Students will understand that:

- Reading with peers in book clubs can strengthen the skills of collaboration and communication.
- Each genre has its own set of characteristics, and often texts can overlap two or more genres.
- Characters are shaped by their relationships and interactions with the world around them.
- Readers can learn about the human experience and themselves through literature.

| KNOW | DO | |
|--|--|--|
| How authors develop common themes in literature The definition of genre Characteristics of different genres How authors use genres as platforms for their writing How conflict and theme are interconnected in a story How text can act as a mirror, window, or sliding glass door Why authors include positive and negative characters and messages in text | Cite strong textual evidence to support the analysis of characters and passages of the text Find examples of windows, mirrors, (and sliding glass doors) within their chosen texts Identify how each character's actions and reactions contribute to relationship problems Discuss and critique moments of various power imbalances Determine common themes in literature Prepare for and engage in group discussions and debates Identify the genre or genres of chosen texts Use Post-its to track examples of key genre elements while reading | |

 Create a product that shows their understanding of their book in relation to big ideas from throughout the school year

Common Student Misconceptions for this Unit

Students might mistakenly believe:

- People only read and enjoy one genre of literature.
- Reading in a book club will not be enjoyable.
- Each genre has the same characteristics.
- Speaking and writing about texts do not yield valuable learning.
- Concepts learned all year in RW (windows/mirrors, power dynamics) do not play important roles in every book they read.

| Unit Assessment Unit Assessment | | |
|---|---|--|
| Performance Assessment | Other (Formative, quizzes, tests, etc.) | |
| *(Performance Task = "An Inquiry") | Speed Dating Insights Chart Discussion Butsion | |
| Task Overview: (directions for teachers, including what the task is, how it's | <u>Discussion Rubric</u> <u>Discussion Activity #4</u> | |
| authentic, how it might be differentiated, materials, etc.) | Discussion Activity #4- Student Worksheet Discussion Activity #3 | |
| Student Directions: (link to Google document that will be given to students) | <u>Discussion Activity #3</u> <u>Discussion Activity #3- Student Worksheet</u> | |
| Performance Task: Book Club Quilt Square | Discussion Activity #2 | |
| | Discussion Activity #2 Student Worksheet | |

- Discussion Activity #1
- Template- Reading Schedule

Supplemental Materials and Resources

| | | Texts | |
|-----------------------|---------|---|---------------------------------|
| Required Texts | | | |
| Title | Author | Rationale | Lexile Level (where applicable) |
| N/A | | | |
| | | Suggested Texts | |
| Suggested Book Titles | | | |
| Various curren texts | Various | Choose from current/ popular titles from the year to read first chapters or introductory pages to help students gain interest in a group to join or to model thinking | |
| Independent reads | Various | Students will choose an independent title to | |

| read as part of a book club with their peers | |
|--|--|
| | |

| Learning Plan Required Learning Activities | |
|--|--|
| | |
| Tracking of story elements throughout a text | Chose an independent reading group to be part of a book club Track story elements throug use of sticky notes and Readers Notebook Annotate text while reading to monitor comprehension |
| Participating in a book club | Determine with a group how to pace the reading of a book Use a calendar to chart on reading Determine what chapters will be discussed, when and how Determine how sticky notes and readers notebook will be used Clarify member expectations for assignments and what to do in case of absence Reviw teacher expectations for assignments and group collaboration |
| How story elements impact each other | Discuss how setting impacts character, conflict plot Prepare for discuccions by annotating as they read and monitoring understanding in their readers notebooks Write in their readers notebooks about the impact of setting in their novels Share their thinking in book club discussions |
| How each character's actions and reactions contribute to relationship problems | Write in their readers notebooks about how a character acts and reacts to various problems they encounter Prepare for discuccions by annotating as they read and monitoring understanding in their readers notebooks |

| | Share their thinking in book club discussions |
|--|---|
| How moments various power imbalances impact character's actions and reactions | Write in their readers notebooks about how a character acts and reacts to various problems they encounter Prepare for discuccions by annotating as they read and monitoring understanding in their readers notebooks Share their thinking in book club discussions |
| Recognize when moments are examples of windows, mirrors, (and sliding glass doors) within their chosen texts | Find examples of windows, mirrors, (and sliding glass doors) within their chosen texts Write in their readers notebooks about how a character acts and reacts to various problems they encounter Prepare for discuccions by annotating as they read and monitoring understanding in their readers notebooks Share their thinking in book club discussions |
| Development of theme throughout a text considering setting, character, conflict, etc. | Identify what parts of the story (setting, character, conflict, use of figurative language) help to support a theme statement Work in groups to discuss how each of those four literary elements plays a role in the theme's development *To differentiate, teacher may provide students with an example of each element and ask students to find an additional example. Teacher may also only ask students to focus on 2-3 of the four literary elements |
| | Suggested Learning Activities |
| In order to learn: | Students will: |

| Elements of genre of book club book | Create an anchor chart with elements posted in the classroom using teacher provided examples of each element Include anchor chart in their readers notebooks Identify examples of the elements from their independent reading Students may add examples from mentor text or from texts peers are reading |
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Grade/Subject

7/English/ Unit 6

Unit Title

Invitation to Notice/ Grammar

Overview of Unit

Students will be introduced and will work towards mastery of the CCSS grammar standards for 7th grade.

Pacing

Over the length of a school year- Aug-May

Background Information For The Teacher (Unit Overview)

Rationale:

In an information age when texting, "snapping," and abbreviated written communication are the norms, teens must learn grammar skills so that they will be able to present and defend their ideas clearly. Strong, coherent oral and written communication is essential in order to be heard and effectively collaborate with others in all aspects of one's personal, academic, and professional life. Furthermore, employing a variety of punctuation and sentence styles improves and allows people to tailor their communication to effectively reach a variety of audiences.

Key Learning/Big Ideas:

- Understanding of phrases, independent and dependent clauses, coordinating adjectives, dangling and misplaced modifiers
- Sentence Variety (Simple, Compound, Complex): FANBOYS, SWABI, THAMO
- Proper spelling
- Importance of editing and revising

Essential Questions

Essential Questions

- What sentence structure best communicates my ideas?
- How can I vary my sentence structure?
- How does grammar help me become a better communicator?

| Core Content Standards | | |
|--|---|--|
| Content Specific Standards (NGSS, SS Framework, CCS, etc.) Grade 7 Standar | L7.1L7.2 | |
| Portrait of the Graduate Characteristics | Collaborator Communicator Problem Solver Planner Empathizer | |
| CELP Standards | Construct meaning from oral presentations and literary and informational text through grade-appropriate listening, reading, and viewing Participate in grade-appropriate oral and written exchanges of information, ideas, and analyses, responding to peer, audience, or reader comments and questions Speak and write about grade-appropriate complex literary and informational texts and topics Construct grade-appropriate oral and written claims and support them with reasoning and evidence Conduct research and evaluate and communicate findings to answer questions or solve problems Analyze and critique the arguments of others orally and in writing Adapt language choices to purpose, task, and audience when speaking and writing Determine the meaning of words and phrases in oral presentations and literary and informational text Create clear and coherent grade-appropriate speech and text Make accurate use of standard English to communicate in grade appropriate speech and writing | |

K-U-D

UNDERSTANDS

Students will understand that:

- Grammar supports communication
- Grammar impacts many different mediums of communication: oral and written
- Sentence variety improves the flow and creativity of writing.
- Punctuation supports clarity of writing.

KNOW

- A phrase is a group of words that has a function.
- All clauses are phrases, but not all phrases are clauses.
- Independent clauses include a subject and a predicate.
- Independent clauses can be combined by using a comma plus a coordinating conjunction.
- An independent clause is a simple sentence and needs punctuation at the end.
- When a dependent clause comes first, there is a comma separating the dependent from the independent clause.
- Coordinate adjectives need to be separated by a comma.
- Sometimes modifiers are placed incorrectly in sentences, leading to confusion about the sentence's meaning.
- Modifiers need to be placed next to/near their intended target.
- There are some words such as homonyms that are commonly misspelled.
- Choosing the spelling of a word depends on the context of the sentence.

DO

- Identify and punctuate phrases.
- Identify the two different clauses (independent and dependent).
- Identify the different sentence structures (simple, compound, complex).
- Punctuate the different sentence structures using conjunctions (FANBOYS, THAMO, and SWABI).
- Write using the correct punctuation in association with the different sentence structures.
- Write a variety of sentence structures to enhance fluency.
- Identify and amend dangling and misplaced modifiers.
- Identify and punctuate coordinating adjectives correctly.
- Practice identifying misspelled words (commonly misspelled words and homophones).
- Peer and self edit their own writing for grammatical errors and clarity.

Common Student Misconceptions for this Unit

Students might mistakenly believe:

- The editing stage of the writing process is not important before turning a writing product in.
- Phrases and clauses are the same thing.
- They can combine two dependent clauses with just a comma.
- Punctuation in a sentence is not relevant to meaning and/or clarity.
- You cannot start a sentence with a subordinating or coordinating conjunction.
- Varying sentence structure is not important.
- Adults do not need to revise and/or edit their written expression.

| Unit Assessment Unit Assessment | | | |
|---|---|--|--|
| Performance Assessment Other (Formative, quizzes, tests, etc.) | | | |
| *(Performance Task = "An Inquiry") | Other possible assessments/materials | | |
| | Grammar Final Exam | | |
| Task Overview: (directions for teachers, including what the task is, how it's | | | |
| authentic, how it might be differentiated, materials, etc.) | Sentence Problems ("Fix-It") Quiz .docx | | |
| | Modified: W Sentence Prob. Quiz-Mod-2.docx | | |
| Task #1: Final Exam- | More Modified: | | |
| Your 7th grade has been chosen as an exemplar for the state and is looking | ■ Sentence Problems ("Fix-It") Quiz- Moddocx | | |
| for student work to show to other districts. Write a short constructed | | | |
| response that uses a variety of sentences and correct grammar, | Commonly Confused Words Quiz | | |
| capitalization, punctuation, and spelling that can be used to share to other schools. | o | | |

| | Commonly Misspelled Words |
|--|---------------------------|
| Student Directions: (link to Google document that will be given to students) | |
| ■ 2022 Final Grade 7 | |

Supplemental Materials and Resources

Noredink.com: www.noredink.com

Grammar Bytes: <u>www.chompchomp.com</u>

| | | Texts | | |
|---|-------------------|--|---------------------------------|--|
| Required Texts | | | | |
| Title | Author | Rationale | Lexile Level (where applicable) | |
| None required | | | | |
| | | Suggested Texts | | |
| Anchor/Mentor texts from all other grade 7 units: See below for some suggestions | Various | Integration of grammar into units | | |
| "Learning the Game," The Circuit | Francisco Jiménez | Model of 7th grade grammar and writing standards | | |

| | Adam Bagdasarian | | |
|---|------------------|--|--|
| "Going Steady," French Kiss | | | |
| "Skitter Hitter," <u>Look</u> <u>Both Ways</u> Skitter Hitter.pdf | Jason Reynolds | Model of 7th grade grammar and writing standards | |
| "The Beans and Rice Chronicles of Isaiah Dunn," Flying Lessons and Other Stories | Kelly Baptist | Model of 7th grade grammar and writing standards | |
| "The Save," The Hero Next Door | Joseph Bruchac | Model of 7th grade grammar and writing standards | |
| "Thank you, Ma'am" | Langston Hughes | Model of 7th grade grammar and writing standards | |

| Learning Plan Required Learning Activities | | |
|---|--|--|
| | | |

| Clauses (independent and dependent) | Identify the two different clauses (independent and dependent) in a variety of practice exercises. Use clauses to create compound, complex, and compound-complex sentences in their own writing. | |
|--|--|--|
| Sentence Variety (Simple, Compound, Complex) | Identify the different sentence structures (simple, compound, complex) in a variety of learning activities. Punctuate the different sentence structures using conjunctions (FANBOYS, THAMO, and SWABI) in their written products. Write using the correct punctuation in association with the different sentence structures. Vary their sentence structures to enhance meaning of their own writing. | |
| Coordinate Adjectives | Identify and punctuate coordinating adjectives correctly. | |
| Dangling and Misplaced Modifiers | Identify when a modifier is misplaced or dangling in a sentence. Correct misplaced or dangling modifiers to write correct sentences. Write sentences with modifiers that are correctly matched with their target. | |
| Spelling/Commonly Misspelled Words | Review commonly confused/misspelled words and practice using them correctly in context. Use commonly confused/ misspelled words correctly in their own writing. | |
| | Suggested Learning Activities | |
| Phrases (might need to be taught after Clauses depending on students' prior knowledge and whether they understand the difference between clauses and phrases). | Use interactive practice exercises from www.noredink.com to explain the function of phrases and the role they play in sentences. Students will learn the two different types of phrases (grammatical and common). They will be able to differentiate them from clauses and see how they can add richness to their writing. Youtube Presentations for Visual Learners: Phrases | |

| | Practice their grammar work in various ways Read If You Were a Preposition by Nancy Loewen. Flying Airplanes: students fold a sheet of paper into a paper airplane. Students will throw the paper airplane across the room. Wherever it lands or where it flew, students write it on the paper airplane as a prepositional phrase. (Ex. on the table, under the chair, between the desks, behind the bookshelf). Reader's Notebook: Have students take out the book they are currently reading. Give them each 2-3 sticky notes. Have the students look for 2-3 sentences in their book that contain a prepositional phrase. Have them write one sentence on each sticky note and place them on a prepositional phrase anchor chart. |
|---|--|
| Clauses (independent and dependent) | Use interactive practice exercises on www.noredink.com to explain the function of phrases and clauses in general and their function in specific sentences. Learn the two different types of clauses (independent and dependent) and be able to differentiate between them in a teacher-directed lesson. Independent and dependent clauses.ppt |
| Sentence Variety (Simple, Compound, Complex) | Use interactive practice exercises on www.noredink.com to choose among different types of sentences to signal different relationships between ideas. Learn the difference between each type of sentence by having a teacher-directed lesson on each sentence type, followed by scaffolded practice. Simple, Compound, Complex Sentences.ppt Use laminated sentence pieces in order to create a variety of "human sentences". They will earn points as a team. Human Sentence Experiment.pptx Independently practice combining simple sentences to make compound sentences and will label pieces of compound/complex sentences. This can be done independently, in partners, as part of a game, etc. Compound Complex Sentences Practice Exercises Create a variety of sentences without making run-on sentence or comma splice errors by having a scaffolded teacher-directed lesson with guided practice. Fixing Run-on Sentences.pptx |
| Coordinate Adjectives | Learn about and practice <u>Coordinating Adjectives</u> Use interactive practice exercises on <u>www.noredink.com</u> to use commas for clarity correctly, including using commas to separate coordinate adjectives. |

| | Draw a picture on an index card and hand it in to the teacher. The teacher will then distribute the index cards to students randomly. Students will create a coordinating adjective sentence about the picture they see and share with their table group/class (pin on board). Use Reader's Notebook to find sentences in their individual books that either use coordinating adjectives or build upon sentences by finding sentences and adding coordinating adjectives to them. |
|--|--|
| Dangling and Misplaced Modifiers | Learn about and practice Dangling and Misplaced Modifiers Use interactive practice exercises on www.noredink.com in order to place phrases and clauses in a sentence, recognizing and correcting misplaced and dangling modifiers. Use exercise handout: https://chompchomp.com/presentations/modifiers.pdf |
| Spelling: Commonly Confused/Misspelled Words | Use interactive practice exercises on www.noredink.com in order to spell commonly confused words correctly. Practice exercises: https://www.englishworksheetsland.com/grade7/13confusion.html Interactive Practice Exercises: https://www.quill.org/activities/packs/98 |

| Revision History | | |
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| Revision Date | Explanation of change(s) made to document | |
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Grade/Subject 8th grade/ELA/ Unit 1

Unit Title Sharing our Stories

Launching Workshop /Short Stories

Overview of Unit

This unit is two-fold. First, it is intended to re-introduce the Readers Workshop model/expectations and reader's notebook set up and to allow students to begin diving into various short stories, both read together in class and independently. Additionally, this unit is intended to develop and strengthen students' understanding of story development, plot and other literary elements, point of view, constructed response writing and citing evidence, and the narrative writing process.

Pacing 4-5 Weeks

Background Information For The Teacher (Unit Overview)

Rationale:

This unit is the first of the school year; it should be taught at this time because it acts as the foundation for reintroducing and reviewing crucial literary elements such as plot, theme, point of view, literary devices, and other important elements in order to dive into more complex texts and material as the school year progresses. It is also meant to review the (RECESS) rubric for constructed response writing and to teach students the beginning stages of properly citing evidence, which will be a teaching point that will be revisited consistently throughout the school year, providing more advanced expectations as we move through future units.

Students need to learn these concepts and skills to grow and develop as readers and writers; without this knowledge, students would not be able to effectively comprehend, analyze, and discuss more complex novels. In order to foster lifelong lovers of reading (which is our ultimate goal), it is important for students to be able to truly comprehend what they are reading. By understanding what they read, students will appreciate the literary moves an author is making. Students should be able to analyze a text effectively, understand the plot and central theme, understand the role of conflict and point of view and how that impacts our understanding of the story, effectively convey their opinions and understandings through their writing, etc. These understandings will help make reading a more enjoyable experience, thus fostering lifelong readers, not only for educational

purposes, but also for personal enjoyment. Students need these skills in order to be able to engage in discussions and conversations with others in the real world about literature. Additionally, these skills will help strengthen their discussion and conversation skills, specifically when telling their own stories and experiences to others because they have spent the time learning about good story-writing.

Key Learning/Big Ideas:

- Authors use a variety of literary elements and devices to develop a story and its plot
- Authors purposefully choose to tell their story in a specific point of view
- It is important to be able to support our thoughts and interpretations of a story with textual evidence
- Every story has a theme

Essential Questions

Essential Questions

- How can understanding literary elements help me to better understand and appreciate what I am reading?
- How does understanding the skills taught in this unit allow me to better empathize and understand the world?
- How does understanding the narrator impact my reading comprehension?

Core Content Standards

Content Specific Standards (NGSS, SS Framework, CCS, etc.)

8th Grade Stand...

- R.L 8.1, R.L 8.3, R.L 8.4, R.L 8.5, R.L 8.6,
- W 8.2, W 8.3, W 8.4, W 8.9
- S.L 8.1

| Portrait of the Graduate Characteristics | Collaborator Communicator Empathizer Problem Solver Planner |
|--|---|
| CELP Standards | Construct meaning from oral presentations and literary and informational text through grade-appropriate listening, reading, and viewing Participate in grade-appropriate oral and written exchanges of information, ideas, and analyses, responding to peer, audience, or reader comments and questions Speak and write about grade-appropriate complex literary and informational texts and topics Construct grade-appropriate oral and written claims and support them with reasoning and evidence Conduct research and evaluate and communicate findings to answer questions or solve problems Analyze and critique the arguments of others orally and in writing Adapt language choices to purpose, task, and audience when speaking and writing Determine the meaning of words and phrases in oral presentations and literary and informational text Create clear and coherent grade-appropriate speech and text Make accurate use of standard English to communicate in grade appropriate speech and writing |

K-U-D

UNDERSTANDS

Students will understand that:

- Short stories can act as a foundation for us to understand longer, more complex texts with multiple plots and storylines.
- The narrator and/or point of view from which a story is told influences the way a reader understands a story's plot, character motivations, conflict, etc.
- The inclusion of various elements of literature impact our understanding and appreciation of the text.
- Theme is not the lesson we learn by reading a story, but rather is a fact of life or a universal truth about the world that the author is trying to highlight through his/her story.

| KNOW | DO |
|--|--|
| Development of plot What an unreliable narrator is The difference between an omniscient and a limited narrator The difference between first person and third person narration Literary elements and their impact on writing/our interpretation & understanding (alliteration, onomatopoeia, simile, metaphor, personification, hyperbole, etc.) Authors make literary moves purposefully; aids in author's craft, foreshadowing, etc. What makes a good theme statement & what a theme statement is NOT The elements of a plot diagram within a short story The difference between informal and formal writing | Define theme Determine theme and develop a theme statement based on a short story (with teacher support) Properly cite evidence (foundational understandings) Determine the point of view from which a story is told Decide the validity and believability of a narrator Analyze how point of view impacts plot, characters, and conflict Identify examples of literary elements in stories Discuss the author's purpose in including literary elements (determining literary moves & author's craft) Write responses both formally (constructed responses) and informally (within reader's notebooks) to unit prompts and comprehension questions Annotate their thinking about their reading Demonstrate their understanding of literary terms through assessments Create a new ending or scene of a short story Include narrative elements of dialogue in creating a new ending of a story Engage in discussions or conversations in partners or groups around various texts |

Common Student Misconceptions for this Unit

Students might mistakenly believe:

- A narrator is always believable.
- Moments of foreshadowing are always obvious.
- Antagonists are always people.
- Protagonist is the "good guy" and the antagonist is the "bad guy"/villain.
- Theme is about life lessons.
- A story's resolution is always tied up neatly.

| Unit Assessment Unit Assessment | | |
|---|---|--|
| Performance Assessment | Other (Formative, quizzes, tests, etc.) | |
| *(Performance Task = "An Inquiry") Copy of Performance Task 1_Original Plot Diagram Project Directions Original Plot Diagram & Added Scene | Quiz & exit tickets to gauge understanding of literary elements and plot Literary Element Comic Strip Project Reader's notebook questions | |
| Task Overview: (directions for teachers, including what the task is, how it's authentic, how it might be differentiated, materials, etc.) | POV rewrite Comprehension questions Annotations (identifying literary elements) | |
| Task: A publishing company that you work for is looking to revive and refresh some of their older stories to bring interest back to the original works of literature by adding a new twist. Authenticity: Included in document | Constructed responses Amp-up the sentences assessment Foreshadowing worksheet ("The Landlady") | |

Differentiation: Requirements may be added, taken, or edited based on students' needs

Materials: Storyboard paper, computers or paper & pen

Student Directions: (link to Google document that will be given to students)

Document linked above to be shared with students

"Treasure of Lemon Brown" Assessment (3 part assessment)

Supplemental Materials and Resources

- 🗏 2023/2024 Draft Calendar
- ELA Instructional Strategies
- Bank of short stories to choose from
- Bank of comprehension questions
- Reader's notebooks
- Guided notes on plot diagram, literary elements, theme, and point of view/narrator
- RECESS rubric
- Notes on citing evidence, formatting & punctuating dialogue, and constructed response writing
- Model constructed response (to be deconstructed)
- Movie clips as examples for literary elements

| | | Texts Texts can be print, visual, film, etc. | |
|----------------------------------|-------------------|--|---------------------------------|
| | | Required Texts | |
| Title | Author | Rationale | Lexile Level (where applicable) |
| "The Landlady" | Ray Bradbury | This short story allows conversations and teachable moments regarding many of the topics taught during this unit such as types of character, point of view, some elements of plot, and other literary elements (focus on foreshadowing). | |
| | A menu of p | Suggested Texts otential texts that fit the theme and scope of the unit; Should be varied genres and modes | |
| "The Flying Machine" | Ray Bradbury | Students should experience a variety of short stories to apply the skills and concepts of the unit in order to demonstrate their learning | |
| "The Most Dangerous Game" | Richard Connell | Students should experience a variety of short stories to apply the skills and concepts of the unit in order to demonstrate their learning | |
| "The Treasure of Lemon Brown" | Walter Dean Myers | Students should experience a variety of short stories to apply the skills and concepts of the unit in order to demonstrate their learning | |

| "The Sniper" | Liam O'Flaherty | Students should experience a variety of short stories to apply the skills and concepts of the unit in order to demonstrate their learning | |
|------------------------|-------------------|---|--|
| "The Tell Tale Heart" | Edgar Allen Poe | Students should experience a variety of short stories to apply the skills and concepts of the unit in order to demonstrate their learning | |
| "Broken Chain" | Gary Soto | Students should experience a variety of short stories to apply the skills and concepts of the unit in order to demonstrate their learning | |
| "My Side of the Story" | Adam Bagdasarian | Students should experience a variety of short stories to apply the skills and concepts of the unit in order to demonstrate their learning | |
| "Fish Cheeks" | Amy Tan | Students should experience a variety of short stories to apply the skills and concepts of the unit in order to demonstrate their learning | |
| "Raymond's Run" | Toni Cade Bambara | Students should experience a variety of short stories to apply the skills and concepts of the unit in order to demonstrate their learning | |
| "The Lesson" | Toni Cade Bambara | Students should experience a variety of short stories to apply the skills and concepts of the unit in order to demonstrate their learning | |
| "Snow" | Julia Alvarez | Students should experience a variety of short stories to apply the skills and concepts of the unit in order to demonstrate their learning | |
| "Heartbeat" | David Yoo | Students should experience a variety of short stories to apply the skills and concepts of the | |

| | | unit in order to demonstrate their learning | |
|--|------------------|---|--|
| "The Scholarship Jacket" | Martha Salinas | Students should experience a variety of short stories to apply the skills and concepts of the unit in order to demonstrate their learning | |
| First French Kiss- A collection of short stories | Adam Bagdasarian | Students should experience a variety of short stories to apply the skills and concepts of the unit in order to demonstrate their learning | |
| Flying Lessons and Other Short Stories | Various Authors | Students should experience a variety of short stories to apply the skills and concepts of the unit in order to demonstrate their learning | |
| Look Both Ways | Jason Reynolds | Students should experience a variety of short stories to apply the skills and concepts of the unit in order to demonstrate their learning | |
| Blackout | Various Authors | Students should experience a variety of short stories to apply the skills and concepts of the unit in order to demonstrate their learning | |
| Battle of the Bands | Various Authors | Students should experience a variety of short stories to apply the skills and concepts of the unit in order to demonstrate their learning | |
| Hero Next Door | Various Authors | Students should experience a variety of short stories to apply the skills and concepts of the unit in order to demonstrate their learning | |
| His Hideous Heart | Dahlia Adler | Students should experience a variety of short stories to apply the skills and concepts of the unit in order to demonstrate their learning | |

| Learning Plan | |
|--------------------|--|
| | Required Learning Activities |
| In order to learn: | Students will: |
| Plot Elements | Review models of plot elements including exposition, rising action, climax, falling action, and resolution Identify elements of plot within short stories To differentiate, after given direct instruction on terms, students may be provided with the elements of plot in a story and must place them accordingly on a plot diagram Develop a creative writing piece that includes the skills taught throughout the unit Use new knowledge from direct instruction, class discussions, turn-and-talks, etc. to answer a variety of questions in the form of notebook responses, constructed responses, and other project and formative assessments (questions may address the key learning/big ideas, essential questions of the unit, and understands of the unit) To differentiate, students may receive limited amount of questions and/or modified questions/prompts; additionally, requirements for responses may be differentiated |
| Theme | Define theme independently (what it is, and what it is not) Track theme in a story, identifying examples of the theme being portrayed throughout a story through annotations Develop basic theme statements To differentiate, students may be provided with sentence starters to aid in the development of theme (possibly use Aha Moments by Beers) Cite evidence that supports theme statement To differentiate, students may be provided with examples from the text, but they will be responsible for explaining how the provided example supports the theme Apply theme statements to a variety media |

| Point of View | Take notes on the different types of point of view (first, second, third(omniscient, limited)) Identify the point of view from which a short story is being told Discuss the implications of the point of view from which a story is being told (Consider Philosophical Chairs strategy) Consider narrator bias, validity, and trustworthiness Consider how a change in perspective and/or POV might change the story (considering characters, conflict, and situations within the story) Read short passages and discuss what point of view the passage uses (See <u>ELA Instructional Strategies</u> link) Rewrite sections of stories in different points of view to convey a difference in perspective and how that may change a story To differentiate, students may be provided with shorter sections of the text to rewrite; also, choice may be more limited |
|------------------------------|---|
| Various literary Elements | Take notes on various literary elements Identify literary elements within short stories To differentiate, students may be provided with more specific passages and excerpts containing literary elements Discuss author's purpose of including literary elements |
| | Suggested Learning Activities |
| Citing Evidence | Take notes on how to properly cite evidence from a text (foundational skills) Cite evidence to support their writing/responses To differentiate, students may be provided with options of pieces of evidence of which they can use for their written responses |
| Constructed response writing | Deconstruct model constructed responses and identify the components of the RECESS rubric Writing constructed responses with guidance Write constructed responses independently following the RECESS rubric |

| Author's Craft | Define author's craft Analyze literature examples that showcase different author's craft techniques (imagery, dialogue, foreshadowing, metaphors, etc.) ELA Instructional Strategies |
|----------------|--|

| Revision History | | |
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| Revision Date | Explanation of change(s) made to document | |
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Grade/Subject Grade 8/ ELA/Unit 2

Unit Title History: A Passport to the Past for the Modern Traveler

Overview of Unit This unit is intended to generate awareness of how much we have to learn from history and the stories of people who

struggled, suffered, and persevered, just as we strive to do today. Students will focus on characters' relationship to

conflict, what influences a character's "coming of age", and pulling fact from fiction while studying an era.

Pacing 14 weeks

Background Information For The Teacher (Unit Overview)

Rationale

Historical fiction helps our students see how history is not a collection of old, dead facts to be memorized, but is full of compelling stories that help us to understand our present and, perhaps, what we need to do to shape a better future. Students need to look at their own history as it becomes particularly important that students learn from the past, so that they don't repeat the same mistakes in the future. Students will read stories from history that expose them to hard truths about the world. Through this process, students will gain awareness of how much we have yet to learn from history and the stories of people who struggled, suffered, and persevered as we do today. Students will also utilize their skills of research in order to gain greater understanding of a variety of historical time periods. Through this gathering of information, students will be able to better understand their historical fiction novels and will be provided with different perspectives of the era. These skills can be applied across multiple disciplines.

Key Learning/Big Ideas:

- Conducting research alongside reading historical fiction allows readers to better understand the era, the conflicts, and the lives of characters.
- Authors use a variety of strategies to develop major and minor characters, including the use of backstory, character motivations, and how characters respond to conflict and come of age.
- Authors use the interaction of literary elements, such as plot (conflict), character, setting, and literary devices (symbolism/metaphor/foreshadowing) to develop theme.

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Essential Questions

Essential Questions

- Why do authors write historical fiction and why do people read it?
- What role does research play in the creation of historical fiction, and how does it contribute to the authenticity of the narrative?
- How can historical fiction encourage empathy and help readers connect with characters who lived in different eras?
- What role does conflict play in shaping characters, people, and the world around us?
- What impact does setting have on plot, character development, and theme within the context of historical fiction?

Core Content Standards

Content Specific Standards (NGSS, SS Framework, CCS, etc.) Standards

Priority:

- RL 8.1, RL 8.2, RL 8.3, RL 8.7, RL 8.8, RL8.9
- W 8.7, W 8.8, W 8.9
- SL 8.1, SL 8.4

Minor:

• W8.2, W 8.3, RL 8.7,

Others Addressed:

- RL 8.4, RL 8.10
- W 8.3, W 8.4, W 8.5, W 8.6
- SL 8.5
- L8.3, L8.6

| Portrait of the |
|-----------------|
| Graduate |
| Characteristics |

- Collaborator
- Communicator
- Empathizer
- Problem Solver
- Planner

CELP Standards

- Construct meaning from oral presentations and literary and informational text through grade-appropriate listening, reading, and viewing
- Participate in grade-appropriate oral and written exchanges of information, ideas, and analyses, responding to peer, audience, or reader comments and questions
- Speak and write about grade-appropriate complex literary and informational texts and topics
- Construct grade-appropriate oral and written claims and support them with reasoning and evidence
- Conduct research and evaluate and communicate findings to answer questions or solve problems
- Analyze and critique the arguments of others orally and in writing
- Adapt language choices to purpose, task, and audience when speaking and writing
- Determine the meaning of words and phrases in oral presentations and literary and informational text
- Create clear and coherent grade-appropriate speech and text
- Make accurate use of standard English to communicate in grade appropriate speech and writing

K-U-D

UNDERSTANDS

Students will understand that:

- Historical events shape future outcomes; understanding our past provides context for our present world.
- Setting (both time and place) impacts how people experience and handle conflict.
- The impact of oppression on historically marginalized groups continues to play a role in modern society.
- Societal norms can impact how characters react and interact with conflict.
- When faced with differing perspectives, characters can grow or change.

KNOW

What oppression is - the unjust treatment of, or exercise of power over, a group of individuals, often in the form of

- The characteristics of historical fiction
- The impact setting has on a story

governmental authority

- Understand internal and external conflicts
- Definition of selected literary concepts, including theme and foreshadowing
- Decipher between what is fact and what is fiction
- How to identify various character perspectives within a story
- The Great Depression Era included a wave of western migration for many in search of work/opportunity (the American Dream)
- How to research historical sources to verify historical fiction accuracy
- Importance of minor characters in historical fiction
- More advanced rules to citing evidence

DO

- Create readers notebook entries detailing thinking about impact of setting and minor characters
- Create a timeline with details relevant to historical setting and development of character
- Analyze passages in which characters struggle with internal/external conflict
- Analyze/track how a character changes and responds to conflict throughout the course of a text
- Write responses to constructed response questions
- Summarize ways that setting impacts characters
- Identify moments of foreshadowing and symbolism by reviewing passages and following teacher models
- Use nonfiction sources to explore historical era of the text
- Engage in a debate on whether George's final decision was an act of mercy for Lennie or murder
- Create a digital slideshow to present and share understandings of their historical event based on their historical fiction novel

- Cite evidence to support character development
- Compare and contrast Of Mice and Men novel to movie

Common Student Misconceptions for this Unit

Students might mistakenly believe:

- Historical fiction novels are based on true stories.
- Setting is only time and place.
- Minor characters are mostly unimportant to the development of a text.
- A universal theme can be conveyed in one word.
- All information presented on the internet is credible.
- A character's behavior always matches their internal beliefs.

| Unit Assessment Control of the Contr | | |
|--|--|--|
| Performance Assessment | Other (Formative, quizzes, tests, etc.) | |
| *(Performance Task = "An Inquiry") | Readers workshop journal entries | |
| Historical Fiction Final Assessment Student Instructions.docx | Think/Pair/Share responses | |
| Alternate option (with more guiding questions): | Historical/Character Timelines | |
| Copy of Historical Fiction Unit Assessment | Reading Quizzes/Tests | |
| | Power Hierarchy activity | |
| Task Overview: (directions for teachers, including what the task is, how it's | Backpack activity | |
| authentic, how it might be differentiated, materials, etc.) | "The Things They Carried" reflection activity | |
| Historical Fiction Final Assessment | Constructed response writing | |

5

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Hello historians! Now that you have completed reading several historical fiction novels over the past few weeks, it is time to demonstrate your knowledge. Imagine that you are teaching a historical fiction course and as the professor you need to share one historical fiction book that you believe captures the key elements of good historical fiction. Working with your partner(s), you will create a digital slideshow that will provide your audience with an understanding of the book you read, and how that book includes some of the key concepts of historical fiction that we have discussed. *You are highly encouraged to review your notes and journal entries from throughout this unit and the historical fiction anchor chart*. Be sure to include graphic elements (transitions, pictures, etc.) within your presentation and correct grammar/spelling.

Student Directions: (link to Google document that will be given to students)

Historical Fiction Final Assessment Student Instructions.docx

*In place of final questions slide (#6) in original final document: Alternate writing prompt:

Final Writing Assignment

- Whole class/small group discussions
- Creative Writing Assignment: OMAM Add a
 Chapter/Scene/Diary Entry (Write a diary entry or letter from the perspective of a character that reflects on a significant event or experience (capture character's voice, emotions, and historical details))
- Pre-reading research project
- Character Depiction with Textual Evidence Project
- Close Reading
- Analysis of "To a Mouse" Poem
 - o "To a Mouse" poem and response questions
- Murder vs Mercy Debate (OMAM)
 - [Template] Mercy vs. Murder Debate TChart R... (Adv)
 - (Comp) [Template] Mercy vs. Murder Debate TChart R...
- Choose a character from OMAM or other HF text & analyze their motivations, actions, and growth (incorporate textual evidence to back it up)
- Old School vs. New School Dictionary Assignment

Supplemental Materials and Resources

- 🛢 2023/2024 Draft Calendar
- ELA Instructional Strategies
- Historical Fiction Final Project Model: Final Project Model_Of Mice and Men

6

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- Historical fiction texts at various reading levels
- Clips from Platoon to analyze character change (or clips from The Breakfast Club)
 - o Platoon Welcome to the 'Nam!
 - o Platoon (1986) Hell Is the Impossibility of Reason Scene (1/10) | Movieclips
 - o Platoon ending scene Chris Taylor's speech HD
- Images of Vietnam War (photos, maps, timelines) available on Heinemann website
- Chart paper for anchor charts
- "To a Mouse" poem and guided worksheet
- "The Things They Carried" excerpt & reflection worksheet
- E Copy of Progression for Theme RL_2

| | | Texts Texts can be print, visual, film, etc. | |
|----------------|-------------------|--|---------------------------------|
| Required Texts | | | |
| Title | Author | Rationale | Lexile Level (where applicable) |
| Patrol | Walter Dean Myers | Mentor text included in the Teacher College unit. This text introduces some of the key characteristics of historical fiction using a picture book format that is easily accessible to all readers in 8th grade. It also allows for | |

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| | | REGION 5 CIVIL ORGANIZER | |
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| | | students to engage in discussion about perspective, character change, and conflict. It is a good text to introduce thematic concepts. | |
| "Ambush" | Tim O'Brien | Mentor text included in the Teacher College unit. This text accompanies <i>Patrol</i> well because it provides a different perspective on the events of Vietnam from a soldier. This allows teachers to model how it is important to read multiple perspectives to better understand a historical era. | |
| Of Mice and Men | John Steinbeck | Though this is not a traditional historical fiction novel, it provides a glimpse into a different era and allows for students to consider the impact of setting. It also addresses important ideas surrounding power and oppression. | |
| Of Mice and Men Movie | Gary Sinise | This movie allows students to compare and contrast. | |
| | | Suggested Texts | |
| Historical Fiction independent reads | Various | Students should have a variety of texts from classroom libraries to choose from for independent reading | |
| The Things They Carried | Tim O'Brien | Mentor text for various learning activities | |

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| Learning Plan | | |
|--|---|--|
| Required Learning Activities | | |
| In order to learn: | Students will: | |
| Impact of setting on character and conflict | Discuss as a class how setting impacts Lennie and George in Of Mice and Men Use teacher model using Patrol See ELA instructional strategies above for possible strategies Independent practice: consider how setting impacts the characters in their historical fiction books | |
| Effective use of textual evidence to support claim(s) | Write in their notebooks regularly using evidence (properly cited) to support their points Cite the evidence that supports character development using teacher and student models of following the 5-step process for citing textual evidence To differentiate, limited advanced rules may be shared with struggling writers To differentiate, some evidence may be provided and allow for student choice | |
| How authors develop main characters | Turn-and-talk to discuss importance and development of characters based on various perspectives and minor characters → Create bullet points with partner Consider the role of minor characters in history, modern day, the historical fiction books, etc. Write notes on various minor characters and others' perspectives within the text Utilize sentence starters to guide students' thinking | |
| Readers research historical eras to better understand the text | Use research techniques to learn about the historical era by watching videos, looking at images, reading nonfiction texts and other historical fiction texts set during that era, and utilizing the library media center to access digital databases Review teacher/media specialist collaboration on using digital databases Differentiate using the leveling in digital databases and provide websites to students who may need guidance in their research Review teacher slideshow on the Great Depression to learn about an era/make | |

| | interpretations |
|--|--|
| Characters and the Conflict(s) that Shape Them | Annotate character reactions to conflict and how they deal with those conflicts Utilize sentence starters to guide their thinking Use teacher model of reactions to various conflicts as a guide to determining character conflicts |
| Characters and Readers Come of Age | Create a timeline of historical events and character development within their own text to gain understanding of character Engage in small group discussion and think/pair/share activities to guide their thinking Watch video clips and take notes on how characters changed and why |
| Theme | Chart in their notebooks, writing progressively more complex theme statements Complete guided theme development worksheets Engage in small group discussion to workshop theme statements In order to differentiate, teacher may provide students with Level 1 options that students may then build upon |
| Oppression | Discuss the definition of oppression (systematic mistreatment of groups based on their identity, leading to unequal power dynamics and limited opportunities) Review teacher examples of different forms of oppression (racism, sexism, ableism) and discuss how it can form in different ways and impact multiple aspects of a person's life With partners or in small groups, discuss the effects of oppression on marginalized communities (reduced access to education, healthcare, employment opportunities, etc.) Discuss in small groups, partner work, and whole class the effect of oppression in mentor and individual texts Respond to prompts about oppression and its effect on marginalized communities Develop responses into thoughtful paragraph writing |

| Suggested Learning Activities | |
|--|---|
| In order to learn: | Students will: |
| Creative Writing | Choose a scene or chapter to add to Of Mice and Men To differentiate, students may be provided with a scene on which to focus Write a new scene to be added into the novel or will write a new chapter to add to the end of the novel Include properly punctuated and formatted dialogue in their narrative piece Write a diary piece considering perspective, emotions, and historical details Use colloquial language |
| "To a Mouse" | Analyze the poem, making connections to the novel Of Mice and Men and to our world |
| Four Elements of Characterization | Take notes on the four elements of characterization Engage in a close reading of an excerpt from the novel and identify the four elements of characterization within the excerpt Make determinations about the focus character in the excerpt by utilizing the information they've collected during the close reading Write a constructed response determining the role of the focus character in the novel based on their determinations from the close reading excerpt |
| Foreshadowing | Review the definition of foreshadowing Identify moments of foreshadowing in (mentor) texts Find places of foreshadowing in their own independent texts and create a journal entry detailing how foreshadowing may lead to other insights within the novel Differentiation will occur within the level of the text |
| Meaning of words (both new and old school) | Define the meaning of unfamiliar words, their parts of speech, and use the word in an original sentences Create a "New School" dictionary that shares Gen Z words and lingo, provide definitions and parts of speech, and use the word in an original sentence |

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Grade/Subject Grade 8/ ELA/ Unit 3

Unit Title Strengthening Your Voice

Argumentative Writing

Overview of Unit

Throughout the course of this unit, students will learn how to develop a claim, conduct relevant research, and write a cohesive essay to defend a position. Students will learn key vocabulary related to argumentative writing. Students will

learn and engage in the entire writing process, including brainstorming, planning, drafting, editing, revising, and

publishing. Students will work individually and with peers throughout the process.

Pacing 6 weeks

Background Information For The Teacher (Unit Overview)

Rationale:

Middle school students love to be right but don't always have the skills, vocabulary, or evidence to effectively state their position. The argumentative writing unit is important for students because they are able to practice developing claims that are relevant to their experience and using evidence to support their ideas. Students are also challenged to consider varying perspectives - another often lacking element in middle school writing and discourse. This unit allows for students to bring an idea through a process that requires careful thought, planning, and revision with an empathetic mindset; students are consistently engaged in taking different perspectives and listening to the ideas of their peers. The skills taught and developed in this unit will easily translate to other academic areas and to areas well beyond the classroom. In countless aspects of one's life, one is challenged to consider the implications of a stance. The ability to consider multiple sides of an issue, find reliable information, and formulate a reasoned opinion will serve any person well in school and life.

Key Learning/Big Ideas:

- Analyze the structure, purpose, and bias of texts
- Effectively communicate an argument in writing

- Organize a multi-paragraph argumentative essay
- Develop a debatable and arguable claim
- Select and incorporate relevant evidence to support a claim
- Consider counterclaims and develop rebuttals
- Edit and revise as part of the writing process

Essential Questions

Essential Questions

- How does an author's unique writing style help me better understand what I read and influence my own writing?
- How can writing be used to create change in the world?
- How does a writer craft a well-developed essay with a clear point of view or claim?
- Why is it valuable to consider perspectives other than my own?

| Core Content Standards | | |
|---|---|--|
| Content Specific Standards (NGSS, SS Framework, CCS, etc.) 8th Grade Stand | W.8.1, W.8.5, W.8.8,W.8.9, W.8.10 RI.8.1, RI.8.8 | |
| Portrait of the Graduate Characteristics | Collaborator Communicator Empathizer Problem Solver Planner | |
| CELP Standards | | |

- Construct meaning from oral presentations and literary and informational text through grade-appropriate listening, reading, and viewing
- Participate in grade-appropriate oral and written exchanges of information, ideas, and analyses, responding to peer, audience, or reader comments and questions
- Speak and write about grade-appropriate complex literary and informational texts and topics
- Construct grade-appropriate oral and written claims and support them with reasoning and evidence
- Conduct research and evaluate and communicate findings to answer questions or solve problems
- Analyze and critique the arguments of others orally and in writing
- Adapt language choices to purpose, task, and audience when speaking and writing
- Determine the meaning of words and phrases in oral presentations and literary and informational text
- Create clear and coherent grade-appropriate speech and text
- Make accurate use of standard English to communicate in grade appropriate speech and writing

K-U-D

UNDERSTANDS

Students will understand that:

- Examining many authors' writing styles can help me to develop my own unique writing style.
- Organization of ideas is critical in the development of an effective argument.
- Using specific writing techniques to grab the attention of the intended audience is crucial in order to write an effective argumentative essay.
- It is necessary to utilize evidence to support a writer's claim and discredit counterclaims

| KNOW | DO |
|---|---|
| Approaches to writing persuasively, creating a strong hook/lead Ideas in an essay should be organized: Hook, Claim, Body Paragraphs, Counterclaim, Rebuttal, Conclusion Good writers appeal to their audience Effective arguments utilize relevant information from credible sources as evidence What makes a source credible Definition of new terms: Argument, Opponent versus Proponent, Credibility & Validity Definition of a topic sentence | Work together to deconstruct and critique a model argument for argumentative essay elements Organize ideas (reasons, counterclaim, rebuttal, evidence, & topic sentences) using various graphic organizers Write introduction paragraph that includes a captivating hook, reasons to support argument, and ends with a clear claim Write topic sentences that address reasons that support claim Write body paragraphs the includes properly cited evidence that supports claim Participate in peer revision by critiquing the quality and organization of the argument Gather relevant information from multiple print and digital sources Analyze sources looking at relevance, possible bias, spelling/grammatical errors to determine credible evidence to use in essay Use quotations/paraphrase and cite properly within body paragraphs Utilize MLA format for professional writing |

Common Student Misconceptions for this Unit

Students might mistakenly believe:

- An effective claim can be defended with only the writer's opinion.
- Evidence found on a variety of websites is credible.
- Citations are not always necessary.
- By simply changing the wording of a source it is not plagiarism.

- At tools are always reliable.
- Addressing/acknowledging the counterclaim and evidence for the counterclaim means the writer is taking the other side.
- Arguments that matter today can't be relevant or interesting to "kids."
- Your intended audience for this assignment is your teacher.
- It is impossible to get through to adults regarding issues adolescents face when an adolescent is writing the essay.

Unit Assessment

Performance Assessment

Other (Formative, quizzes, tests, etc.)

*(Performance Task = "An Inquiry")

Task Overview: (directions for teachers, including what the task is, how it's authentic, how it might be differentiated, materials, etc.)

This task requires students to use all of the skills taught in this unit. They will need to select a topic, conduct research on that topic (considering both sides of the debate), develop a plan, draft an essay, participate in peer revision/editing, and publish. Students are challenged to write for members of the CT legislature on a topic that is up for debate before a vote. Students have some element of choice, as the teacher will provide 3-4 options for students to select. It is important to note, however, that these topics may change year to year to ensure that they remain relevant for students. These topics should have a starting point for student research provided by the teacher. The process is differentiated by limiting the amount of independent research and amount of text evidence required for some students.

Student Directions: (link to Google document that will be given to students)

- Argumentative Structure Puzzle
 - Took exemplar paragraphs and cut them up to be put back together in correct format
- Argumentative essay structure jigsaw activity
- Class, partner and independent practice paragraphs
- Paraphrasing practice worksheet
- Graphic organizers for topic sentences, reasons, and evidence
- Peer Review days
 - o Peer Review: Intro/Body1+2
 - Peer Review: Body3/Conclusion

■ Argumentative Essay- Overview

The following topics are up for debate in this year's session in the Connecticut legislature. Public comment is welcome, and as an active member of the community, you've decided to make your voice heard regarding one of these topics. There are many members on both sides who are undecided in their vote, and your testimony could be the determining factor on whether or not a bill is passed.

You are going to conduct research and develop an argumentative "speech" to present to the CT House of Representatives.

Supplemental Materials and Resources

- 🛢 2023/2024 Draft Calendar
- ELA Instructional Strategies
- **1** 10 Steps to Writing an Argumentative Essay
- Argumentative Essay Structure
- A_Argumentative Essay Outline_2023 (Advanced Outline)
- **E** C_Argumentative Essay Outline2023 (Comp Outline)
- Pre-writing worksheet 1: For & Against Chart
- B Pre-writing worksheet 2: FENCE Details
- Pre-Writing Worksheet 3: Creating Topic Sentences
- Introduction Paragraph: Student Notes

- Argument Essay: Writing Your Introduction2023
- Body Paragraphs 1&2: Student Notes_2023
- Argument Essay: Writing Body Paragraphs 1&2_2023
- Writing Your Rebuttal_Student Notes_2023
- Argument Essay: Writing Your Rebuttal_2023
- Writing Your Conclusion_Student Notes2023
- Argument Essay: Writing Your Conclusion Paragraph_2023
- Revision and Editing_Student Notes
- Peer Review: Intro/Body1+2
- Peer Review: Body3/Conclusion
- Paranthetical Citations Notes (example of directions for citations)
- Student+Model+Essay+-+Argument+Essay.pdf (Student Exemplar)
- Sentence Starters/Transitions
- E Choosing the Right Evidence (Minilesson)
- El Paraphrasing (Minilesson)

| | | Texts Texts can be print, visual, film, etc. | |
|------------------|---------|--|---------------------------------|
| | | Required Texts | |
| Title | Author | Rationale | Lexile Level (where applicable) |
| Procon.org Links | Various | Students can use the provided link as a baseline to begin their research into their chosen topic | |

| Suggested Texts | | | |
|--|---------|---|--|
| Various provided articles for each topic | Various | Students will be able to utilize the articles provided and choose which ones best support their topic, claim, and reasons | |

| Learning Plan | | | |
|-----------------------------------|---|--|--|
| | Required Learning Activities | | |
| In order to learn: | Students will: | | |
| Argumentative Elements | Review teacher models of the argumentative elements (claim, counterclaim, evidence, etc.) Identify the elements of an argumentative essay using another exemplar Define terms once identified Teacher will look over defined terms for proficiency | | |
| Research skills | Conduct research utilizing databases Choose credible articles to cite in argumentative essays To differentiate, teacher may provide articles to students, and students will find the relevant evidence to use To differentiate, teacher may provide leveled articles based on student reading levels Determine article credibility Determine article bias Pull relevant evidence from articles to support their claim | | |
| Writing an Introductory Paragraph | Review teacher provided notes and examples of a strong introduction - preferably a student-written exemplar. | | |

| | Engage in a think-pair-share activity to determine what makes the paragraph successful. Write an introduction for their argumentative essay |
|---|---|
| Writing Body Paragraphs | Review teacher provided notes and example of a strong body paragraph - preferably a student-written exemplar. Highlight different aspects of the paragraph that support its organization Topic sentence Citations Explanations/connection of evidence to the topic sentence and thesis Transition sentence Write body paragraphs for their argumentative essay |
| Cite Evidence | Utilize learning from past units and apply their knowledge of citing evidence to their body paragraphs Use varied evidence introductions |
| Forming a Rebuttal to a Counterclaim | Review a series of claims of which they are likely to disagree (ex: School should run all year, The driving age should be moved to 19, etc.) Address this counterclaim by acknowledging why some may make this case, and the create a rebuttal (working in pairs or small groups) Conduct research on the Internet for citations to support their argument. Form a rebuttal and counterclaim for their own argumentative essay |
| Writing a Conclusion | Review teacher notes and examples of a strong conclusion - preferably a student-written exemplar. Engage in a think-pair-share activity to determine what makes the paragraph successful. Write a conclusion for their own argumentative essay |
| Peer Review | Share the draft of their argumentative essay with each other Participate in the peer review process to support their partner and to reflect on ways they can improve their own writing. |

| Suggested Learning Activities | | |
|-------------------------------------|--|--|
| In order to learn: | Students will: | |
| Argumentative Elements Puzzle Time! | Use teacher deconstructed argumentative introduction, one body paragraph, counterclaim, and conclusion to put back together Create a cohesive argumentative essay, identifying each part of the paragraph Define each portion as well and identify the pattern of an argumentative essay | |
| Becoming a Researcher! | Use teacher model on researching a topic (this can be teacher choice) Use teacher model students of how to go into reliable websites and not just read what the first excerpt that comes up Take notes on their pro/con worksheet | |
| Grading an Essay! | Review exemplar students' essay with an argumentative rubric Discuss whether the essay was effective, why or why not? With a partner grade the essay according to the rubric giving specific feedback as to whether or not the essay had the intended result | |
| Paraphrasing | Take notes on the steps to paraphrasing Practice paraphrasing provided quotations Paraphrase evidence in their argumentative essays | |

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Grade/Subject 8/ ELA/ Unit 4

Unit Title Living in the Present: An Exploration of the Modern World

Contemporary Fiction

Overview of Unit This unit is intended to develop students' ability to understand the human experience and our world, to better empathize

with others, and to increase their ability to understand grade-level literature through exploration, analysis, and

investigation of the contemporary fiction genre.

Pacing 10-11 weeks

Background Information For The Teacher (Unit Overview)

Rationale:

To begin, this unit fits seamlessly into our theme of past, present, and future for the 8th grade Readers Workshop curriculum. This is the second Readers Workshop unit that is covered, and it is essential to be taught to 8th grade students. This unit should be taught because it not only supports and develops the social and emotional well-being of our students, but it also allows for the teaching of reading comprehension and grade level content standards. By exploring the concept of *Windows, Mirrors and Sliding Glass Doors*, students are encouraged to reflect upon their own identities and interpret/analyze texts based on multiple perspectives, develop empathy, and learn about the impact of power and investigate its effect on character development and motivation. Students should learn these concepts and skills because it will help empower them to become critical readers and thinkers. Additionally, this unit helps to shape students into well-rounded, empathetic, intellectual, curious young adults. The skills developed during this unit will not only support their reading comprehension of more complex texts as they progress in their academic careers, but they will know how to effectively support their thoughts and opinions and better understand themselves, others, and the world around them.

Key Learning/Big Ideas:

- Explore concept of windows, mirrors, and sliding glass doors
- Analyze different elements of power and their impact on character and plot

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- Connect identity to interpretive lenses
- Effectively summarize a scene, chapter, section, and whole text

Essential Questions

Essential Questions

- How can I better understand myself, the human experience, and empathize with others by reading a range of texts?
- How does investigating literature provide me with a deeper understanding of the text and the world around me?
 - How does contemporary fiction reflect the current social and cultural issues of our time?
- Why does the author make specific literary moves? How do these impact the literature?

Content Specific Standards (NGSS, SS Framework, CCS, etc.) Standards ■ RL 8.2, RL 8.6, RL 8.7, SL 8 Minor ■ RL 8.4, 8.5 Others addressed ■ RL 8.1, RL 8.3, RL 8.10 ■ W 8.2, W 8.4, W 8.5, W 8.9, W 8.10 ■ SL 8.1, SL 8.5 ■ L 8.1, L 8.2, L 8.3, L 8.5, L 8.6

| Portrait of the | Collaborator |
|-----------------------|--|
| Graduate | Communicator |
| Characteristics | Empathizer |
| | Problem Solver |
| | Planner |
| CELP Standards | Construct meaning from oral presentations and literary and informational text through grade-appropriate |
| | listening, reading, and viewing |
| | Participate in grade-appropriate oral and written exchanges of information, ideas, and analyses, responding to |
| | peer, audience, or reader comments and questions |
| | Speak and write about grade-appropriate complex literary and informational texts and topics |
| | Construct grade-appropriate oral and written claims and support them with reasoning and evidence |
| | Conduct research and evaluate and communicate findings to answer questions or solve problems |
| | Analyze and critique the arguments of others orally and in writing |
| | Adapt language choices to purpose, task, and audience when speaking and writing |
| | Determine the meaning of words and phrases in oral presentations and literary and informational text |
| | Create clear and coherent grade-appropriate speech and text |
| | Make accurate use of standard English to communicate in grade appropriate speech and writing |

K-U-D

UNDERSTANDS

Students will understand that:

- Reading can play a critical role in developing empathy skills and understanding societal roles because texts can act as case studies
- To have an in depth understanding of our world, it is important to explore literature and other multimodal texts
- Our identities impact how we interpret and comprehend a text
- Authors always have a purpose for what they choose to include or not include in the creation of a story
- Societal pressures and complex power dynamics affect how people communicate, act, and respond to conflict

3

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KNOW

- The difference between a window, mirrors, (and sliding glass doors)
- Characters communicate through different power structures such as code-switching and subtle power interactions
- Power dynamics, systems, and sources of power play an important role in the development of plot and character
- Our own identities impact our interpretation of the text and understanding character motivation
- Authors include obscure passages and allusions intentionally as a literary move
- Components required for a good summary
- Conflict, character, setting, and language are used to develop and help readers interpret universal theme
- Contemporary fiction elements (set in modern day, relevant and relatable characters, current social issues are addressed/ discussed, realistic)

DO

- Find examples of windows, mirrors, (and sliding glass doors)
 within their text
- Cite strong textual evidence to support the analysis of characters and passages of the text
- Reflect on their identity in order to help their own understanding of and connection to characters and texts
- Analyze passages that reveal subtle power interactions and code-switching moments
- Discuss and critique moments of various power dynamics, sources, and systems and map out those moments
- Identify obscure passages within a text and their purpose
- Summarize effectively using character and plot elements
- Analyze a passage to determine the author's craft and purpose
- Determine themes presented in contemporary fiction novels

Common Student Misconceptions for this Unit

Students might mistakenly believe:

- Sliding glass doors are the same as windows/mirrors
- Obscure moments can only occur when there's an allusion
- Obscure passages are ones that students don't understand
- Defining gender norms (not always negative and that they do still exist)

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- That their identity does not play a role in how they interpret a text
- Microaggressions are always obvious
- Exactly what constitutes a microaggression
- Theme is specific to the text (not universal)
- Theme is one word

| Unit Assessment | | | |
|--|--|--|--|
| uizzes, tests, etc.) | | | |
| s Project Emmy Awards compts/digital document assignments book assignment s discussions pts (formal and informal) sis sing/POV rewrite k quizzes (<i>Pride</i>) orial Edpuzzle dacity - Tutorial for Beginners in 11 MIN | | | |
| | | | |

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many readers consult book podcasts for recommendations and for insights

into what they are reading. This task is differentiated by allowing for students to choose what key topics they discuss and what books they read/discuss. Furthermore, for students who are reluctant to record their voice, they can submit a script of what they would have recorded.

The teacher should ensure that all students have the app **Audacity** on their computers (they should already, but if not, can be installed by the tech department). The teacher should familiarize themselves with how to use Audacity. Microphone is also useful, but not required (students can record on the computer's microphone).

Youtube Tutorials:

- Now to use Audacity to Record & Edit Audio | Beginners Tutorial
- Audacity Tutorial for Beginners in 11 MINUTES! [2023 UPDATED]

Student Directions: (link to Google document that will be given to students) Podcast OR Essay:

Podcast Assignment and Graphic Organizer_Ward2023

Supplemental Materials and Resources

- ■ 2023/2024 Draft Calendar
- ELA Instructional Strategies

6

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- Windows, Mirrors, Sliding glass doors YouTube clip
- Chimamanda Ngozi Adichie "Danger of a Single Story"
- Stranger Things clip (obscure moments)
- All American clip (subtle power interactions & code-switching)
- Ghost first chapter (summarizing activity)
- Reader's Notebook (to complete mini lesson prompts)
- The Lion King clip (to show powerlessness/tragedy)

| Texts can be print, visual, film, etc. | | | | |
|--|------------|--|---------------------------------|--|
| | | Required Texts | | |
| Title | Author | Rationale | Lexile Level (where applicable) | |
| Pride | Ibi Zoboi | Common text to teach contemporary fiction mini lessons | | |
| First Chapter reads | Various | Read Aloud titles of various Contemporary Fiction titles for Read Aloud 2023: Contemporary Fiction - First Chapter Reading 8th grade book list | | |
| Pride & Prejudice | Joe Wright | R.L 8.7 Allows students to compare and contrast | | |

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| (film) | | | |
|--|----------|---|--|
| | A menu o | Suggested Texts f potential texts that fit the theme and scope of the unit; Should be varied genres and modes | |
| Contemporary Fiction independent reads | Various | Students should have a variety of texts from classroom libraries to choose from for independent reading | |

| Learning Plan | | |
|--|--|--|
| | Required Learning Activities | |
| In order to learn: | Students will: | |
| Windows, Mirrors, Sliding Glass Doors | Define windows, mirrors, (and sliding glass doors) Use teacher model how selected examples in <i>Pride</i> serve as a mirror or window Define terms (Break into 2 lessons with students grapple with windows and mirrors and then the next days introduce sliding glass door) Find examples of W/M/SG within texts in order to better connect with and analyze the text and characters. Approaches to this skill: Give groups a different excerpt that showcases a mix of windows, mirrors, and sliding glass doors | |

| | Have them discuss how the excerpt fits into one of the categories and then share with the class Focus on only window and mirror moments. Questions to consider: What aspects of the story provide new insights or perspectives (windows)? What aspects of the story are relatable to their own experiences (mirrors)? How does the story allow them to step into someone else's experiences (sliding glass doors)? Find examples in shared text as well as their independent book and explain their thinking using post it notes or notebook entries Share entries by either conferring with teacher, working with partner, or collaborating in small group Discuss the reasons why diverse representation in literature is important (could be a notebook prompt or exit slip) Why do you think it's important for books to reflect different cultures, backgrounds, and experiences? How might reading about characters from different backgrounds help us understand the world better? |
|--------------------------------|--|
| Identity and Interpretive Lens | Make connections between themselves and characters and the situations they face/decisions they make. Approaches to this skill: Use teacher model of a drawing of themselves, identify parts of their own identity and then discuss how some of their identities can serve as "lenses" as they read. Use teacher model: Explain how teacher identity impacts their interpretation of a section of text. Make a drawing of themselves and identify parts of their identity, and then discuss which are "lenses" as they read. Respond to reflective questions about their own identities |

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| | -What aspects of your identity do you consider most important to who you are? Annotate parts of their book (notebook or post-it notes) where they will be reading with a specific interpretive lens. They may also consider how a section may be interpreted by others with different identity and interpretive lenses. use a mentor text or one-page story Reflect in their notebooks Approaches to this skill: How did considering your own identity and an interpretive lens influence your understanding of the text? Do you think it's possible to completely separate your identity from your interpretations? | | | |
|---------------------------|--|--|--|--|
| Summarizing | Summarize chapters, sections, and whole novels to convey an understanding of important plot elements. To differentiate, we've encouraged struggling students to follow the 5 Ws when completing a summary (Who, What, Where, Why, When) or complete a plot diagram Use the teacher model of <i>Pride</i>, character chart (feelings, traits, motivations, and obstacles) and teacher created summary for students, as an exemplar. Create a summary of their thinking about the character, using a blank chart and a blank summary. | | | |
| Subtle Power Interactions | Discuss the concepts of power Share their ideas of what power means and how they have encountered it in their lives Listen to teacher introduction about the idea of subtle power interactions Identify subtle power interactions in contemporary fiction novels Approaches to this skill: Use simple scenarios to start: Like, a group of friends deciding where to go for lunch or a student trying to convince a teacher to extend a deadline. Identify the power dynamics within the scenario- look at the actions, body language, or words Use teacher provided short excerpt that shows a subtle power interaction and discussion questions (who holds the power in the interaction, what indicates the power dynamic, how do the characters' identities, backgrounds, or roles influence the power dynamic) To differentiate, students who are struggling with this concept may be provided | | | |

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| | with the model examples that they can then investigate for motive and purpose Investigate motive and purpose behind subtle interactions identified Use teacher definition of what subtle power interactions are Use teacher model about finding subtle power interactions in <i>Pride</i> and teacher think aloud what these say about the character and their relationships with other characters in their investigation Identify subtle power interactions in their independent reading books or <i>Pride</i> and analyze how they affect character relationships with post it notes. |
|-----------------|--|
| Code-switching | Define code-switching in reader's notebook Discuss different scenarios where they might have observed code-switching Identify moments of code-switching among characters Utilize sticky notes and reader's notebook to identify these moments Compare and contrast character actions, behavior, and dialogue Through a journal entry or on a Google Doc. assignment, students will write why a character code-switched Explain the rationale for characters code-switching Share responses by either conferring with teacher, working with a partner, or collaborating in a small group Questions to get them thinking: Why do you think the person in the scenario chose to switch their language? What are the potential benefits and challenges of code-switching in these situations? How might code-switching affect someone's sense of identity? How might cultural background influence when and how someone code-switches? Are there situations where code-switching is more common or expected? Can code-switching help individuals fit into different social groups or contexts? |
| Obscure Moments | Define obscure moments Us eteacher provided examples of obscure moments in literature (unresolved ending- "The Landlady", mysterious actions of a character, a symbol or motif that doesn't have a clear explanation) to come up with their own examples Define allusion |

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| | Find allusions in <i>Pride</i> or other works of literature and dissect their purpose in the text Identify obscure moments/passages while reading Find a section in their reading that includes an obscure passage To differentiate, we can provide/assign obscure moment examples from <i>Pride</i> Understand authors are making an intentional literary move with obscure passages In their reader's notebook or on Google Doc., summarize the obscure passage and then explain what makes the passage obscure/what's the literary move being made To differentiate, struggling learners may be provided with the obscure passage and/or the options/multiple choice of possible literary move/author's purpose to choose from |
|------------------------------------|--|
| Power Dynamics, Systems, & Sources | Define the 3 types of power Recognize power dynamics, systems, and sources in their reading use sticky notes to identify relevant moments in their independent reading or in a shared text. Share their work by either conferring with teacher, working with a partner, or collaborating in a small group Create a power map to track power dynamics, systems, and sources of power Investigate power between and among characters Provide rationale for why a character has more/less power depending on a scene/situation Discuss the power dynamics, systems, and sources in their text |
| Theme | Understand the concept of universal theme Use teacher provided examples of Level 1, 2, 3, and 4 theme statements Work in small groups to develop theme statements for shared text, <i>Pride</i> Understand that theme can be developed in a variety of ways (plot, character, setting, language) Use teacher provided examples of how these lenses may be used to develop themes |

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| | Develop universal theme statements based on their text Use sticky notes to track important moments in the text that develop a particular theme. To differentiate, may provide students with relevant thematic concepts (love, pride, class, etc.). Develop a universal message about the provided concept. Apply universal theme statements to a variety of other texts Craft theme statements using the Level 1-4 progression for their independent reading book(s) Support their universal themes with evidence from the text Use examples on sticky notes from independent reading | |
|---|--|--|
| | Suggested Learning Activities | |
| In order to learn: | Students will: | |
| Unit bends and mini lessons for Contemporary Fiction | Contemporary Fiction Unit Bends and Minilessons & Pride | |
| Citing Evidence | Cite the evidence that most strongly supports what he/she/they are trying to say Use teacher model on how to cite evidence Through various formative and summative assessments (notebook prompt responses, journal entries, writing assignments, etc. | |
| Negotiating Utter Powerlessness | Discuss the term "powerlessness" Engage with moments of tragedy as potential coming-of-age moments. Use teacher model identifying and analyzing moments of tragedy and how they affect character development. Through various formative and summative assessments (notebook prompt responses, journal entries, sticky notes, writing assignments, etc.) | |
| Exploring the Power Exerted by Coinciding and Conflicting Pressures | Analyze the pressures that are exerted on characters To differentiate, struggling students may be provided with a guided pressure map to help them get started with identifying pressures a character faces | |

¹³

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| | Understand that when pressures coincide, they're doubled, or in conflict with each other, they can shape our behavior and dramatic ways. Include this in power map |
|--|---|
| Allusion (through obscure parts of the text) | Define allusion Identify allusions in their novels To differentiate, students may be provided with specific passages/excerpts and instructed to identify the allusion presented in the excerpt Through various formative and summative assessments (notebook prompt responses, journal entries, writing assignments, etc.) Analyze why an author included allusions in the text Through various formative and summative assessments (notebook prompt responses, journal entries, writing assignments, etc. |
| Character, setting, conflict, and plot, etc. | Identify areas of character development, setting, conflict, and other basic plot elements Comprehend what they are reading |

| | Revision History |
|---------------|---|
| Revision Date | Explanation of change(s) made to document |
| | |
| | |

Grade/Subject 8/ English/ Unit 5

Unit Title The Future or Not? : Dystopian Book Clubs

This unit is intended to conclude the school year with high-interest novels and short stories for young adults. Students will read about dystopian worlds in which characters face societal problems regarding technology, space travel, climate change, etc. Students will learn the components to good dystopian writing and will focus on the POG of problem solving; students can discuss character reactions and decisions to the dystopian world and will consider what decisions they might make in these dystopian situations. It is designed to help readers develop their skills in reading more complex texts and to show students that people are often called to step up, to fight back against active oppression and the temptation to let

things go. Dystopia is a genre where anyone can be a hero.

Pacing 4-6 weeks

Background Information For The Teacher (Unit Overview)

Rationale:

This unit allows for a deep study of an engaging genre for middle school readers. Its book club structure is designed for students to engage in conversations with their peers and to learn to talk more deeply about their reading. The genre allows for readers to develop their skills in reading more complex fiction; some of these skills include: analyzing symbolism, developing themes, examining the impact of the setting, deepening character analysis, understanding story arcs, considering common character archetypes, and reading critically with questions in mind. Perhaps most importantly, the dystopian genre appeals to teenagers' desire to fight for what is right. They will be able to utilize their problem solving skills through collaboration and independent practice. Through dystopian literature, readers are made aware of the most pressing issues in society today and the potential consequences of the decisions we make now. Readers are left to grapple with complex ideas, considering the moral and ethical concerns of topics like artificial intelligence, space exploration, and climate policy, among others. Readers will draw upon these experiences as they become engaged and active citizens of the world.

Key Learning/Big Ideas:

- There are specific elements that a story needs to include in order to be considered dystopian
- The setting of a dystopian text affects characters, plot, and conflict
- Theme is developed through setting, character, conflict, etc.
- The development of those oppressed versus those in power is dictated by the dystopian aspects in the story and affects characters and conflict
- Discussing the motivations and methods of characters who resist the oppression; tapping in to their problem solving abilities

Essential Questions

Essential Questions

- How can I understand contemporary society and the consequences of our actions by reading a range of dystopian texts?
- How do we respond to conflict based on societal oppression?
- What drives/motivates people to challenge and resist oppressive systems?
- Is there a point at which technological advancements become destructive to humanity?

| Core | Content | Stanc | larde |
|------|---------|--------|-------|
| CUIE | CONCIL | Stailt | |

Content Specific Standards (NGSS, SS Framework, CCS, etc.)

- RL.8.1, RL.8.2, RL.8.3, RL.8.4, RL.8.6, RL.8.10
- W8.1, W.8.9
- SL.8.1 (emphasis on 1.d), SL.8.4, SL.8.5

Standards

| Portrait of the Graduate Characteristics | Collaborator Communicator Empathizer Problem Solver Planner |
|--|---|
| CELP Standards | Construct meaning from oral presentations and literary and informational text through grade-appropriate listening, reading, and viewing Participate in grade-appropriate oral and written exchanges of information, ideas, and analyses, responding to peer, audience, or reader comments and questions Speak and write about grade-appropriate complex literary and informational texts and topics Construct grade-appropriate oral and written claims and support them with reasoning and evidence Conduct research and evaluate and communicate findings to answer questions or solve problems Analyze and critique the arguments of others orally and in writing Adapt language choices to purpose, task, and audience when speaking and writing Determine the meaning of words and phrases in oral presentations and literary and informational text Create clear and coherent grade-appropriate speech and text Make accurate use of standard English to communicate in grade appropriate speech and writing |

K-U-D

UNDERSTANDS

Students will understand that:

- Dystopian novels and short stories often rely on a set of common characteristics, such as futuristic settings, common themes, complex power dynamics, and the use of archetypal characters.
- Dystopian fiction provides readers with a glimpse into potential futures based on contemporary societal questions.
- Decisions made by people today have impacts on the future.
- Ordinary people can impact their world in extraordinary ways.
- What is moral is not always clear.

| KNOW | DO |
|--|---|
| Dystopian fiction is typically set in a future gone wrong Dystopian fiction often relies on symbolism to communicate theme Theme can be developed throughout a text using character, conflict, and setting Different responses to power Character archetypes Power can be wielded for good or evil. | Prepare for and engage in group discussions and debates Create discussion-based questions to pose to book club Write responses in readers notebook (or complete assigned worksheets) regarding author's use of dystopian elements Use Post-its to track examples of key dystopian elements while reading Analyze passages in which characters struggle with internal/external conflict Summarize ways that elements of dystopian fiction impact conflict Create "one-pager" to express ways in which a selected text reveals dystopian elements, theme, symbolism Compare and contrast the dystopian setting of the story to our world today (considering societal norms and character decisions) Analyze and critically evaluate dystopian texts to identify key themes and elements Create theme statements Support theme statements with examples from the story |

Common Student Misconceptions for this Unit

Students might mistakenly believe:

- Conflicts are always resolved neatly
- Science fiction/fantasy is the same as dystopian fiction
- All characters will fit an archetype
- Narrators can always be trusted
- Dystopian worlds have no connection to the modern world and are only about imagined future

Unit Assessment Other (Formative, quizzes, tests, etc.) Performance Assessment Constructed responses *(Performance Task = "An Inquiry") **Annotations** Dystopian One Pager Ward2023 Journal entries Dystopian Book Cover (if reading dystopian short stories for unit) "Job" worksheets Reading quizzes Task Overview: (directions for teachers, including what the task is, how it's Think/Pair/Share authentic, how it might be differentiated, materials, etc.) **Book club discussions** A marketing company is looking to advertise a novel in a quick and Amp-Up Journal entries visually-appealing way. You have been directed to create a one-pager for Whole class discussions peer review. A one-pager is a single page response to your reading that creatively connects the ideas in the text to your thinking. The purpose of a one-pager is to present your audience with a visual representation of the big ideas, themes, symbols, and mood of the story. The idea is to have NO white space on the page. In this case, the one-pagers will reveal your understanding of the context and importance of the novel or your choosing of a short story you have read. Completed one-pagers will be posted on the walls of the classroom, so the audience is incoming 7th graders and peers. Student Directions: (link to Google document that will be given to students) Dystopian One Pager_Ward2023

Your one-pager must contain each of the following:

- 1. Write the title and the author of the story somewhere on the paper. This can be done as creatively as you like!
- 2. Include <u>ONE</u> border for your page. This can reflect character, theme, conflict, etc., and may be made up of words, symbols, pictures, or patterns that represent the story.
- 3. Include at least <u>THREE</u> images on your page to represent critical scenes, setting, conflict, characters, or themes from the story. These should be original drawings.
- 4. Choose <u>TWO</u> meaningful quotes from the reading. Consider a quote you feel has to be read and understood from the story. Be sure to use quotation marks and include the page number as a citation.
- 5. Provide <u>ONE</u> thoughtful explanation of the importance and meaning of <u>EACH</u> quotation. How does it help you, the reader, get a better understanding of the story, character, theme?
- 6. Create <u>ONE</u> theme statement for the novel. Remember that theme statements are not one word responses. You should start with the big idea, and then consider what the main character learned about that big idea. Finally, make the theme statement universal.

On the back of your piece:

Write <u>ONE</u> thoughtful question about the meaning of the story. This is not a simple yes/no question. Instead, it is a how or why question. Answer the

question using specifics from the text. This is a thoughtful, insightful response. Think about the message the author is trying to get across. This response must be <u>at least one paragraph</u>.

Supplemental Materials and Resources

- ■ 2023/2024 Draft Calendar
- ELA Instructional Strategies
- Art supplies for one-pager
- Collection of short stories for additional modeling (as needed)
- Card stock
- Chart paper for anchor chart(s)
- Dystopian novels
- Hunger Games clips
 - The Hunger Games: Katniss and Peeta Reaping Scene [HD]
 - o The Hunger Games: District 11 Riot Scene (HD)
 - The Hunger Games: Catching Fire Katniss speech to district 11

| | | Texts Texts can be print, visual, film, etc. | |
|---------------------|---------------|---|---------------------------------|
| Required Texts | | | |
| Title | Author | Rationale | Lexile Level (where applicable) |
| "Harrison Bergeron" | Kurt Vonnegut | This text is a starting point in the unit because it is a short story that introduces students to the | |

| | | genre and utilizes a wide variety of dystopian elements. | |
|---|-----------------|--|--|
| | A menu of | Suggested Texts potential texts that fit the theme and scope of the unit; Should be varied genres and modes | |
| Dystopian independent reads | Various | Students should have a variety of texts from classroom libraries to choose from for independent reading | |
| Legend | Marie Lu | Heinemann Text often uses <i>Legend</i> as a model text for teaching how authors utilize dystopian elements | |
| Hunger Games (movie clips) | Suzanne Collins | Introduces students to a dystopian world where they can begin drafting elements of the dystopian genre in their notebooks. | |
| Dystopian short stories ("The Lottery", "The Pedestrian", "The Veldt", "Autumntime") | Various | Allows for multiple opportunities to discuss and analyze the components of the dystopian genre, along with other valuable reading skills | |

| | Learning Plan | |
|---------------------------|---------------------------------|--|
| | Required Learning Activities | |
| In Order to Learn: | Students will: | |
| Elements of the dystopian | genre Read "Harrison Bergeron" | |

| (oppression, control, futuristic setting, resistance/rebellion, loss of independence, limited freedoms) | Create an anchor chart with dystopian elements posted in the classroom using teacher provided examples of each element Identify examples of the elements from "Harrison Bergeron" and/or their independent reading Students may add examples from mentor text or from texts peers are reading |
|---|--|
| How setting affects character, plot and conflict | Analyze the impact a dystopian setting has on characters and plot using "Harrison Bergeron" as a model Write in their readers notebooks about the impact of setting in their novels Share their thinking in book club discussions |
| How conflict drives plot | Identify places of conflict within "Harrison Bergeron" Create a map of how the plot of the story is influenced/driven by conflict Write down their thinking in their notebooks and share out to class during (socratic) discussion Identify the differences between internal and external conflicts Create a t-chart explaining how a character is experiencing internal/external conflict and write why and how it's affecting the character to show connection between character and conflict (using independent or mentor text) |
| Development of theme throughout a text considering setting, character, conflict, etc. | Review a teacher example of a theme statement from "Harrison Bergeron" Identify what parts of the story (setting, character, conflict, use of figurative language) help to support a theme statement Work in groups to discuss how each of those four literary elements plays a role in the theme's development *To differentiate, teacher may provide students with an example of each element and ask students to find an additional example. Teacher may also only ask students to focus on 2-3 of the four literary elements |
| Character archetypes | Review teacher examples of character archetypes from a mentor text/media and discuss how each character fits in said archetype |

| | Students will be given this chart to put in their notebooks as a model for their own reading. Fill in character archetypes for their dystopian novels and why those characters are those archetypes using a chart of their own |
|-----------------------------------|--|
| Symbolism | Take brief notes during a mini-lesson on symbolism (should be a review). Provide common symbols in literature (use of color, doves/birds, jewelry, etc.) Identify symbols utilized in "Harrison Bergeron" (or other mentor text) For "HB" teacher should support students in identifying bird shot as a symbol - how bird shot symbolizes government's ability to hold people back from reaching potential in this story *Teacher may provide options for students (Which of the following objects might be a symbol?) and a theme statement and ask what object helps prove that statement and why |
| Theme | Write and revise a theme statement throughout the final week of the unit Write a final draft on their one-pager Explain how this theme was developed throughout the text on the back of their assessment |
| | Suggested Learning Activities |
| In order to learn: | Students will: |
| Use of effective textual evidence | Play Evidence BINGO - Teacher reads a claim and students choose the best evidence provided on their BINGO card Play Evidence THIS or THAT - Teacher reads a claim and students choose one of the two provided quotations from the text that BEST proves the claim. Both of these activities could be completed in groups or individually Review a teacher model of how a claim might be furthered and proven by use of evidence The model will provide several examples of evidence and explain how each contributes to proving a claim The model will also provide evidence that DOES NOT effectively prove the claim and explain why (see suggested activities below) Practice finding effective textual evidence to back up a claim about their own independent novel |

| Development of oppression and how it affects character and conflict | Discuss which characters in "Harrison Bergeron" (or other mentor text) are oppressed and by whom For "HB" teacher will provide students with a chart with main characters who face a form of oppression (Harrison, ballerina dancer, George and Hazel) Discuss and write how the oppression characters have faced has affected them and their role in the story (should be completed in groups) *To differentiate, teacher may reduce number of characters to analyze, or provide example of Harrison first, then allow students to work with other characters |
|---|---|
| Different responses to power | Participate in a matching game One side of the "game board" will have the four main responses to power (seek it, resist it, exert it, submit to it). The other side will have character names (might be more than 4 for additional challenges). Discuss in small groups why each character matches (or does not match) the response to power in the story |

| | Revision History | |
|---------------|---|--|
| Revision Date | Explanation of change(s) made to document | |
| | | |
| | | |

Grade/Subject 8/ ELA/ Unit 6

Unit Title Invitation to Explore

Grammar Standards

Overview of Unit This unit will be ongoing. Throughout the year, English teachers will authentically incorporate grammar topics into all units

of study. We will provide direct instruction and mini-lessons, allow for class and group practice, and encourage independent practice by applying their new learning to assignments and assessments of grammar skills. Throughout the

grammar units, students will be tasked with going back into their work and revising/editing their writing, keeping in mind

specific grammar skills, to correct and/or highlight their learning.

Pacing Throughout the school year

Background Information For The Teacher

Rationale:

Any piece of writing that people create for an audience - whether it be formal or informal, serious or playful, fiction or nonfiction - it is imperative that the writing is clear. Clarity cannot be achieved without a strong command of English language conventions. Grammar, spelling, sentence structure, punctuation, and vocabulary all play an important role in the development of strong and effective writing and speaking. Throughout their 8th grade year, students will be invited to notice and explore how authors use grammatical conventions and language to create effective writing, which students will then apply to their own works. These skills are transferable to any writing students will go on to use in their schooling and professional careers. The applications are vast, from writing quick emails to writing the next great American novel. Additionally, students' understanding of these conventions will allow them to better understand what they read, making them better equipped to take on the challenges of reading complex texts. Ultimately these skills are usable in any classroom and any future endeavor, ensuring students are prepared for whatever they choose to pursue.

Key Learning/Big Ideas:

8th grade grammar standards enhance reading comprehension and writing skills

- Importance of editing and revising
- Proper punctuation is an important component of clarity in writing

 Strong word choice and correct sentence structure is key in the development of voice within narrative, argumentative, and informational writing

Essential Questions

Essential Questions

- How does the use of good grammar enhance my writing abilities?
- How can understanding grammar improve my reading comprehension?
- How can grammar help me in my life beyond the English classroom?
- How does grammar help me become a better communicator?

| Core Content Standards | | |
|--|---|--|
| Content Specific Standards (NGSS, SS Framework, CCS, etc.) Standards | ● L.8.1,L.8.2, L.8.3, L.8.4, L.8.5, L.8.6 | |
| Portrait of the Graduate Characteristics | Collaborator Communicator Empathizer Problem Solver Planner | |
| CELP Standards | Construct meaning from oral presentations and literary and informational text through grade-appropriate listening, reading, and viewing Participate in grade-appropriate oral and written exchanges of information, ideas, and analyses, responding to peer, audience, or reader comments and questions Speak and write about grade-appropriate complex literary and informational texts and topics Construct grade-appropriate oral and written claims and support them with reasoning and evidence | |

- Conduct research and evaluate and communicate findings to answer questions or solve problems
- Analyze and critique the arguments of others orally and in writing
- Adapt language choices to purpose, task, and audience when speaking and writing
- Determine the meaning of words and phrases in oral presentations and literary and informational text
- Create clear and coherent grade-appropriate speech and text
- Make accurate use of standard English to communicate in grade appropriate speech and writing

K-U-D

UNDERSTANDS

Students will understand that:

- Having an understanding of grammar and usage can positively impact our reading comprehension and help us to effectively convey our thoughts and enhance our writing abilities
- Important grammar skills build upon each other
- Using proper grammar contributes to clear and effective communication
- Using correct punctuation helps convey meaning accurately
- Revising and editing their writing for grammatical errors is an authentic task that can be applied across disciplines

| KNOW | DO |
|---|---|
| Verbals-gerunds, verbals, participles, infinitives, (parts of speech) Types of sentences How to effectively include phrases and clauses to enhance sentence structure Common grammatical errors (specifically comma usage, semicolons, and colons) | Use commas, semicolons, and colons correctly in writing and correct these punctuation marks in their writing Capitalize, punctuate, and spell correctly when writing Identify and label different parts of speech in sentences Analyze sentences to determine/identify their type Use both phrases and clauses to vary sentence structure Write routinely utilizing different sentence structure |

- The differences between active and passive voice
- The difference between connotation and denotation
- Context clues help to determine and understand unknown vocabulary
- Revise and edit their own writing for proper grammar and punctuation
- Use transition words, commas, ellipses, semi-colons, dash, brackets in their writing
- Use context clues to determine the meaning of words
- Recognize and fix common grammatical errors
- Determine the connotation and denotation of different vocabulary for audience and purpose

Common Student Misconceptions for this Unit

These can be about content, skills, or processes

Students might mistakenly believe:

- Proper grammar is not important/grammar lessons are not to be applied to writing done in other units/across disciplines.
- Verb choice and tense are not relevant to meaning and/or clarity.
- Punctuation in a sentence is not relevant to meaning and/or clarity.
- ChatGPT and autocorrect will fix any and all grammatical/sentence structure issues in their writing.

| Unit Assessment | | | | | | |
|--|---|--|--|--|--|--|
| Performance Assessment | Other (Formative, quizzes, tests, etc.) | | | | | |
| *(Performance Task = "An Inquiry") | Parts of Speech Assessment Subjects & Predicates; Phrases, Clauses; & Types of | | | | | |
| Task Overview: (directions for teachers, including what the task is, how it's authentic, how it might be differentiated, materials, etc.) | Sentences AssessmentComma Assessment | | | | | |

*All units of study over the course of 8th grade will assess grammar standards/skills and assessment will be added authentically to formative and summative performance tasks.

- 1. Capitalization, period usage, spelling, sentence structure (nouns and verbs/subjects predicates)- Units 1-5
- 2. Parts of Speech (verbals)- Units 2-4
- 3. Recognize and correct inappropriate shifts in verb voice and mood-Units 2-4
- 4. Phrases and Clauses- Units 2-4
- 5. Context clues to determine meaning of words (nuances, etc.)-OMAM (dictionary assignment) Units 1-5
- 6. Active & Passive Voice-Historical Fiction Assessments
- 7. Types of Sentences- Argumentative Assessment, Units 2-4
- 8. Punctuation: Transition words, commas, ellipses, semicolon, dash, brackets- Argumentative Assessment, Units 2-4
- 9. Connotation versus denotation- Contemporary Fiction Unit Assessments, Units 2-5

Student Directions: (link to Google document that will be given to students)

- Revision of writing with current grammar standards/skills in mind
- Argumentative Essay
- Writing prompts/constructed responses
- OMAM dictionary project
- Citing evidence project/assessments

Supplemental Materials and Resources

- ■ 2023/2024 Draft Calendar
- ELA Instructional Strategies
- NoRedInk
- Membean
- Grammar worksheets

| | | Texts Texts can be print, visual, film, etc. | | | | | | |
|--|---------|--|---------------------------------|--|--|--|--|--|
| Required Texts | | | | | | | | |
| Title | Author | Rationale | Lexile Level (where applicable) | | | | | |
| None required | | | | | | | | |
| | | Suggested Texts | | | | | | |
| Anchor/Mentor texts from all other grade 8 units | Various | Integration of grammar into units | | | | | | |

| Learning Plan | |
|------------------------------|--|
| Required Learning Activities | |

| In order to learn: | Students will: |
|---|--|
| Phrases and Clauses | Take notes on phrases and clauses during teacher instruction Identify phrases and clauses Use phrases and clauses purposefully to vary sentence structure Practice this work using NoRedInk program |
| Types of Sentences | Take notes on the different types of sentences during teacher instruction Identify types of sentences Demonstrate their ability to use different sentence types in their own writing Revise writing to utilize varied sentence types and structures |
| Active versus Passive Voice | Review the differences between active and passive voice Identify the appropriate times to use active and passive voice Review their own writing to ensure they used the appropriate voice for the task |
| Connotation versus Denotation | Review the difference between connotation and denotation Determine the connotation and denotation of different words Analyze how the connotation and denotation of words can affect their overall understanding of a passage Modify language in their own writing for audience and purpose based on understanding of connotation and denotation |
| Using context clues to determine the meaning of words | Analyze passages to determine the meaning of words Practice this work using Membean program |

| Verbals (gerunds, participles, & infinitives) | Define verbals with teaching instruction Identify verbals Practice this work using NoRedInk program Revise writing to utilize varied sentence types and structures |
|--|--|
| Commas, Semicolons, Colons, | Take notes on the rules of comma usages, semicolons, and colons Effectively include commas, semicolons, and colons in their writing Revise their work to correct errors in punctuation usage |
| Ellipsis, Dash, Brackets | Take notes regarding how to use these punctuation marks correctly Cite evidence properly using these punctuation marks Demonstrate their understanding of these punctuation marks by using them authentically in their writing |
| | Suggested Learning Activities |
| In order to learn: | Students will: |
| Rules of capitalization, periods, spelling, & sentence structure | Identify basic grammatical errors in their writing Demonstrate their ability to properly capitalize, use periods, spell correctly, and structure sentences Practice this work using NoRedInk program |
| Parts of Speech | Identify the different parts of speech within sentences Practice this work using NoRedInk program |
| Indicative, Imperative, Interrogative, Conditional, and Subjunctive Mood | Form and use verbs in the indicative, imperative, interrogative, conditional, and subjunctive mood |

Revision History

February 2024

Jan. Ticket Summary

Tickets addressed and closed: 361

Tickets open: 8

HS Student Help Desk

Students helped: 328

Amity Regional School District No. 5

25 Newton Road

Woodbridge, CT 06525 Phone: 203-397-4817

Fax: 203-397-4864

AMITY

Amity Regional School District No. 5

Technology Department Monthly Report

Completed Projects:

- Installed new Promethean Board in Orange CTE Lab
- Installed new Promethean Board in Orange SLP Room
- Working with vendor to secure 3 more doors around the District with S2 card readers; installation is now complete.
 - Central office
 - Records room
 - District Technology Office

Projects in process:

- All weather stadium data and power installation
 - Anchor cabinets and run final conduit between junction boxes and cabinets was completed in late November; just need to pull fiber between the cabinets
 - Need to run power to cabinets to support the climate control units and power needs of the switches
- Doing a full audit of the registration process through PowerSchool to be followed by an update to address any inefficiencies in the current system
- Researching possible solutions to upgrade the District's payment processing services or confirm that MyPaymentsPlus is still the best option
 - Identified 2 possible alternatives and have scheduled demos with the Finance Department to assess the capabilities of each
- The process to migrate all District security cameras to the new Axis camera management system has begun.
 - Bethany Middle School is complete
 - Orange Middle School wire pulling is complete, interior camera installation is complete; outdoor cameras are next
 - The HS is ongoing and is currently operating approximately 90% on the new system and 10% on the legacy system
- Continuously working on the budget building process for Technology needs in the District
 - Continuing to identify possible cost savings
 - Finding ways to address unforeseen needs as they arise without adversely affecting the budget building process.

February 2024

CLEAN

SAFE

HEALTHY

SCHOOLS

Amity Regional School District No. 5

Facilities Department Monthly Report

Completed Projects:

- A sewage ejector pump at AMSO was rebuilt by Hungerfords pumps.
- A section of baseboard radiation was replaced in the guidance office at ARHS.
- Filter changes for the air handlers at all schools were completed by our in house HVAC Tech.
- An electric panic bar exit device on an exterior door at AMSO was repaired by our in house electrician.
- The locking mechanism for the media center doors at AMSB was repaired by our in house electrician
- A compressed air supply line for the auto shop at ARHS was repaired by our in house HVAC tech.
- The key switch to operate the overhead door for the cafeteria serving area was repaired by our in house maintainer.

Projects in Process:

- All of the failed parking lot light fixtures at ARHS have been replaced. We are working on scheduling lift rentals around the weather to finish replacing the remaining fixtures.
- Re-lamping of the Bethany indoor fixtures is still in progress. At this time, two more rooms and the cafeteria are left to complete. Unlike AMSO, the majority of the fixtures need to be rewired prior to re-lamping.
- The ticket booth for the Athletic Department is currently being built by the ARHS CTE Department.
- Various roof leaks at all three schools are being addressed; issues at ARHS are covered under warranty.
- Facilities is working on completing State mandated inspection reports for all of our buildings as part of the Tools for Schools program.



Amity Regional School

Woodbridge, CT 06525

Phone: 203-397-4817

Fax: 203-397-4864

District No. 5

25 Newton Road

Outstanding issues to be addressed:

• Now that the gym floor has been repaired at AMSO, Dalene Flooring is scheduled to return this summer to sand and refinish the entire floor.

AMITY REGIONAL SCHOOL DISTRICT NO. 5

Bethany Orange Woodbridge 25 Newton Road, Woodbridge Connecticut 06525



To: Jennifer P. Byars, Superintendent of Schools

From: Theresa Lumas, Director of Finance & Administration

Date: February 7, 2024

Re: Designation of HVAC Grant Reimbursement funds in the Capital and Nonrecurring Account

The District received an award letter dated April 5, 2023 from the Department of Administrative Services (DAS) awarding \$866,663.06 in grant funds through the HVAC Reimbursement Grant. These grant proceeds were not expected at the time of the project since the projects were not eligible for reimbursement at the time of application. DAS opened the grant application in the fall of 2022 including a retroactive period through March of 2020. All invoices related to project were submitted to DAS upon receipt of the award notification. The District has just received payment of \$766,741.00. Two invoices, totaling \$136,822.00 for replacing the chillers and the maintenance contract for the chillers were considered ineligible. I do not expect to receive any further funding for this project.

I am recommending the Amity Facilities Committee, Amity Finance Committee and Board of Education designate these funds for future library media center projects. The high school library project is in the design phase and funds should be allocated to that project first. However if there are any funds remaining after this project is complete, the funds could be appropriated toward the middle school library renovations. It is important to note that we will be applying for any eligible school construction funds pertaining to these projects but there is a lag time in applying and receiving the funds. Setting aside these funds when available can keep future budget requests lower and avoid borrowing costs for projects.

The Amity Facilities Committee unanimously recommended to designate the funds for library media center projects.

Amity Finance Committee:

Move to recommend the Amity Board of Education approve -

Amity Board of Education:

Move to approve -

... the designation of HVAC grant funds for renovations of the library media centers at all three schools with the high school project slated first.

| ITEM | PARTIAL COST | | |
|---|--------------|--|--|
| Library Media Center Projects – all 3 schools | 766,741.00 | | |

| | | COLUMN 1 | COLUMN 2 | COLUMN 3 | COLUMN 4 | COLUMN 5 | COLUMN 6 | COL 7 |
|------|---|------------|------------|------------|---------------|------------|--------------|-------|
| | | 2022-2023 | 2023-2024 | DEC 23 | CHANGE | JAN 24 | VARIANCE | FAV |
| LINE | CATEGORY | ACTUAL | BUDGET | FORECAST | INCR./(DECR.) | FORECAST | OVER/(UNDER) | UNF |
| 1 | MEMBER TOWN ALLOCATIONS | 52,349,608 | 53,388,441 | 53,388,441 | 0 | 53,388,441 | 0 | FAV |
| 2 | OTHER REVENUE | 260,077 | 162,413 | 286,953 | 20,521 | 307,474 | 145,061 | FAV |
| 3 | OTHER STATE GRANTS | 550,251 | 965,905 | 911,035 | (134,204) | 776,831 | (189,074) | UNF |
| 4 | MISCELLANEOUS INCOME | 48,328 | 36,000 | 36,000 | 0 | 36,000 | 0 | FAV |
| 5 | BUILDING RENOVATION GRANTS | 0 | 0 | 0 | 0 | 0 | 0 | FAV |
| 6 | TOTAL REVENUES | 53,208,264 | 54,552,759 | 54,622,429 | (113,683) | 54,508,746 | (44,013) | UNF |
| 7 | SALARIES | 28,162,899 | 29,742,117 | 29,500,611 | (54,606) | 29,446,005 | (296,112) | FAV |
| 8 | BENEFITS | 6,022,653 | 6,540,201 | 6,678,537 | 18,518 | 6,697,055 | 156,854 | UNF |
| 9 | PURCHASED SERVICES | 8,634,134 | 9,863,306 | 9,854,152 | (135,048) | 9,719,104 | (144,202) | FAV |
| 10 | DEBT SERVICE | 4,485,716 | 4,417,942 | 4,417,942 | 0 | 4,417,942 | 0 | FAV |
| 11 | SUPPLIES (INCLUDING UTILITIES) | 2,890,187 | 3,333,435 | 3,353,241 | 0 | 3,353,241 | 19,806 | UNF |
| 12 | EQUIPMENT | 248,752 | 82,530 | 80,930 | 0 | 80,930 | (1,600) | FAV |
| 13 | IMPROVEMENTS / CONTINGENCY | 164,921 | 373,500 | 355,294 | 0 | 355,294 | (18,206) | FAV |
| 14 | DUES AND FEES | 159,130 | 199,728 | 199,728 | 0 | 199,728 | 0 | FAV |
| 15 | TRANSFER ACCOUNT | 1,066,995 | 0 | 0 | 0 | 0 | 0 | FAV |
| 16 | TOTAL EXPENDITURES | 51,835,386 | 54,552,759 | 54,440,435 | (171,136) | 54,269,299 | (283,460) | FAV |
| 17 | SUBTOTAL | 1,372,878 | 0 | 181,994 | 57,453 | 239,447 | 239,447 | FAV |
| 18 | PLUS: CANCELLATION OF PRIOR YEAR'S ENCUMBRANCES | 47,518 | 0 | Ó | 0 | Ó | Ó | FAV |
| 19 | DESIGNATED FOR SUBSEQUENT YEAR'S BUDGET: | 0 | 0 | 0 | 0 | 0 | 0 | FAV |
| 20 | NET BALANCE / (DEFICIT) | 1,420,396 | 0 | 181,994 | 57,453 | 239,447 | 239,447 | FAV |

Column 7: FAV=Favorable Variance

| | | COLUMN 1 | COLUMN 2 | COLUMN 3 | COLUMN 4 | COLUMN 5 | COLUMN 6 | COL 7 |
|------|-------------------------------|------------|------------|------------|---------------|------------|--------------|-------|
| | | 2022-2023 | 2023-2024 | DEC 23 | CHANGE | JAN 24 | VARIANCE | FAV |
| LINE | CATEGORY | ACTUAL | BUDGET | FORECAST | INCR./(DECR.) | FORECAST | OVER/(UNDER) | UNF |
| 1 | BETHANY ALLOCATION | 8,791,370 | 9,317,351 | 9,075,014 | Ò | 9,075,014 | (242,337) | UNF |
| 1a | PRIOR YEAR CREDIT BETHANY | 126,909 | | 242,337 | | 242,337 | 242,337 | |
| 2 | ORANGE ALLOCATION | 26,011,943 | 26,103,744 | 25,388,491 | 0 | 25,388,491 | (715,253) | UNF |
| 2a | PRIOR YEAR CREDIT ORANGE | 356,031 | | 715,253 | | 715,253 | 715,253 | |
| 3 | WOODBRIDGE ALLOCATION | 16,834,358 | 17,967,346 | 17,504,540 | 0 | 17,504,540 | (462,806) | UNF |
| 3a | PRIOR YEAR CREDIT WOODBRIDGE | 228,997 | | 462,806 | | 462,806 | 462,806 | |
| 4 | MEMBER TOWN ALLOCATIONS | 52,349,608 | 53,388,441 | 53,388,441 | 0 | 53,388,441 | 0 | FAV |
| 6 | ADULT EDUCATION | 4,754 | 4,000 | 4,000 | 521 | 4.521 | 521 | FAV |
| 7 | PARKING INCOME | 31,143 | 32,400 | 32,400 | 0 | 32,400 | 0 | FAV |
| 8 | INVESTMENT INCOME | 82,951 | 20,000 | 80,000 | 20,000 | 100,000 | 80,000 | FAV |
| 9 | ATHLETICS | 33,727 | 24,000 | 24,000 | 0 | 24,000 | 0 | FAV |
| 10 | TUITION REVENUE | 85,402 | 58,613 | 124,453 | 0 | 124,453 | 65,840 | FAV |
| 11 | TRANSPORTATION INCOME | 22,100 | 23,400 | 22,100 | 0 | 22,100 | (1,300) | UNF |
| 12 | TRANSPORTATION BOWA AGREEMENT | 0 | 0 | 0 | 0 | 0 | 0 | FAV |
| 13 | OTHER REVENUE | 260,077 | 162,413 | 286,953 | 20,521 | 307,474 | 145,061 | FAV |
| 14 | OTHER STATE GRANT | 0 | 0 | 0 | 0 | 0 | 0 | FAV |
| 15 | SPECIAL EDUCATION GRANTS | 550,251 | 965,905 | 911,035 | (134,204) | 776,831 | (189,074) | UNF |
| 16 | OTHER STATE GRANTS | 550,251 | 965,905 | 911,035 | (134,204) | 776,831 | (189,074) | UNF |
| 17 | RENTAL INCOME | 32,938 | 18,000 | 18,000 | 0 | 18,000 | 0 | FAV |
| 18 | INTERGOVERNMENTAL REVENUE | 1,872 | 0 | 0 | 0 | 0 | 0 | FAV |
| 19 | OTHER REVENUE | 13,518 | 18,000 | 18,000 | 0 | 18,000 | 0 | FAV |
| 20 | TRANSFER IN | 0 | 0 | 0 | 0 | 0 | 0 | FAV |
| 21 | MISCELLANEOUS INCOME | 48,328 | 36,000 | 36,000 | 0 | 36,000 | 0 | FAV |
| 22 | BUILDING RENOVATION GRANTS | 0 | 0 | 0 | 0 | 0 | 0 | FAV |
| 23 | TOTAL REVENUES | 53,208,264 | 54,552,759 | 54,622,429 | (113,683) | 54,508,746 | (44,013) | UNF |

Column 7: FAV=Favorable Variance

| | | COLUMN 1 | COLUMN 2 | COLUMN 3 | COLUMN 4 | COLUMN 5 | COLUMN 6 | COL 7 |
|------|---|------------|------------|------------|---------------|------------|--------------|-------|
| | | 2022-2023 | 2023-2024 | DEC 23 | CHANGE | JAN 24 | VARIANCE | FAV |
| LINE | CATEGORY | ACTUAL | BUDGET | FORECAST | INCR./(DECR.) | FORECAST | OVER/(UNDER) | UNF |
| 1 | 5111-CERTIFIED SALARIES | 23,216,292 | 24,354,524 | 24,153,518 | (54,822) | 24,098,696 | (255,828) | FAV |
| | 5112-CLASSIFIED SALARIES | 4,946,607 | 5,387,593 | 5,347,093 | 216 | 5,347,309 | (40,284) | FAV |
| 3 | SALARIES | 28.162.899 | 29,742,117 | 29,500,611 | (54,606) | 29,446,005 | (296,112) | FAV |
| 4 | 5200-MEDICARE - ER | 390,667 | 432,831 | 432,831 | 0 | 432,831 | 0 | FAV |
| 5 | 5210-FICA - ER | 309,143 | 341,251 | 341,251 | 0 | 341,251 | 0 | FAV |
| 6 | 5220-WORKERS' COMPENSATION | 136,272 | 178,436 | 158,561 | 0 | 158,561 | (19,875) | FAV |
| 7 | 5255-MEDICAL & DENTAL INSURANCE | 3,915,076 | 4,364,277 | 4,488,063 | 0 | 4,488,063 | 123,786 | UNF |
| 8 | 5860-OPEB TRUST | 267,232 | 265,890 | 265,890 | 0 | 265,890 | 0 | FAV |
| 9 | 5260-LIFE INSURANCE | 47,172 | 63,986 | 59,986 | 0 | 59,986 | (4,000) | FAV |
| 10 | 5275-DISABILITY INSURANCE | 11,528 | 12,062 | 12,062 | 605 | 12,667 | 605 | UNF |
| 11 | 5280-PENSION PLAN - CLASSIFIED | 725,924 | 726,430 | 726,430 | 0 | 726,430 | 0 | FAV |
| 12 | 5281-DEFINED CONTRIBUTION RETIREMENT PLAN | 173,968 | 144,838 | 178,463 | 0 | 178,463 | 33,625 | UNF |
| 13 | 5282-RETIREMENT SICK LEAVE - CERT | 0 | 0 | 0 | 0 | 0 | 0 | FAV |
| 14 | 5283-RETIREMENT SICK LEAVE - CLASS | 0 | 0 | 0 | 0 | 0 | 0 | FAV |
| 15 | 5284-SEVERANCE PAY - CERTIFIED | 0 | 0 | 0 | 0 | 0 | 0 | FAV |
| 16 | 5290-UNEMPLOYMENT COMPENSATION | 44,491 | 8,000 | 10,600 | 17,913 | 28,513 | 20,513 | UNF |
| 17 | 5291-CLOTHING ALLOWANCE | 1,181 | 2,200 | 4,400 | 0 | 4,400 | 2,200 | UNF |
| 18 | BENEFITS | 6,022,653 | 6,540,201 | 6,678,537 | 18,518 | 6,697,055 | 156,854 | UNF |
| 19 | 5322-INSTRUCTIONAL PROG IMPROVEMENT | 16,211 | 60,750 | 60,750 | 0 | 60,750 | 0 | FAV |
| | 5327-DATA PROCESSING | 133,292 | 148,943 | 148,943 | 0 | 148,943 | 0 | FAV |
| 21 | 5330-PROFESSIONAL & TECHNICAL SRVC | 2,305,289 | 2,129,048 | 2,129,048 | 0 | 2,129,048 | 0 | FAV |
| | 5440-RENTALS - LAND, BLDG, EQUIPMENT | 100,905 | 117,846 | 117,846 | 0 | 117,846 | 0 | FAV |
| | 5510-PUPIL TRANSPORTATION | 3,453,836 | 3,931,690 | 3,976,297 | 0 | 3,976,297 | 44,607 | UNF |
| 24 | 5521-GENERAL LIABILITY INSURANCE | 274,546 | 308,963 | 290,994 | 0 | 290,994 | (17,969) | FAV |
| 25 | 5550-COMMUNICATIONS: TEL, POST, ETC. | 85,631 | 114,805 | 114,805 | 0 | 114,805 | 0 | FAV |
| 26 | 5560-TUITION EXPENSE | 2,186,995 | 2,963,731 | 2,927,939 | (135,048) | 2,792,891 | (170,840) | FAV |
| 27 | 5590-OTHER PURCHASED SERVICES | 77,429 | 87,530 | 87,530 | 0 | 87,530 | 0 | FAV |
| 28 | PURCHASED SERVICES | 8,634,134 | 9,863,306 | 9,854,152 | (135,048) | 9,719,104 | (144,202) | FAV |

Column 7: FAV=Favorable Variance

| | | COLUMN 1 | COLUMN 2 | COLUMN 3 | COLUMN 4 | COLUMN 5 | COLUMN 6 | COL 7 |
|------|--|-----------|-----------|-----------|---------------|-----------|--------------|-------|
| | | 2022-2023 | 2023-2024 | DEC 23 | CHANGE | JAN 24 | VARIANCE | FAV |
| LINE | CATEGORY | ACTUAL | BUDGET | FORECAST | INCR./(DECR.) | FORECAST | OVER/(UNDER) | UNF |
| 28 | 5830-INTEREST | 788,835 | 523,986 | 523,986 | 0 | 523,986 | 0 | FAV |
| | 5910-REDEMPTION OF PRINCIPAL | 3,696,881 | 3,893,956 | 3,893,956 | 0 | 3,893,956 | 0 | FAV |
| 30 | DEBT SERVICE | 4,485,716 | 4,417,942 | 4,417,942 | 0 | 4,417,942 | 0 | FAV |
| 31 | 5410-UTILITIES, EXCLUDING HEAT | 591,847 | 710,802 | 710,802 | 0 | 710,802 | 0 | FAV |
| 32 | 5420-REPAIRS, MAINTENANCE & CLEANING | 651,502 | 773,846 | 792,052 | 0 | 792,052 | 18,206 | UNF |
| 33 | 5611-INSTRUCTIONAL SUPPLIES | 331,437 | 405,738 | 405,738 | 0 | 405,738 | 0 | FAV |
| 34 | 5613-MAINTENANCE/CUSTODIAL SUPPLIES | 178,468 | 240,320 | 240,320 | 0 | 240,320 | 0 | FAV |
| 35 | 5620-OIL USED FOR HEATING | 49,050 | 64,900 | 64,900 | 0 | 64,900 | 0 | FAV |
| 36 | 5621-NATURAL GAS | 97,149 | 115,245 | 115,245 | 0 | 115,245 | 0 | FAV |
| 37 | 5627-TRANSPORTATION SUPPLIES | 140,980 | 188,515 | 188,515 | 0 | 188,515 | 0 | FAV |
| 38 | 5641-TEXTS & DIGITAL RESOURCES | 144,702 | 131,085 | 131,085 | 0 | 131,085 | 0 | FAV |
| 39 | 5642-LIBRARY BOOKS & PERIODICALS | 20,185 | 20,550 | 20,550 | 0 | 20,550 | 0 | FAV |
| 40 | 5690-OTHER SUPPLIES | 238,030 | 246,699 | 246,699 | 0 | 246,699 | 0 | FAV |
| 41 | 5695-OTHER SUPPLIES-TECHNOLOGY | 446,838 | 435,735 | 437,335 | 0 | 437,335 | 1,600 | UNF |
| 42 | SUPPLIES (INCLUDING UTILITIES) | 2,890,187 | 3,333,435 | 3,353,241 | 0 | 3,353,241 | 19,806 | UNF |
| 43 | 5730-EQUIPMENT - NEW | 45,678 | 1,000 | 1,000 | 0 | 1,000 | 0 | FAV |
| 44 | 5731-EQUIPMENT - REPLACEMENT | 56,170 | 5,000 | 5,000 | 0 | 5,000 | 0 | FAV |
| 45 | 5732-EQUIPMENT - TECH - NEW | 66,582 | 2,030 | 2,030 | 0 | 2,030 | 0 | FAV |
| 46 | 5733-EQUIPMENT - TECH - REPLACEMENT | 80,322 | 74,500 | 72,900 | 0 | 72,900 | (1,600) | FAV |
| 47 | EQUIPMENT | 248,752 | 82,530 | 80,930 | 0 | 80,930 | (1,600) | FAV |
| 48 | 5715-IMPROVEMENTS TO BUILDING | 123,835 | 29,500 | 29,500 | 0 | 29,500 | 0 | FAV |
| | 5715-FACILITIES CONTINGENCY | 100,000 | 100,000 | 100,000 | 0 | 100,000 | 0 | FAV |
| 48b | TRSF. FROM FACILITIES CONTINGENCY | (100,000) | 0 | (18,206) | 0 | (18,206) | (18,206) | FAV |
| | 5720-IMPROVEMENTS TO SITES | 41,086 | 94,000 | 94,000 | 0 | 94,000 | 0 | FAV |
| | 5850-DISTRICT CONTINGENCY | 150,000 | 150,000 | 150,000 | 0 | 150,000 | 0 | FAV |
| 50a | TRSF. FROM CONTINGENCY TO OTHER ACCTS. | (150,000) | 0 | 0 | 0 | 0 | 0 | FAV |
| 50c | IMPROVEMENTS / CONTINGENCY | 164,921 | 373,500 | 355,294 | 0 | 355,294 | (18,206) | FAV |

Column 7: FAV=Favorable Variance

| | | COLUMN 1 2022-2023 | COLUMN 2 2023-2024 | COLUMN 3 DEC 23 | COLUMN 4 CHANGE | COLUMN 5 JAN 24 | COLUMN 6 VARIANCE | COL 7 |
|-------|------------------------------|-----------------------|-----------------------|--------------------|--------------------|--------------------|----------------------|-------|
| LINE | CATEGORY | ACTUAL | BUDGET | FORECAST | INCR./(DECR.) | FORECAST | OVER/(UNDER) | |
| 51 | 5580-STAFF TRAVEL | 17,858 | 24,650 | 24,650 | 0 | 24,650 | 0 | FAV |
| 52 | 5581-TRAVEL - CONFERENCES | 51,783 | 66,380 | 66,380 | 0 | 66,380 | 0 | FAV |
| 53 | 5810-DUES & FEES | 89,489 | 108,698 | 108,698 | 0 | 108,698 | 0 | FAV |
| 54 | DUES AND FEES | 159,130 | 199,728 | 199,728 | 0 | 199,728 | 0 | FAV |
| 55 | 5856-TRANSFER ACCOUNT | 1,066,995 | 0 | 0 | 0 | 0 | 0 | FAV |
| 55a | ESTIMATED UNSPENT BUDGETS | | 0 | 0 | 0 | 0 | 0 | FAV |
| 56 | TOTAL EXPENDITURES | 51,835,386 | 54,552,759 | 54,440,435 | (171,136) | 54,269,299 | (283,460) | FAV |
| 56 | | | | | | | | |
| Note: | RESTRICTED - RETURN TO TOWNS | 1,420,396 | | | | | | |

Column 7: FAV=Favorable Variance

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



January 2024

2023-2024 FORECAST

OVERVIEW

The projected unspent fund balance for this fiscal year is \$239,477 FAV, previously \$181.994 FAV, which appears on page 1, column 6, and line 20. The unspent funds from fiscal year 2023, once audited is accepted (\$1,372,878 plus \$47,518 unspent encumbrance FY22) will be deducted from the town allocations in March 2024. This administration may request up to 2% of any available surplus as an end-of-year transfer. The appropriation request to the capital and non-recurring account is shown on line 55 of the Excel file. The District is legally allowed to transfer with Board approval up to 2% or \$1,091,054 of the current budget if funds become available. The item will be presented after the final balance for FY24 is confirmed at the August 2024 meeting.

REVENUES BY CATEGORY

The projected yearend balance of revenues is \$44,013, UNF, previously \$69,670 FAV which appears on page 2, column 6, line 23.

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

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

LINE 6 on Page 2: ADULT EDUCATION:

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

LINE 7 on Page 2: PARKING INCOME:

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

LINE 8 on Page 2: INVESTMENT INCOME:

The forecast is based on the budget developed. Interest rates are still trending higher so the forecast is \$80,000 FAV, previously \$80,000 FAV.

| | State Treasurer's |
|----------|------------------------|
| M&T Bank | Investment Fund |
| .40% | 5.18% |
| .40% | 5.47% |
| .40% | 5.52% |
| | .40% .40% |

| October 2023 | .40% | 5.55% |
|---------------|------|-------|
| November 2023 | .40% | 5.45% |
| December 2023 | .40% | 5.57% |
| January 2024 | .40% | 5.58% |

LINE 9 on Page 2: ATHLETICS:

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

LINE 10 on Page 2: TUITION REVENUE:

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

LINE 11 on Page 2: TRANSPORTATION INCOME:

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

LINE 15 on Page 2: SPECIAL EDUCATION GRANTS:

The current projection is based on budgeted costs for placements and transportation. The budget assumes a 80% reimbursement rate. The State passed legislation in June 2023 which increased the reimbursement rate to 85% but recent reports indicated the District will only receive even less than the 73% reimbursement rate and should expect only 68%. Current expenses and this formula impacts the budget \$189,074 UNF, previously \$54,870 UNF.

LINE 17 on Page 2: RENTAL INCOME:

The forecast is based on the budget developed on estimated payments for the fiscal year. *The forecast is neutral*.

LINE 19 on Page 2: OTHER REVENUE:

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

EXPENDITURES BY CATEGORY

The projected yearend balance of expenditures is \$283,460 FAV, previously \$112,324 FAV which appears on page 5, column 6, line 56.

LINE 1 on Page 3: 5111-CERTIFIED SALARIES:

The forecast is based on budget. There are still vacant positions. *Turnover on positions* filled to date exceeds the turnover estimates by \$205,716 FAV, previously \$201,076 FAV. The forecast reflects 5 unpaid leaves of absences year-to-date, \$93,296 FAV and \$42,644 UNF in additional stipends and coverage costs.

LINE 2 on Page 3: 5112-CLASSIFIED SALARIES:

The forecast is based on budget. Turnover on positions filled to date exceeds the turnover estimates by \$40,284 FAV, previously \$40,500.

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

The forecast is based on budget.

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

The workers' compensation premium is less than budgeted. The renewal policy **is \$19,875 FAV** less than budgeted. We are provided the maximum premium number during the fiscal year and at the time of renewal, July 1, the final premium is calculated. *Total savings YTD \$19,875 FAV*.

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

The following charts are included to track how the District's actual claims are comparing against the expected claims. How claims are running for the year has always been a common question, so the charts for claims and fees are shown monthly. However, claims are one piece of the medical budget line shown in the Excel file. Fees, employee contributions, grant funding, employer contributions to employee HSA accounts and reserve funding are other factors built into the Medical and Dental Insurance Budget. The claims chart in the Word document will not equal the Excel line since it is only one factor of the data comprising the medical budget. Certainly a significant factor which is why it is given in detail below. Our insurance consultants monitor claims closely and currently estimate the current claim costs and number of high cost claimants will exceed the budget for this year. Claims are forecasted to be over budget by \$123,786.

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

CLAIMS OF CURRENT EMPLOYEES AND RETIREES

| | 2 | 2023-2024 | 2 | 023-2024 | | | 2 | 2022-2023 | 2 | 2021-2022 |
|--------|------|-----------|--------|-----------|-----------|-----------|--------|-----------|--------|-----------|
| MONTH | A | ACTUAL | BUDGET | | VARIANCE | | ACTUAL | | ACTUAL | |
| JUL* | \$\$ | 364,829 | \$ | 349,192 | \$ | 15,637 | \$ | 34,837 | \$ | 530,877 |
| AUG | \$ | 641,037 | \$ | 488,191 | \$ | 152,846 | \$ | 798,616 | \$ | 405,635 |
| SEP | \$\$ | 412,377 | \$ | 448,507 | \$ | (36,130) | \$ | 551,212 | \$ | 364,327 |
| OCT | \$ | 508,930 | \$ | 368,111 | \$ | 140,819 | \$ | 297,594 | \$ | 341,109 |
| NOV | \$\$ | 541,882 | \$ | 431,134 | <i>\$</i> | 110,748 | \$ | 306,068 | \$ | 324,557 |
| DEC | \$ | 363,042 | \$ | 573,078 | \$ | (210,036) | \$ | 435,108 | \$ | 767,843 |
| JAN | \$ | 220,714 | \$ | 368,880 | <i>\$</i> | (148,166) | \$ | 311,328 | \$ | 320,277 |
| FEB | \$ | 267,455 | \$ | 267,455 | \$ | - | \$ | 190,062 | \$ | 176,127 |
| MAR | \$ | 347,465 | \$ | 347,465 | <i>\$</i> | | \$ | 313,582 | \$ | 263,761 |
| APR | \$ | 313,538 | \$ | 313,538 | \$ | - | \$ | 222,547 | \$ | 328,046 |
| MAY | \$ | 328,529 | \$ | 328,529 | \$ | - | \$ | 486,004 | \$ | 183,944 |
| JUN | \$ | 328,369 | \$ | 328,369 | \$ | - | \$ | 302,891 | \$ | 371,250 |
| TOTALS | \$ | 4,638,167 | \$ | 4,612,447 | \$ | 25,720 | \$ | 4,249,849 | \$ | 4,377,753 |

ACTUAL/FORECAST CLAIMS AS A PERCENTAGE OF EXPECTED CLAIMS

| 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 |
|-----------|-----------|-----------|-----------|-----------|
| ACTUAL | ACTUAL | ACTUAL | ACTUAL | FORECAST |

|--|

^{*}Incomplete billing cycle in July 23

FEES OF CURRENT EMPLOYEES AND RETIREES

(Stop-Loss Premiums, Network Access Fees, and Other Fees)

| | | 023-2024 | | 023-2024 | | s i ces, and | | 022-2023 | 20 | 021-2022 |
|--------|----|----------|----|----------|----|--------------|----|----------|----|----------|
| MONTH | A | CTUAL | В | UDGET | VA | RIANCE | A | CTUAL | A | CTUAL |
| JUL | \$ | 44,555 | \$ | 35,310 | \$ | 9,245 | \$ | 30 | \$ | 14,068 |
| AUG | \$ | 54,176 | \$ | 59,210 | \$ | (5,034) | \$ | 83,030 | \$ | 74,642 |
| SEP | \$ | 53,028 | \$ | 48,804 | \$ | 4,224 | \$ | 61,858 | \$ | 46,923 |
| OCT | \$ | 52,666 | \$ | 50,627 | \$ | 2,039 | \$ | 47,063 | \$ | 47,049 |
| NOV | \$ | 53,732 | \$ | 49,695 | \$ | 4,037 | \$ | 50,445 | \$ | 39,556 |
| DEC | \$ | 53,218 | \$ | 52,414 | \$ | 804 | \$ | 52,888 | \$ | 51,770 |
| JAN | \$ | 48,165 | \$ | 42,568 | \$ | 5,597 | \$ | 25,978 | \$ | 48,349 |
| FEB | \$ | 62,028 | \$ | 62,028 | \$ | - | \$ | 46,388 | \$ | 81,821 |
| MAR | \$ | 51,394 | \$ | 51,394 | \$ | - | \$ | 74,389 | \$ | 34,780 |
| APR | \$ | 46,919 | \$ | 46,919 | \$ | - | \$ | 43,145 | \$ | 37,237 |
| MAY | \$ | 50,422 | \$ | 50,422 | \$ | - | \$ | 47,499 | \$ | 41,664 |
| JUN | \$ | 41,342 | \$ | 41,342 | \$ | - | \$ | 18,816 | \$ | 44,118 |
| TOTALS | \$ | 611,645 | \$ | 590,733 | \$ | 20,912 | \$ | 551,529 | \$ | 561,977 |

LINE 9 on Page 3: 5260-LIFE INSURANCE:

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

LINE 10 on Page 3: 5275-DISABILITY INSURANCE:

The forecast \$605 UNF based on actual.

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

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

LINE 16 on Page 3: 5290-UNEMPLOYMENT:

The forecast is based on budget. Forecast estimate is \$20,513 UNF, previously \$2,600 UNF.

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

The forecast is based on budget.

LINE 22 on Page 3: 5440-RENTALS:

The forecast is based on budget.

LINE 23 on Page 3: 5510-PUPIL TRANSPORTATION:

Special Education Transportation continues to fluctuate to meet student enrollment and needs. The number of students transported each month as well as the facilities students are transported to each month varies. The change month-to-month reflects students who exited

programs early and lower than budgeted expenses for some students. *The forecast for these accounts is based on current student services. The transportation accounts are \$44,607 UNF*, *previously \$44,607 UNF*. The Pupil Services Director was able to combine a run with one of the elementary districts and save some costs on the run. A few of the vocational school runs came in slightly under budget.

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

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

The forecast is based on budget.

LINE 26 on Page 3: 5560-TUITION EXPENSE:

Special Education tuition is under review as student enrollment and needs are not finalized for the start of the year. *The forecast for these accounts is \$170,840 FAV, previously \$35,792 FAV for the FY24 school year based on actual student placements and services.* Outplaced tuition rates are higher than budgeted in most cases.

Tuition for the Vo-Ag schools is \$81,354 FAV, previously \$44,701 FAV.

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

| Highville Charter | 0 | 0 | 0 | 0 | 0 | 0 |
|----------------------|----|----|----|----|----|--------|
| School Totals | 15 | 16 | 15 | 20 | 23 | 17(17) |

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

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

Public (ACES) and private out-of-district placements are \$90,588 FAV, previously \$7,803 UNF.

| | FY19-20 | FY20-21 | FY21-22 | FY22-23 | FY23-24 | FY23-24 |
|---------|---------|---------|---------|---------|---------|-----------------|
| | ACTUAL | ACTUAL | ACTUAL | ACTUAL | BUDGET | FORECAST |
| Public | | | | | | |
| SPED | 8 | 6 | 10 | 9 | 9 | 9(9) |
| Private | | | | | | |
| SPED | 18 | 27 | 20 | 16 | 20 | 20(19) |
| Totals | 26 | 33 | 30 | 25 | 29 | 29(28) |

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

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

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

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

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

ELECTRICITY (KILOWATT HOURS)

| MONTH | 2023-2024 FORECAST | 2023-2024 BUDGET | VARIANCE | 2022-2023 ACTUAL | 2021-2022 ACTUAL |
|--------|-----------------------|---------------------|-----------|---------------------|---------------------|
| JUL | 275,363 | 281,681 | (6,318) | 325,263 | 296,292 |
| AUG | 339,333 | 310,955 | 28,378 | 350,459 | 321,023 |
| SEP | 295,827 | 320,370 | (24,543) | 294,292 | 314,756 |
| OCT | 250,944 | 293,269 | (42,325) | 252,949 | 272,755 |
| NOV | 251,734 | 271,376 | (19,642) | 252,160 | 256,208 |
| DEC | 233,988 | 272,340 | (38,352) | 245,784 | 259,994 |
| JAN | 286,676 | 286,676 | - | 262,051 | 257,539 |
| FEB | 282,404 | 282,404 | - | 259,362 | 271,979 |
| MAR | 266,509 | 266,509 | - | 249,254 | 255,631 |
| APR | 274,626 | 274,626 | - | 250,112 | 255,629 |
| MAY | 261,987 | 261,987 | - | 264,292 | 277,953 |
| JUN | 254,807 | 254,807 | - | 287,285 | 296,900 |
| Totals | 3,274,198 | 3,377,000 | (102,802) | 3,293,263 | 3,336,659 |

DEGREE DAYS

There are 3,290 degree days to date as opposed to 3,757 last year.

LINE 32 on Page 4: 5420-REPAIRS & MAINTENANCE: The forecast is projected to be over budget, **\$18,206 UNF**, previously neutral. Two transfers were approved in October to cover repairs to the fire pump (\$11,106) and the chiller (\$7,100) at Amity Middle School-Bethany.

LINE 34 on Page 4: 5613-MAINTENANCE SUPPLIES: The forecast is projected to be neutral.

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

The budget for natural gas is \$115,245 and the budget for oil is \$3.05 per gallon, and \$63,400 annually. *The forecast is projected to be neutral.*

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

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

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

The forecast is projected to be neutral.

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

The forecast is projected to be neutral.

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

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

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

The budget includes a \$100,000 contingency for unplanned, necessary facility expenditures. The forecast assumes these funds will be entirely used. Two transfers were approved in October to cover repairs to the fire pump (\$11,106) and the chiller (\$7,100) at Amity Middle School-Bethany. The balance in the facilities contingency accounts is \$81,794 after approved transfers.

LINE 50 on Page 4: 5850-CONTINGENCY:

The budget includes a \$150,000 contingency for unplanned, necessary expenditures. The forecast assumes these funds will be entirely used.

LINE 55 on Page 5: 5856-TRANSFER:

This line is used to identify funds for the Capital and Nonrecurring Account transfers. The District is legally allowed to transfer with Board approval up to 2% or \$1,091,054 of the current budget. The item will be presented after the final balance for the FY24 is confirmed at the September 2024 meeting.

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

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

APPENDIX A

COST SAVINGS AND EFFICIENCIES FOR FISCAL YEAR 2023-2024

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

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

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

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

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

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

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

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

- Energy Savings Initiatives for the past decade http://www.amityregion5.org/boe/sub-committees/finance-committee
- District recognized CQIA Innovation Prize for Fostering a District Culture of Maximizing Cost Savings and Efficiencies http://www.amityregion5.org/boe/sub-committees/finance-committee2
- Fiscal Year 2022-23- \$42,565 https://www.amityregion5.org/boe/sub-committees/finance-committee
- Fiscal Year 2021-22- \$78,854 https://www.amityregion5.org/boe/sub-committees/finance-committee

- Fiscal Year 2020-2021 \$128,708 https://www.amityregion5.org/boe/sub-committees/finance-committee
- Fiscal Year 2019-2020 \$43,497 https://www.amityregion5.org/boe/sub-committees/finance-committee
- Fiscal Year 2018-2019 \$52,451 https://www.amityregion5.org/boe/sub-committees/finance-committee
- Fiscal Year 2017-2018 \$746,688 https://www.amityregion5.org/boe/sub-committees/finance-committee
- Fiscal Year 2016-2017 \$595,302 http://www.amityregion5.org/boe/sub-committees/finance-committee
- Fiscal Year 2015-2016 \$125,911 http://www.amityregion5.org/boe/sub-committees/finance-committee
- Fiscal Year 2014-2015 \$139,721 http://www.amityregion5.org/boe/sub-committees/finance-committee

APPENDIX B

MONTHLY FORECASTS: PURPOSE, METHODOLOGY, HISTORICAL

PURPOSE & METHODOLOGY:

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

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

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

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

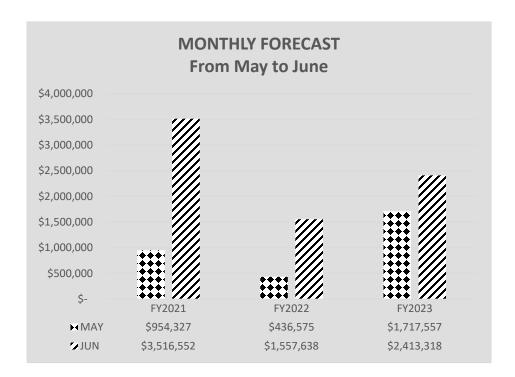
Revenues can be most impacted by decisions made at the State level for Special Education and Transportation grants. We have seen the reimbursement rate change in mid-year.

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

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

HISTORICAL:

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



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

FY2021:

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

- \$609,645: Medical & dental claims were lower and the assumption is it is due to the COVID-19 global pandemic. Routine office visits and medical tests may not have resumed to normal levels. Since we are self-insured, actual claims are not known until the end of the fiscal year.
- \$260,880 Purchased services were lower due to the COVID-19 global pandemic. There were fewer athletic contests, which reduced the annual number of game day

staff and officials paid. Less costs were incurred for special education than anticipated.

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

FY2022:

The audited fund balance is \$628,463. This surplus from prior year was credited to the member towns March payment for FY23. The monthly forecast for May 2022 projected a fund balance of \$436,575 which included \$516,982 designated for the capital non-recurring account (CNR). The change is \$1,121,063 higher than the prior month's forecast including the increase from 1% to 2% to CNR. The major reasons for the increase in the yearend fund balance from one month to the next month were, as follows:

- \$102,543: Certified and classified salaries were lower than forecasted. It is not until the end of the fiscal year when we know the actual expenditures for coverages, substitutes, leaves of absences, overtime, and pay docks. Many unpaid leaves occur at the end of the school year. We use conservative estimates in the forecasts based on past history. Overtime and substitute needs are greatest in the final months of the school year due to many extracurriculuar activites. 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 thant anticipated. Instructional supplies were less than anticipated.

• (\$516,982) Capital and Nonrecurring (CNR) Account: The positive variances above were offset by increasing the CNR request from 1% to 2% based on new information regarding the carrying over of fund balances. The Board approved \$929,175 or 1.80% in August 2022.

FY2023:

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

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

APPENDIX C

RECAP OF 2020-2021

Return Unspent Fund Balance:

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

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

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.

<u>OTHER:</u> \$ 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.

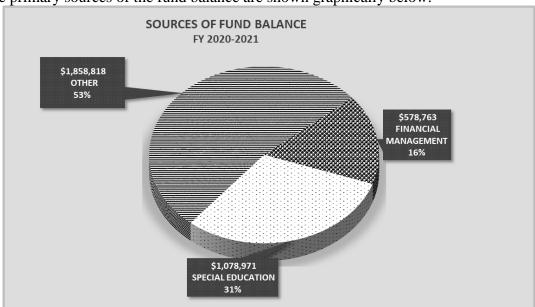
\$192,377 SUPPLIES: Instructional supplies and maintenance supplies were underbudget. The teaching staff adjusted purchases for remote and hybrid learning. \$96,980 was reimbursed through grants.

\$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 activites 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.

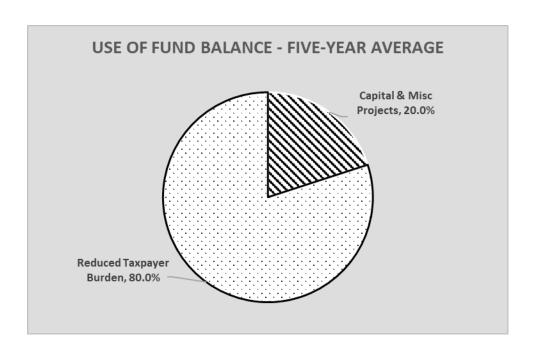


The primary sources of the fund balance are shown graphically below:

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:

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

APPENDIX D

RECAP OF 2021-2022

Unspent Encumbrances Balance:

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

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

FINANCIAL MANAGEMENT:

\$ 363,859

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

SPECIAL EDUCATION (NET)

\$ 883,882

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

OTHER: \$ 309,897

\$138,547 SALARIES (OTHER): "Turnover savings" from replacing teachers and other staff who retired or resigned is over budget and savings from unpaid leaves-of-absence. There were a significant vacancies during the year creating variances from the budget. The administration utilized many methods to address the vacancies including overtime, temporary staff, and outside agencies. Some positions went unfilled for a period of time despite our recruitment efforts. The District was not fully staffed at any point during the

school year. More in-house teaching substitutes were hired which reduced our costs with an outside agency and provided more stability. An outside agency was utilized to cover vacant para positions.

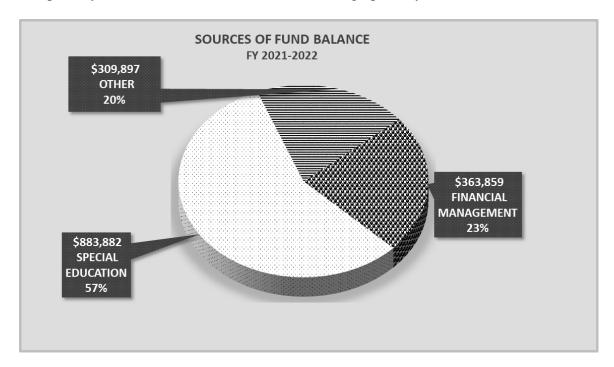
\$18,429 PURCHASED SERVICES (OTHER): Other purchased services accounts were under budget collectively by \$8,666 due to less printed materials and catered events. Data processing was under budget by \$9,763 as the administration consolidated onboarding software options at a reduced cost.

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

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

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

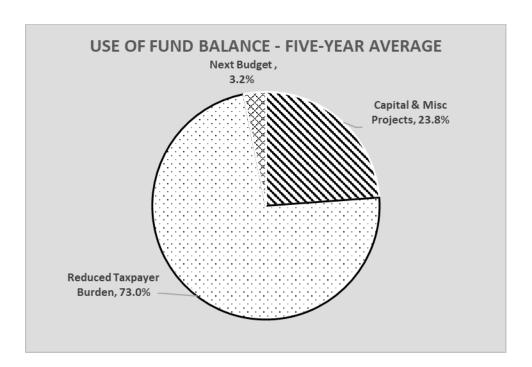
The primary sources of the fund balance are shown graphically below:



The use of the fund balance is proposed as follows:

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

The uses of the fund balance are shown graphically below:



Carry Over Funds:

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

APPENDIX E

RECAP OF 2022-2023

Unspent Encumbrances Balance:

The cancellation of 2021-2022 encumbrances of \$47,518 will be added to the fund balance credited to the member towns in March of 2024. We encumber funds for goods and services received by June 30th but not yet billed. In some cases, the estimated amount encumbered varies from the actual invoice (e.g., utility bill; water bill, pending special education settlements) and we do not need to spend the entire encumbrance.

The <u>audited</u> fund balance for 2022-2023 is \$1,372,878 plus \$1,066,995 designated for capital non-recurring projects. The source of the available funds are described below.

FINANCIAL MANAGEMENT:

\$ 352,350

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

SPECIAL EDUCATION:

\$ 1,764,799

These accounts are extremely difficult to forecast. As examples, special need students can be hospitalized; move into the district or leave the district at any time; withdraw from Amity and enroll in Adult Education. Several students who were budgeted to be outplaced were not for a variety of reasons including moving out of the District or returning to District programs. Some transportation needs were coordinated with the elementary districts to reduce the number of singletons on busses for outplacements. Any one of these events can have a significant impact, positive or negative, on the District's special education expenditures. The Director of Pupil Services has been successful in establishing suitable programs for students within the District and a number of students have returned from outplacement. Programs established in FY22 for the middle school and its counterpart for the high school in the FY23 school year help keep out of district costs down. The Districts receives revenue directly correlated to special education services and that revenue decreased by \$294,610 which is not reflected above.

OTHER: \$ 322,724

\$466,620 SALARIES (OTHER): "Turnover savings" from replacing teachers and other staff who retired or resigned is over budget and savings from unpaid leaves-of-absence. There were a significant number of vacancies during the year creating variances from the budget. The administration utilized many methods to address the vacancies including overtime, temporary staff, and outside agencies. Some positions went unfilled for a long

period of time despite our recruitment efforts. More in-house teaching substitutes were hired which reduced our costs with an outside agency and provided more stability. An outside agency was utilized to cover vacant para positions. The District was not fully staffed the entire year and the many vacancies resulted in a surplus, \$676,158. A portion of these funds were transferred to cover outside consultants to cover services, a portion of the funds were utilized in hiring more bench (internal) subs rather than using an outside agency, (\$241,695) and some funds remained unspent.

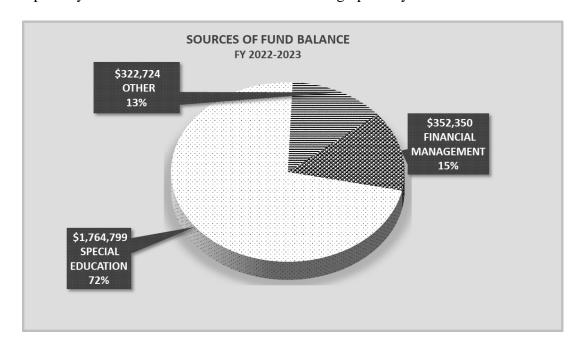
\$103,184 MEDICAL: The medical account was under budget \$103,184 due to the high staff turnover.

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

\$41,328 STAFF TRAVEL, CONFERENCES AND DUES & FEES (OTHER): Many conferences are held virtually as well as some in-district meetings. This results in lower registration fees and travel costs. Several students were award scholarships to attend conferences and contests offsetting the entrance fees.

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

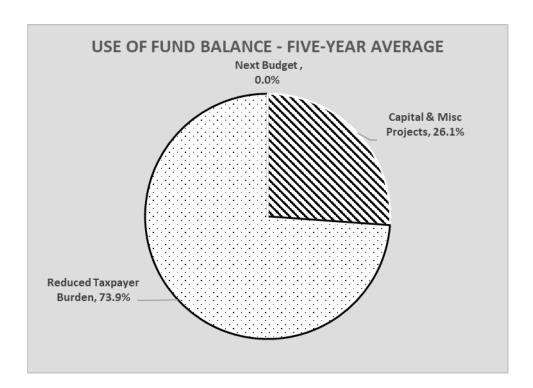
The primary sources of the fund balance are shown graphically below:



The use of the fund balance is proposed as follows:

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

The uses of the fund balance are shown graphically below:



Unspent Funds:

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

| Amity Regional School District No. 5 - Budget Transfers 2023-2024 | | | | | | |
|---|------------|---|----------|--------------|---|--|
| MONTH/ | YR JNL# | ACCOUNT NUMBER & DESCRIPTION | <u>A</u> | <u>MOUNT</u> | DESCRIPTION | |
| JUL Jul-23 | 6 | 1 -03-14-2600-5420 REPAIRS,MAINTENANCE & CLEANING | \$ | (415.00) | SchoolDude Software Price Inc | |
| Jul-23 | 6 | 1 -05-14-2660-5695 TECHNOLOGY SUPPLIES | \$ | | SchoolDude Software Price Inc | |
| Jul-23 | 104 | 1 -02-11-1006-5641 TEXTBOOKS | \$ | | World Language Workbooks | |
| Jul-23 | 104 | 1 -02-11-1006-5611 INSTRUCTIONAL SUPPLIES | \$ | | World Language Workbooks | |
| AUG | | | | (0.0.00) | Trena Language Trenasone | |
| SEPT | | | | | | |
| Sep-23 | 99 | 1 -02-13-2400-5420 REPAIRS,MAINTENANCE & CLEANING | \$ | 200.00 | REPAIR OF WALKIE TALKIES | |
| Sep-23 | 99 | 1 -02-13-2400-5590 OTHER PURCHASED SERVICES | \$ | , | REPAIR OF WALKIE TALKIES | |
| Sep-23 | 104 | 1 -03-14-2600-5613 MAINTENANCE/CUSTODIAL SUPPLIES | \$ | , , | File Cabinet | |
| Sep-23 | 104 | 1 -05-14-2600-5731 EQUIPMENT - REPLACEMENT | \$ | | File Cabinet | |
| Sep-23 | 110 | 1 -05-13-2212-5111 CERTIFIED SALARIES | \$ | (150.00) | | |
| Sep-23 | 110 | 1 -05-13-2212-5810 DUES & FEES | \$ | 150.00 | | |
| Sep-23 Sep-23 | 120 120 | 1 -01-14-2350-5732 EQUIPMENT-TECHNOLOGY-NEW 1 -01-14-2350-5695 TECHNOLOGY SUPPLIES | \$ | | Price Adjustments Price Adjustments | |
| Sep-23 Sep-23 | 120 | 1 -01-14-2350-5095 FECHNOLOGY SUPPLIES 1 -02-14-2350-5732 EQUIPMENT-TECHNOLOGY-NEW | \$ \$ | | Price Adjustments Price Adjustments | |
| Sep-23 Sep-23 | 120 | 1 -02-14-2350-5752 EQUIPMENT-TECHNOLOGY-NEW 1 -02-14-2350-5695 TECHNOLOGY SUPPLIES | э \$ | | Price Adjustments | |
| Sep-23 | 122 | 1 -05-13-2213-5322 INSTRUCTIONAL PROG IMPROVEMENT | \$ | | PD MS Social Studies text | |
| Sep-23 | 122 | 1 -05-13-2212-5322 INSTRUCTIONAL PROG IMPROVEMENT | \$ | | PD MS Social Studies text | |
| Sep-23 | 135 | 1 -02-14-2350-5695 TECHNOLOGY SUPPLIES | \$ | | media program supplies/softwar | |
| Sep-23 | 135 | 1 -01-14-2350-5695 TECHNOLOGY SUPPLIES | \$ | | media supply/software | |
| OCT | | | | | ''' | |
| Oct-23 | 19 | 1 -01-13-2220-5330 OTHER PROFESSIONAL & TECH SRVC | \$ | | CLC Membership Dues | |
| Oct-23 | 19 | 1 -01-13-2220-5810 DUES & FEES | \$ | | CLC Membership Dues | |
| Oct-23 | 21 | 1 -02-13-2220-5330 OTHER PROFESSIONAL & TECH SRVC | \$ | | CLC Membership Dues | |
| Oct-23 | 21 | 1 -02-13-2220-5810 DUES & FEES | \$ | | CLC Membership Dues | |
| Oct-23 | 36 | 1 -03-11-1014-5810 DUES & FEES | \$ | | Cover CT SS dues increase | |
| Oct-23 | 36 | 1 -03-11-1014-5611 INSTRUCTIONAL SUPPLIES | \$ | | Cover CT SS dues increase | |
| Oct-23 | 38 | 1 -03-11-1006-5810 DUES & FEES | \$ | | CTCOLT conference | |
| Oct-23 Oct-23 | 38 41 | 1 -03-11-1006-5641 TEXTBOOKS 1 -03-13-2220-5642 LIBRARY BOOKS & PERIODICALS | \$ \$ | | CTCOLT conference Transfer to cover dues | |
| Oct-23 | 41 | 1 -03-13-2220-5810 DUES & FEES | \$ | | Transfer to cover dues | |
| NOV | | 1 00 10 2220 0010 B0E0 01 EE0 | Ψ | 17.00 | Transfer to dover adds | |
| Nov-23 | 14 | 1 -04-12-2151-5330 OTHER PROFESSIONAL & TECH SRVC | \$ | (1,500.00) | PMT TRAINING FOR STAFF | |
| Nov-23 | 14 | 1 -04-13-2190-5581 TRAVEL - CONFERENCES | \$ | | PMT TRAINING FOR STAFF | |
| Nov-23 | 15 | 1 -04-12-6110-5560 TUITION EXPENSE | \$ | (1,102.00) | ECA TUITION | |
| Nov-23 | 15 | 1 -04-12-6117-5560 TUITION EXPENSE | \$ | 1,102.00 | ECA TUITION | |
| DEC | | | | | | |
| Dec-23 | 26 | 1 -03-11-1007-5611 INSTRUCTIONAL SUPPLIES | \$ | | service call culinary fryer | |
| Dec-23 | 26 | 1 -03-11-1007-5420 REPAIRS,MAINTENANCE & CLEANING | \$ | | service call culinary fryer | |
| Dec-23 | 27 | 1 -02-11-1013-5611 INSTRUCTIONAL SUPPLIES | \$ | , | PURCHASE GOGGLE SANITIZING CAB | |
| Dec-23 | 27 | 1 -02-11-1013-5731 EQUIPMENT - REPLACEMENT | \$ | | PURCHASE GOGGLE SANITIZING CAB | |
| Dec-23 Dec-23 | 33 33 | 1 -02-14-2600-5613 MAINTENANCE/CUSTODIAL SUPPLIES 1 -02-14-2600-5731 EQUIPMENT - REPLACEMENT | \$ \$ | | washer/dryer replacement washer/dryer replacement | |
| Dec-23 | 162 | 1 -02-13-2400-5330 OTHER PROFESSIONAL & TECH SRVC | \$ | | WALKIE TALKIE REPAIR | |
| Dec-23 | 162 | 1 -02-13-2400-5420 REPAIRS, MAINTENANCE & CLEANING | \$ | , , | WALKIE TALKIE REPAIR | |
| JAN | | | | | | |
| Jan-23 | 34 | 1 -05-13-2212-5590 OTHER PURCHASED SERVICES | \$ | (1,590.00) | Speaker at PD Suzanne Dailey | |
| Jan-23 | 34 | 1 -05-13-2213-5322 INSTRUCTIONAL PROG IMPROVEMENT | \$ | 1,590.00 | Speaker at PD Suzanne Dailey | |
| Jan-23 | 36 | 1 -05-13-2212-5322 INSTRUCTIONAL PROG IMPROVEMENT | \$ | | Speaker at PD Suzanne Dailey | |
| Jan-23 | 36 | 1 -05-13-2213-5322 INSTRUCTIONAL PROG IMPROVEMENT | \$ | | Speaker at PD Suzanne Dailey | |
| Jan-23 | 43 | 1 -01-13-2120-5330 OTHER PROFESSIONAL & TECH SRVC | \$ | | BLUES & BEYOND/SEWING STORIES | |
| Jan-23 | 43 | 1 -01-11-1014-5611 INSTRUCTIONAL SUPPLIES | \$ | , | BLUES & BEYOND/SEWING STORIES | |
| Jan-23 | 43 | 1 -01-13-2400-5590 OTHER PURCHASED SERVICES | \$ | | BLUES & BEYOND/SEWING STORIES | |
| Jan-23 | 43 | 1 -01-11-1014-5330 OTHER PROFESSIONAL & TECH SRVC | \$ | - | BLUES & BEYOND/SEWING STORIES | |
| Jan-23 Jan-23 | 85 85 | 1 -02-11-1013-5690 OTHER SUPPLIES 1 -02-11-1013-5611 INSTRUCTIONAL SUPPLIES | \$ \$ | | TO PURCHASE DESK CHAIRS TO PURCHASE DESK CHAIRS | |
| Jan-23 Jan-23 | 85 110 | 1 -02-13-2220-5611 INSTRUCTIONAL SUPPLIES | э \$ | , | ALA Regular membership Dues | |
| Jan-23 | 110 | 1 -02-13-2220-5311 INSTRUCTIONAL SUFFLIES 1 -02-13-2220-5330 OTHER PROFESSIONAL & TECH SRVC | \$ | | ALA Regular membership Dues | |
| Jan-23 | 110 | 1 -02-13-2220-5810 DUES & FEES | \$ | | ALA Regular membership Dues | |
| Jan-23 | 120 | 1 -02-13-2400-5690 OTHER SUPPLIES | \$ | | 2ND MONITOR FOR OFFICE/SEC.OFF | |
| Jan-23 | 120 | 1 -02-14-2350-5695 TECHNOLOGY SUPPLIES | \$ | , | 2ND MONITOR FOR OFFICE/SEC.OFF | |
| Jan-23 | 121 | 1 -03-11-1007-5611 INSTRUCTIONAL SUPPLIES | \$ | (1,063.00) | \$ needed for new fryer-culinar | |

Amity Regional School District No. 5 - Budget Transfers 2023-2024 MONTH/YR JNL# ACCOUNT NUMBER & DESCRIPTION

| MONTH/YR JNL# | | <u>A</u> | ACCOUNT NUMBER & DESCRIPTION | | |
|---------------|-----|----------|---|--|--|
| Jan-23 | 121 | 1 | -03-11-1007-5730 EQUIPMENT - NEW | | |
| Jan-23 | 122 | 1 | -03-11-1013-5611 INSTRUCTIONAL SUPPLIES | | |
| Jan-23 | 122 | 1 | -03-11-1013-5730 EQUIPMENT - NEW | | |

| AMOUNT DESCRIPTION | N |
|--------------------|---|
|--------------------|---|

| \$ 1,063.00 | \$ needed for new fryer-culina |
|------------------|--------------------------------|
| \$ (1,063.00) | Food Science Equipment |
| \$ 1.063.00 | Food Science Equipment |

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



Theresa Lumas
Director of Finance and Administration
terry.lumas@amityregion5.org

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

To: Jennifer Byars, Ed. D., Superintendent of Schools

From: Theresa Lumas, Director of Finance and Administration

Re: Budget Transfers over \$3,000 for FY 2023-2024

Date: February 5, 2024

Special Education:

Mr. Brant, Director of Pupil Services is requesting two transfers this month. The first is to cover the costs of a literacy consultant who is supporting staff and students in best practice instructional methods for teaching and co-teaching. The second is to cover for homebound tutoring. The transfer is from salaries to a professional and technical services account also used for homebound tutoring. We are having to contract with LearnWell for tutoring services when teachers and approved homebound tutors do not apply for open homebound tutoring requests. LearnWell has been able to fill 100% of our open tutor requests this schoolyear.

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 the cost of literacy consultant and homebound tutoring services.

| ACCOUNT | | | |
|-----------------|-----------------------------------|-------------|----------|
| NUMBER | ACCOUNT NAME | FROM | TO |
| 04-12-2151-5330 | Prof Technical Services - Hearing | \$15,000 | |
| 04-12-1208-5330 | Prof Technical Services - Reading | | \$15,000 |
| 04-15-1204-5111 | Salaries - Certified | \$5,000 | |
| | Prof Technical Services – | | |
| 04-13-2130-5330 | Homebound | | \$5,000 |

AMITY REGIONAL SCHOOL DISTRICT NO. 5

Bethany Orange Woodbridge 25 Newton Road, Woodbridge Connecticut 06525



TO: Dr. Jennifer Byars, Superintendent of Schools

FROM: Theresa Lumas, Director of Finance & Administration

DATE: February 5, 2024

RE: 2024-2025 Cafeteria Update

There has been an increase in student cafeteria accounts with a negative balance. Legislation passed in recent years has made it more difficult for the District to manage negative balance accounts. Districts can no longer substitute a basic meal (such as a cheese sandwich) when a student has exceeded the charge policy limit. The charge limit set by legislation is the cost of 30 meals and Districts cannot refuse to provide a meal.

The mitigation strategies we have employed to collect delinquent accounts include reminder emails sent weekly and physical letters are mailed home monthly. Communications remind parents of the option to apply for free or reduced lunch. Letters also include information on local food pantries and the Department of Social Services' supplemental nutrition assistance program. None of the accounts with a negative balance have completed a free and/or reduced lunch application. None of the accounts who were denied for free and/or reduced lunch (based on federal income guidelines) have a negative balance.

Students are not permitted to purchase a la carte items when they have a negative balance. Guidance counselors and social workers have reached out to families with high negative balances. Recently we have notified parents that the District will begin to restrict participation in certain extra-curricular activities, such as class trips, junior and senior proms, and other end of year activities.

This problem is not unique to Amity. Ms. Kovalik and I have been in regular communication other districts, the Connecticut Association of School Business Officials, the State Department of Child Nutrition and the School Nutrition Association of Connecticut (SNACT). Through these communications, we have learned that we are using many of the same strategies as other school districts to collect delinquent accounts. Additionally, some districts are hiring additional staff to make phone calls to parents and/or utilizing collection agencies to recover the funds. These additional measures could be considered by the Board in the future.

This year to date, there are 198 accounts in the negative with a total dollar amount of \$5,307.39 as of mid-January. At approximately the half-way point in the school year, this is ten times the cumulative negative balance from last fiscal year, which was 19 accounts totaling \$589.05. The

District is required to make the school lunch account whole at the end of the year for these balances. This mandated subsidy cannot be funded with school lunch funds but must come from the general operating budget. At the current rate, we estimate this cost at \$10,000.00, of which only \$1,000.00 is budgeted.

The second point of information is the recommendation to increase lunch prices for the next school year. We have not raised lunch prices since 2020, while food costs have risen dramatically in the past four years. Additional State funding and an increase in commodities available has helped to delay an increase in the lunch prices to this point. It is also a requirement of the National School Lunch Program that the lunch price is covering actual costs. I intend to bring a recommendation to increase school lunch prices to the AFC and BOE in May 2024.

Crisis Prevention/Response

The Amity Regional School District No. 5 (District) recognizes that schools are subject to a number of potentially disruptive events. These events include major crises. No school is immune no matter the size or location. The challenge, however, is to protect students as much as possible inan increasingly violent world. While the very nature of a crisis may make preparation difficult, the Board of Education (Board) believes that staff and students should be ready to respond quickly and appropriately to emergency situations. The Board recognizes that all District staff and students must be prepared to respond quickly and responsibly to emergencies, disasters, and threats of disaster. Being prepared for crises can enhance the district's effectiveness in responding to smaller incidents.

Although there is no guarantee that a district (school) will ever be completely safe from crisis, the district will take the appropriate security measures to provide a safe, orderly, civil, and positive learning environment for students, staff, and visitors, lessen the chances of violence occurring on school grounds, including development, implementation, and regular updating of a comprehensive crisis/emergency management plan. Such plans shall be based on the school security and safety plan standards and the accompanying School Security and Safety Plan Template developed by the Department of Emergency Services and Public Protection, pursuant to section 86 of PA 13-3.

In developing the District and school security and safety plans, the Superintendent or their designee shall collaborate closely with law enforcement, fire and emergency services personnel and community partners, including public health and mental health professionals who can assist with the development of a plan that addresses a wide range of crises.

The Superintendent or their designee shall also develop and maintain emergency plans for each school site, with the cooperation of the school's security and safety committee.

The District shall annually, by November 1st of each year, submit the school security and safety plan for each school to the Department of Emergency Services and Public Protection, via submission to the District's DEMHS Regional Coordinator in the manner prescribed by said agency.

The Board shall grant the use of school buildings, grounds, and equipment to public agencies, including the American Red Cross, for mass care and welfare shelters during disasters or other emergencies affecting the public health and welfare. The Board shall cooperate with such agencies in furnishing and maintaining whatever services they deem necessary to meet the community's needs.

Legal References: Connecticut General Statues

10-154a Professional communications between teacher or nurse and student.

10-207 Duties of medical advisors.

10-209 Records not to be public.

10-210 Notice of disease to be given parent or guardian.

Policy Revised:

Crisis Prevention/Response

10-221e Boards of education to prescribe rules.

10-222m - School security and safety plans. School security and safety committees

10-222n - School security and safety plan standards

19a-221 Quarantine of certain persons.

52-557b Immunity from liability for emergency medical assistance, first aid or medication by injection. School personnel not required to administer or render.

PA 13-3 An Act Concerning Gun Violence and Children's Safety

The Family Educational Rights and Privacy Act of 1974, (FERPA), 20 U.S.C. 1232g, 45 C.F.R. 9

Relations with Noncustodial Parents

The Amity Regional School District No. 5 (District) Board of Education (Board), unless informed otherwise, assumes that there are no restrictions regarding the noncustodial parent's right to be kept informed of the student's school progress and activities. If restrictions are made relative to these rights, the custodial parent will be required to submit a certified copy of the court order to the superintendent which curtails these specific rights.

Unless there are specific court-imposed restrictions, such as a final divorce decree which includes specific denial of visitation rights or a restraining order denying such rights, the noncustodial parent, upon written request and in accordance with Board of Education records policies 5124 and 5125 may view the student's educational, medical, or similar records maintained in such student's cumulative record, receive school progress reports, visit the child briefly at school, and have an opportunity to conference with the student's teacher(s).

In addition, upon written request to the child's school principal, the school will subsequently and routinely mail to the parent making the request copies of all school information which is normally sent home with the child. This will include mailings of copies of report cards and class and school newsletters during the school year in which the request is made. Noncustodial parents and parents with shared custody not normally receiving materials from the school may annually request this service.

The Board of Education presumes that the person who enrolls a student in school is the student's custodial parent. Further, the parent with whom the student resides is known as the custodial parent unless a legal document or signed parental agreement indicates otherwise. Verification may be required from the custodial parent.

While both parents can visit the student at school, only the custodial parent has the right to remove the student from school property. Only a verified note from the custodial parent will be cause for exception to this provision. If school personnel anticipate a possible student abduction, law enforcement personnel are to be notified immediately.

The custodial parent has the responsibility to keep the school office informed as to the address of residence, in a manner determined by the school, and how he/she may be contacted at all times. Any legal documents which restrict the rights of the noncustodial parent must be provided by the custodial parent and updated annually.

(cf. 5113.2 – Attendance)

(cf. 5118 – Non-Resident Attendance)

(cf. 5124 – Reporting to Parents)

(cf. 5125 – Student Records/Confidentiality)

(cf. 5142.2 – Dismissal Precautions)

Legal Reference: Connecticut General Statutes

10-15b Access of parent or guardian to student's records

46b-56 Access of records of minor children by non-custodial parent

Policy Revised:

AMITY REGIONAL SCHOOL DISTRICT NO.5

Relations with Noncustodial Parents

Federal Family Educational Rights and Privacy Act of 1974

Department of Education 34 C.F. R. Part 99 (May 9, 1980 45FR 30802) regs. implementing

FERPA enacted as part of 438 of General Education Provisions Act (20 U.S.C. 1232g) - parent and student privacy and other rights with respect to educational records.

Safety: Student Dismissal Precautions

The school district is legally responsible for the safety of its students during the school day. Therefore, each building Principal will establish procedures to validate requests for early dismissal, to assure that students are released only for proper reasons, and only to authorized person(s).

Staff members shall not excuse any student from school prior to the end of the school day, or into any person's custody without the direct prior approval and knowledge of the building Principal or his or her their designee.

In keeping with these precautions, the following procedures will be adhered to:

- The building Principal or designee shall not excuse a student before the end of the school day without a request for early dismissal by the student's custodial parent or guardian.
- Telephone requests for early dismissal of a student shall be honored only if the caller can be positively identified as the student's custodial parent or guardian.
- Children of single-parent families will be released only upon the request to the custodialparent; i.e., the parent whom the court holds directly responsible for the child, and who is identified as such on the school record.
- Only the custodial parent has the right to remove the student from school property. Only a
 verified note from the custodial parent will be cause for exception to this provision.
- Students are only released (Middle School) to responsible adult upon signing the student out.

Additional precautions may be taken by the school administration, appropriate to the age of students, and as needs arise. Parents shall provide documentation concerning parental rights, including divorce decrees and restraining orders, if any.

Suicide Prevention/Suicide Attempts

The Amity Regional School District No. 5 (District) Board of Education (Board) recognizes that suicide is a complex issue and that, while the school may recognize a potentially suicidal youth, it cannot make a clinical assessment of risk and provide in-depth counseling but must refer the youth to an appropriate place for such assessment and counseling. Instead, the Board directs school staff to refer students who may be at risk of attempting suicide to an appropriate community agency for professional assessment, counseling, and treatment outside of the school.

The Board of Education recognizes the need for suicide prevention procedures and will establish program(s) to identify risk factors for suicide among our students, procedures to intervene with such students, referral services and training for teachers, other school professionals and students to provide assistance in these programs.

Any school employee who may have knowledge of a suicide threat, attempt, or ideation must take the proper steps to immediately report this information to building administration and/or appropriate building mental health staff (School Counselor, School Psychologists, and/or School Social Worker).

In addition, information regarding the 988 crisis line should be made widely available in schools and district offices. The Board shall include the 9-8-8 National Suicide Prevention Lifeline number on the student identification card distributed to each student in grades seven to twelve.

Legal Reference: Connecticut General Statutes

10-221 Boards of education to prescribe rules, policies, and procedures. (e) re "policy and procedures for dealing with youth suicide prevention and youth suicide attempts."

10-222x Inclusion of 9-8-8 National Suicide Prevention Lifeline number on student identification cards.

Community Relations

Memorials for Deceased Students or Staff

The Amity Regional School District No. 5 (District) recognizes the far-reaching impact a student's or staff member's death may have on other students, staff, families and the community. The District believes that remembrance of a student or staff member whose life ended during his/her years in the School District should be should be consistent and equitable from case to case, and considerate of the grief process of family, friends, and coworkers, and in accordance with Board policy. Further, the District recognizes that decisions made about memorials immediately after traumatic events may not take into full consideration the potential impacts to students, staff, and community members. Memorials set a precedent for the future and need to be equitable. The purpose of this policy is to assist staff, students, and families affected by a death by providing guidelines for decision-making regarding memorials and memorialization activities.

Memorial gifts/fund raisers organized in school must have the consent of the school administration and any other consent as required by District policies and/or procedures. The District's established processes and procedures for fund raisers should be followed. Students and staff may be given direction as to what is appropriate as a memorial. Suggested memorials include a blood drive, partnering with local nonprofit organizations and related activities, or establishing a scholarship. It is required that the family of the deceased student or staff member should also provide consent before engaging in the activity.

The preferred method for memorializing a deceased member of the school community is by means of a memorial scholarship. Criteria for the memorial scholarship may be developed by the individual or group wishing to honor the deceased member of the community. Criteria shall be finalized in consultation with the high school Principal and the Director of Counseling Services. Memorial scholarship awardees shall be selected solely by the high school scholarship committee following the criteria established. Individuals or groups conveying the scholarship shall be invited to present the scholarship to the selected student(s) at the appropriate awards event.

Physical memorials are not encouraged.