

AMITY REGIONAL SCHOOL DISTRICT NO. 5
Bethany Orange Woodbridge
25 Newton Road, Woodbridge, Connecticut 06525
(203) 397-4811

Dr. Charles Dumais
Superintendent of Schools

PLEASE POST

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AMITY REGIONAL BOARD OF EDUCATION

September 12, 2016

A regular meeting of the Amity Regional Board of Education will be held on Monday, September 12, 2016, at 6:30 p.m. in the Presentation Room at the District Offices.

AGENDA

1. Call to Order
2. Pledge of Allegiance
3. Approval of Minutes
 - a. Regular BOE Meeting July 8, 2016 (Enclosure) pg. 3
4. Public Comment
5. Student Report – Ms. Ananya Kachru
6. Presentation by Anna Mahon - Principal, Amity Regional High School
7. Presentation by Luiza Livingston - Student, Amity Regional High School
8. Presentation by Pam Mautte and Joni Nordstrom on Alcohol and Drug Survey Instrument
9. Correspondence
10. Superintendent's Report
 - a. Personnel Report (Enclosure) pg. 8
 - b. Superintendent's Monthly Report (Enclosure) pg. 10
 - c. Other
11. Chairman's Report
 - a. Committee Reports
 1. ACES
 2. CABB
 3. Curriculum
 4. Facilities
 - a. Facilities Dept. Monthly Report, August 2016 (Enclosure) pg. 13

5. Finance

- a. Discussion of Monthly Financial Statements pg. 14
- b. Director of Finance and Administration Approved Transfers Under \$3,000 pg. 33
- c. Discussion and Possible Action on Budget Transfers of \$3,000 or More pg. 34
- d. To Consider and Act Upon a Resolution Concerning the Authorization of Refunding Bonds for Payment of the Outstanding Principal of and Interest on all or a Portion of the District's \$27,480,000 General Obligation Refunding Bonds, Issue of 2009, and \$8,695,000 General Obligation Refunding Bonds, Issue of 2010, and Costs Related Thereto pg. 36
- e. To Consider and Act Upon a Resolution with Respect to Recommendations for an Appropriation and Borrowing Authorization for Costs Related to Various Improvements at Amity Regional High School and Amity Middle School, Bethany Campus pg. 44
- f. Other
 1. Information on Second Quarter 2016 Executive Summary Review of Amity Pension Fund, Sick and Severance Account, and OPEB Trust (see separate attachment)
 2. Self-Insurance Analysis pg. 49
 3. Update on Financial Audit pg. 50

6. Policy

7. Personnel

12. Items for the Next Agenda

13. Adjournment

NOTE: All Board Members are invited to attend committee meetings.
A quorum of the Board may be present.



Charles Dumais, Ed.D.
Superintendent of Schools

CD/kw

pc: Town Clerks: Bethany / Orange / Woodbridge

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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 397-4811.

MINUTES

BOARD MEMBERS PRESENT: Chairman William Blake, Mr. John Belfonti, Mr. Christopher Browe, Ms. Sue Cohen, Ms. Amy Esposito, Mr. Thomas Hurley, Ms. Sheila McCreven, Ms. Tracey Russo, Mr. James Stirling and Ms. Diane Urbano.

BOARD MEMBERS ABSENT: Ms. Robyn Berke, Ms. Patricia Cardozo and Mr. Steven DeMaio.

Staff members present: Dr. Charles Dumais, Ms. Theresa Lumas, Mr. Scott Cleary, Dr. Richard Dellinger, Mr. Ernie Goodwin, Ms. Anna Mahon, Dr. Marie McPadden, Ms. Mary Raiola, and Mr. Jim Saisa,

Also present: Mrs. Ruth Natzel, Ms. Ananya Kachru and other members of the public.

A regular meeting of the Amity Regional Board of Education (BOE) was held on Monday, August 08, 2016 at 6:30 pm in the John J. Brady Center at Amity Regional High School.

1. **Call to Order:** Chairman William Blake called the meeting to order at 6:37 pm.

2. **Pledge of Allegiance** was recited by those present.

3. **Recognition of 2016 State Champion Amity Regional High School Baseball Team**

Mr. Goodwin introduced Mr. Sal Coppola, head coach of the baseball team and informed those present that Mr. Coppola was named Connecticut Coach of the year and has been nominated for National Coach of the Year. He also stated that the team was named the Connecticut Team of the Year, they were named the number one team in the Northeast and named the top team by the New Haven Register. Coach Coppola called the team members that were present up to receive their state championship plaque and to be congratulated by the administration and Board and Education members.

4. **Approval of minutes.**

A. **Regular BOE meeting, June 13, 2016 (enclosure)**

Motion by Mr. Stirling, 2nd by Mr. Hurley to accept the minutes of June 13, 2016 as submitted.

Ms. Esposito pointed out a correction that needed to be made on page 2 and page 6 regarding Tarrantino Landscaping.

Vote unanimous (Ms. Cohen abstained)

Motion carried

(minutes corrected and re-submitted)

B. **Special BOE meeting, July 25, 2016 (enclosure)**

Motion by Mr. Hurley, 2nd by Ms. Cohen to accept the minutes of the July 25, 2016 meeting as submitted

Vote unanimous (Mr. Belfonti, Ms. Russo and Ms. Urbano abstained)

Motion carried

5. **Public Comment**

Ms. Jennifer Christie-Jump, parent of Amity students, read a statement regarding Amity's 504 compliance.

6. **Acceptance of gift – Donation of a piano to Amity Middle School, Bethany Campus**

Motion by Mr. Hurley, 2nd by Ms. Cohen that the Amity Board of Education accept the donation of a 1985/1986 Kawai piano, valued at approximately \$4,500, from Cornell Bialicki for use at the Amity Middle School in Bethany.

Vote unanimous

Motion carried

Mr. Blake thanked Mr. Bialicki for his previous teaching within the Amity District and gratefully accepted his generous gift.

7. Student Report

Ms. Ananya Kachru gave the Board an update on events at Amity High School, Amity Middle School Bethany Campus and Amity Middle School Orange Campus over the past month, as well as informing the Board of upcoming events.

8. Correspondence - none

9. Superintendent's Report

- A. Personnel Report – (enclosure)
- B. Other

10. Chairman's Report -

A. Committee Reports

- 1. ACES - no report.
- 2. CABE - A resolution regarding student testing was submitted and will be voted on in November. There was discussion regarding whether or not the Board would favor supporting this, or any of the proposed resolutions. Mr. Blake requested that Ms. McCreven send all the proposals to all the BOE members and put this on the agenda for the next meeting.
- 3. Curriculum – The Curriculum Committee has not met, next meeting is September 1st.
- 4. Facilities – The Facilities Committee has not met.
 - A. Facilities Department monthly report, 2016 (enclosure)
- 5. Finance
 - A. Presentation and discussion of 2017-2018 budget calendar

Mr. Hurley mentioned that the Curriculum Committee might need to meet in December rather than January to address curriculum needs in the upcoming budget.

- B. Presentation of Annual Report on Reserve Fund for Capital and Non-recurring Expenses.
- C. Discussion and possible action on authorized signers for school lunch program.

Motion by Ms. Russo, second by Mr. Browe to designate Dr. Charles Dumais, Superintendent of Schools, the authorized representative to sign the agreement for child nutrition programs and to sign claims for reimbursement; further, to designate Theresa Lumas, Director of Finance and Administration as an authorized signer of claims for reimbursement in the school lunch program.

Vote unanimous

Motion carried

D. Update on Financial Audit

Ms. Lumas reported that the auditors arrived and began their work in July and that they would be returning after Labor Day for the next phase.

E. Discussion and possible action on recommended uses of 2015-2016 year-end available funds.

Ms. Lumas detailed the options available in her memo enclosed.

Mr. Stirling informed the Board that the Finance Committee unanimously recommended option #3, which was to eliminate the payment to the State of Connecticut and to make a payment to fully fund the OPEB Trust.

Consensus on the Board, after discussion, was to go with the Finance Committee's recommendation.

Motion by Mr. Browe, 2nd by Mr. Belfonti to return to the member towns the audited fund balance net of the OPEB Trust contribution of \$152,104. The unaudited amount that would be returned is \$740,049.

There was further lengthy discussion regarding the motion. Ms. Russo asked that the question be called to end the debate. Mr. Blake called for a vote to end the debate.

Vote 7 in favor, 2 opposed (Mr. Browe and Ms. Urbano) Motion carried

With debate ended the motion on the floor was called.

Vote 8 in favor, 1 against (Ms. Cohen) Motion carried

F. Discussion of monthly financial statements

1. Fiscal year 2015-2016
2. Fiscal year 2016-2017

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

1. Fiscal year 2015-2016

H. Discussion and Possible Action on Budget Transfers of \$3,000 or More

1. Fiscal year 2016-2017

Motion by Ms. Cohen, 2nd by Ms. Urbano that the following budget transfers into the Theater/Film Production line for Amity High School and the Principal Services line be made to properly align budget and expenditures with current State and Federal accounting structure:

Account number	Account name	From	To
03-13-2220-5111	Certified salaries	\$94,395	
03-11-1017-5111	Certified salaries		\$94,395
01-13-2220-5112	Classified salaries	\$21,366	
03-13-2400-5112	Classified salaries		\$21,366
03-13-2220-5611	Instructional supplies	\$ 1,000	
03-11-1017-5611	Instructional supplies		\$ 1,000

Vote unanimous Motion carried

I. Discussion and Possible Action on New Funding Requests

1. Fiscal year 2015-2016

Ms. Lumas outlined 4 new funding requests in her memo to Dr. Dumais of June 30, 2016.

Motion by Mr. Stirling, 2nd by Ms. Russo to transfer the following into the Repair and Maintenance Account for Bethany Middle School for Expenditures to pay for replacement of the hot water boiler at Bethany Middle School:

Account number	Account name	From	To
01-11-1006-5111	Salary Account	\$29,000	
01-14-2600-5731	Replacement equipment		\$29,000

Vote unanimous Motion carried

Motion by Mr. Stirling, 2nd by Ms. Russo to transfer the following into the Texts and Digital Resources account for Bethany Middle School and Orange Middle School for math texts and digital subscriptions:

Account number	Account name	From	To
02-13-2400-5330	Professional technical services	\$19,964	
01-11-1009-5641	Texts and Digital Resources		\$9,983
02-11-1009-5641	Texts and Digital Recourses		\$9,982

Vote unanimous

Motion carried

Motion by Mr. Browe, 2nd by Mr. Belfonti to transfer the following to Equipment, New for a line-stripping machine to stripe the parking lots and curbs.

<i>Account number</i>	<i>Account name</i>	<i>From</i>	<i>To</i>
<i>02-14-2600-5613</i>	<i>Maintenance/Custodial supplies</i>	<i>\$5,662</i>	
<i>03-14-2600-5730</i>	<i>Equipment – New</i>		<i>\$5,662</i>

Vote unanimous

Motion carried

Motion by Mr. Hurley, 2nd by Mr. Browe to transfer the following into OPEB Trust to fully fund the 2015-2016 annual required contribution:

<i>Account number</i>	<i>Account name</i>	<i>From</i>	<i>To</i>
<i>04-12-6130-5510</i>	<i>Pupil transportation – private</i>	<i>\$100,000</i>	
<i>03-14-2600-5410</i>	<i>Utilities excluding heat</i>	<i>52,104</i>	
<i>05-15-0000-5860</i>	<i>OPEB Trust</i>		<i>\$152,104</i>

Vote unanimous

Motion carried

6. Policy

A. Second reading of the following:

1. 6142.101 – Student Nutrition and Physical Activity

Motion by Ms. Russo, 2nd by Mr. Hurley to approve the changes to policy 6142.101.

Vote unanimous

Motion carried

7. Personnel

A. Discussion of custodian contract (executive session)

Motion by Mr. Hurley, 2nd by Mr. Belfonti to adjourn to executive session for the purpose of discussion of the custodian contract and to invite Dr. Dumais to join the session.

Vote unanimous

Motion carried

The Board adjourned to executive session at 8:02 pm

The Board returned from executive session at 8:17 pm and Mr. Blake called the meeting back to order

B. Possible action on custodian contract

Motion by Mr. Hurley, 2nd by Mr. Browe to ratify the [2016-2020] custodian contract.

Vote unanimous

Motion carried

11. Items for next agenda – please forward any items to Dr. Dumais or Mr. Blake.

12. Adjournment

Motion by Mr. Hurley, 2nd by Ms. Esposito to adjourn at 8:21 pm.

Vote unanimous

Motion carried

Respectfully submitted,

Ruth E. Natzel, Recording Clerk

Thomas Hurley, Secretary

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



Charles S. Dumais, Ed.D.
Superintendent of Schools

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September 12, 2016

To: Members of the Board of Education
From: Charles Dumais, Ed.D., Superintendent of Schools
Re: Personnel Report

✦ **NEW HIRES-CERTIFIED:**

• **Amity Reg. High School – Woodbridge:**

Patrick Cumpstone – F/T Social Studies Teacher – Patrick joins the Amity staff after completing his student teaching at Cheshire High School and serving one year as a history teacher at CREC-Greater Hartford Academy of the Arts. He has earned his Bachelor of Science Degree from Southern Connecticut State University and is currently pursuing his Masters in American Studies from Trinity College.

Mary DiBenedetto – Literacy Interventionist – Mary joins the Amity staff for the one year term of the 2016-2017 school year. Mary has previously served as a writing interventionist at the ARMS-Bethany Campus and has earned her Bachelors in English from University of Rhode Island and her Masters in Elementary Education from Southern Connecticut State University.

• **Amity Reg. Middle School – Bethany:**

Stephanie Perrotti – F/T English Teacher – Stephanie is a graduate of Amity Regional High School and joins the Bethany staff after completing her student teaching at Dodd Middle School in Cheshire in May of 2016. She has earned her Bachelor of Arts and her Master of Science in English from Southern Connecticut State University.

Andrea Fleischman – P/T Math Teacher (.24FTE) – Andrea takes on this new role after successfully serving the Grade 7 and 8 Bethany students for the past 2 years as a math tutor as well as the Math Club advisor. She has earned her Bachelor's Degree from Clark University and her Master of Arts from Quinnipiac University in Mathematics Teaching.

• **Amity Reg. Middle School – Orange:**

Clair Babecki – F/T Music Teacher (Choir/Strings) – Clair joins the Orange staff after completing her student teaching at Reed Intermediate School in Newtown as well as serving as a long term orchestra substitute teacher in Stratford, West Hartford and Simsbury Public Schools. She has earned her Bachelor's Degree in Instrumental Music Education from University of Hartford, The Hartt School of Music.

continued...

✚ NEW HIRES-SUBSTITUTES:

Dr. Robert Ford – Long Term Substitute-Music (Choir), 049 Certification ~ ARHS
Amy Jessell – Long Term Substitute – Art, 042 Certification ~ ARHS
Aubry Monahan – Benched Substitute ~ ARHS
Elizabeth Heiss – Long Term Substitute-English, 015 Certification ~ Bethany

✚ NEW HIRES-CLASSIFIED

Christopher McWilliams – F/T Security Guard ~ ARHS

✚ NEW HIRES-COACHES

Tony Amante – Girls Soccer Coach ~ ARMS-Orange
Marissa Nall – Co-Ed Cross Country Coach ~ ARMS-Bethany
Caitlin Cusano – Assistant Dance Coach ~ ARHS
Henry Epstein – Assistant Boys Soccer Coach ~ ARHS
Nora Curley – Assistant Field Hockey Coach ~ ARHS
Pasquale Romano – Assistant Boys Soccer Coach ~ ARHS

✚ LEAVE(S) OF ABSENCE: NONE**✚ RESIGNATION(S): NONE****✚ RETIREMENT(S): NONE**

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Bethany Orange Woodbridge
25 Newton Road, Woodbridge, Connecticut 06525



Charles S. Dumais, Ed.D.
Superintendent of Schools

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Superintendent's Report - September 2016

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.

The 2016-2017 school year is off to a great start. Many staff members have shared that it is one of the best openings that they have experienced, and I believe that it can be credited to a system-wide focus on the relationships that make our school system strong and the coherent nature of the opening convocation, professional development, faculty meetings, and opening day activities.

Instructional Rounds, a system for taking a diagnostic look at teaching and learning in classrooms across the entire district, is entering its second year of implementation. Last year's focus was a district level implementation; this year's focus will be the schools; next year's focus will be extending the practice to all teachers. A problem of practice, or an area of focus, will be developed at each school and will be tied directly to the instructional needs of the school and the district goals and objectives. Principals have been sharing their plans (for this year and next) with me in these opening weeks of school.

Amity Social Studies teachers LeeAnn Browett, Jen Schuchat, and Sarah Sharkey have been working directly with Connecticut State Department of Education consultant Steve Armstrong on the new Red, White, and Blue Civic Engagement Initiative. Ms. Browett, Ms. Schuchat, and Ms. Sharkey recently participated in the production of a webinar with the Commissioner of Education and the Secretary of State that will be made available to teachers across the state.

The Amity Regional School District Scientifically Research-Based Interventions (SRBI) plan was revised and finalized for implementation this fall. SRBI is an approach to delivering instruction that ensures students receive both high quality classroom instruction and high quality, targeted, individualized instruction when necessary. To facilitate tracking of interventions and fidelity of the implementation of support plans, all forms have been revised and all tiered interventions are clearly defined. All of the tracking will now be done in PowerSchool, our student data management system.

Psychologists and administrators (both of whom regularly run Planning and Placement Team meetings [PPTs]) from across all four Bethany, Orange, Woodbridge, and Amity (BOWA) districts will be participating in joint training with our legal counsel on topics such as the Individual Education Plan (IEP) and the forms used for eligibility, manifestation determination, and other items.

The configuration of rooms at Amity Regional High School has been adjusted to create a distributed special education presence in the building and a consolidated area for department leaders. The reconfiguration has resulted in the creation of a dedicated digital media lab.

We have reached a formal agreement with our BOWA partners that will allow us to share student STAR testing data. STAR is a universal literacy and numeracy assessment administered to students across BOWA, and specifically to students in grades 7-11 at Amity. This new data configuration will allow our teachers to see longitudinal data for students from all of their previous administrations of the STAR assessment, right down through their earliest elementary administration.

In an effort to maximize connectivity, reduce redundant logins, and facilitate the elimination of unnecessary database connections and supplemental configurations, we are examining opportunities to take advantage of more of PowerSchool's native abilities and powerful add-ons. To that end, we have switched from using ScanTron Achievement Series, which is used to administer and track data for common assessments, to PowerSchool Assessment and Analytics. PowerSchool Assessment and Analytics maintains all of the functionality of ScanTron Achievement Series, includes numerous additional features, and costs less per student. It also connects seamlessly with our PowerSchool student information management system, serves as our data warehouse, and allows us to better track SRBI. With the cost savings, we will be able to utilize this powerful application at all three Amity schools, whereas ScanTron Achievement Series was used at only the high school.

In additional efforts to work more efficiently, Stephanie Kilburn, our District Student Database Specialist, has been working directly with administrative assistants to reinforce the capabilities of our student management software.

Beginning this fall, we will be employing NaviGate software to enhance our school safety and security programs. The software securely organizes *and* accesses important emergency preparedness plans and associated information, including call lists, personnel photographs, building maps, color-coded floor plans, and 360-degree photographs of important building areas. NaviGate will allow us to be better prepared for emergency situations, allowing our staff to focus on our students while emergency responders easily and securely access all of the information that they need to ensure the safety of students and staff.

Key card access at primary entry doors at each of the three Amity schools has been installed and is active. Access cards are being printed and distributed. The back end of the camera system has been upgraded and we are now recording video from all three campuses to the new server system. The new visitor kiosks, which employ the same concept as all of our Member Town elementary schools and the same system as two of our Member Town elementary schools, are currently being configured and prepared for unveiling later this month. The system will perform background checks based on a State-issued identification for all visitors and prepare a time-sensitive visitor badge that automatically expires.

The CAFE policy review process will begin with a review of the process and protocols by CAFE staff at the Board of Education's *October* Policy Committee meeting. In recent conversations with CAFE, I have learned that our 9000, 0000, and 1000 series have been prepped and are being formatted, but will not be ready for distribution or review by our scheduled *September* Policy Committee meeting date.

Across the district, the opening of school focused on the relationships between and among students and staff, emphasizing the wonderful experiences and opportunities that are available to Amity students. At Amity Middle School Orange, classes opened with relationship-building activities and the introduction of Habits of Work and Learning (HOWL) and *STAR* (Safe, Timely, Accountable, Respectful). Be AMITY! (Accountable, Motivated, Independent, Trustworthy, Your best self) and Positive Behavioral Interventions and Supports (PBIS) were introduced at Amity Middle School Bethany. At the high school, Link Crew introduced the incoming freshmen to the high school through a well-structured and time-tested transition program run by a dedicated group of high school teachers and motivated student leaders. Upper classmen at the high school experienced three powerful and inspiring speakers, and viewed a moving documentary before attending brief classes and meeting this year's teachers.

As part of our efforts to (1) include all staff in learning opportunities and professional development and (2) extend and refine our focus on the social/emotional aspects of a quality education, the entire Amity staff participated in our in-service day on Friday, August 26, 2016. We engaged in a day of activities developed, tested, and facilitated by Narrative 4, a global organization whose mission is to "build a community of empathic global citizens who improve the world through the exchange of personal narratives." After months of preparation, localized trials by our own teachers in their own classrooms, extensive training for our local facilitators, and establishing multiple strong supports for all of our staff, we engaged in a district-wide story exchange. Overall, staff found the experience powerful, enlightening, empowering, and, in the words of many who participated, "the best professional development I have ever participated in," which led to "one of the best opening's ever."



This report is a synopsis of many of the undertakings, efforts, and achievements toward our District Goals and Objectives. It does not represent a complete and comprehensive account of all that has happened in the past month. I would encourage you to contact me directly if you have questions about items that you read or that you anticipated reading. I would be glad to discuss them.

August, 2016

Amity Regional School District No. 5

CLEAN

SAFE

HEALTHY

SCHOOLS

Facilities Department Monthly Report

Completed Projects:

- The asphalt repairs were completed at Amity Regional High School.
- All scheduled custodial work was completed at all three buildings. The buildings look great.
- Preventive maintenance was completed on all air handling equipment.
- The baseball backstops at both middle schools were replaced.
- The corridor walls and the math wing classroom walls at Amity Regional High School were repainted.
- The bleacher upgrades in the main gym at Amity Regional High School were completed, as well as the sanding and repainting of the floor.
- The track lines were repainted at Amity Regional High School at the football field.

Projects in process:

- The HVAC upgrade project at Amity Middle School, Orange Campus, has begun. We are about 90% complete
- The replacement of the Amity Middle School, Orange Campus, gym floor is underway. Two types of moisture barrier were utilized. The line painting was done incorrectly to start so this delayed the project. Additional lines and one more coat of finish will complete the project.
- The replacement of the HVAC isolation valves at Amity Middle School, Bethany Campus is underway.
- A comprehensive energy efficiency project with lighting upgrades and installation of the heat exchanger associated with the fuel cell project was developed. All lighting products have arrived on campus and are in the process of being installed by in-house personnel.
- The corridor flooring replacement project at Amity Regional High School was finished. However, the vendor ran out of tile and when the additional tile arrived, it was from a different dye lot. Since the new floor in one of the corridors does not match, the job was rejected. During the winter holiday break, the vendor will return to remove the tile and install replacement tile so the complete job matches.

Outstanding issues to be addressed:

- During preventive maintenance measures, our in-house Building Maintainer noticed a noise from one of the gear boxes in the cooling tower. Parts have been ordered and the repair will take place at the conclusion of the cooling season.

Amity Regional School
District No. 5

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**AMITY REGIONAL SCHOOL DISTRICT NO. 5
REVENUES & EXPENDITURES BY CATEGORY
FINANCIAL ANALYSIS
FOR THE FISCAL YEAR 2016-2017**



SEPTEMBER 2016

OVERVIEW

The projected unspent fund balance for this fiscal year is *\$115,862 FAV* (previously *143,953 FAV*), which appears on page 1, column 6, line 20.

REVENUES BY CATEGORY

The projected yearend balance of revenues are *\$196,190 UNF* (previously *\$245,528 UNF*), which appears on page 2, column 6, line 22.

LINE 5 on Page 2: ADULT EDUCATION:

The forecast is based on information from the State.

LINE 7 on Page 2: INVESTMENT INCOME:

The budget is based on the expectation interest rates will remain low, but slightly higher than budgeted. The projected forecast is *\$1,000 FAV*

<u>Month</u>	<u>Peoples United</u>	<u>State Treasurer's Investment Fund</u>
July 2016	0.397 %	0.460 %
August 2016	0.400 %	0.460 %
September 2016		
October 2016		
November 2016		
December 2016		
January 2017		
February 2017		
March 2017		
April 2017		
May 2017		

LINE 8 on Page 2: ATHLETICS:

The forecast is based on a historical analysis and actual revenue collected. The forecast projects the revenue will be down *\$7,500 UNF*

LINE 9 on Page 2: TUITION REVENUE:

The budget is based on four tuition students, three at full tuition rate and one student at reduced employee rate. The actual tuition charged is higher than budgeted. *Three new tuition students enrolled in the District.* The projected variance is *\$52,302 FAV* (previously \$2,934 FAV).

LINE 10 on Page 2: TRANSPORTATION INCOME:

The forecast is based on historical data and the State cap. Transportation income decreased due to the State eliminating funding for most transportation. The projected forecast is \$15,000.

LINE 14 on Page 2: SPECIAL EDUCATION GRANTS:

The State reimbursement rate for 2016-2017 is not known at this time. The budget assumes a rate of 79.0 percent. The forecast estimates the reimbursement rate will be at 75% , *\$67,086 UNF* The forecast indicates grants will be lower based on current estimates of the outplacement costs. *\$137,500 UNF*

LINE 16 on Page 2: RENTAL INCOME:

The forecast is based on a historical analysis and actual revenue collected. The projected variance is *\$17,500 FAV*.

LINE 18 on Page 2: OTHER REVENUE:

CIRMA issued Members' equity Distribution check to Amity in the amount of \$12,452. The projected variance is *\$5,000 FAV*.

EXPENDITURES BY CATEGORY

The projected yearend balance of expenditures are *\$312,022 FAV*, which appears on page 4, column 6, line 55.

LINE 1 on Page 3: 5111-CERTIFIED SALARIES:

An analysis of salaries will be done in September after payroll costs are encumbered for current staff.

LINE 2 on Page 3: 5112-CLASSIFIED SALARIES:

An analysis of salaries will be done in September after payroll costs are encumbered for current staff.

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

The forecast is based on the budget data and will be reviewed once payroll costs are encumbered.

LINE 6: 5220-WORKERS' COMPENSATION:

The workers' compensation premium is as budgeted and the forecast assumes the payroll audit will be as budgeted.

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

The forecast assumes actual claims of current employees and retirees will be the same as budget except for months with *actual claims (highlighted in bold, italics)*. The current projection is overbudget \$93,190 UNF (previously \$42,981 FAV). *August claims and fees are higher than budgeted.*

CLAIMS OF CURRENT EMPLOYEES AND RETIREES

MONTH	2016-2017 FORECAST	2016-2017 BUDGET	2016-2017 VARIANCE	2015-2016 ACTUAL	2014-2015 ACTUAL
<i>JUL</i>	<i>\$309,902</i>	\$372,267	<i>(62,365)</i>	\$424,798	\$311,067
AUG	<i>\$466,996</i>	\$372,267	<i>\$94,729</i>	\$298,314	\$336,053
SEP	\$372,267	\$372,267	-	\$311,187	\$282,989
OCT	\$372,267	\$372,267	-	\$316,592	\$368,169
NOV	\$372,267	\$372,267	-	\$382,903	\$326,683
DEC	\$372,267	\$372,267	-	\$416,646	\$419,537
JAN	\$372,267	\$372,267	-	\$382,654	\$284,899
FEB	\$372,267	\$372,267	-	\$253,140	\$330,398
MAR	\$372,267	\$372,267	-	\$360,554	\$269,027
APR	\$372,267	\$372,267	-	\$479,532 ^a	\$302,864
MAY	\$372,267	\$372,267	-	\$370,820	\$291,612
JUN	\$372,271	\$372,271	-	\$320,630	\$308,985
TOTALS	\$4,499,542	\$4,467,208	\$32,364	\$4,317,770	\$3,832,283

ACTUAL/FORECAST CLAIMS AS A PERCENTAGE OF EXPECTED CLAIMS

2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 BUDGET	2016-2017 FORECAST
103.8%	87.3%	99.88%	100.0%	<i>101.8%</i>

Note: 2016-2017 FORECAST of projected claims for this fiscal year as a percentage of expected claims is based on actual year-to-date claims plus budgeted claims for the remainder of the year divided by expected (budgeted) claims.

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

MONTH	2016-2017 FORECAST	2016-2017 BUDGET	2016-2017 VARIANCE	2015-2016 ACTUAL	2014-2015 ACTUAL
JUL	<i>\$79,407</i>	\$60,023	<i>\$19,384</i>	\$95,297	\$85,723
AUG	<i>\$101,465</i>	\$60,023	<i>\$41,442</i>	\$87,514	\$88,370

SEP	\$60,023	\$60,023	-	\$73,583	\$96,853
OCT	\$60,023	\$60,023	-	\$76,154	\$97,604
NOV	\$60,023	\$60,023	-	\$41,351	\$55,394
DEC	\$60,023	\$60,023	-	\$40,224	\$47,437
JAN	\$60,023	\$60,023	-	\$29,552	\$47,120
FEB	\$60,023	\$60,023	-	\$38,454	\$46,962
MAR	\$60,023	\$60,023	-	\$39,472	\$46,314
APR	\$60,023	\$60,023	-	\$39,177	\$46,798
MAY	\$60,023	\$60,023	-	\$28,560	\$46,805
JUN	\$60,023	\$60,023	-	\$28,670	\$47,120
TOTALS	\$781,102	\$720,277	\$60,826	\$618,008	\$752,500

LINE 9: 5260-LIFE INSURANCE:

The forecast is based on the current staff. The projected variance is \$871 UNF

LINE 10: 5275-DISABILITY INSURANCE:

The forecast is based on the current staff.

LINE 19: 5330-PROFESSIONAL TECHNICAL SERVICES:

The financial audit premium is reduced by \$2,500. The minimum threshold for Federal grant testing has been increased. The District's Federal grants do not meet the threshold so less field work is required. *Special Education legal costs are projected to exceed the budget by \$15,000 UNF. Board directed legal services were \$1,820 for July.* The projected variance is \$16,500 UNF (previously \$2,500 FAV)

LINE 21 on Page 3: 5510-PUPIL TRANSPORTATION:

Special Education Transportation is a projected variance of \$165,078 FAV (previously \$166,690 FAV). The forecast is based on the current transportation needs of the students. There are likely to be changes throughout the year.

LINE 24 on Page 3: 5560-TUITION EXPENSE:

Tuition has a projected variance of \$251,411 FAV (previously \$248,339 FAV). The forecast is based on current students and their placements and will change throughout the year.

Tuition for the vo-ag schools has a projected variance of \$38,070 FAV (previously \$30,670 FAV).

	FY12-13 ACTUAL	FY13-14 ACTUAL	FY14-15 ACTUAL	FY15-16 ACTUAL	FY16-17 BUDGET	FY16-17 FORECAST
Sound	8	7	5	4	5	3
Trumbull	2	2	2	3	4	3
Nonnewaug	2	2	1	3(5) ^a	3	2(3)
Common Guard Charter HS	0	0	1	1	1	0

ACES Wintergreen Magnet	2	1	0	0	0	0
King Robinson Magnet	0	0	0	1	1	0
Engineering Science Magnet	0	0	0	0	1	1
Totals	14	12	9	12(14)	15	9(10)

Note ^a: Two students left on April 15, 2016.

ECA has a projected variance of \$36,450 FAV.

	FY12-13 ACTUAL	FY13-14 ACTUAL	FY14-15 ACTUAL	FY15-16 ACTUAL	FY16-17 BUDGET	FY16-17 FORECAST
ECA	26	26	26	22	25	17

Public (ACES) and private out-of-district placements has a projected variance of \$176,891 FAV (previously \$181,219 FAV).

	FY12-13 ACTUAL	FY13-14 ACTUAL	FY14-15 ACTUAL	FY15-16 ACTUAL	FY15-16 BUDGET	FY15-16 FORECAST
Public SPED	8	6	10	6	7	6
Private SPED	21	25	24	26	31	28(27)
Totals	29	31	34	32	38	34

LINE 30 on Page 4: 5410-UTILITIES, EXCLUDING HEAT:

The 2016-2017 budget for electricity assumes the use of 3,888,929 kilowatt hours at an average price of \$0.1909 per kilowatt hour, or a cost of \$743,506. The forecast projects 3,866,501 kilowatt hours will be used for a savings of \$5,442 FAV.

ELECTRICITY (KILOWATT HOURS)

MONTH	2016-2017 FORECAST	2016-17 BUDGET	2016-17 VARIANCE	2015-2016 ACTUAL	2014-2015 ACTUAL
JUL	308,892	352,346	(43,454)	339,296	321,976
AUG	363,649	363,649		374,855	331,999
SEP	363,425	363,425		361,951	349,784
OCT	305,266	305,266		293,904	292,657
NOV	292,634	292,634		276,758	287,227
DEC	297,359	297,359		269,037	297,565
JAN	309,596	309,596		273,192	290,906

FEB	315,360	315,360		291,283	319,356
MAR	313,935	313,935		297,274	321,785
APR	311,573	311,573		276,797	304,672
MAY	328,343	328,343		300,487	318,196
JUN	335,443	335,443		296,170	336,991
TOTALS	3,845,475	3,888,929	(43,454)	3,651,004	3,773,114

The budget assumes there will not be a Load Shed credit. *There were two load shed events this summer. We participated fully in one event. UI will calculate the credit later in the year but is not expected to be significant.*

The budget for propane is \$3,000. The forecast is \$2,100, or \$900 FAV under budget.

Sewer costs are budgeted at \$32,000, which is the forecast.

The budget for water is \$33,700, which is the forecast.

LINE 31 on Page 4: 5420-REPAIRS, MAINTENANCE & CLEANING:

The budget for snow removal and sanding is \$67,500.

DEGREE DAYS: The number of degree days are not yet available.

LINE 34 on Page 4: 5620-OIL USED FOR HEATING:

The budget is \$36,500. Bethany Middle School is budgeted to use 20,000 gallons, at a price of \$1.75 per gallon, or \$35,000. The budget includes \$1,500 for the generators at all three schools.

LINE 35 on Page 4: 5621-NATURAL GAS:

The budget for natural gas is \$93,703, which is the forecast. Once the fuel cell is live, a further review will be done to determine if there are additional savings. The 2016-17 budget assumes there will be \$35,000 in savings.

LINE 44 on Page 4: 5715-IMPROVEMENTS TO BUILDING:

The facilities contingency has a budget of \$100,000. The forecast assumes these funds will be entirely used. The current balance is \$100,000.

LINE 46 on Page 4: 5850-CONTINGENCY:

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

APPENDIX A

COST SAVINGS AND EFFICIENCIES FOR FISCAL YEAR 2016-2017

TOTAL ANNUAL SAVINGS TO-DATE OF: \$ 49,996

\$15,808: The Director of Pupil Services found a company that arranges special education transportation runs that are provided for individual students to on private transportation vehicles approved for transporting school children.

\$6,563: The Director of Finance and Administration negotiated the price of the Student Accident Insurance down from \$34,881 to \$28,318.

\$19,325: One of the high school teachers, Jeremy Iverson, applied for and received a grant from Frontier Communications. The grant is to be used to purchase production equipment for the film courses and production room. This reduces the amounts that would be funded through the general fund.

\$8,300: The Director of Facilities is implementing another module of School Dude software for facility usage. The time staff spends and paper used to process, print, research, and invoice will be significantly reduced. The electronic process streamlines the flow of approvals and eliminates the need to physically track down an application.

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:

- **District recognized CQIA Innovation Prize for Fostering a District Culture of Maximizing Cost Savings and Efficiencies**
<http://www.amityregion5.org/common/pages/DisplayFile.aspx?itemId=27984932>
- **Fiscal Year 2015-2016 – \$125,911**
<http://www.amityregion5.org/common/pages/DisplayFile.aspx?itemId=27984930>
- **Fiscal Year 2014-2015 – \$139,721**
<http://www.amityregion5.org/common/pages/DisplayFile.aspx?itemId=27984928>

APPENDIX B

MONTHLY FORECASTS: PURPOSE, METHODOLOGY, HISTORICAL

PURPOSE & METHODOLOGY:

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

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

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

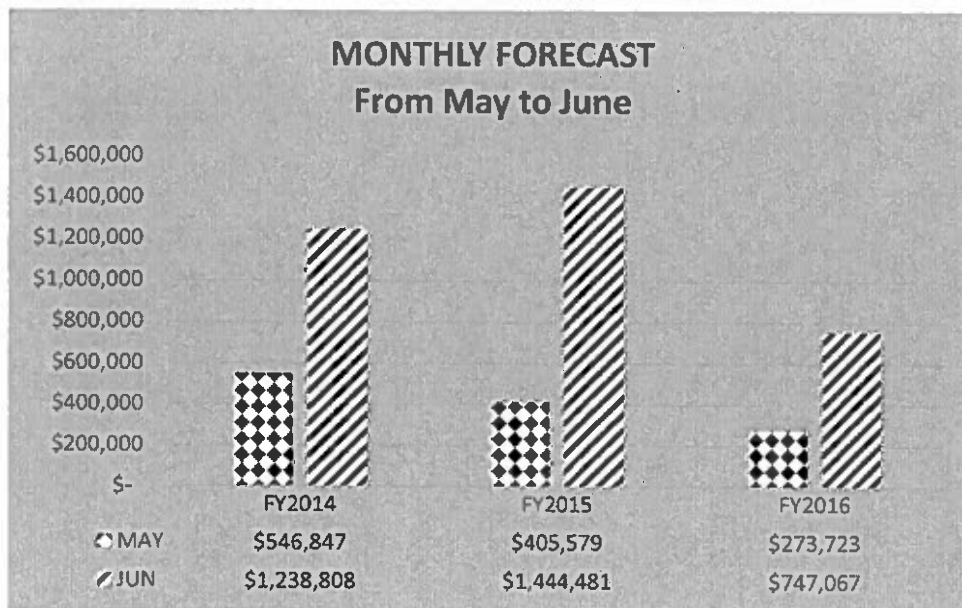
Revenues can be most impacted by decisions made at the State level for Special Education and Transportation grants. We have seen the reimbursement rate change in mid-year.

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

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

HISTORICAL:

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



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

FY2014:

The actual fund balance was \$1,238,808. The monthly forecast for May 2014 projected a fund balance of \$546,847, or **\$691,961 higher than the prior month's forecast**. The major reasons for the significant increase in the yearend fund balance from one month to the next month were, as follows:

- **\$114,915:** Certified and classified salaries were lower than forecasted. It is not until the end of the fiscal year when we know the actual expenditures for coverages, substitutes, leaves of absences, overtime, and pay docks. We use conservative estimates in the forecasts based on past history.
- **\$473,674:** Most of the funds budgeted for the OPEB Trust were transferred into the Self-Insurance Reserve Fund.
- **\$148,398:** Electricity usage and water usage were lower than forecasted. The May and June invoices were received after the May forecast.

FY2015:

The projected fund balance was \$1,444,481. The monthly forecast for May 2015 projected a fund balance of \$405,579, or **\$1,038,902 higher than the prior month's forecast**. The major reasons for the significant increase in the yearend fund balance from one month to the next month were, as follows:

- **\$137,115:** Certified and classified salaries were lower than forecasted. It is not until the end of the fiscal year when we know the actual expenditures for coverages, substitutes, leaves of absences, overtime, and pay docks. We use conservative estimates in the forecasts based on past history.
- **\$153,315:** Special education transportation and tuition expenditures were lower than forecasted. The May forecast included the possible costs due to two families that were beginning to proceed to due process. No expenditures were incurred in this fiscal year.
- **\$503,754:** Medical & dental claims were lower than expected. Since we are self-insured, actual claims are not known until the end of the fiscal year. Based on actual claims, we returned most of these funds to the member towns.
- **\$136,270:** As part of the yearend processing, unspent encumbrances are eliminated.
- **\$41,162:** Final grant payments for Special Education and Transportation are not known until the end of the fiscal year.

FY2016:

The projected fund balance is \$1,319,866. The monthly forecast for May 2016 projected a fund balance of \$273,723 which included \$427,713 transferred into Capital Reserve and a debt of \$145,086 owed to the State. The change is **\$473,344 higher than the prior month's forecast**. The major reasons for the significant increase in the yearend fund balance from one month to the next month were, as follows:

- **\$237,904:** Certified and classified salaries were lower than forecasted. It is not until the end of the fiscal year when we know the actual expenditures for coverages, substitutes, leaves of absences, overtime, and pay docks. We use conservative estimates in the forecasts based on past history.
- **\$107,099:** Purchased services were lower than forecasted. Athletics held fewer home contests, did not have a need for assistant coaches in a few middle school sports and cheerleading did not field a squad. Intern were fewer than budgeted. Less than anticipated need for psychiatric consults and other consultants at PPTs.

- **\$85,857:** Final grant payments for Special Education and Transportation are not known until the end of the fiscal year. The reimbursement rate was 77.63% which is higher than the budgeted rate of 75%. The prior year adjustment was positive as were the changes in student placements.

APPENDIX C

RECAP OF 2013-2014**Return Unspent Fund Balance:**

The cancellation of 2012-2013 encumbrances of \$62,660 has been returned to the Member Towns. We encumber funds for goods and services received by June 30th but not yet billed. In some cases, the estimated amount encumbered varies from the actual invoice (e.g., utility bill; water bill) and we do not need to spend the entire encumbrance. The primary reason for the unspent funds was special education expenditures of \$42,860, which were not spent.

Bethany	\$12,559
Orange	\$31,290
Woodbridge	<u>\$18,811</u>
Total	\$62,660

The major components of the 2013-2014 yearend available funds were, as follows:

- Special education grants revenue of **\$117,761 favorable variance** – This is due to higher special education transportation and tuition expenditures and a higher State reimbursement rate than budgeted (79.6 percent compared to 75 percent).
- Salaries of **\$356,929 favorable variance** – “Turnover savings” from replacing teachers who retired or resigned with teachers at a lower salary, were greater than expected. We also realized savings from unpaid leaves-of-absence and workers’ compensation, lower than projected coverage costs, and the transition to a permanent Superintendent of Schools. None of these could have been reasonably anticipated at the time the budget was prepared.
- Special education transportation and tuition of **\$350,050 favorable variance** – This is one of the most difficult areas to predict.

The Amity Board of Education voted to spend these funds on several needed items:

- **\$30,012** – Fixed Asset Accounting Module: The District purchased a fixed asset accounting program (FAMP) in 2007. The program worked on a 32bit operating system. It does not work on our 64bit systems.
- **\$85,793** – Amity Regional High School Cooling Tower Refurbishment: During the spring startup preventive maintenance inspection, several parts that normally deteriorate over time were noticed to be of concern. It was important to fix the problem before it became a more costly project.

- **\$57,950 – Engineering Study for Fuel Cell Waste Heat Use at Amity Regional High School:** The District has an opportunity to use the waste heat generated by the fuel cell to potentially heat and cool the building at much cheaper rates than we are currently paying.
- **\$586,655 – Self-Insurance Reserve Fund:** The District is self-insured and must pay claims for current employees and retirees. The fund balance on June 30, 2014, was approximately \$231,000, or a reserve to claims ratio of 5.5 percent. This balance was projected to be about \$114,000 on June 30, 2015, or a reserve to claims ratio of 2.6 percent. It was imperative to bring the reserve balance to the minimum ratio of 20 percent (target is 25 percent). This is the third year of self-funding our medical and dental insurance. It takes time to build-up the reserve balance.

APPENDIX D

RECAP OF 2014-2015

The fund balance of \$1,448,929 FAV is derived from cost savings initiatives, special education, and uncontrollable and/or unforeseen circumstances. The primary sources of the fund balance are, as follows:

FINANCIAL MANAGEMENT: **\$ 139,721**

Our efforts to foster a District culture of finding cost savings and efficiencies has been successful.

SPECIAL EDUCATION (NET): **\$ 312,263**

The primary reasons for the favorable variance were changes in the expected placements of some students; two previously outplaced students returned to the District; two fewer students than budgeted were in the Step Forward Program at Gateway; the average tuition costs increased 3 percent rather than the budgeted increase of 5 percent; and transportation costs were shared with an Elementary School District.

OTHER: **\$ 996,945**

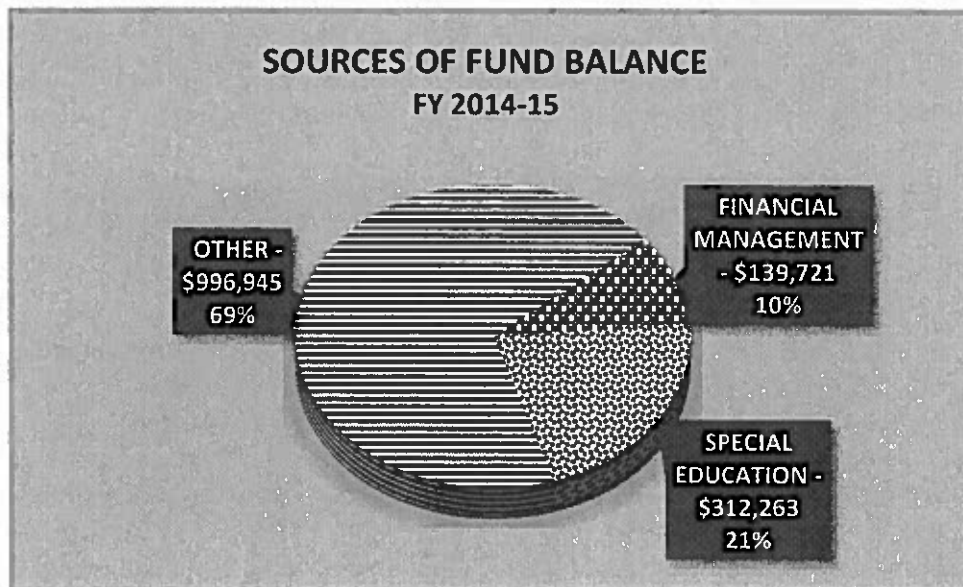
Turnover savings from replacing teachers who retired or resigned exceeded budget by \$99,002. We found out about 14 retirements and resignations after the budget was adopted. The budget assumed 5 retirements and resignations. In addition, the replacement of the Director of Counseling who resigned on August 28, 2014 and was replaced on November 11, 2014, resulted in a savings of \$29,270.

Other personnel savings came from unpaid leaves-of-absences for savings of approximately \$135,000; Bench Subs, long-term and short-term subs and Kelly Services substitutes were \$60,911 below budget; Homebound expenses were under budget by \$27,311; and staff changes, vacancies and lower overtime accounted for most of the remaining favorable variance of \$125,563 in the salary accounts.

Medical and dental insurance budget did not need to be fully used. This resulted in a favorable variance of \$328,754 with the budget transfer of \$175,000 into the OPEB Trust.

Other professional services for special education students were not needed for a savings of \$71,507.

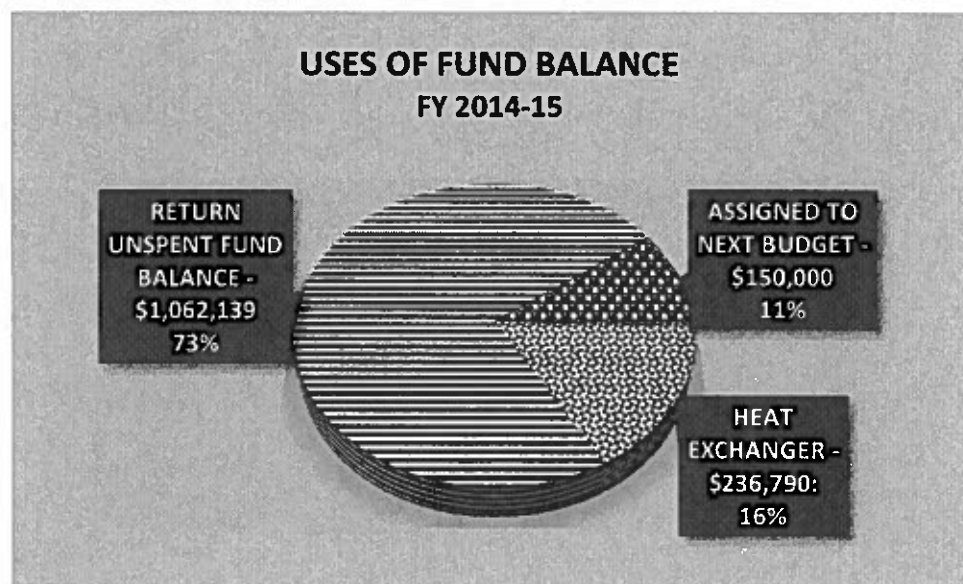
The primary sources of the fund balance are shown graphically below:



The recommended uses of the fund balance are, as follows:

1. **\$1,062,139** – Return unspent fund balance
2. **\$150,000** - Designated for the 2015-2016 budget
3. **\$236,790** - Put into the Reserve Fund for Capital and Nonrecurring Expenses for the purpose of purchasing and installing a heat exchanger at Amity Regional High School

The uses of the fund balance are shown graphically below:



Return Unspent Fund Balance:

The unspent fund balance have been returned to the Member Towns, as follows:

Bethany	\$ 221,148
Orange	\$ 522,754
Woodbridge	<u>\$ 318,237</u>
Total	\$1,062,139

APPENDIX E

RECAP OF 2015-2016Return Unspent Fund Balance:

The cancellation of 2014-2015 encumbrances of \$1,035 will be returned to the Member Towns. We encumber funds for goods and services received by June 30th but not yet billed. In some cases, the estimated amount encumbered varies from the actual invoice (e.g., utility bill; water bill) and we do not need to spend the entire encumbrance. Once the audit is final for 2015-2016, the funds will be returned.

<i>Bethany</i>	<i>\$ 215</i>
<i>Orange</i>	<i>\$ 509</i>
<i>Woodbridge</i>	<i><u>\$ 310</u></i>
<i>Total</i>	<i>\$1,035</i>

The preliminary, unaudited fund balance for 2015-2016 is \$1,319,985. The Amity Board of Education previously voted to designate \$427,713 for Capital Improvement Projects. There are two other funding requests for discussion at the August 8, 2016 meetings of the Amity Finance Committee and the Amity Board of Education meetings.

FINANCIAL MANAGEMENT:

\$ 318,642

Our efforts to foster a District culture of finding cost savings and efficiencies has been successful producing savings of \$136,911. Utilities for electricity, heating oil and natural gas were below budget due to many conservation efforts and price negotiations.

SPECIAL EDUCATION (NET)

\$ 350,967

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. Any one of these events can have a significant impact, positive or negative, on the District's special education expenditures. The State reimbursement rate fluctuates throughout the year. The budget forecasted 75% reimbursement rate and the final rate was 77.63%.

OTHER:

\$ 650,257

\$395,748: "Turnover savings" from replacing teachers and other staff who retired or resigned is over budget and savings from unpaid leaves-of-absence. Athletic salaries were down from unfilled coaching positions at the middle school including cheerleading and several assistant coaching positions. Teacher coverages, summer work costs, substitute costs, degree changes and homebound services were less than anticipated.

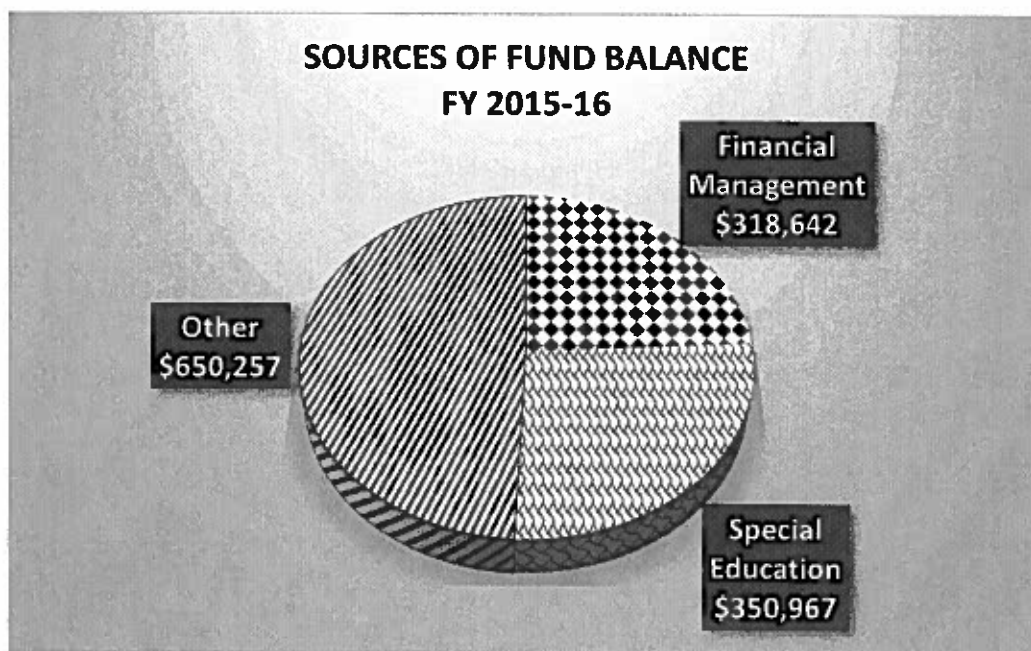
\$30,315: The bid price for workers' compensation insurance premium was under budget. The payroll audit premium was below budget.

\$107,099: Purchased services costs were lower due to a number of factors. There were less interns than anticipated. Fewer home athletic contests at the high school which required fewer officials, monitors, and scorekeepers; and less than anticipated need for psychiatric consults, professional's attendance at PPTs and behavior specialists' services.

\$62,385: The bid for the stone coping repair project at Amity Regional High School was under budget.

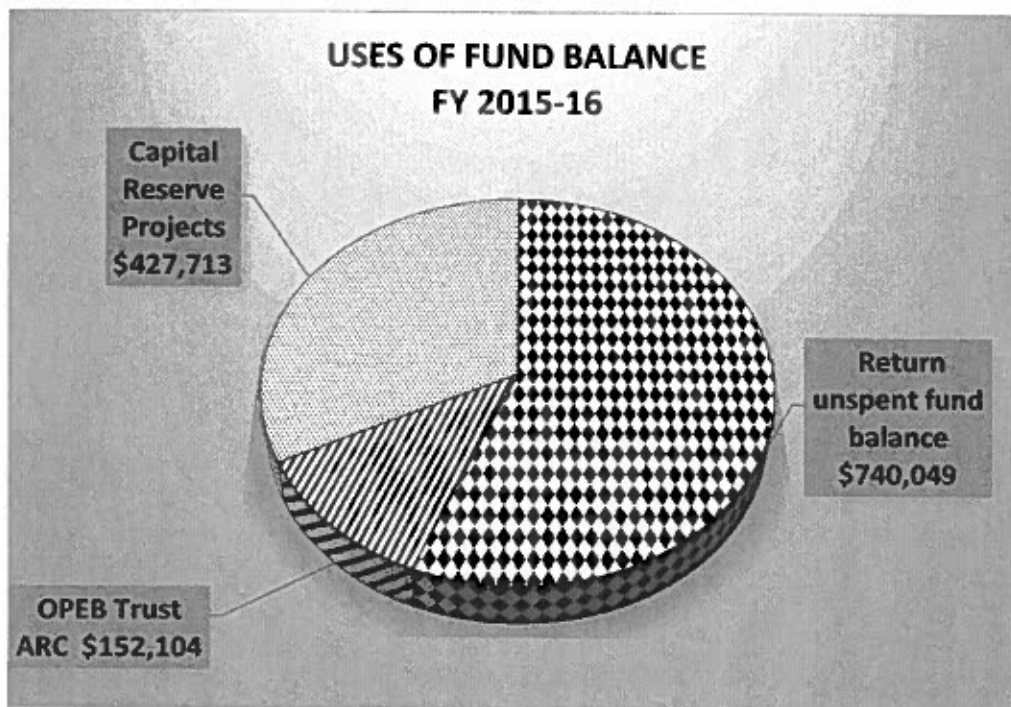
\$42,438: Transportation costs were less for athletics and less diesel fuel was used for all bus services than anticipated.

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



1. **\$740,049** - Estimated return of unspent fund balance pending audit and approval of funding requests
2. **\$152,104** - Designated for the 2015-2016 OPEB Trust ARC
3. **\$427,713** -Transferred into the Reserve Fund for Capital and Nonrecurring Expenses for a variety of projects. The projects include a lighting retrofit, replacing custodial equipment, renovating gym bleachers, replacing stairwell doors, replacing flooring and drinking fountains.

The uses of the fund balance are shown graphically below:



Return Unspent Fund Balance:

The *preliminary, unaudited* unspent fund balance will be returned to the Member Towns, as follows:

Bethany	\$ 154,071
Orange	\$ 365,562
Woodbridge	<u>\$ 220,416</u>
Total	\$ 740,049

Amity Regional School District No. 5 - Budget Transfers 2016-2017

<u>MONTH/YR</u>	<u>JNL#</u>	<u>ACCOUNT NUMBER & DESCRIPTION</u>	<u>AMOUNT</u>	<u>DESCRIPTION</u>
2016-AUG	43	01-03-11-1013-5731 EQUIPMENT- REPLAC	(400.00)	SCI TRANSFER
2016-AUG	43	01-03-11-1013-5730 EQUIPMENT - NEW	400.00	SCI TRANSFER
2016-AUG	120	01-02-11-1014-5641 TEXTBOOKS	(1,065.00)	SUPPLIES COMM CORE
2016-AUG	120	01-02-11-1014-5611 INSTRUC SUPPLIES	1,065.00	SUPPILES COMM CORE

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



Theresa Lumas
Director of Finance and Administration
terry.lumas@reg5.k12.ct.us

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

To: Dr. Charles S. Dumais, Superintendent of Schools
From: Theresa Lumas, Director of Finance and Administration
Re: Budget Transfers over \$3,000 - **Fiscal Year 2016-2017**
Date: August 18, 2016

I recommend the Amity Finance Committee and Amity Board of Education approve the following budget transfer request(s):

Technology:

Director of Technology, Shaun DeRosa requested a transfer of \$18,000 from account 05-14-2350-5731 (Replacement equipment) into account 05-14-2350-5690 (Other Supplies). The transfer is to cover the yearly cost of network services provided by the CT Education Network. We were not aware of the need for these funds during the last budget process and were only notified that there was a chance that this would be necessary in February of 2016. It is now a definite cost imposed by the State for services we previously received for free. This cost represents the charges for Orange Middle School and Amity Regional High School. Bethany Middle School has a different type of connection to the network which the State will begin charging for in fiscal year 2017-2018. A line item will be added to the next budget to address this expense for all three schools.

Move to make the following budget transfer to cover the cost of paying for network services provided the CT Education Network.

ACCOUNT NUMBER	ACCOUNT NAME	FROM	TO
05-14-2350-5731	Equipment - Replacement	\$18,000	
05-14-2350-5690	Other Supplies		\$18,000

Facilities:

Director of Facilities, Jim Saisa is requesting monies be transferred from the high school repair and maintenance account to the other supply account to cover the cost of software. Another module of the existing Schooldude system can schedule facility usage. This process will save time, paper and provide better communication about building usage across the District.

Move to make the following budget transfer to cover the cost of paying for Schooldude software for scheduling facilities usage.

ACCOUNT NUMBER	ACCOUNT NAME	FROM	TO
03-14-2600-5420	Repairs & Maintenance	\$ 3,570	
03-14-2600-5690	Other Supplies		\$ 3,570

AMITY REGIONAL SCHOOL DISTRICT NO. 5

Bethany Orange Woodbridge
25 Newton Road, Woodbridge Connecticut 06525



Theresa Lumas
Director of Finance and Administration
terry.lumas@reg5.k12.ct.us

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

To: Dr. Charles S. Dumais, Superintendent of Schools

From: ~~Theresa Lumas~~, Director of Finance and Administration

Re: Resolution for Refunding Bonds

Date: September 6, 2016

Mark Chapman, of Independent Bond & Investment Consultants (IBIC) contacted me with an opportunity for the District to refinance some of its existing debt. Approximately \$18,645,000 of the 2009 and the 2010 issues would be refunded. A threshold of \$20,000,000 has been set to allow for inclusion of the cost of issuance and additional maturity dates that present favorable changes prior to the market sale. A summary from IBIC is attached to this memo. The District would realize substantial savings, currently projected at over 1 million dollars. The savings would begin in the current fiscal year and would also be incorporated into the budget developed for next year. **The estimated savings are \$1,255,078 net of expenses.** The annual savings are estimated at:

Estimated Cash Flow Savings			
Fiscal Year	Current Debt Service	Cash Flow Savings	Combined Estimated Debt Service
6/30/2017	\$ 4,709,212.50	\$ (96,591.36)	\$ 4,612,621.14
6/30/2018	\$ 4,701,512.50	\$ (126,367.25)	\$ 4,575,145.25
6/30/2019	\$ 4,390,112.50	\$ (127,598.50)	\$ 4,262,514.00
6/30/2020	\$ 4,315,562.50	\$ (130,290.75)	\$ 4,185,271.75
6/30/2021	\$ 4,224,437.50	\$ (130,405.00)	\$ 4,094,032.50
6/30/2022	\$ 4,083,943.75	\$ (127,042.75)	\$ 3,956,901.00
6/30/2023	\$ 3,965,856.25	\$ (127,758.75)	\$ 3,838,097.50
6/30/2024	\$ 3,647,240.63	\$ (130,180.00)	\$ 3,517,060.63
6/30/2025	\$ 3,152,631.26	\$ (128,538.75)	\$ 3,024,092.51
6/30/2026	\$ 1,728,246.88	\$ (130,305.00)	\$ 1,597,941.88
6/30/2027	\$ 630,850.00		\$ 630,850.00
	\$39,549,606.27	\$(1,255,078.11)	\$38,294,528.16

I recommend the Amity Finance Committee make the following recommendation to the Amity Board of Education:

“The Amity Finance Committee recommends the Amity Board of Education considers and acts upon a resolution concerning the authorization of refunding bonds for payment of the outstanding principal of and interest on all or a portion of the District’s \$27,480,000 General Obligation Refunding Bonds, Issue of 2009, and \$8,695,000 General Obligation Refunding Bonds, Issue of 2010, and costs related thereto.”

Below is the motion and the resolution for refunding bonds for the Amity Board of Education, as written by the District’s Bond Counsel. The resolution should be read (unless copies are available and the Board makes a motion to waive the reading) and entered into the Minutes as shown below:

“To consider and act upon a resolution concerning the authorization of refunding bonds for payment of the outstanding principal of and interest on all or a portion of the District’s \$27,480,000 General Obligation Refunding Bonds, Issue of 2009, and \$8,695,000 General Obligation Refunding Bonds, Issue of 2010, and costs related thereto.”

Enclosures

**RESOLUTION OF BOARD OF EDUCATION
OF REGIONAL SCHOOL DISTRICT NUMBER 5**

AUTHORIZING THE ISSUANCE OF NOT EXCEEDING \$20,000,000 REFUNDING BONDS FOR PAYMENT IN WHOLE OR IN PART OF THE OUTSTANDING PRINCIPAL OF AND INTEREST ON THE DISTRICT'S \$27,480,000 GENERAL OBLIGATION REFUNDING BONDS, ISSUE OF 2009, AND \$8,695,000 GENERAL OBLIGATION REFUNDING BONDS, ISSUE OF 2010 OF REGIONAL DISTRICT NUMBER 5, AND COSTS RELATED THERETO

(September 12, 2016)

RESOLVED,

(a) That Regional School District Number 5 issue its refunding bonds, in an amount not to exceed TWENTY MILLION DOLLARS (\$20,000,000), the proceeds of which are hereby appropriated: (1) to fund one or more escrows, and to apply the balance held in such escrows, together with the investment earnings thereon, to the payment in whole or in part, as to be determined by the Chairman of the Board of Education and the Treasurer of the District, of the outstanding principal of and interest on the District's \$27,480,000 General Obligation Refunding Bonds, Issue of 2009, dated as of May 13, 2009, and \$8,695,000 General Obligation Refunding Bonds, Issue of 2010, dated as of April 6, 2010, including the payment of interest accrued on said bonds to the date of payment, and (2) to pay costs of issuance of the refunding bonds authorized hereby, including legal fees, consultants' fees, trustee or escrow agent fees, underwriters' fees, net interest and other financing costs and other costs related to the payment of the outstanding bonds described above. The refunding bonds shall be issued pursuant to Section 10-60a of the General Statutes of Connecticut, Revision of 1958, as amended, and any other enabling acts. The bonds shall be general obligations of the District and its member towns, secured by the irrevocable pledge of the full faith and credit of the District and its member towns.

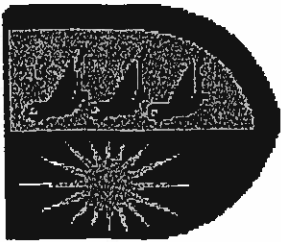
(b) The Chairman of the Board of Education and the Treasurer of the District shall sign the bonds by their manual or facsimile signatures. The law firm of Day Pitney LLP is designated as bond counsel to approve the legality of the bonds. The Chairman and the Treasurer are authorized to determine the bonds to be redeemed and the amount, date, interest rates, maturities, redemption provisions, form and other details of the refunding bonds; to designate one or more banks or trust companies to be certifying bank, registrar, transfer agent and paying agent for the bonds; to provide for the keeping of a record of the bonds; to sell the bonds at public or private sale; to deliver the bonds; and to perform all other acts which are necessary or appropriate to issue the bonds.

(c) That the District hereby declares its official intent under Federal Income Tax Regulation Section 1.150-2 that costs of the refunding may be paid from temporary advances of available funds and that (except to the extent reimbursed from grant moneys) the District reasonably expects to reimburse any such advances from the proceeds of borrowings in an aggregate principal amount not in excess of the amount of borrowing authorized above for the refunding. The Chairman and the Treasurer are authorized to amend such declaration of official intent as they deem necessary or advisable in order to maintain the continued exemption from federal income taxation of interest on the bonds authorized by this resolution, if issued on a tax-exempt basis, including covenants to pay rebates of investment earnings to the United States in future years.

(d) That the Chairman and the Treasurer are authorized to make representations and enter into written agreements for the benefit of holders of the bonds to provide secondary market disclosure information, which agreements may include such terms as they deem advisable or appropriate in order to comply with applicable laws or rules pertaining to the sale or purchase of such bonds.

(e) That the Chairman, the Treasurer, and other proper officers and officials of the District are authorized to take all other action which is necessary or desirable to enable the District to effectuate the refunding of all or a portion of the District's \$27,480,000 General Obligation Refunding Bonds, Issue of 2009, and \$8,695,000 General Obligation Refunding Bonds, Issue of 2010, and to issue refunding bonds authorized hereby for such purposes, including, but not limited to, the entrance into agreements on behalf of the District with underwriters, trustees, escrow agents and others to facilitate the issuance of the refunding bonds, the escrow of the proceeds thereof and investment earnings thereon, and the payment of the outstanding bonds in whole or in part.

(f) That the above authorization to issue refunding bonds shall lapse on June 30, 2017.



Regional School District # 5

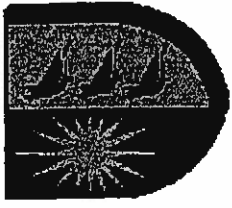
Proposed Refunding

Summary of Estimated Refunding Results

September 12, 2016



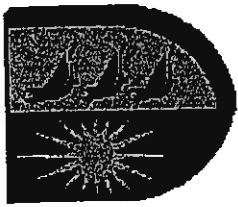
Independent Bond & Investment Consultants LLC
Madison, Connecticut
1-800-257-3462



Regional School District # 5

Refund Prior Bonds - \$18,645,000

- Refund on a “Advance” Basis:
 - May 2009 Refunding Issue – Callable maturities (2018-2024) - \$11,755,000 (District-Wide Facilities Improvements)
 - April 2010 Refunding Issue – Callable maturities (2019-2025) - \$6,890,000 (District-Wide Facilities Improvements)

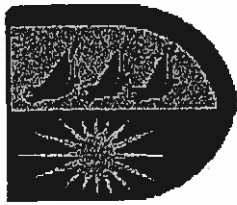


Regional School District # 5

Summary of Refunding Results*

➤ New Par Amount:	\$19,775,000
➤ Refunded Bonds:	\$18,645,000
➤ All-In True Interest Cost:	1.986%
➤ Avg. Coupon (new bonds):	1.782%
➤ Avg. Coupon (prior bonds):	4.964%
➤ Cash Flow Savings (net of expenses):	\$1,255,078
➤ Net PV Savings:	\$1,138,404
➤ Percentage savings (prior bonds):	6.107%

* Estimated results based on Market conditions August 17, 2016.



Regional School District # 5

Estimated Cash Flow Savings

Fiscal Year	Current Debt Service	Cash Flow Savings	Combined Estimated Debt Service
6/30/2017	\$ 4,709,212.50	\$ (96,591.36)	\$ 4,612,621.14
6/30/2018	4,701,512.50	(126,367.25)	4,575,145.25
6/30/2019	4,390,112.50	(127,598.50)	4,262,514.00
6/30/2020	4,315,562.50	(130,290.75)	4,185,271.75
6/30/2021	4,224,437.50	(130,405.00)	4,094,032.50
6/30/2022	4,083,943.75	(127,042.75)	3,956,901.00
6/30/2023	3,965,856.25	(127,758.75)	3,838,097.50
6/30/2024	3,647,240.63	(130,180.00)	3,517,060.63
6/30/2025	3,152,631.26	(128,538.75)	3,024,092.51
6/30/2026	1,728,246.88	(130,305.00)	1,597,941.88
6/30/2027	630,850.00		630,850.00
	<u>\$ 39,549,606.27</u>	<u>\$ (1,255,078.11)</u>	<u>\$ 38,294,528.16</u>

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



Theresa Lumas
Director of Finance and Administration
terry.lumas@reg5.k12.ct.us

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

To: Dr. Charles S. Dumais, Superintendent of Schools
From: ~~Theresa Lumas~~, Director of Finance and Administration
Re: Resolution for Appropriations and Borrowing Authorizations
Date: September 6, 2016

On August 8, 2016, the Finance Committee voted unanimously to recommend to the Board of Education various improvements at Amity Regional High School and Amity Middle School, Bethany Campus, contemplated to include: (a) at Amity Regional High School, replacement of the middle gymnasium air handlers with combination heating/cooling units, replacement of the air handlers serving the A wing classrooms and the kitchen area, renovation of the consumer service room, replacement of various parking lots and driveway areas, and replacement of tennis courts; and (b) at Amity Middle School, Bethany Campus, upgrades to the heating, ventilation and air conditioning system including changes in the diffuser layout, installation of additional control points and improvements to the building management system programming. The amount approved by the Amity Finance Committee has been rounded up from \$2,064,220 to \$2,065,000 as recommended by bond counsel.

The Board will need to take action on the proposed bond at the September 12, 2016 regular Board meeting. If the Board votes to move forward with the proposed bond, they must set a date for a District Meeting at which time the Public is provided with information but no vote is taken. In setting the date for the District Meeting, the meeting notice must be posted at the Member Towns and the District, and published in a newspaper, at least five (5) days before the District Meeting (including the day of publication/posting, intervening weekend days and holidays, but excluding the day of the meeting).

The enclosed motion and resolution has been prepared by Douglas W. Gillette of Day Pitney LLP, who is our Bond Counsel. The resolution will need to include the place and date of the District Meeting (e.g., ... authorized to cause a district meeting to be called for the purpose of conducting a public hearing in the **Presentation Room of Amity Regional High School on Monday, September 26, 2016 at 6:00 P.M.)**

A Board meeting will then need to take place for the purpose of passing the appropriate resolutions and establishing the referendum date.

The following motion must be made by the Amity Board of Education to proceed:

“To consider and act upon a resolution with respect to recommendations for an appropriation and borrowing authorization for costs related to various improvements at Amity Regional High School and Amity Middle School, Bethany Campus.”

Enclosures

RESOLUTION OF BOARD OF EDUCATION
OF REGIONAL SCHOOL DISTRICT NUMBER 5

(September 12, 2016)

RESOLVED, That the officers of the Board of Education and the Superintendent are authorized to cause a district meeting to be called for the purpose of conducting a public hearing in the Presentation Room of Amity Regional High School on Monday, September 26, 2016 at 6:00 P.M. with respect to the following recommendations of the Board, which recommendations are hereby approved:

1. That \$2,065,000 be appropriated for costs related to various improvements at Amity Regional High School and Amity Middle School, Bethany Campus, contemplated to include: (a) at Amity Regional High School, replacement of the middle gymnasium air handlers with combination heating/cooling units, replacement of the air handlers serving the A wing classrooms and the kitchen area, renovation of the consumer service room, replacement of various parking lots and driveway areas, and replacement of tennis courts; and (b) at Amity Middle School, Bethany Campus, upgrades to the heating, ventilation and air conditioning system including changes in the diffuser layout, installation of additional control points and improvements to the building management system programming. The appropriation may be spent for design and installation costs, equipment, materials, consultant fees, legal fees, net interest on borrowings, other financing costs, and other expenses related to the project. The District Board of Education shall be authorized to determine the scope and particulars of the project, and may reduce or modify the scope of the project as desirable, and the entire appropriation may be spent on the project as so reduced or modified.

2. That \$2,065,000 bonds and temporary notes of the District be authorized to finance the appropriation.

3. That the Chairman of the District Board of Education and the District Treasurer, or such officer or body delegated by the Board, be authorized to require the District and its member towns to comply with applicable federal income tax requirements for tax-exempt bonds.

4. That the Chairman of the District Board of Education and the District Treasurer, or such officer or body delegated by the Board, be authorized to make representations and enter into written agreements for the benefit of holders of the bonds or notes to provide secondary market disclosure information.

5. That the aforesaid bond, note and temporary note authorization shall be submitted to referendum vote by the electors and citizens qualified to vote in the towns of the District.

FURTHER RESOLVED, That the applicable portions of the project be referred to the Bethany Planning and Zoning Commission and the Woodbridge Planning and Zoning Commission for reports pursuant to Section 8-24 of the Connecticut General Statutes.

AMITY REGIONAL SCHOOL DISTRICT NO. 5
Bethany Orange Woodbridge

PROPOSED REFERENDUM AND BOND SCHEDULE

- **July 2016-** Superintendent presents bond package to Member Town Boards of Finance
- **August 8, 2016** – Amity Finance Committee discusses items for bond and takes possible action moving items forward to Board
- **September 12, 2016**– Amity Board of Education discusses items for bond and takes possible action to recommend appropriation and borrowing authorization; schedules public hearing and distribution of explanatory text
- **(Not later than) September 21, 2016** – Notice of District Meeting public hearing posted and published
- **September 26, 2016-** District Meeting public hearing; Amity Board of Education adopts bond resolution, sets referendum date and authorizes preparation of explanatory materials. *(The District cannot advocate for the bond proposal after Board vote)*
- **September 27, 2016** – Notice to Town Clerks for calling referendum
- **November 22, 2016-** Notice of Referendum posted and published in each member town
- **November 30, 2016** – Distribution of Explanatory Text to all residents in member towns
- **December 6, 2016** – Referendum held 6 a.m. – 8 p.m. in each member town
- **December 12, 2016** - Engage IBIC for bond sale
- **December 19, 2016** - IBIC provides financing schedule and list of items required to update Official Statement
- **TBD** – Organizational meeting to discuss bond offering
- **January 27, 2017** – IBIC distributes draft of Official Statement
-
- **February 6, 2017** (approximately) – Rating call with Moody’s and/or Fitch
- **February 6, 2017** - Project bids posted
- **February 14, 2017** – Distribute Official Statement to market
- **February 15, 2017** – Legal notice for bond put in local paper
- **February 28, 2017** – Bond Sale
- **March 14, 2017** – District receives bond proceeds
- **March 30, 2017** – Sealed project bid proposals due
- **April 17, 2017** – AFC recommends contract awards over \$35,000 to BOE
- **April 17, 2017** – BOE awards contracts over \$35,000
- **April 18, 2017** - Purchase orders issued to vendors
- **(Post-Graduation 2017** – work commences)

ESTIMATED PRINCIPAL

Total Project Costs	\$1,800,200
Contingency – 10%	\$ 180,800
Estimated Cost of Issuance	\$ 84,000
Estimated Principal	\$2,065,000

BONDING PROJECTS

Replace the air handlers that feed the middle gym with full heating/cooling units

The air handlers are 45 years old and have outlived their useful life expectancy. To ensure we are providing the best air quality possible for physical education classes as well as Amity athletics and community education, the existing heating only units should be replaced with modern, combination heating/cooling units. Energy savings may be achieved with this project. Estimated cost of **\$293,635**.

Air handler replacement at Amity Regional High School

Replace air handlers 1, which serves classrooms in the A wing, and 15, which serves the kitchen area, that were installed in 1993. They have outlived their useful life and need to be replaced before they start failing. Air handlers are the critical air distribution mechanism that ensures building comfort and good air quality. A retro-commissioning project was completed to help prioritize the replacement of these units on an educated time schedule. Energy savings may be achieved with this project. Estimated costs to replace these units are **\$360,956**.

Renovate the old consumer science room at Amity Regional High School

The consumer science room that was installed in 1995 is in disrepair. The cabinets are falling apart and the appliances are not worth putting money into for repairs anymore. The High School has a thriving program and the classroom needs to be upgraded to meet modern-day needs. The upgrades are also necessary for safety. Estimated cost is **\$200,000**, which was provided in an estimate from Munger Construction dated March 15, 2016.

Parking lot replacement at Amity Regional High School

Many of the parking lot and driveway areas at Amity Regional High School are over 20 years old and have deteriorated to the point where patching and repairing them is not a good use of money. Because the lots sit on a high water table, frost heaves and normal wear have necessitated the replacement of the parking lots and driveways. Estimated costs for phase 1 is **\$350,000**.

HVAC upgrades at Amity Middle School, Bethany Campus

The layout of the air diffusers in the classrooms and locker rooms at Amity Middle School, Bethany Campus, have proven to not be effective for thermal comfort. In addition, building codes have changed as to the amount of outside air that is needed to keep a building's air quality high. By implementing changes in the diffuser layout in the classrooms as well as adding control points and programming to the building management system, we will achieve better air quality, better thermal comfort, and recognize cost savings on utility bills. The estimated cost is **\$189,909**, based on a budget quotation dated May 25, 2016, with Controlled Air, who is doing the similar upgrades at Amity Middle School, Orange Campus.

Replace the tennis courts at Amity Regional High School

The tennis courts at Amity Regional High School have been repaired and resurfaced many times. There are patches on the patches. Many of the repaired areas open up again each year with the frost heaves in the spring. New cracks appear each spring as well. To ensure a safe playing surface for the athletes and gym classes and to avoid the yearly maintenance costs associated with the frost heaves, the courts are in need of replacement. The estimated cost is **\$405,700**, which was provided in an estimate from Hinding Tennis dated January 28, 2016.



Amity Regional School District # 5

Funding Platform Alternatives Historical Review and Results

September 12, 2016

I. Overview

- Amity switched to Self-Funding for 2012-2013
- Objectives:
 1. Improve Control Over Plan Costs
 2. Reduce Plan Costs Relative to Fully-Funded
 3. Capture Value of Favorable Claim Patterns
- Results:
 1. Self-Funded costs lower than Fully-Funded
 2. Actual Self-Funded costs in line with Expected Self-Funded Costs
 3. Annual Variability in Claim Costs Falls within Underwriting Parameters

II. Financial Summary

- Cost Reduction over 4 Years: \$2.1 million
- Additional Cost for 2016-2017 to be Fully-Funded: \$615,000
- Cumulative Actual Vs. Expected Claim Levels over 4 Years: <\$29,000>

III. Summary

- District Benefit Costs Lower Due to Self-Funding
- Self-Funding is an appropriate Funding Platform
- Maintenance of Reserves/Fund Balance is key fact.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5
AUDIT STATUS REPORT
JUNE 30, 2016**

Status Report as of September 7, 2016

	TESTWORK % COMPLETE	REVIEW % COMPLETE	STATUS/ISSUES
Planning Procedures	100%	90%	No issues noted. Partner review in process
Documentation and Testing of Internal Control			
Documentation of internal control and system walk throughs	100%	90%	No issues noted. Partner review in process
Non-Payroll Expenditure Testing	100%	90%	No issues noted. Partner review in process
Payroll Expenditure Testing	100%	90%	No issues noted. Partner review in process
Major Federal Program Compliance Testing			
IDEA	25%	0%	Test work in process.
Major State Program Compliance Testing			
Open Choice Grant	25%	0%	Test work in process.
High Quality School Start Up Grant	25%	0%	Test work in process.
Opinion Unit Substantive Testing			
Government-wide	25%	0%	Test work in process.
General Fund	25%	0%	Test work in process.
Internal Service Fund	25%	0%	Test work in process.
Aggregate Remaining Fund Information	75%	0%	Test work in process.
Financial Reporting			
Financial Statements	0%	0%	To be completed once substantive procedures are finalized.
Single Audit Reports	0%	0%	To be completed once substantive procedures are finalized.
ED001	0%	0%	To be completed once substantive procedures are finalized.

Items Needed for Completion of Audit

- 1 Pension valuation disclosures from actuary were received during the first week of September. Disclosures and valuation are currently being tested and reviewed by audit team.
- 2 ED001 - State of CT Desk Audit Finding Reports are not released until mid-October. Testing to be finalized upon release of this information.
- 3

Potential Audit Hold-ups

- 1 No audit hold ups are anticipated.

Other

- 1 We will be implementing GASB Statement No. 79, Certain External Investment Pools and Pool Participants and GASB Statement No. 72, Fair Value Measurement and Application, in the current year. The implementation of these standards are not expected to have a material impact on the Town's financial position. Although GASB Statement No. 79 and GASB Statement No. 72 will result in enhanced disclosures regarding the valuation of the Town's investments.

Attached are the minutes from the following Board of Education Sub-Committee meetings:

Finance Committee	8/8/16
Curriculum Committee	9/1/16

MINUTES

COMMITTEE MEMBERS PRESENT: Chairman James Stirling, Mr. John Belfonti, Ms. Pat Cardozo, Mr. Matt Giglietti, Mr. John Grabowski (arrived at 5:30 pm) and Mr. Joseph Nuzzo.

COMMITTEE MEMBERS ABSENT: None.

Staff members present: Dr. Charles Dumais, Ms. Theresa Lumas, Mr. Scott Cleary, Mr. Ernie Goodwin, Dr. Marie McPadden and Mr. Jim Saisa.

Also present: Board members: Ms. Amy Esposito, Mr. Tom Hurley, Ms. Sheila McCreven and Ms. Diane Urbano. Mr. Jim Leahy, Mrs. Ruth Natzel and other members of the public.

A meeting of the Finance Committee of the Amity Regional Board of Education (BOE) was held on Monday, August 08, 2016 at 5:00pm in the John J. Brady Center at Amity Regional High School.

1. **Call to Order:** Mr. Stirling called the meeting to order at 5:02 pm.
2. **Discussion and possible action on minutes.**
 - A. **Finance Committee meeting - June 13, 2016**

Motion by Ms. Cardozo, 2nd by Mr. Giglietti to accept the minutes as submitted.

Vote unanimous (Mr. Nuzzo abstained)

Motion carried

3. **Public comment**

Mr. Jim Leahy, Orange resident and vice-chairman of the Finance Committee for the Town of Orange commented regarding discussion of Board of Education (BOE) finances during a summer meeting. He gave each Committee member a handout (attachment). He told the Committee that the Orange Board of Finance recommended that all surplus money be returned to the member towns.

Mr. Tom Hurley, Orange resident and secretary of the Amity BOE, expressed his support for fully funding the OPEB Trust.

4. **Presentation and discussion of 2017-2018 budget calendar.**

Ms. Lumas went over the dates and timeline on the calendar. There was some discussion regarding some of the dates in the process and how they would affect planning.

5. **Presentation of annual report on reserve fund for capital and non-recurring expenditures.**

Ms. Lumas went over the highlights of the report (enclosure)

6. **Discussion and possible action on authorized signers for school lunch program.**

Motion by Mr. Giglietti, 2^{ny} by Mr. Belfonti to designate Dr. Charles Dumais, Superintendent of Schools, the authorized representative to sign the agreement for child nutrition programs and to sign claims for reimbursement; further, to designate Theresa Lumas, Director of Finance and Administration as an authorized signer of claims for reimbursement in the school lunch program.

Vote unanimous

Motion carried

7. **Update on Financial Audit**

Ms. Lumas reported that the auditors arrived and began their work in July and that they would be returning after Labor Day for the next phase.

8. Discussion and possible action on recommended uses of 2015-2016 year-end available funds.

There was lengthy discussion regarding the proposed use of year-end funds as outlined in the memo from Ms. Lumas to Dr. Dumais dated August 08, 2016 (enclosure). After much discussion, the Committee reached a consensus to move forward with the third option to return the audited fund balance net the OPED Trust contribution to the member towns.

Motion by Mr. Giglietti, 2nd by Mr. Grabowski to return to the member towns the audited fund balance net of the OPEB Trust contribution of \$152,104. The unaudited amount that would be returned is \$740,049.

Vote unanimous

Motion carried

9. Discussion of monthly financial statements

- A. Fiscal year 2015-2016
- B. Fiscal year 2016-2017

10. Director of Finance and Administration approved transfers under \$3,000.

11. Discussion and possible action on budget transfers of \$3,000 or more.

- A. Fiscal year 2016-2017

Ms. Lumas recommended a budget transfer as outlined on page 108 of the packet.

Motion by Ms. Cardozo, 2nd by Mr. Nuzzo to recommend to the full Board that the following budget transfers into the Theater/Film Production line for Amity High School and the Principal Services line be made to properly align budget and expenditures with current State and Federal accounting structure:

<i>Account number</i>	<i>Account name</i>	<i>From</i>	<i>To</i>
<i>03-13-2220-5111</i>	<i>Certified salaries</i>	<i>\$94,395</i>	
<i>03-11-1017-5111</i>	<i>Certified salaries</i>		<i>\$94,395</i>
<i>01-13-2220-5112</i>	<i>Classified salaries</i>	<i>\$21,366</i>	
<i>03-13-2400-5112</i>	<i>Classified salaries</i>		<i>\$21,366</i>
<i>03-13-2220-5611</i>	<i>Instructional supplies</i>	<i>\$ 1,000</i>	
<i>03-11-1017-5611</i>	<i>Instructional supplies</i>		<i>\$ 1,000</i>

Vote unanimous

Motion carried

12 Discussion and possible action on new funding requests

- A. Fiscal year 2015-2016

Ms. Lumas outlined 4 new funding requests in her memo to Dr. Dumais of June 30, 2016.

Motion by Ms. Cardozo, 2nd by Mr. Belfonti to transfer the following into the Repair and Maintenance Account for Bethany Middle School for Expenditures to pay for replacement of the hot water boiler at Bethany Middle School:

<i>Account number</i>	<i>Account name</i>	<i>From</i>	<i>To</i>
<i>01-11-1006-5111</i>	<i>Salary Account</i>	<i>\$29,000</i>	
<i>01-14-2600-5731</i>	<i>Replacement equipment</i>		<i>\$29,000</i>

Vote unanimous

Motion carried

Motion by Mr. Belfonti, 2nd by Mr. Grabowski to transfer the following into the Texts and Digital Resources account for Bethany Middle School and Orange Middle School for math texts and digital subscriptions:

Account number	Account name	From	To
02-13-2400-5330	Professional technical services	\$19,964	
01-11-1009-5641	Texts and Digital Resources		\$9,983
02-11-1009-5641	Texts and Digital Recourses		\$9,982

Vote unanimous

Motion carried

Motion by Ms. Cardozo, 2nd by Mr. Giglietti to transfer the following to Equipment, New for a line-stripping machine to stripe the parking lots and curbs.

Account number	Account name	From	To
02-14-2600-5613	Maintenance/Custodial supplies	\$5,662	
03-14-2600-5730	Equipment – New		\$5,662

Vote unanimous

Motion carried

Motion by Ms. Cardozo, 2nd by Mr. Grabowski to transfer the following into OPEB Trust to fully fund the 2015-2016 annual required contribution:

Account number	Account name	From	To
04-12-6130-5510	Pupil transportation – private	\$100,000	
03-14-2600-5410	Utilities excluding heat	52,104	
05-15-0000-5860	OPEB Trust		\$152,104

Vote unanimous

Motion carried

13. Discussion and possible action on the proposed bonding project

There was discussion regarding the items for the bond that were vetted and recommended by the Facilities Committee. The Finance Committee members asked questions about the projects which were answered by Dr. Dumais, Ms. Lumas and Mr. Saisa. The consensus of the Committee was in favor of the bond project. The items in the bond and the schedule are enclosed

Motion by Mr. Nuzzo, 2nd by Mr. Grabowski to recommend that the Board approved the bond proposal of \$2,064,220 containing items approved by the Facilities Committee and move forward with the referendum and bond sale according to the proposed schedule.

Vote unanimous

Motion carried

14. Other – none

15. Adjourn

Motion by Ms. Cardozo, 2nd by Mr. Grabowski to adjourn at 6:10 p.m.

Vote unanimous

Motion carried

Respectfully submitted,

Ruth E. Natzel, Recording Clerk

COMMITTEE MEMBERS PRESENT: Mr. Christopher Browe, Ms. Robyn Berke (departed at 7:40 pm) and Ms. Amy Esposito.

COMMITTEE MEMBERS ABSENT: Mr. Tom Hurley.

Staff members present: Dr. Marie McPadden. **Also present:** Ms. Sue Cohen, Ms. Sheila McCreven and Ms. Jennifer Christie Jump.

A meeting of the Curriculum Committee of the Amity Regional Board of Education (BOE) was held on Thursday, September 01, 2016 at 6:30 pm in the Presentation Room at the Amity District Offices.

1. Call to order: Chairman Browe called the meeting to order at 6:45 pm.

Motion by Ms. Esposito, 2nd by Ms. Berke to move item #7 on the agenda to after item #2.

Vote unanimous

Motion carried

2. Public comment

Ms. Jump spoke about Amity policies regarding chronic tardiness and chronic illness as they pertain to graduation (as she stated to the full Board at the August 2016 meeting). She suggested that perhaps there should be further education for the staff at Amity in the form of in-service training for 504 compliance.

7. Discussion and formation of questions related to graduation requirements and tardy allowances.

There was discussion regarding how parents are currently notified about possible loss of credit due to absence and tardiness. The Committee reviewed the current policies which are clearly stated in the policy manual. Mr. Browe will ask the high school administration what the timeline is for these notifications and what the implementation and procedure is for them.

3. SBA/CMT/CAPT/SAT assessment

Dr. McPadden gave the Committee an update on the test scores. A full update will be presented to the full Board at the October meeting.

4. Professional development update

Dr. McPadden reported that Narrative 4 came in for the professional development session with a "your story" presentation that had the participation of all in attendance. The feedback from the staff about this session was overwhelmingly positive. There was discussion among the staff about the possibility of this being brought into some classrooms as an educational tool. Dr. McPadden will keep the Committee and the Board updated regarding this.

5. District Steering Committee meeting – September 27, 2016, 2:45 pm

Dr. McPadden invited the Committee members to attend this meeting.

6. Bethany, Orange Woodbridge and Amity (BOWA) curriculum articulation update

Dr. McPadden has meetings on the calendar with each Curriculum Director for the academic year.

8. Other - There was very positive feedback regarding the first day of school at Amity High School.

9. Adjourn - With a quorum no longer present, Mr. Browe adjourned the meeting at 8:10 pm

Respectfully submitted,

Ruth E. Natzel, Recording Clerk