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

PLEASE POST

AMITY REGIONAL BOARD OF EDUCATION

August 8, 2016

A regular meeting of the Amity Regional Board of Education will be held on Monday, August 8, 2016, at 6:30 p.m. in the *John J. Brady Center at Amity Regional High School. *Please note change of location

AGENDA

- 1. Call to Order
- 2. Pledge of Allegiance
- 3. Recognition of 2016 State Champion Amity Regional High School Baseball Team
- 4. Approval of Minutes
 - a. Regular BOE Meeting June 13, 2016 (Enclosure) Pg. 3
 - b. Special BOE Meeting, July 25, 2016 (Enclosure) Pg. 9
- 5. Public Comment
- 6. Acceptance of Gift Donation of Piano to AMS, Bethany Campus
- Student Report Ms. Ananya Kachru
- 8. Correspondence
- 9. Superintendent's Report
 - a. Personnel Report (Enclosure) pg.10
 - b. Other
- 10. Chairman's Report
 - a. Committee Reports
 - 1. ACES
 - 2. CABE
 - 3. Curriculum
 - 4. Facilities
 - a. Facilities Dept. Monthly Report, June/July 2016 (Enclosure) pg. 12

5. Finance

- a. Presentation and Discussion of 2017-2018 Budget Calendar pg. 13
- b. Presentation of Annual Report on Reserve Fund for Capital and Nonrecurring Expenditures pg.18
- c. Discussion and Possible Action on Authorized Signers for School Lunch Program pg.20
- d. Update on Financial Audit
- e. Discussion and Possible Action on Recommended Uses of 2015-2016 Year End Available Funds pg. 22
- f. Discussion of Monthly Financial Statements
 - 1. Fiscal Year 2015-2016 pg. 26
 - 2. Fiscal Year 2016-2017 pg.63
- g. Director of Finance and Administration Approved Transfers Under \$3,000
 - 1. Fiscal Year 2015-2016 pg.86
- h. Discussion and Possible Action on Budget Transfers of \$3,000 or More
 - 1. Fiscal Year 2016-2017 pg. 93
- i. Discussion and Possible Action on New Funding Requests
 - 1. Fiscal Year 2015-2016 pg. 94
- 6. Policy
 - a. Second Reading of the Following:
 - 1. 6142.101 Student Nutrition and Physical Activity pg. 99
- 7. Personnel
 - a. Discussion of Custodian Contract (Executive Session)
 - b. Possible Action on Custodian Contract
- 11. Items for the Next Agenda
- 12. 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

PLEASE POST

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.

REGULAR MEETING June 13, 2016

MINUTES

BOARD MEMBERS PRESENT: Chairman William Blake, Mr. John Belfonti, Ms. Robyn Berke, Mr. Christopher Browe, Ms. Patricia Cardozo, Mr. Steven DeMaio, Ms. Amy Esposito, Mr. Thomas Hurley, Ms. Tracey Russo, Ms. Sheila McCreven, Mr. James Stirling and Ms. Diane Urbano.

BOARD MEMBERS ABSENT: Ms. Sue Cohen.

Staff members present: Dr. Charles Dumais, Mr. Jack Levine, Ms. Terry Lumas, Mr. Ernie Goodwin, Dr. Marie McPadden, Ms. Mary Raiola, Ms. Anna Mahon, Ms. Kathy Fuller-Cutler, Dr. Richard Dellinger, and Mr. Matt Stanley.

Also present: Mrs. Ruth Natzel, Mr. R. J. Kaoud and other members of the public.

A regular meeting of the Amity Regional Board of Education (BOE) was held on Monday, June 13, 2016 at 6:30 in the presentation room at the Amity District Offices.

- 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. Presentation of Jack B. Levine Efficiency Awards of Excellence

Dr. Dumais thanked Mr. Levine for inspiring this award, sponsored by Ms. Russo. The award is to be given to students that recommend creative ways to save money. Tonight 4 students will be recognized:

Peter Savila 7th grade at Amity Middle School Bethany

Domenic Lombardi 7th grade Amity Middle School Orange

Joseph Antya 11th grade Amity Regional High School

Aria Musseni 12th grade Amity Regional High School.

4. Recognition of Award of Excellence recipients

Classified staff member Ms. Betty Beecher, secretary to Dr. Dellinger as unit secretary, recognized by Dr. Dellinger, Certified staff member Ms. Lynn Edwards, teacher, recognized by Ms. Kathy Fuller-Cutler. Both of the recipients were honored at the Board dinner last week.

The Chairman called for a 5-minute recess at 7:50 pm to allow students and parents to depart.

5. Approval of minutes.

A. Regular BOE meeting, May 09, 2016 (enclosure)

Motion by Ms. Cardozo, 2nd by Mr. Stirling to approve minutes as submitted

Vote unanimous (2 abstentions, Mr. Hurley and Mr. DeMaio)

Motion carried

B. Special BOE meeting, May 23, 2016 (enclosure)

Motion by Ms. Russo, 2nd by Mr. Hurley to approve minutes as submitted

Vote unanimous (2 abstentions, Mr. Belfonti and Ms. Berke)

Motion carried

C. Special BOE meeting, June 06, 2016 (enclosure)

Motion by Mr. Levine, 2nd by Mr. Hurley to approve minutes as submitted

Vote unanimous (2 abstentions, Mr. Belfonti and Mr. DeMaio)

Motion carried

6. Public Comment

Ms. Jennifer Christie-Jump, parent of a senior student at Amity Regional High School. Ms. Jump read a statement requesting the Board of Education to intervene on her daughter's behalf so that she could walk at graduation ceremonies with her class. (attachment)

Mr. Elliot Kaiman, attorney for Tarrantino Landscaping spoke regarding the low bid that was submitted to Amity by Tarrantino Landscaping but not awarded to that company. (attachment)

Mr. Paul Mengold spoke regarding Tarrantino Landscaping and the excellent job that has been done by them.

Ms. Debbie Davis, former physical education teacher. Spoke regarding the safe condition of the fields at Amity as a result of the work of Tarrantino Landscaping.

Mr. Paul Davis – selectman in Orange. Coaches he spoke to stated that in their opinion Tarrantino Landscaping kept the fields in good condition.

Motion by Ms. McCreven, 2nd by Mr. Browe, to add an item to the agenda; to discuss the Board's responsibilities regarding protecting the civil rights of students and whether an attorney is required.

Ms. Russo stated that this is not appropriate for public comment.

Mr. Browe questioned the Board's role in protecting civil rights and in particular to allow a specific student to walk at graduation while the matter is pending and the performance of our administration under investigation.

Ms. Russo requested that this discussion take place in executive session.

Motion by Ms. Russo, 2nd by DeMaio, to amend the motion to make this discussion in executive session.

Mr. Blake requested a motion to adjourn so legal counsel can be consulted.

Motion by Ms. Russo to recess so that legal counsel for the Board can be contacted.

Vote unanimous Motion carried

The Board recessed at 7:25 pm and returned at 7:40 pm.

Mr. Blake stated that on the advice of legal counsel the motion above can be considered in executive session.

Mr. Hurley made an amendment to the motion that this item be inserted in the same executive session in the agenda, 11. A. 7., and that Ms. Raiola and Ms. Mahon would be invited.

Vote unanimous Motion carried

The Chairman called the original motion which is to add an item to the agenda to discuss the Board's responsibilities regarding protecting the civil rights of students and whether an attorney is required.

10 in favor with 1 opposed (Mr. Stirling)

Motion carried

7. Student Report - ARHS Senior R. J. Kaoud

Mr. R. J. Kaoud gave 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. Mr. Kaoud introduced Ms. Ananya Kachru as the new student representative to the board for 2017-2018.

8. Discussion and possible action on District Goals (enclosure)

Motion by Ms. Cardozo, 2nd by Mr. Hurley to accept the recommended district goals for 2016-2017 and the Board of Education goal strands as stated below:

2016-2017 Goals

- 1. Continuously improve instruction, cultivate creativity, and enhance student engagement and performance.
- 2. Enhance the efficient and effective use of resources.
- 3. Foster a supportive climate for students and adults.

Goal Strands

- 1. Individual
- 2. Classroom
- 3. School
- 4. District
- 5. Bethany, Orange, Woodbridge, Amity (BOWA)

Dr. Dumais recommended creating a Board subcommittee/ad hoc committee to work with the administration and the public to finish the objective piece of the goals.

Vote unanimous Motion carried

Motion by Mr. Hurley, second by Ms. Russo to create an ad hoc committee to work with the administration and the public to finish the objective piece of the goals.

Vote unanimous Motion carried

Ms. McCreven and Mr. Hurley stated that they are both interested in being members of this committee; Mr. Blake will ask Ms. Cohen if she is interested. Ms. Russo indicated that she is also available.

- **9. Correspondence** none.
- 10. Superintendent's Report
 - A. Personnel Report (enclosure)

Dr. Dumais went over the new staff hired as well as the leaves of absence and some coaching vacancies; he highlighted other items in his report as well.

- B. Other
- 11. Chairman's Report -
 - A. Committee Reports
 - 1. ACES no report
 - **2. CABE** Ms. McCreven made the Board aware of the opportunity to submit resolutions to CABE from the Amity Board of Education.

Ms. McCreven commended the tremendous work that was done by the PTSO at Amity High School to honor the seniors with the balloon project and the Senior Breakfast.

- 3. Curriculum The Curriculum Committee has not met.
- 4. Facilities Ms. Russo stated that the facilities committee met and discussed the awarding of the landscaping contract. There was a full discussion and the award of the contract was unanimous.
 - A. Facilities Department monthly report, May, 2016 (enclosure)

5. Finance

A. Discussion/Presentation of bonding process for Facilities HVAC projects

Dr. Dumais presented the timeline for the bond process. Dr. Dumais presented a timeline for the bonding projects (attachment) beginning this summer, with a referendum vote in each town on November 15, 2016. Assuming the referendum passes, bond sales would take place in February, contracts would be awarded in March and work would commence immediately following graduation in June 2017. Projects include the air handlers in the gym, A-wing and kitchen; variable air volume box replacement in room 164, consumer science room remodel; high school parking lot phase 1; tennis courts; HVAC upgrades Bethany Middle School. Total project cost is \$1,872,453; total estimated principal is \$2,072,198.

B. Discussion and Possible Action on Contracts of \$35,000 or More

Site-based grounds maintenance program

Motion by Mr. DeMaio, 2nd by Mr. Hurley to move this item until after the executive session, item 11.A.7.j.

Vote unanimous

Motion carried

2. Custodial equipment

Motion by Mr. Stirling, 2nd by Mr. Browe to award the custodial equipment bid to the vendors based on the recommendations of Facilities Director Jim Saisa. The total cost of all the awards are \$44,830.40

Vote unanimous Motion carried

3. Engineer firms to prepare bid specifications for Facilities projects

Motion by Ms. Cardozo, 2nd by Mr. Belfonti to hire vanZelm Engineers for a fee of \$61,800 to prepare bid specifications for the facilities projects to be bonded. Amended by Mr. Stirling, 2nd by Mr. Belfonti to state that the funds will come from budget transfers totaling \$61,800 from 2015-2016 unspent funds into the Reserve Fund for Capital and Nonrecurring Expenditures. The Director of Finance and Administration shall report to the Amity Finance Committee and the Amity Board of Education the accounts and amounts used to fund the \$61,800 budget transfers.

Ms. McCreven moved to amend the motion further by taking it in back to two separate motions; there was no second. Mr. Blake asked the Board to vote on whether or not they wished to vote on the motion already on the floor.

8 in favor 3 opposed (Mr. DeMaio, Ms. McCreven, Mr. Browe)

Motion carried

Mr. Blake called the motion as above.

8 in favor 3 opposed (Mr. DeMaio, Ms. McCreven, Mr. Browe)

Motion carried

4. Student accident insurance

Mr. Hurley recused himself from this discussion and vote.

Motion by Mr. Stirling, 2nd by Mr. Browe to award accident insurance for the 2016-2017 school year to Abbate Insurance Associates of New Haven, Connecticut for the quoted price of \$34,881.00, which includes catastrophic accident insurance. The carrier is Zurich Insurance Company. This is the first of two option years. The Board reserves the right to cancel the contract if Abbate Insurance Associates of New Haven fails to perform in a satisfactory manner.

Vote unanimous (Mr. Hurley abstained)

Motion carried

- C. Discussion of Monthly Financial Statements
- D. Director of Finance and Administration Approved Transfers Under \$3,000

- E. Discussion and Possible Action on Budget Transfers of \$3,000 or More
- F. Other
 - 1. Update on transition process

Mr. Levine addressed the Board, thanking them for the opportunity to be employed at Amity for the past 11 years. He thanked the Board, Dr. Dumais, the administration, Ms. Lumas, Mr. Saisa and the financial staff for all their support. He assured the Board that they are in good hands with Ms. Lumas and will miss all his colleagues.

- 6. Policy
 - A. First reading of the following:
 - 1. 6142.101 Student nutrition and physical activity
- 7. Personnel (items A through D in executive session)

Motion by Mr. DeMaio, 2nd by Mr.Hurley that the Board to adjourn to executive session at 8:51 pm, with Dr. Dumais, Ms. Mahon and Ms. Raiola invited to attend.

Vote unanimous Motion carried

- A. Discussion of non-union salary/benefits
- B. Discussion of para-educator contract
- C. Discussion of Superintendent contract
- D. Discussion of clerical/secretarial contact
- E. Discussion of the Board's role in protecting the civil rights of students in a matter that is pending, and in particular, to allow a specific student to walk at graduation while a matter with the student is pending and the performance of our administration is under investigation. (Board policy 5113)

Sheila McCreven exited Executive Session at 9:20 pm.

The Board returned from executive session to resume the regular meeting at 10:22 pm.

- F. Possible action on non-union salary/benefits
- G. Possible action on para-educator contract.
- H. Possible action on Superintendent contract
- I. Possible action on clerical/secretarial contract

Motion by Ms. Russo, 2^{nd} by Mr. Browe to approve the non-union salary/benefits, para-educator and clerical/secretarial contracts.

Vote 9 in favor, 1 opposed (Ms. Urbano), 1 abstention (Ms. McCreven)

Motion carried

Motion by Mr. Stirling, 2nd by Ms. Cardozo to approve the Superintendent's contract.

Vote 10 in favor, 1 abstention (Ms. McCreven)

Motion carried

Mr. Blake reported regarding the Board's role in protecting a student's civil rights while a matter is pending. The Board met in executive session pursuant to Connecticut General Statute 1-200(9)(c) to review the Board's policies regarding graduation and potential impact on civil rights. The Board determined that no action regarding its policies was necessary at this time.

Motion by Ms. McCreven, 2nd by Mr. Browe to request a written legal opinion from the Board's attorney regarding section 504 accommodations with regard to the handling of absences due to the documented medical disability of any student who has otherwise fulfilled Amity graduation requirements.

Vote 6 in favor, 4 opposed (Mr. Hurley, Mr. DeMaio, Mr. Stirling, Ms. Russo)

Motion carried

Mr. Blake asked Dr. Dumais to get a written opinion from the Board's attorney as stated in the motion.

J. Item 11.A.5.B.1 Site-based grounds maintenance program

Motion by Ms. Russo, 2nd by Ms. Esposito to award the contract for site-based maintenance program for July 01, 2016 to June 30, 2017 to Sports Turf of Connecticut of Orange, CT, at the bid price of \$218,000 for the first year of a three-year contract. The Board reserves the right to cancel the contract of Sports Turf of Connecticut of Orange, Connecticut fails to perform in a satisfactory manner.

There was discussion regarding the performance of the current vendor, Tarrantino Landscaping and the bidding process. Dr. Dumais asked Mr. Saisa and Mr. Goodwin to explain how they arrived at the decision regarding Tarrantino. Mr. Levine also explained what calls he made and stated that "due diligence" regarding the final decision was certainly done by him, Mr. Saisa and Mr. Goodwin. Mr. Stirling read the legal notice for the bid which states that "Amity reserves the right to accept or reject any or all bids or to award the contract in a manner which, in its opinion, best serves the interest of Regional District 5."

Vote 7 in favor, 4 opposed (Mr. DeMaio, Ms. McCreven, Mr. Belfonti, Ms. Urbano)

Motion carried

- 12. Items for next agenda please forward any items to Dr. Dumais or Mr. Blake.
- 13. Adjournment

Motion by Mr. DeMaio, 2nd by Mr. Hurley to adjourn at 11:00 pm.

Respectfully submitted,

Ruth E. Natzel, Recording Clerk

Thomas Hurley, Secretary



Amity Regional School District No. 5, Woodbridge, CT Board of Education

Special Meeting July 25, 2016, 5:30 p.m. MINUTES

Board Members Present:

Bill Blake, Chris Browe, Amy Esposito, Tom Hurley, Sue Cohen,

Jamie Stirling, Pat Cardozo, Sheila McCreven, Steve DeMaio

(6:07 p.m.), Robyn Berke

Also Present:

Charles Dumais, Attorney Marsha Moses

1. Call to Order: Chairman Blake called the meeting to order at 5:40 p.m.

- 2. Motion to enter Executive Session to discuss written attorney opinion regarding Section 504 accommodations with regard to the handling of absences due to documented medical disability of any student who has otherwise fulfilled Amity graduation requirements: Tom Hurley, 2nd Sue Cohen, Unanimous
- 3. Board entered Executive Session at 5:41 p.m.; Superintendent and Attorney Moses were invited to attend.
- 4. Board exited Executive Session at 7:22 p.m.
- 5. Motion to Adjourn: Tom Hurley, 2nd Pat Cardozo, Unanimous
- 6. Meeting was adjourned at 7:23 p.m.

Respectfully Submitted,

Charles Dumais, Ed.D. Superintendent

AMITY REGIONAL SCHOOL DISTRICT NO. 5

Bethany Orange Woodbridge 25 Newton Road, Woodbridge, Connecticut 06525



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

charles.dumais@reg5.k12.ct.us

phone: 203.392.2106 fax: 203.397.4864

August 8, 2016

To:

Members of the Board of Education

From:

Charles Dumais, Ed.D., Superintendent of Schools

Re:

Personnel Report

\blacksquare NEW HIRE(S):

• Amity Reg. District Offices – Woodbridge:

James Ryan - P/T Custodian

Amity Reg. High School – Woodbridge:

Marcia Rizzotti – F/T Music (Choral) Teacher – Marcia will be joining the Amity staff as a former graduate of Amity Regional High School. She comes to Amity after serving as a choral music teacher in the Milford Public Schools for the past 5 years. She earned a Bachelor of Arts from Wingate University, NC and a Masters of Science in Music Education from the University of Bridgeport.

Shannon Navroth – F/T Spanish Teacher – Amity welcomes Shannon to the Amity staff for a one year term of the 2016-2017 school year. She completed her student teaching at Amity Regional High School in 2014 and received her Bachelor of Arts in Spanish and her Masters of Arts in Teaching from Quinnipiac University.

- Amity Reg. Middle School Bethany: NONE
- Amity Reg. Middle Schools Orange: NONE
- Coaches:
 - o Amity Reg. High School Woodbridge:

Dean Bhatt – Asst. Boys Cross Country **John Faitsch** – Head Boys Cross Country **Angelo Amato** – Asst. Football

O Amity Reg. Middle Schools – Bethany / Orange: NONE

★ LEAVE(S) OF ABSENCE:

Marcia Rizzotti – Until Oct. 1, 2016 – F/T Music (Choral) Teacher, Amity Regional High School Amy Benton – Until Oct. 4, 2016 – F/T English Teacher, Amity Regional Middle School – Bethany Campus

+ RESIGNATION(S):

• Certified:

Kimberly Matthews – F/T English Teacher, Bethany Middle School (Eff. 7/14/16)

David Pepitone – F/T Social Studies Teacher, Amity Regional High School (Eff. 7/29/16)

Jill Polisson – F/T Music (Strings) Teacher, Amity Regional High School and Bethany Middle

School (Eff. 8/1/16)

• Classified:

William Bartley – F/T Security Guard, Amity Regional High School (Eff. 7/31/16) Lori Tamaro – P/T Security Guard, Amity Regional High School (Eff. 7/19/16) Charlie Beurer – P/T Security Guard, Amity Regional High School (Eff. 7/19/16)

• Coaches:

Christina Ruenhorst - Bethany: Cross Country Coach and Orange: Track and Field Coach Jaime Perrotti - Amity Regional High School - Asst. Dance Coach

• Retirements: NONE

June/July 2016

Amity Regional School District No. 5

CLEAN

SAFE

HEALTHY

SCHOOLS

Facilities Department Monthly Report

Completed Projects:

- The two water heaters that feed the science addition at Amity Regional High School that had developed leaks were replaced by in-house personnel.
- Crack repair on the Amity Regional High School tennis courts was completed.
- The rear exterior stairwell at Amity Regional High School was crumbling. The staircase was rebuilt using our extra stock of brick.
- The acid tank upgrades to alleviate the sewage smell in the industrial arts lab at Amity Regional High School were completed.
- The replacement of the HVAC isolation valves at Amity Middle School, Orange Campus, was completed.
- The new custodial equipment was ordered and has been delivered.
- Setup for graduation and the Beecher Road stepping up ceremony was successfully completed.
- We successfully hosted the Bethany Community School summer camp at Amity Middle School, Bethany Campus.

Projects in process:

- The HVAC upgrade project at Amity Middle School, Orange Campus, has begun.
 We are about 85% complete
- The replacement of the Amity Middle School, Orange Campus, gym floor is underway. Two types of moisture barrier will be utilized to help ensure water incursion does not happen again.
- The bleacher upgrades in the main gym at Amity Regional High School are underway, as well as the sanding and repainting of the floor.
- The replacement of the HVAC isolation valves at Amity Middle School, Bethany Campus is underway.

Outstanding issues to be addressed:



Amity Regional School

Woodbridge, CT 06525

Phone: 203-397-4817

Fax: 203-397-4864

District No. 5

25 Newton Road

- A comprehensive energy efficiency project with lighting upgrades and installation of the heat exchanger associated with the fuel cell project was developed. Bids were issued for the new light bulbs and fixtures to upgrade to all LED technology. All product is currently ordered and awaiting delivery.
- 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 when the parts arrive.

August

- AUGUST 8, 2016: At the Amity Finance Committee and Amity Board of Education meetings:
 - ✓ Director of Finance and Administration presents the fiscal year-end financial report.
 - ✓ Superintendent proposes possible uses of the 2016-2017 fund balance.
 - ✓ Superintendent presents the preliminary budget calendar.

September

- SEPTEMBER 20, 2016: At meeting of Administrators:
 - ✓ Superintendent presents his budget priorities.
 - ✓ The budget calendar is distributed and discussed.
 - ✓ The budget process, instructions and forms are distributed and discussed.
 - ✓ MUNIS budget reports with historical data are distributed.
- T.B.D.: Superintendent meets with each of the Member Towns Boards of Finance to have an open dialog on the 2017-2018 budget.
- T.B.D.: Administrators meet with staff to distribute and explain Board Goals, Superintendent's budget priorities, budget calendar, Budget Handbook, process for entering budgets on-line, and MUNIS reports with historical data.
- T.B.D.: Assistant Director of Finance and Administration will set-up and conduct training on procedures for entering budget data on-line for Administrators and staff who work on the budget.

October

- OCTOBER 2016: Administrators and/or staff will enter their budget requests at the Unit Level (e.g., Department).
- OCTOBER 18, 2016: Administrators submit their technology requests to the Director of Technology.
- OCTOBER 18, 2016: Administrators submit their facilities requests to the Director of Facilities.
- OCTOBER 31, 2016: Director of Facilities submits preliminary Facilities Five-Year Capital Improvement Plan to the Director of Finance and Administration.
- OCTOBER 31, 2016: Director of Technology submits preliminary Technology Five-Year Capital Improvement Plan to the Director of Finance and Administration.
- OCTOBER 31, 2016: Assistant Director of Finance and Administration completes 2017-2018 Budget Salary Schedule. New personnel requests will be included. A separate schedule will be prepared with all the new personnel requests and recommended deletions and changes to personnel positions.
- OCTOBER 31, 2016: Director of Finance and Administration completes 2017-2018 Budgets for benefits and other District accounts.

Dated 8/1/2016 Page 1

- OCTOBER 31, 2016: Assistant Director of Finance and Administration completes entering salary (including new personnel requests and recommended deletions and changes), benefits and other District accounts into the MUNIS system.
- OCTOBER 31, 2016: Administrators complete approval of budget requests entered on-line in the MUNIS system.
- OCTOBER 31, 2016: Administrators submit two budget packets, as described in the Budget Handbook, to the Director of Finance and Administration.

November

- NOVEMBER 7, 2016: Director of Finance and Administration and Assistant Director of Finance and Administration provide the Superintendent with budget reports, list of new personnel requests and assumptions and observations.
- NOVEMBER 10, 2016: The Superintendent discusses the initial budget with Administrators.
- T.B.D (NOVEMBER 15, 2016): The Facilities Committee reviews and discusses the preliminary Facilities Five-Year Capital Improvement Plan.
- **NOVEMBER 21, 2016:** The Technology Committee reviews and discusses the preliminary Technology Five-Year Capital Improvement Plan.
- NOVEMBER 22, 2016: The Director of Finance and Administration facilitates a discussion of the budget with the Administrative Team to recommend possible changes to the Superintendent.
- NOVEMBER 23, 2016: Assistant Director of Finance and Administration makes changes directed by Superintendent and distributes updated MUNIS budget reports and revised list of new personnel requests to Superintendent.
- NOVEMBER 28, 2016: Administrators review MUNIS budget reports for their areas of responsibility and 'sign-off' on numbers or provide revisions with an e-mail to the Assistant Director of Finance and Administration.
- NOVEMBER 29, 2016: Assistant Director of Finance and Administration makes changes due to errors or omissions identified by Administrators.
- **NOVEMBER 30, 2016:** Assistant Director of Finance and Administration distributes updated MUNIS budget reports and revised list of new personnel requests to Superintendent.

<u>December</u>

- **DECEMBER 1, 2016:** Director of Technology submits updated enrollment data to New England School Development Council (NESDEC) for the purpose of obtaining revised enrollment projections.
- **DECEMBER 1, 2016:** Superintendent meets with Administrators to discuss budget and make decisions on further changes, if necessary.

Dated 8/1/2016 Page 2

- **DECEMBER 2, 2016:** Assistant Director of Finance and Administration makes changes directed by Superintendent and distributes updated MUNIS budget reports and revised list of new personnel requests to Superintendent.
- **DECEMBER 5, 2016:** Administrators print out MUNIS budget report(s) for their area(s) of responsibility and review for errors or omissions. Administrators 'sign-off' on their budget or provide revisions by sending an e-mail to the Superintendent, Director of Finance and Administration and Assistant Director of Finance and Administration.
- **DECEMBER 6, 2016:** Assistant Director of Finance and Administration makes changes due to errors or omissions identified by Administrators, subject to the approval of the Superintendent.
- **DECEMBER 6, 2016:** Assistant Director of Finance and Administration distributes updated MUNIS budget reports and revised list of new personnel requests to Superintendent.
- **DECEMBER 6, 2016:** District holds bond referendum for Capital Projects.
- **DECEMBER 7, 2016:** Director of Finance and Administration meets with Facilities Director regarding referendum results and possible changes to the proposed 2017-2018 budget.
- **DECEMBER 9, 2016:** Superintendent, Director of Finance and Administration and Assistant Director of Finance and Administration prepare budget report for Superintendent.
- DECEMBER 9, 2016: Superintendent distributes memorandum to Amity Finance Committee
 and Amity Board of Education on preliminary budget information, including major budget
 drivers, Federal and State unfunded and underfunded mandates and related costs, and potential
 budget balancers.
- DECEMBER 12, 2016: At the Amity Finance Committee and Amity Board of Education meetings, Superintendent presents preliminary budget information, including major budget drivers, Federal and State unfunded and underfunded mandates and related costs, and potential budget balancers.

January

- JANUARY 3, 2017: Director of Finance and Administration and Assistant Director of Finance and Administration submit preliminary budget documents to Superintendent for his review.
- JANUARY 5, 2017: Superintendent meets with Administrators to review and discuss his proposed 2017-2018 Budget.
- JANUARY 13, 2017: Superintendent distributes his proposed 2017-2018 Budget to the Amity Board of Education, Amity Finance Committee, First Selectmen, and Boards of Finance.
- JANUARY 19, 2017: The Curriculum Committee reviews and discusses the preliminary Technology Five-Year Capital Improvement Plan; new programs and enhancements; staffing.
- **JANUARY 23, 2017:** Superintendent presents his proposed 2017-2018 Budget to the Amity Finance Committee.

Dated 8/1/2016

- JANUARY 30, 2017: Amity Finance Committee meets to consider revisions to the Superintendent's proposed 2017-2018 budget. Additional workshops will be held, if necessary.
- **JANUARY FEBRUARY 2017 T.B.D:** Superintendent meets with each of the Member Towns Boards of Finance to have an open dialog on the 2017-2018 budget.

February

- **FEBRUARY 6, 2017:** Amity Finance Committee meets to discuss the Superintendent's Proposed 2017-2018 Budget, make any desired changes, and vote to send the proposed 2017-2018 budget to the Amity Board of Education for their consideration.
- **FEBRUARY 13, 2017:** Superintendent presents his proposed 2017-2018 Budget, as amended by the Amity Finance Committee, to the Amity Board of Education. The Amity Board of Education will begin deliberation of the proposed 2017-2018 budget.
- T.B.D.: The Amity Board of Education will set as many budget workshops as they deem appropriate.
- **FEBRUARY 27, 2017:** Superintendent distributes the revised 2017-2018 budget to the Amity Board of Education, Amity Finance Committee, First Selectmen, and Boards of Finance. The revisions will be based on the feedback from the Amity Board of Education.

March

- MARCH 13, 2017: Amity Finance Committee will consider if the budget vote should be at the Annual Public Budget Meeting or by Referendum on the next day. A recommendation will be made to the Amity Board of Education.
- MARCH 13, 2017: Amity Board of Education meets to discuss the proposed 2017-2018 budget; make any desired changes; and vote to send the proposed 2017-2018 budget to the Public.
- March 13, 2017: Amity Board of Education will decide if the budget vote should take place at the Annual Public Budget Meeting or by Referendum on the next day.
- T.B.D.: Superintendent meets with each of the Member Towns Boards of Finance to present the proposed 2017-2018 budget.

April

- APRIL 3, 2017: Public District Budget Hearing is held.
- APRIL 3, 2017: Amity Finance Committee and Amity Board of Education vote on the budget to send to the Public for a vote.

Dated 8/1/2016 Page 4

May

- MAY 2, 2017 (TUESDAY): Annual Public Budget Meeting is held.
- MAY 3, 2017 (WEDNESDAY): Referendum is held unless vote takes place at Annual Public Budget Meeting.

Note: The Amity Board of Education will decide if the budget vote should take place at the Annual Public Budget Meeting or by Referendum on the next day.

AMITY REGIONAL SCHOOL DISTRICT NO. 5

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:

Charles Dumais, Ed.D, Superintendent of Schools

From:

There a Jumas, Director of Finance and Administration

Re:

Reserve Fund for Capital and Nonrecurring Expenditures

Date:

July 26, 2016

Connecticut General Statutes Sec. 10-51(d) establishes the authority of a regional board of education to create a reserve fund to finance specific capital improvement or acquisition of any specific piece of equipment. It also states, 'The board shall annually submit a complete and detailed report on the condition of such fund to the member towns'. In compliance with this requirement, the report is attached.

Enclosure

Reserve Fund for Capital and Nonrecurring Expenditures For Fiscal Year Ended June 30, 2016

Net Balance as of June 30, 2015	\$	332,696.00
Plus: 2015-2016 Appropriations:		
Heat Exchanger from EOY 2014-2015 funds	\$	236,790.00
Subtotal	<u>\$</u>	569,486.00
Less: 2015-2016 Expenditures & Encumbrances: Natural Gas conversion – Amity Middle School – Orange Campus Fixed Assets Subtotal Net Balance as of June 30, 2016	\$ \$ \$	(3,819.33) (4,987.50) (8,806.83) 560,679.17
Net Balance: HVAC Upgrade –OMS Fixed Assets Natural Gas conversion –Amity Middle School – Orange Campus Fuel Cell at Amity Regional High School	\$ \$ \$ \$	156,261.00 3,842.50 575.67 400,000.00
Net Balance as of June 30, 2016	<u>\$</u>	560,679.17

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:

Change in Authorized Signers

Date:

July 22, 2016

The authorized signers for the Connecticut Child Nutrition Program needs to be change with the State Department of Education due to staff changes. I recommend the Amity Finance Committee and Amity Board of Education make the following motion:

Move 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 & Administration as an authorized signer of claims for reimbursement in the school lunch program.



Connecticut State Department of Education Bureau of Health/Nutrition, Family Services and Adult Education 25 Industrial Park Road Middletown, CT 06457-1543

FOR STATE U	JSE ONLY
Effective Date:	
AGREEMENT NUMBERS	3:
School Programs	_
Child Day Care Centers	
Adult Day Care Centers	
Day Care Homes	
Summer Food Service	

AUTHORIZED SIGNATURES CHANGE FORM

Read the *Instructions to Complete the Authorized Signatures Change Form* before completing the form. Return this form to the CSDE Child Nutrition Programs at the address above.

This is to certify that on August 8, 20	, as shown in the minutes of
Amity Board of Education Name of Corporation, Board of	f Education or Governing Body
the following action was taken to revise the Authori Nutrition Programs.	zed Signers of the ED-099 Agreement for Child
 The person designated below is authorized to s reimbursement. 	ign this agreement and to sign claims for
	Charles Dumais Ed.D
Signature Superintendent of Schools	Printed Name 8/8/2016
Title (Superintendent of Schools, Mayor, Selectman, P or Chairperson of the Board, Pastor or Commissio	resident Date ner)
2. In the absence or incapacity of the first designated designated below is authorized to sign claims for	ed individual, the second person reimbursement.
Theresa Tumas Signature	Theresa Lumas Printed Name
Director of Finance and Admi Title (Assistant Superintendent, Business Official, Principal,	
City or Town Manager, Executive Director or Deputy Com	Headmaster, Date missioner)
3. The signature below certifies the above action.	
Signature	Secretary of the Board Title (Secretary of Corporation, Town
Thomas Hurley	Clerk, Secretary of the Board)

This form is available at www.sde.ct;gov/sde/lib/sde/pdf/deps/nutrition/forms/sigchange.pdf The instructions are available at www.sde.ct;gov/sde/lib/sde/pdf/deps/nutrition/forms/sigchangeinstr.pdf.

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:

Recommended Uses of 2015-2016 Year End Available Funds

Date:

July 28, 2016

The <u>preliminary, unaudited</u> fund balance for 2015-2016 is \$1,192,178. 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:

\$ 283,782

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)

\$ 305,430

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: \$ 602,424

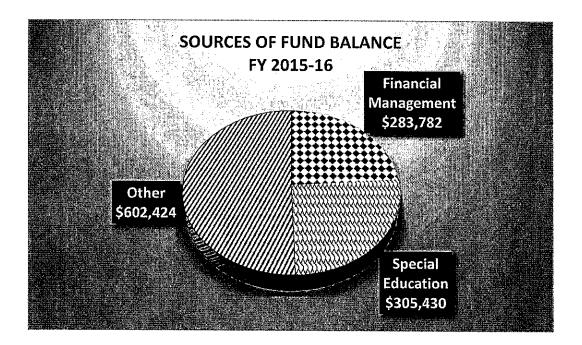
\$395,748: "Turnover savings" from replacing teachers and other staff who retired or resigned is over budget and savings from unpaid leaves-of-absence. Athletic salaries were down from unfilled coaching positions at the middle school including cheerleading and several assistant coaching positions. Teacher 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.

\$113,976: 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.

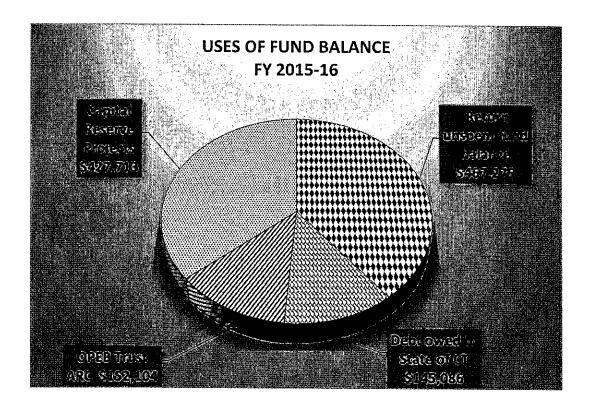
The primary sources of the fund balance are shown graphically below:



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

- 1. \$467,275 -Estimated return of unspent fund balance pending audit and approval of funding requests
- 2. \$145,086 Designate the amount owed to the State of Connecticut for the interest the District saved when refunding the 1990 projects.
- 3. \$152,104 Designated for the 2015-2016 OPEB Trust ARC
- 4. \$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	\$	97,282
Orange	\$	230,820
Woodbridge	<u>\$</u>	139,173
Total	\$	467,275

Based on the <u>preliminary</u>, <u>unaudited</u> fund balance and the recommended budget transfers, the District would return the unspent fund balance, as follows:

MEMBER TOWNS	FUND BALANCE 2015-2016*	NOTE
BETHANY	\$97,282	As shown in the forecast
ORANGE	\$230,820	
WOODBRIDGE	\$139,173	
TOTAL	\$467,275	

Or:

MEMBER TOWNS	FUND BALANCE 2015-2016*	NOTE
BETHANY	\$128,948	Removing the OPEB trust
ORANGE	\$305,955	Payment of \$152,104
WOODBRIDGE	\$184,476	
TOTAL	\$619,379	

Or:

FUND BALANCE 2015-2016*	NOTE
\$127,487	Removing the State debt
\$302,488	Payment of \$145,086
\$182,386	
\$612,361	
	\$127,487 \$302,488 \$182,386

Or:

MEMBER TOWNS	FUND BALANCE 2015-2016*	NOTE
BETHANY	\$159,154	Removing the State debt
ORANGE	\$377,623	Payment of \$145,086 and
WOODBRIDGE	\$227,688	The OPEB payment of
TOTAL	\$764,465	\$152,104

^{*}preliminary, unaudited

[&]quot;Motion to return to the member towns, the audited fund balance net of the OPEB Trust contribution of \$152,104 and interest of \$145,086 owed to the State."

		COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COL 7
		2014-2015	2015-2016	91. NOC	CHANGE	E0Y 146	VARIANCE	FAV
	CATEGORY	ACTUAL	BUDGET	FORECAST	INCR./(DECR.)	ACTUAL	OVER/(UNDER)	HND
-	MEMBER TOWN ALLOCATIONS	44,208,682	45,348,694	45,348,694	0	45,348,694	0	FAV
2	OTHER REVENUE	249,582	215,266	238,084	17,156	255,240	39,974	FAV
က	OTHER STATE GRANTS	1,103,952	1,157,411	987,936	85,857	1,073,793	(83,618)	HN.
4	MISCELL ANEOUS INCOME	320,498	174,480	192,215	(3,176)	189,039	14,559	FAV
2	BUILDING RENOVATION GRANTS	6,491	6,491	6,491	0	6,491	0	FAV
9	TOTAL REVENUES	45,889,205	46,902,342	46,773,420	99,837	46,873,257	(29,085)	UNF
7	SALARIES	23,646,038	24,522,504	24,364,660	(237,904)	24,126,756	(395,748)	FAV
8	BENEFITS	5,417,449	5,837,134	5,804,010	294,333	6,098,343	261,209	NN H
တ	PURCHASED SERVICES	7,080,741	7,862,820	7,469,116	(145,371)	7,323,745	(539,075)	FAV
10	DEBT SERVICE	4,799,303	4,743,788	4,743,788	145,086	4,888,874	145,086	H H H
11	SUPPLIES (INCLUDING UTILITIES)	2,987,631	3,051,561	2,938,163	(40,608)	2,897,555	(154,006)	FAV
12	EQUIPMENT	286,652	245,855	255,804	83,105	338,909	93,054	HNO.
13	IMPROVEMENTS / CONTINGENCY	098'6	493,000	180,565	(3,866)	176,699	(316,301)	FAV
14	DUES AND FEES	119,827	145,680	145,680	(18,292)	127,388	(18,292)	FAV
15	TRANSFER ACCOUNT	346,445	0	582,499	(154,786)	427,713	427,713	HNU
16	TOTAL EXPENDITURES	44,693,946	46,902,342	46,484,285	(78,303)	46,405,982	(496,360)	FAV
17	SUBTOTAL	1,195,259	0	289,135	178,140	467,275	467,275	FAV
			•					
18	PLUS: CANCELLATION OF PRIOR YEAR'S ENCUMBRANCES	16,880	0	0	0	0	0	FΑV
19	DESIGNATED FOR SUBSEQUENT YEAR'S BUDGET:	(150,000)	0	0	0	0	0	FAV
20	NET BALANCE / (DEFICIT)	1,062,139	0	289,135	178,140	467,275	467,275	FAV

		COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COL 7
		2014-2015	2015-2016	JUN '16	CHANGE	E0Y '16	VARIANCE	FAV
LINE	CATEGORY	ACTUAL	BUDGET	FORECAST	INCR./(DECR.)	ACTUAL	OVER/(UNDER)	R
	BETHANY ALL OCATION	9.204.690	9.441.145	9.441.145	0	9 441 145	C	FAV
2	ORANGE ALLOCATION	21,758,187	22,400,894	22,400,894	0	22.400,894	0	FAV
က	WOODBRIDGE ALLOCATION	13,245,805	13,506,655	13,506,655	0	13,506,655	0	FAV
4	MEMBER TOWN ALLOCATIONS	44,208,682	45,348,694	45,348,694	0	45,348,694	0	FAV
5	ADULT EDUCATION	3,434	3,405	3,413	12	3,425	20	FAV
9	PARKING INCOME	30,181	30,000	30,000	(89)	29,932	(89)	NN-
~	INVESTMENT INCOME	2,799	1,500	2,000	1,432	3,432	1,932	FAV
∞	ATHLETICS	27,258	32,500	25,076	(2,000)	23,076	(9,424)	UNF
တ	TUITION REVENUE	75,864	72,985	92,134	(1)	92,133	19,148	FAV
10	TRANSPORTATION INCOME	110,046	74,876	85,461	17,781	103,242	28,366	FAV
7	TRANSPORTATION BOWA AGREEMENT	0	0	0	0	0	0	FAV
12	OTHER REVENUE	249,582	215,266	238,084	17,156	255,240	39,974	FAV
13	BESB GRANT	0	0	0	0	0	0	FAV
14	SPECIAL EDUCATION GRANTS	1,103,952	1,157,411	986'286	85,857	1,073,793	(83,618)	UNF
15	OTHER STATE GRANTS	1,103,952	1,157,411	987,936	85,857	1,073,793	(83,618)	UNF
16	RENTAL INCOME	26,025	3,500	23,117	(2,507)	20,610	17,110	FAV
17	DESIGNATED FROM PRIOR YEAR	266,000	150,000	150,000	0	150,000	0	FAV
2	OTHER REVENUE	28,307	20,980	19,098	(699)	18,429	(2,551)	UNF
19	TRANSFER IN	166	0	0	0	0	0	FAV
20	MISCELLANEOUS INCOME	320,498	174,480	192,215	(3,176)	189,039	14,559	FAV
21	BUILDING RENOVATION GRANTS	6,491	6,491	6,491	0	6,491	0	FAV
22	TOTAL REVENUES	45,889,205	46,902,342	46,773,420	99,837	46,873,257	(29,085)	UNF

		COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COL 7
		2014-2015	2015-2016	JUN '16	CHANGE	EOY '16	VARIANCE	FAV
LINE	CATEGORY	ACTUAL	BUDGET	FORECAST	INCR./(DECR.)	ACTUAL	OVER/(UNDER)	R
-	5111-CERTIFIED SALARIES	19 722 737	20.383.773	20.185.275	(196 735)	19 988 540	(395 233)	ΕΔV
2	5112-CLASSIFIED SALARIES	3.923.301	4.138.731	4 179 385	(41 169)	4 138 216	(515)	FAV
က	SALARIES	23,646,038	24,522,504	24,364,660	(237,904)	24,126,756	(395,748)	FAV
4	5200-MEDICARE - ER	317,397	327,104	327.043	(425)	326.618	(486)	FAV
2	5210-FICA - ER	245,870	253,321	253,342	3,811	257,153	3,832	JNN
9	5220-WORKERS' COMPENSATION	202,731	250,807	220,492	0	220,492	(30,315)	FAV
7	5255-MEDICAL & DENTAL INSURANCE	3,491,099	4,080,297	4,080,297	0	4,080,297	0	FAV
80	5860-OPEB TRUST	175,000	0	0	152,104	152,104	152,104	UNF
6	5260-LIFE INSURANCE	40,513	45,520	43,724	(2,565)	41,159	(4,361)	FAV
10	5275-DISABILITY INSURANCE	8,623	9,602	8,629	69	8,698	(904)	FAV
7	5280-PENSION PLAN - CLASSIFIED	738,934	772,191	772,191	0	772,191	0	FAV
12	5282-RETIREMENT SICK LEAVE - CERT	80,780	39,000	39,000	71,446	110,446	71,446	-NO
13	5283-RETIREMENT SICK LEAVE - CLASS	0	2,000	2,000	(2,000)	0	(2,000)	FAV
14	5284-SEVERANCE PAY - CERTIFIED	96,402	47,292	47,292	63,294	110,586	63,294	UNF
15	5290-UNEMPLOYMENT COMPENSATION	20,100	10,000	10,000	8,599	18,599	8,599	- L
16	BENEFITS	5,417,449	5,837,134	5,804,010	294,333	6,098,343	261,209	UNF
17	5322-INSTRUCTIONAL PROG IMPROVEMENT	17,663	26,810	26,810	(19,321)	7,489	(19,321)	FAV
8	5327-DATA PROCESSING	65,367	78,138	78,138	(6,877)	71,261	(6,877)	FAV
19	5330-OTHER PROFESSIONAL & TECHNICAL SRVC	905,144	1,118,120	1,118,120	(99,224)	1,018,896	(99,224)	FAV
20	5440-RENTALS - LAND, BLDG, EQUIPMENT	88,876	96,195	96,195	(21,765)	74,430	(21,765)	FAV
21	5510-PUPIL TRANSPORTATION	2,511,292	2,831,153	2,626,109	7,955	2,634,064	(197,089)	FAV
22	5521-GENERAL LIABILITY INSURANCE	196,758	205,831	199,901	(453)	199,448	(6,383)	FAV
23	5550-COMMUNICATIONS: TEL, POST, ETC.	92,022	111,362	111,362	(8,444)	102,918	(8,444)	FAV
24	5560-TUITION EXPENSE	3,127,149	3,323,310	3,140,580	9,919	3,150,499	(172,811)	FAV
22	5590-OTHER PURCHASED SERVICES	76,470	71,901	71,901	(7,161)	64,740	(7,161)	FAV
26	PURCHASED SERVICES	7,080,741	7,862,820	7,469,116	(145,371)	7,323,745	(539,075)	FAV

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

CATEGORY 2014-2015 JUNEAT CHANGE ECV 16			COLUMN	COLUMN Z	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	3
E CATEGORY ACTUAL BUDGET FORECAST INCR/IDECK) ACTUAL 5830-INTEREST 5830-INTEREST 1,514,303 1,386,700 3,385,000 1,506,80 1,535,874 5830-INTEREST 4,789,188 1,288,700 3,385,000 3,385,000 1,536,800 DEBT SERVICE 4,789,188 4,743,788 1,45,086 4,888,700 5410-UTILITIES, EXCLUDING HEAT 846,736 734,622 (1,238,78) 771,656 5410-UTILITIES, EXCLUDING HEAT 846,736 703,182 774,622 (1,238,78) 771,656 5410-UTILITIES, EXCLUDING HEAT 846,736 703,182 774,622 (1,466) 771,656 5611-INSTRUCTIONAL SUPPLIES 176,47 366,478 774,675 (4,466) 771,656 5620-IL BEAD FOR HEATING 86,340 177,67 474,77 39,601 386,730 5621-INSTRUCTIONAL SUPPLIES 178,614 122,785 126,443 (1,047) 39,601 5621-INSTRUCTIONAL SUPPLIES 178,614 17,471 14,661 17,471 14,661 <th></th> <th></th> <th>2014-2015</th> <th>2015-2016</th> <th>91. NOC</th> <th>CHANGE</th> <th>E0Y '16</th> <th>VARIANCE</th> <th>FAV</th>			2014-2015	2015-2016	91. NOC	CHANGE	E0Y '16	VARIANCE	FAV
5830-INTEREST 1,514,303 1,388,788 1,388,788 145,086 5910-REDEMPTION OF PRINCIPAL 3,285,000 3,355,000 0 0 5410-UTILITIES, EXCLUDING HEAT 846,736 822,839 734,022 (12,386) 5410-UTILITIES, EXCLUDING HEAT 846,736 822,839 734,022 (12,386) 5410-UTILITIES, EXCLUDING HEAT 846,736 822,839 734,022 (12,386) 5410-UTILITIES, EXCLUDING HEAT 846,736 822,839 734,022 (13,019) 5611-INSTRUCTIONAL, SUPPLIES 770,549 770,449 770,449 770,449 770,449 770,449 770,449 770,449 770,449 770,449 770,449 770,449 770,449 770,449 770,449 770,449 770,449 770,440	EN EN	CATEGORY	ACTUAL	BUDGET	FORECAST	INCR./(DECR.)	ACTUAL	OVER/(UNDER)	N.
SEGIO-REDIEMPTION OF PRINCIPAL 3,285,000 3,385,000 3,385,000 0 DEBT SERVICE 4,743,788 4,743,788 145,086 541-UTILITIES, EXCLUDING HEAT 846,736 822,839 734,082 (12,386) 542-OR-REPARS, MAINTENANCE & CLEANING 330,751 366,378 366,378 44,430 (10,019) 5613-MATURAL GAS 362,147 366,378 44,430 (10,019) (10,019) 5622-IANTURAL GAS 362,148 370 44,430 (10,019) (10,019) 5622-IANTURAL GAS 362,148 172,270 87,016 44,430 (10,019) 5622-IANTURAL GAS 362,148 173,745 171 171 5622-IANTURAL GAS 362,148 172,770 171 171 5622-IANTURAL GAS 362,148 173,748 174,480 (10,47) 5622-IANTURAL GAS 362,148 174,430 171 171 5622-IANTURAL GAS 362,148 174,430 171 171 5642-IIBSARY BOOKS & PERIODICALS 2,387,631 3,561,561	27	5830-INTEREST	1,514,303	1,388,788	1,388,788	145,086	1.533.874	145.086	IN I
DEBT SERVICE 4,799,303 4,743,78B 4,743,78B 145,086 5410-UTILITIES, EXCLUDING HEAT 846,736 822,839 734,052 (12,396) 5420-REPARS, MAINTERANCE & CLEANING 730,559 703,182 715,509 (4,466) 5611-INSTRUCTIONAL SUPPLIES 736,477 206,478 206,478 105,919 5613-MAINTENANCE CUSTODIAL SUPPLIES 172,270 87,016 44,430 (5,703) 5621-WAINTENANCE CUSTODIAL SUPPLIES 178,471 32,785 122,785 (1,047) 5621-WAINTENANCE CUSTODIAL SUPPLIES 178,611 132,785 126,149 174,71 5621-WATURAL GAS 100,001 100,648 (1,047) 174,71 5621-WATURAL GAS 20,077 20,797 174,71 5641-TEXTS & DIGITAL RESOURCES 23,356 126,149 174,71 5642-LIBRARY BOOKS & PERIODICALS 23,356 126,149 174,71 5640-TEXTS & DIGITAL RESOURCES 23,356 126,149 174,71 5640-TEXTS & DIGITAL RESOURCES 23,356 126,146 174,71 5630-CHU URIN	28	5910-REDEMPTION OF PRINCIPAL	3,285,000	3,355,000	3,355,000	0	3,355,000	0	FA
5410-UTILITIES, EXCLUDING HEAT 846,736 822,839 734,652 (12,386) 5420-REPAIRS, MAINTENANCE & CLEANING 730,559 703,182 717,509 (4,466) 5611-IMSTRUCIONAL SUPPLIES 383,751 386,819 338,819 (10,019) 5620-OIL USED FOR HEATING 172,270 87,016 44,430 (5,703) 5621-IANTIRENANCE/CUSTOPIAL SUPPLIES 172,270 87,000 100,648 (10,019) 5621-IANTIRENANCE/CUSTOPIAL SUPPLIES 172,270 87,000 100,648 (1,047) 5627-IANTIREA GAS 172,270 87,000 100,648 (1,047) 5627-IANTIRENANCE/CUSTORIAL RESOURCES 39,066 126,149 126,149 17,471 5627-IANTIREA GASOURCES 39,066 126,149 126,149 17,471 5630-OTHER SUPPLIES 30,065 126,149 126,149 17,471 5630-OTHER SUPPLIES 30,065 20,797 20,797 17,471 5630-OTHER SUPPLIES 30,065 20,797 20,772 20,772 5730-EQUIPMENT - REPLACEMENT 20,878 20	29	DEBT SERVICE	4,799,303	4,743,788	4,743,788	145,086	4,888,874	145,086	N N
5420-REPAIRS, MANTENANCE & CLEANING 730,559 703,182 717,509 (4,466) 5611-INSTRUCTONAL SUPPLIES 383,751 386,819 383,819 (10,019) 5613-IMSTRUCTONAL SUPPLIES 122,270 87,016 44,430 (5,703) 5621-IMSTRUCTONAL SUPPLIES 172,270 87,016 44,430 (5,703) 5621-IMSTRUCTON SUPPLIES 182,344 97,000 100,648 (1,041) 5621-IMSTROPRENT CASSOURCES 39,066 126,149 126,149 17,471 5621-IMSTROPRENT CASSOURCES 33,066 126,149 17,471 17,471 5621-IERAPROPULIS 122,276 126,149 17,471 17,471 5630-OTHER SUPPLIES 122,276 122,775 17,471 17,471 5630-OTHER SUPPLIES 122,276 122,787 17,471 122,785 126,146 5630-OTHER SUPPLIES 122,278 20,787 17,471 123,243 36,146 36,146 36,146 36,146 36,146 36,146 37,070 17,471 127,272 17,471 12,146	30	5410-UTILITIES, EXCLUDING HEAT	846,736	822,839	734,052	(12.396)	721.656	(101,183)	FAV
561-INSTRUCTIONAL SUPPLIES 353,751 366,819 359,819 (994) 561-INSTRUCTIONAL SUPPLIES 176,487 206,478 206,478 (10,019) 561-ANAINTENANCE/CUSTODIAL SUPPLIES 176,487 206,478 44,430 (1,047) 5621-NATURAL GAS 86,384 97,000 100,648 (1,047) (1,047) 5621-NATURAL GAS 178,611 132,785 132,785 (14,661) (1,047) 5627-RANSPORTATION SUPPLIES 23,586 20,787 20,797 174 174 5624-LIBRARY BOCKS & PERIODICALS 23,386 20,787 20,797 174 174 5620-OTHER SUPPLIES 430,431 488,496 495,496 (6,964) 174 5620-OTHER SUPPLIES 2,871,834 60,333 40,608) 2,387,436 2,938,163 (40,608) 5730-EQUIPMENT - NEW 63,443 39,170 44,970 22,772 20,797 5731-EQUIPMENT - NEW 63,443 39,170 44,970 22,772 20,772 571-EMPROVEMENTS TO BUILDING 0 60,	31	5420-REPAIRS, MAINTENANCE & CLEANING	730,559	703,182	717,509	(4,466)	713,043	9.861	B
563-BAMMTENANCE/USTODIAL SUPPLIES 176,467 206,478 206,478 (10,019) 5620-OLI USED FOR HEATING 66,784 67,000 100,648 (1,047) 5621-INATURAL GAS 66,781 97,000 100,648 (1,047) 5621-INATURAL GAS 178,611 132,785 132,785 (1,661) 5621-INATURAL GAS 23,000 100,648 (1,047) (1,047) 5621-INATURAL GAS 23,000 20,797 17,471 17,471 5642-IBRARY BOOKS & PERIODICALS 23,306 1,05,197 20,797 17,471 5642-IBRARY BOOKS & PERIODICALS 2,387,631 3,051,561 2,938,163 (40,608) 5690-OTHER SUPPLIES 20,000 20,797 17,471 17,471 5690-OTHER SUPPLIES 21,000 20,797 17,471 17,471 5730-EQUIPMENT - NEW 63,443 3,9170 44,970 22,772 5731-EQUIPMENT - NEW 63,443 39,170 44,970 22,772 5731-EQUIPMENT - NEW 67,561 60,000 60,000 1,496	32	5611-INSTRUCTIONAL SUPPLIES	353,751	366,819	359,819	(994)	358,825	(7,994)	FAV
5620-OIL USED FOR HEATING 122,270 87,016 44,430 (5,703) 5621-NATURAL GAS 36,384 97,000 100,648 (1,047) 5621-NATURAL GAS 17,000 100,648 (1,047) 5621-IRANSPORTATION SUPPLIES 17,471 122,785 125,149 17,471 5641-IEXTS & DIGITAL RESOURCES 23,356 20,797 20,797 17,1 5690-OTHER SUPPLIES 23,356 20,797 20,797 17,1 5690-OTHER SUPPLIES 2,887,631 3,61,561 2,938,163 (40,608) 5730-EQUIPMENT - NEW 63,443 39,170 44,970 22,772 5731-EQUIPMENT - NEPLACEMENT 223,209 206,685 210,834 60,333 EQUIPMENT - NEPLACEMENT 286,685 245,855 255,804 83,105 5715-IMPROVEMENTS TO BUILDING 0 100,000 100,000 0 5775-IMPROVEMENTS TO SITES 9,860 183,000 120,565 (5,365) 5775-IMPROVEMENTS TO SITES 0 100,000 100,000 100,000 1	33	5613-MAINTENANCE/CUSTODIAL SUPPLIES	176,467	206,478	206,478	(10,019)	196,459	(10,019)	FAV
5627-INATURAL GAS 86,384 97,000 100,648 (1,047) 5627-ITRANSPORTATION SUPPLIES 178,611 132,785 132,785 (14,661) 5647-ITRANSPORTATION SUPPLIES 39,066 126,149 126,149 1747 5647-LIBATA & DIGITAL RESOURCES 23,366 20,797 20,797 171 5690-OTHER SUPPLIES 430,431 486,496 495,496 (8,964) 5690-OTHER SUPPLIES 2,887,631 3,051,561 2,938,163 (40,608) 5730-EQUIPMIENT - NEW 63,443 39,170 44,970 22,772 5731-EQUIPMIENT - NEW 63,443 39,170 44,970 22,772 5731-EQUIPMIENT - NEW 223,209 206,685 216,834 60,333 5731-EQUIPMIENT - NEW 63,443 39,170 44,970 22,772 5731-EQUIPMIENT - NEW 223,209 206,685 216,834 60,333 5731-EQUIPMIENT - NEW 63,443 39,170 44,970 22,772 5731-EQUIPMIENT TO BUILDING 0 100,000 100,000 14,966 </td <td>34</td> <td>5620-OIL USED FOR HEATING</td> <td>122,270</td> <td>87,016</td> <td>44,430</td> <td>(5,703)</td> <td>38,727</td> <td>(48,289)</td> <td>FAV</td>	34	5620-OIL USED FOR HEATING	122,270	87,016	44,430	(5,703)	38,727	(48,289)	FAV
5627-TRANSPORTATION SUPPLIES 178 611 132,785 132,785 (14,661) 5647-LEXTS & DIGITAL RESOURCES 39,066 126,149 126,149 17,471 5647-LEXTS & DIGITAL RESOURCES 39,066 126,149 17,471 17,471 5690-OTHER SUPPLIES 23,356 20,772 20,777 17,471 5690-OTHER SUPPLIES 430,431 3,051,561 2,938,163 (40,608) 5730-EQUIPMENT - NEW 63,443 39,170 44,970 22,772 5731-EQUIPMENT - REPLACEMENT 223,209 206,685 210,834 60,333 EQUIPMENT - REPLACEMENT 286,652 245,855 255,804 83,105 5731-EQUIPMENT - REPLACEMENT 0 100,000 1,496 7,772 5731-EQUIPMENT - REPLACEMENT 0 0 100,000 1,496 7,772 5735-EQUIPMENT FROM FACILITIES CONTINGENCY 0 0 1,496 7,256,504 83,105 5715-FROM FACILITIES CONTINGENCY 0 0 1,00,000 1,00,000 1,00,000 0 <t< td=""><td>35</td><td>5621-NATURAL GAS</td><td>86,384</td><td>92,000</td><td>100,648</td><td>(1,047)</td><td>99,601</td><td>2,601</td><td>¥ S</td></t<>	35	5621-NATURAL GAS	86,384	92,000	100,648	(1,047)	99,601	2,601	¥ S
6641-TEXTS & DIGITAL RESOURCES 39,066 126,149 126,149 17,471 5642-LIBRARY BOOKS & PERIODICALS 23,356 20,787 20,797 171 5642-LIBRARY BOOKS & PERIODICALS 23,356 20,787 20,797 171 5690-OTHER SUPPLIES 430,431 488,496 495,496 (8,964) 5730-EQUIPMENT - NEW 63,443 3,951,561 2,938,163 (40,608) 5731-EQUIPMENT - NEW 63,443 39,170 44,970 22,772 5731-EQUIPMENT - REPLACEMENT 223,209 206,685 25,804 83,105 EQUIPMENT REQUIPMENT 0 60,000 1,496 0 5715-IMPROVEMENTS TO BUILDING 0 60,000 60,000 1,496 0 5715-IMPROVEMENTS TO BUILDING 0 160,000 100,000 0 1,496 5715-IMPROVEMENTS TO SITES 9,860 183,000 160,000 0 160,000 0 1RSF. FROM CONTINGENCY 0 0 160,000 160,000 160,000 0	36	5627-TRANSPORTATION SUPPLIES	178,611	132,785	132,785	(14,661)	118,124	(14,661)	FAV
5642-LIBRARY BOOKS & PERIODICALS 23,356 20,797 171 5690-OTHER SUPPLIES 430,431 488,496 465,496 (6,964) SUPPLIES (INCLUDING UTILITIES) 2,987,631 3,051,561 2,938,163 (40,608) 5730-EQUIPMENT - NEW 63,443 39,170 44,970 22,772 5731-EQUIPMENT - REPLACEMENT 223,209 206,685 210,834 60,333 EQUIPMENT - REPLACEMENT 223,209 206,685 210,834 60,333 5715-IMPROVEMENTS TO BUILDING 0 60,000 1,496 7,496 5715-FACILITIES CONTINGENCY 0 0 (100,000 0 0 5720-IMPROVEMENTS TO SITES 9,860 183,000 120,565 (5,362) 6,365 5850-DISTRICT CONTINGENCY 0 0 (100,000) 0 100,000 0 5850-DISTRICT CONTINGENCY 0 0 (150,000 120,565 (5,362) 5860-STAFF TRAVEL 23,435 22,232 25,232 1,505 580-STAFF TRAVEL 24,299 2	37	5641-TEXTS & DIGITAL RESOURCES	39,066	126,149	126,149	17,471	143,620	17,471	S
6690-OTHER SUPPLIES 430,431 488,496 495,496 (8,964) SUPPLIES (INCLUDING UTILITIES) 2,987,631 3,051,561 2,938,163 (40,608) ST30-EQUIPMENT - NEW 63,443 39,170 44,970 22,772 5731-EQUIPMENT - REPLACEMENT 223,209 206,685 210,834 60,333 FQUIPMENT - REPLACEMENT 286,652 245,855 25,804 83,105 6715-IMPROVEMENTS TO BUILDING 0 60,000 100,000 1,496 5715-FADM FACILITIES CONTINGENCY 0 0 100,000 1,496 5715-FROM FACILITIES CONTINGENCY 0 0 100,000 0 650-DISTRICT CONTINGENCY 0 150,000 150,000 150,000 650-DISTRICT CONTINGENCY 0 150,000 150,000 160,000 1RSF. FROM CONTINGENCY 0 150,000 150,000 160,000 0 1RSF. FROM CONTINGENCY 0 0 120,565 (5,362) 6580-STAF 5580-STAFF TRAVEL 23,435 22,157 26,157	38	5642-LIBRARY BOOKS & PERIODICALS	23,356	20,797	20,797	171	20,968	171	¥ N
SUPPLIES (INCLUDING UTILITIES) 2,987,631 3,051,561 2,933,163 (40,608) 5730-EQUIPMENT - NEW 63,443 39,170 44,970 22,772 5731-EQUIPMENT - NEW 63,443 39,170 44,970 22,772 EQUIPMENT - REPLACEMENT 286,652 245,855 25,804 83,105 EQUIPMENT - REPLACEMENT 286,652 245,855 255,804 83,105 EQUIPMENT - REPLACEMENT 0 60,000 60,000 1,496 5715-IMPROVEMENTS TO BUILDING 0 100,000 1,496 0 5715-FACILITIES CONTINGENCY 0 0 1,00,000 0 0 5720-IMPROVEMENTS TO SITES 9,860 183,000 150,000 0 0 5850-STAFF TRAVEL 23,435 20,157 20,157 3,860 150,000 0 580-STAFF TRAVEL 23,435 26,232 25,232 25,232 25,232 15,055 580-STAFF TRAVEL 23,435 27,093 100,291 1160,291 (162,14) 5810-DUES & FEES	39	5690-OTHER SUPPLIES	430,431	488,496	495,496	(8,964)	486,532	(1,964)	FAV
5730-EQUIPMENT - NEW 63,443 39,170 44,970 22,772 5731-EQUIPMENT - REPLACEMENT 223,209 206,685 210,834 60,333 EQUIPMENT - REPLACEMENT 228,652 245,855 255,804 83,105 EQUIPMENT - REPLACEMENT 286,652 245,855 255,804 83,105 FQUIPMENT - REPLACEMENT 0 60,000 1,496 0 5715-IMPROVEMENTS TO BUILDING 0 100,000 1,496 0 5720-IMPROVEMENTS TO SITES 0 100,000 1,496 0 5720-IMPROVEMENTS TO SITES 9,860 183,000 120,000 0 5720-IMPROVEMENTS TO SITES 9,860 493,000 180,365 (5,362) 1 IRSF - FROM CONTINGENCY 0 150,000 150,000 0 0 5580-STAFT TRAVEL 23,435 20,157 26,232 25,232 1,505 5580-STAFT TRAVEL 23,435 26,232 26,232 1,505 5810-DUES & FEES 100,291 100,291 100,291 (16,214)	40	SUPPLIES (INCLUDING UTILITIES)	2,987,631	3,051,561	2,938,163	(40,608)	2,897,555	(154,006)	FAV
STON-EQUIPMENT - NEV 5731-EQUIPMENT - REPLACEMENT 223,209 206,685 23,170 206,685 44,370 210,834 42,172 60,333 EQUIPMENT - REPLACEMENT 286,652 245,855 255,804 83,105 EQUIPMENT - REPLACEMENT 0 60,000 60,000 1,496 715-10,000 5715-FACILITIES CONTINGENCY 0 100,000 100,000 0 1,496 5720-IMPROVEMENTS TO SITES 9,860 183,000 120,565 (5,362) 0 5720-IMPROVEMENTS TO SITES 9,860 183,000 120,565 (5,362) 0 1RSF. FROM CONTINGENCY 0 150,000 150,000 0 0 0 1RSF. FROM CONTINGENCY 0 150,000 150,000 150,000 0 0 1RSF. FROM CONTINGENCY 0 0 150,000 150,000 0 0 0 5580-STAFF TRAVEL 23,435 26,232 25,232 25,232 1,505 1,505 5810-DUSS R FEES 10US AND FEES 119,827 145,680 145,680 145,789	7	COO COLIDATALE MICIAL	60 440	20 470	44 670	022.00	074.40	200	-
EQUIPMENT Z86,652 245,855 25,804 83,105 EQUIPMENT Z86,652 245,855 25,804 83,105 EQUIPMENT CRUIL DING 0 60,000 60,000 1,496 5715-FACILITIES CONTINGENCY 0 0 100,000 0 0 TRSF. FROM FACILITIES CONTINGENCY 0 0 (100,000) 0 0 5720-IMPROVEMENTS TO SITES 9,860 183,000 150,000 0 0 5720-IMPROVEMENTS TO SITES 0 150,000 0 0 0 0 TRSF. FROM CONTINGENCY 0 150,000 150,000 0 0 0 IMPROVEMENTS / CONTINGENCY 0 0 (150,000) 0 0 0 IMPROVEMENTS / CONTINGENCY 9,860 493,000 180,565 (3,866) 0 5580-STAFF TRAVEL CONTINGENCY 9,860 493,000 180,565 (15,214) 5881-DIDES & FIES 23,232 25,232 25,232 1,505	- 5	27.50-EQUIPMENT - INEV	00,445	33,170	240,924	27/177	01,/42	7/0'97	
EQUIPMENT Z86,652 Z45,855 Z55,804 83,105 5715-IMPROVEMENTS TO BUIL DING 0 60,000 1,496 1,496 5715-FACIL TIES CONTINGENCY 0 100,000 0 1,496 5720-IMPROVEMENTS TO SITES 9,860 183,000 120,565 (5,362) 5850-DISTRICT CONTINGENCY 0 150,000 0 0 TRSF - FROM CONTINGENCY 0 (150,000) 0 0 TRSF - FROM CONTINGENCY 0 (150,000) 0 0 TRSF - FROM CONTINGENCY 0 (150,000) 0 0 IMPROVEMENTS / CONTINGENCY 9,860 493,000 180,565 (3,866) 5580-STAFF TRAVEL 23,435 20,157 20,157 (3,583) 5581-TRAVEL - CONFERENCES 24,299 25,232 1,505 581-DUES & FEES 119,927 145,680 (16,214) 5856-TRANSFER ACCOUNT 0 0 0 6581-TRANSFER ACCOUNT 0 0 0 6581-TRANSFER ACCOUNT	47	DASI-EQUIPMENT - REPLACEMENT	802,622	C99'907	210,834	00,333	791,177	04,482	
5715-IMPROVEMENTS TO BUILDING 0 60,000 60,000 1,496 5715-IMPROVEMENTS TO BUILDING 0 100,000 1,496 5715-FACILITIES CONTINGENCY 0 0 (100,000) 0 5720-IMPROVEMENTS TO SITES 9,860 183,000 120,565 (5,362) 5850-DISTRICT CONTINGENCY 0 150,000 0 0 TRSF. FROM CONTINGENCY 0 (150,000) 0 0 TRSF. FROM CONTINGENCY 0 (150,000) 0 0 IMPROVEMENTS / CONTINGENCY 9,860 493,000 180,565 (3,866) 5580-STAFF TRAVEL 23,435 20,157 20,157 (3,583) 5581-TRAVEL - CONFERENCES 24,299 25,232 1,505 5810-DUES & FEES 119,827 145,680 (16,214) 5856-TRANSFER ACCOUNT 0 0 0 0 6S11MATED UNSPENT BUDGETS 0 0 0 0	43	EQUIPMENT	286,652	245,855	255,804	83,105	338,909	93,054	H N
5715-FACILITIES CONTINGENCY 0 100,000 100,000 0 TRSF. FROM FACILITIES CONTINGENCY 0 0 (100,000) 0 5720-IMPROVEMENTS TO SITES 9,860 183,000 120,565 (5,362) 58720-IMPROVEMENTS TO SITES 0 (150,000) 0 5880-DISTRICT CONTINGENCY 0 (150,000) 0 IMPROVEMENTS / CONTINGENCY 9,860 493,000 180,565 (3,866) IMPROVEMENTS / CONTINGENCY 9,860 493,000 180,565 (3,866) 5580-STAFF TRAVEL 23,435 20,157 20,157 (3,583) 5581-TRAVEL - CONFERENCES 24,299 25,232 25,232 1,505 5810-DUES & FEES 72,093 100,291 (16,214) DUES AND FEES 72,093 145,680 (18,292) 5856-TRANSFER ACCOUNT 346,445 0 60 0 6STIMATED UNSPENT BUDGETS 0 0 0 0	4	5715-IMPROVEMENTS TO BUILDING	0	000.09	00000	1.496	61.496	1.496	S
TRSF. FROM FACILITIES CONTINGENCY 0	449	5715-FACILITIES CONTINGENCY	0	100,000	100,000	0	100.000	0	FAV
5720-IMPROVEMENTS TO SITES 9,860 183,000 120,565 (5,362) 5850-DISTRICT CONTINGENCY 0 0 150,000 0	44b	TRSF. FROM FACILITIES CONTINGENCY	0	0	(100,000)	0	(100,000)	(100,000)	FAV
5850-DISTRICT CONTINGENCY 0 150,000 150,000 0 IMPROVEMENTS / CONTINGENCY TO OTHER ACCTS. 0 0 (150,000) 0 IMPROVEMENTS / CONTINGENCY 9,860 493,000 180,565 (3,866) 5580-STAFF TRAVEL 23,435 20,157 20,157 (3,583) 5581-TRAVEL - CONFERENCES 24,299 25,232 25,232 1,505 5810-DUES & FEES 72,093 100,291 100,291 (16,214) DUES AND FEES 119,827 145,680 (18,292) 5856-TRANSFER ACCOUNT 346,445 0 582,499 (154,786) ESTIMATED UNSPENT BUDGETS 0 0 0 0	45	5720-IMPROVEMENTS TO SITES	098'6	183,000	120,565	(5,362)	115,203	(67,797)	FAV
TRSF. FROM CONTINGENCY TO OTHER ACCTS. 0 0 (150,000) 0 IMPROVEMENTS / CONTINGENCY 9,860 493,000 180,565 (3,866) 5580-STAFF TRAVEL 23,435 20,157 20,157 (3,583) 5581-TRAVEL - CONFERENCES 24,299 25,232 25,232 1,505 5810-DUES & FEES 72,093 100,291 100,291 (16,214) DUES AND FEES 119,827 145,680 (18,292) 5856-TRANSFER ACCOUNT 346,445 0 582,499 (154,786) ESTIMATED UNSPENT BUDGETS 0 0 0 0	46	5850-DISTRICT CONTINGENCY	0	150,000	150,000	0	150,000	0	FAV
IMPROVEMENTS / CONTINGENCY 9,860 493,000 180,565 (3,866) 5580-STAFF TRAVEL 23,435 20,157 20,157 (3,583) 5581-TRAVEL - CONFERENCES 24,299 25,232 25,232 1,505 5810-DUES & FEES 72,093 100,291 100,291 (16,214) DUES AND FEES 119,827 145,680 (18,292) 5856-TRANSFER ACCOUNT 346,445 0 582,499 (154,786) ESTIMATED UNSPENT BUDGETS 0 0 0 0	46a	TRSF. FROM CONTINGENCY TO OTHER ACCTS.	0	0	(150,000)	0	(150,000)	(150,000)	FAV
5580-STAFF TRAVEL 23,435 20,157 20,157 (3,583) 5581-TRAVEL - CONFERENCES 24,299 25,232 25,232 1,505 5810-DUES & FEES 72,093 100,291 100,291 (16,214) DUES AND FEES 119,827 145,680 145,680 (18,292) 5856-TRANSFER ACCOUNT 346,445 0 582,499 (154,786) ESTIMATED UNSPENT BUDGETS 0 0 0 0	47	IMPROVEMENTS / CONTINGENCY	9,860	493,000	180,565	(3,866)	176,699	(316,301)	FAV
5581-TRAVEL - CONFERENCES 24,299 25,232 1,505 5810-DUES & FEES 72,093 100,291 100,291 (16,214) DUES AND FEES 119,827 145,680 145,680 (18,292) 5856-TRANSFER ACCOUNT 346,445 0 582,499 (154,786) ESTIMATED UNSPENT BUDGETS 0 0 0 0	48	5580-STAFF TRAVEL	23,435	20,157	20,157	(3,583)	16,574	(3,583)	FAV
5810-DUES & FEES 72,093 100,291 16,214) DUES AND FEES 119,827 145,680 145,680 (18,292) 5856-TRANSFER ACCOUNT 346,445 0 582,499 (154,786) ESTIMATED UNSPENT BUDGETS 0 0 0 0	49	5581-TRAVEL - CONFERENCES	24,299	25,232	25,232	1,505	26,737	1,505	HN5
DUES AND FEES 119,827 145,680 145,680 (18,292) 5856-TRANSFER ACCOUNT 346,445 0 582,499 (154,786) ESTIMATED UNSPENT BUDGETS 0 0 0 0	50	5810-DUES & FEES	72,093	100,291	100,291	(16,214)	84,077	(16,214)	FAV
5856-TRANSFER ACCOUNT 346,445 0 582,499 (154,786) ESTIMATED UNSPENT BUDGETS 0 0 0 0	51	DUES AND FEES	119,827	145,680	145,680	(18,292)	127,388	(18,292)	FAV
ESTIMATED UNSPENT BUDGETS 0 0 0 0	52	5856-TRANSFER ACCOUNT	346,445	0	582,499	(154,786)	427,713	427,713	NN.
	53	ESTIMATED UNSPENT BUDGETS	0	0	0	0	0	0	FAV
54 TOTAL EXPENDITURES 44,693,946 46,902,342 46,484,285 (78,303) 46,405,982	54	TOTAL EXPENDITURES	44,693,946	46,902,342	46,484,285	(78,303)	46,405,982	(496,360)	FAV

Page 4

Prepared 8/3/2016

AMITY REGIONAL SCHOOL DISTRICT NO. 5 REVENUES & EXPENDITURES BY CATEGORY FINANCIAL ANALYSIS FOR THE FISCAL YEAR 2015-2016



JUNE 2016

This monthly financial report provides a comprehensive analysis of current and projected revenues and expenditures. New or revised comments and figures from the prior forecast report are highlighted in *boldface italics* for future monthly reports for this fiscal year.

Projected Unspent Fund Balance:

The primary reasons for the projected fund balance are, as follows:

- \$395,748 FAV: "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.
- \$113,976 FAV: 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.
- \$30,315 FAV: The bid price for workers' compensation insurance premium was under budget. The payroll audit premium was below budget.
- \$305,430 FAV: Special Education Transportation and Tuition net of Special Education Grants We had several students who were budgeted to be outplaced but were not for a number of reasons. 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. 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%.
- \$62,385 FAV: The bid for the stone coping repair project at Amity Regional High School was under budget.
- \$146,871 FAV: Utilities for electricity, heating oil and natural gas are projected to be below budget.

• \$125,911 FAV: Total cost savings from recommendations made by Amity staff.

Projected Uses of Fund Balance:

- \$145,086 UNF: The District refinanced some of its bonds on the 1990's construction projects some years ago and saved a significant amount of interest expense. The State has calculated we owe a refund of the grant paid. The State has reported this on its website for the past several years but has not yet requested the money. If in several years the State fails to request these funds, the Amity Board of Education can return the money to the member towns. The Superintendent of Schools plans to ask the Amity Finance Committee and Amity Board of Education to set aside these funds by recording this as liability to the State of Connecticut. The forecast includes \$145,086 as an interest expense and a liability to the State.
- \$225,000 UNF: The forecast includes budget transfers into the Reserve for Capital and Nonrecurring Expenditures for facilities projects cut from the proposed 2016-2017 budget. *Previously approved*.
- \$140,913 UNF The forecast includes a budget transfer into the Reserve for Capital and Nonrecurring Expenditures to pay for the awarded contracts related to the District lighting project. *Previously approved*.
- \$61,800 UNF The forecast includes a budget transfer into the Reserve for Capital and Nonrecurring Expenditures to pay an engineering firm to prepare specifications for facilities HVAC projects. *Previously approved*.
- \$152,104 UNF- the OPEB trust was not funded in the 2015-2016 fiscal year and only partially funded in 2014-2015. The forecast includes transferring the Annual Required Contribution (ARC) into the OPEB trust fund.

OVERVIEW

The unaudited projected unspent fund balance for this fiscal year is \$467,275 FAV, which appears on page 1, column 6, line 20.

REVENUES BY CATEGORY

The unaudited projected yearend balance of revenues are \$29,085 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 interest rates remained low.

		State Treasurer's
<u>Month</u>	Peoples United	Investment Fund
June 2015	0.350 %	0.043 %
July 2015	0.250 %	0.150 %
August 2015	0.400 %	0.170 %
September 2015	0.400 %	0.170 %
October 2015	0.400 %	0.170 %
November 2015	0.400 %	0.170 %
December 2015	0.400 %	0.210 %
January 2016	0.400 %	0.210 %
February 2016	0.400 %	0.370 %
March 2016	0.400 %	0.410 %
April 2016	0.400 %	0.390 %
May 2016	0.397%	0.300%
June 2016	0.397%	0.440%

LINE 8 on Page 2: ATHLETICS:

The forecast is based on actual revenue collected.

LINE 9 on Page 2: TUITION REVENUE:

The budget is based on six tuition students, five at full tuition rate and one student at reduced employee rate. The actual tuition charged is higher than budgeted. One new tuition student registered.

LINE 10 on Page 2: TRANSPORTATION INCOME:

The forecast is based on actual data. The transportation income increase is largely due to a positive adjustment to the fiscal year 2014-2015 Excess Cost calculation.

LINE 14 on Page 2: SPECIAL EDUCATION GRANTS:

The State reimbursement rate for 2015-2016 was projected to be 75.0 percent (previously 79.0 percent) compared to the budget of 75.0 percent. The State has notified all school districts of the possible reduction due to the State's budget situation. The actual reimbursement rate for 2015-2016 was 77.63%, increasing revenue from the previous forecast by \$36,369. Changes in students' cost reflects the increase from the previous forecast by \$49,488. The overall revenue was down \$83,618 UNF due to changes in student placements.

LINE 16 on Page 2: RENTAL INCOME:

The forecast is based on actual revenue collected.

LINE 18 on Page 2: OTHER REVENUE:

The United Illuminating Load Shed credits for the first and second quarters for last fiscal year totaling \$3,272.91 FAV were received in September 2015. The forecast is based on actual revenues received.

EXPENDITURES BY CATEGORY

The unaudited projected yearend balance of expenditures are \$496,360 FAV (previously 418,057), which appears on page 4, column 6, line 54.

LINE 1 on Page 3: 5111-CERTIFIED SALARIES:

"Turnover savings" from replacing teachers, who retired or resigned, and leaves-of-absence is over budget by \$132,194 FAV. Two teachers are on unpaid leave-of-absence, which is estimated to save \$25,281 FAV. An additional 'turnover savings' of \$20,482 FAV was realized. The forecast projects savings of \$10,000 FAV from anticipated leaves-of-absences occurring towards the end of the school year. Homebound expenditures are under budget by \$13,165 FAV (previously \$6,321 FAV. The IDEA grant does not have sufficient funds to pay for \$25,000 UNF of a teacher's salary as budgeted. The forecast includes savings of \$78,812 FAV (previously \$56,950 FAV) from unpaid leaves-of-absence. Actual athletic salaries were down \$22,975 FAV from unfilled coaching positions at the middle school including cheerleading and several assistant coaches' positions. Teacher coverages were less than anticipated \$14,738 FAV; summer work was less than anticipated \$23,857 FAV; Substitute costs were less than anticipated \$83,391 FAV; Degree changes were \$23,068 FAV less than anticipated.

LINE 2 on Page 3: 5112-CLASSIFIED SALARIES:

"Turnover savings" from replacing classified staff, who retired or resigned, is over budget by \$5,421 FAV. The Federal government through the State has required our district to use 15 percent of the IDEA grant to train our staff to not over identify white autistic students. The cost of a paraprofessional budgeted in the IDEA grant needed to be shifted to the Board budget (\$26,284 UNF) due to the requirement to use 15 percent of the IDEA grant for training. The forecast includes savings from vacancies, unpaid leaves-of-absence, and lower overtime costs of \$15,750 FAV. Overtime costs were lower than projected \$34,798 FAV; unpaid time out and staff turnover were higher \$15,186 FAV

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

The forecast is based on the current staff and actual costs.

LINE 6: 5220-WORKERS' COMPENSATION:

The bid price for workers' compensation insurance premium was \$20,727 FAV under budget. The payroll audit premium was \$1,219, or \$9,588 FAV below budget.

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

Actual employee and retiree claims are \$5,230 FAV under budget. Fees charged are \$219,088 FAV under budget. Actual claims and fees are shown below.

CLAIMS OF CURRENT EMPLOYEES AND RETIREES

	2015-2016	2015-2016	2015-2016	2014-2015	2013-2014
MONTH	ACTUAL	BUDGET	VARIANCE	ACTUAL	ACTUAL
JUL	\$424,798	\$360,250	\$64,548	\$311,067	\$430,267
AUG	\$298,314	\$360,250	(\$61,936)	\$336,053	\$381,584
SEP	\$311,187	\$360,250	(\$49,063)	\$282,989	\$306,379
OCT	\$316,592	\$360,250	(\$43,658)	\$368,169	\$312,668
NOV	\$382,903	\$360,250	\$22,653	\$326,683	\$327,966
DEC	\$416,646	\$360,250	\$56,396	\$419,537	\$416,061
JAN	\$382,654	\$360,250	\$22,404	\$284,899	\$402,402
FEB	\$253,140	\$360,250	(\$107,110)	\$330,398	\$238,891
MAR	\$360,554	\$360,250	\$304	\$269,027	\$368,088
APR	\$479,532 a	\$360,250	\$119,282	\$302,864	\$374,121
MAY	\$370,820	\$360,250	\$10,570	\$291,612	\$314,836
JUN	\$320,630	\$360,250	(\$39,620)	\$308,985	\$315,712
TOTALS	\$4,317,770	\$4,323,000	\$5,230	\$3,832,283	\$4,188,975

Note a: Total paid claims for April 2016 were \$1,261,508.05. Sun Life has reimbursed the District \$781,975.91 from the District's stop-loss coverage.

ACTUAL/FORECAST CLAIMS AS A PERCENTAGE OF EXPECTED CLAIMS

2012-2013	2013-2014	2014-2015	2015-2016	2015-2016
ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL
88.9%	103.8%	87.3%	100.0%	99.88%

Note: 2015-2016 FORECAST of projected claims for this fiscal year as a percentage of expected claims is based on actual year-to-date claims divided by expected (budgeted) claims.

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

MONTH	2015-2016 ACTUAL	2015-2016 BUDGET	2015-2016 VARIANCE	2014-2015 ACTUAL	2013-2014 ACTUAL
JUL	\$95,297	\$70,000	\$25,297	\$85,723	\$104,334
AUG	\$87,514	\$69,745	\$17,769	\$88,370	\$89,545
SEP	\$73,583	\$69,745	\$3,838	\$96,853	\$94,550
OCT	\$76,154	\$69,745	\$6,409	\$97,604	\$59,835
NOV	\$41,351	\$69,745	(\$28,394)	\$55,394	\$40,563

TOTALS	\$618,008	\$837,195	(\$219,187)	\$752,500	\$665,180
JUN	\$28,670	\$69,745	(\$41,075)	\$47,120	\$41,781
MAY	\$28,560	\$69,745	(\$49,185)	\$46,805	\$41,930
APR	\$39,177	\$69,745	(\$30,568)	\$46,798	\$30,543
MAR	\$39,472	\$69,745	(\$30,273)	\$46,314	\$33,847
FEB	\$38,454	\$69,745	(\$31,291)	\$46,962	\$43,730
JAN	\$29,552	\$69,745	(\$40,193)	\$47,120	\$44,201
DEC	\$40,224	\$69,745	(\$29,521)	\$47,437	\$40,321

LINE 8: 5260-OPEB TRUST:

The forecast includes a transfer into the OPEB Trust for the Annual Required Contribution (ARC) for \$152,104 UNF. The ARC was not funded in the budget, but payment reduces the District's long term obligations.

LINE 9: 5260-LIFE INSURANCE:

The forecast is based on the current staff.

LINE 10: 5275-DISABILITIY INSURANCE:

The forecast is based on the current staff.

LINES 12-14: 5282-5284-SICK LEAVE AND SEVERANCE PAYOUTS:

Actual retirements and payouts are \$132,740 UNF higher than the estimates provided by the actuaries for budget purposes.

LINE 15: 5290 UNEMPLOYMENT COMPENSATION:

Actual payments were higher than budgeted. \$8,599 UNF

LINE 17 on Page 3: 5322-INSTRUCTIONAL PROGRAM IMPROVEMENT:

The District elected not to participate in the ACES Consortium for the 2015-2016 school year. This represented a savings of \$9,900. The purchase of STAR Assessment included training that was budgeted as an additional cost. This resulted in saving \$7,700 on mandatory training. The professional development plan for the 2015-2016 school year was based on teacher/department head facilitation of the PD sessions. Unused dollars were transferred to the salary lines (5111) to support this initiative. \$19,321 FAV

LINE 18 on Page 3: 5627-DATA PROCESSING:

Staff did not attend as many training sessions as planned and some trainings were free online. \$6,877 FAV

LINE 19 on Page 3: 5330-PROFESSIONAL TECHNICAL SERVICES:

There were less interns than anticipated \$54,780 FAV; \$23,316 FAV for unspent for athletics at the high school due to fewer home contests which required fewer officials, monitors, and scorekeepers; and \$34,433 FAV for less than anticipated need for psychiatric consults, professionals attendance at PPTs and behavior specialists.

LINE 21 on Page 3: 5510-PUPIL TRANSPORTATION:

Special Education Transportation is a projected variance of \$197,089 FAV (previously \$205,044 FAV).

LINE 22 on Page 3: 5521-GENERAL LIABILITY INSURANCE:

The bid price for liability, automotive and property insurance premium was \$1,972 UNF over budget. The bid price for student accident insurance premium was \$1,677 UNF over budget. The Connecticut Interlocal Risk Management Agency (CIRMA) has notified the District that we will be receiving a rebate of \$9,579 FAV.

LINE 23 on Page 3: 5550-COMMUNICATIONS:

Actual postage costs were less than anticipated. \$8,444 FAV

LINE 24 on Page 3: 5560-TUITION EXPENSE:

Tuition has a projected variance of \$172,811 FAV (previously \$182,730 FAV).

Tuition for the vo-ag schools has a projected variance of \$22,572 FAV (previously \$17,752 FAV).

	FY11-12 ACTUAL	FY12-13 ACTUAL	FY13-14 ACTUAL	FY14-15 ACTUAL	FY15-16 BUDGET	FY15-16 ACTUAL
Sound	6	8	7	5	6	4
Trumbull	3	2	2	2	4	3
Nonnewaug	3	2	2	1	3	3(5) a
Common						 , ,
Guard						
Charter HS	0	0	0	1	1	1
ACES						
Wintergreen						
Magnet	0	2	1	0	0	0
King						
Robinson						
Magnet	0	0	0	0	0	1
Totals	12	14	12	9	14	12(14)

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

ECA has a projected variance of \$21,901 FAV.

	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	FY15-16
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL
ECA	26	26	26	26	26	22

Public (ACES) and private out-of-district placements has a projected variance of \$130,201 FAV (previously \$140,120 FAV). Actual costs and legal settlements in June were higher than anticipated.

	FY11-12 ACTUAL	FY12-13 ACTUAL	FY13-14 ACTUAL	FY14-15 ACTUAL	FY15-16 BUDGET	FY15-16 ACTUAL
Public SPED	6	8	6	10	10	6(7)
Private SPED	24	21	25	24	23	26
Totals	30	29	31	34	33	32(33)

LINE 27 on Page 4: 5830-INTEREST:

The forecast reflects \$145,086 set aside for interest owed the State for refunding the debt of the 1990's construction project. \$145,086 UNF

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

The 2015-2016 budget for electricity assumes the use of 3,913,193 kilowatt hours at an average price of \$0.1900 per kilowatt hour, or a cost of \$743,506. The actual kilowatt hours were 3,651,004 (previously forecasted at 3,731,697). The forecast reflects the use of 3,651,004 kilowatt hours at an average price of \$0.1750 per kilowatt hour, or a favorable variance of \$95,153 FAV (previously \$90,460 FAV).

Electricity was budgeted at \$0.1900 per kilowatt hour, and the current average price through the first half of the fiscal year is \$0.1732 per kilowatt hour. Thus, the average price is lower than budget. The usage is projected to be under budget for several reasons. First, we have made more adjustments to the operation of the HVAC equipment, which has resulted in kilowatt per hour usage savings. Second, Technology has greatly reduced the number of servers that run the District's data infrastructure, which has reduced energy consumption. Third, the number of degree days in October 2015 was higher than the previous two years, which led to much less need for air conditioning, resulting in less kilowatt usage.

ELECTRICITY (KILOWATT HOURS)

MONTH	2015-2016 ACTUAL	2015-16 BUDGET	2015-16 VARIANCE	2014-2015 ACTUAL	2013-2014 ACTUAL
JUL	339,296	350,380	(11,084)	321,976	353,041
AUG	374,855	353,327	21,528	331,999	355,228
SEP	361,951	357,369	4,582	349,784	369,190
OCT	293,904	303,582	(9,678)	292,657	310,925
NOV	276,758	292,695	(15,937)	287,227	294,532
DEC	269,037	301,518	(32,481)	297,565	295,361
JAN	273,192	316,251	(43,059)	290,906	322,535
FEB	291,283	317,768	(26,485)	319,356	323,318
MAR	297,274	313,876	(16,602)	321,785	306,728

APR	276,797	323,607	(46,810)	304,672	300,730
MAY	300,487	338,033	(37,546)	318,196	324,543
JUN	296,170	344,787	(48,617)	336,991	329,909
TOTALS	3,651,004	3,913,193	(262,189)	3,773,114	3,886,040

Loan payments will total \$14,583. The budget assumes there will not be a Load Shed credit.

The budget for propane is \$5,250. The forecast is \$3,150, or \$2,100 FAV under budget. The actual costs are \$525, \$4,725 FAV under budget.

Sewer costs are budgeted at \$28,000. The forecast is \$31,773, or \$3,773 UNF over budget.

The budget for water is \$31,500, which is the forecast.

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

Below is a list of repair items not specifically included in the budget. At this time, we are projecting no budget transfers will be needed to cover these expenditures.

- We received an alarm on one of the large sewage ejection pumps at Amity Regional High School. The seal on the pump was leaking. The cost to repair the pump was \$4,300 UNF.
- The sign in front of the District Office building had rotted through and needed to be replaced. A replacement sign has been ordered. The unbudgeted expense is \$2,900 UNF.
- The restroom partitions in the boy's locker room at Amity Regional High School were destroyed by vandalism. The unbudgeted expense to replace the stalls is \$4,500 UNF.

Facilities Director Jim Saisa reported, "The ripples in the gym floor at Amity Middle School, Orange Campus did not settle back to normal level as thought by the vendors that looked at the problem. Our gym floor vendor cut out a three foot by three foot section during the Holiday break. There is a high amount of moisture under the floor. Flooring was replaced so the gym will be fully functional for the remainder of the school year. Funding will need to be allocated so the source of the moisture can be found and repaired during the summer of 2016. The repairs could be very costly depending on how much of the floor needs to be removed and the extent of the damage to the concrete foundation."

Facilities Director Jim Saisa received a quote of \$158,425 to "supply and install Versa shield MBX moisture barrier over the entire floor." Until work is started, there is no way to know if the entire floor will need to be replaced. Furthermore, it is possible we will need to hire a civil engineer to determine the cause of water intrusion if the obvious cause is not evident. Facilities Director Jim Saisa met with the insurance adjustor and received feedback that CIRMA will pay for this project. *The deductible is \$1,000*.

Facilities Director Jim Saisa reported, "We received the retro-commissioning report from vanZelm. I met with the Superintendent to discuss the report. One of the recommendations deals with the Tech Lab at Amity Regional High School, room 165. There is a 772 gallon acid neutralization tank installed in the floor of the tool room that the science wing classrooms drain into. The tank was installed without proper ventilation. We have tried numerous repairs to remedy the rotten egg smell over the years to no avail. The Superintendent and I believe we should remedy the problem with the properly engineered design and subsequent implementation. The Superintendent would like to find the money to accomplish this as soon as possible. The total estimated cost is \$20,272." Dr. Dumais spoke with Board Chair William Blake and agreed this project should proceed prior to the February meetings of the Amity Finance Committee and Amity Board of Education due to the health and safety of students and staff. Therefore, the project has been approved. A budget transfer of \$20,272 FAV has been taken from the facilities contingency budget to pay for it.

A budget transfer to Equipment - Replacement of \$5,945 FAV was approved to replace 3 bottom mats and 1 top mat, which have used their useful life and are in need of repair.

The Athletic budget has funds for planned general repairs, but we would like to use these funds to purchase new mats as the old mats have been damaged by mice. The season will start soon and we want to place the order as soon as possible.

The budget for snow removal and sanding is \$59,745. The costs incurred as of April 30, 2016, are \$36,025, or a favorable variance of \$23,720 FAV.

<u>DEGREE DAYS:</u> The number of degree days through June 2016 are 3,720 compared to the prior year's same period of 4,587, or 18.9 percent under the prior year.

LINE 32 on Page 4: 5611-INSTRUCTIONAL SUPPLIES:

The Science Department budgeted for the replacement of lab technology equipment to replace overused equipment (lab probes, etc. for Environmental Earth Science and Physics classes). Due to updated technology that has been released in the last several months, the new lab technology equipment can now be used with Chrome books and is cheaper than the original requested equipment that can only work with desktop computers. Based on this update, we are requesting permission to purchase a class set of Chrome books this fiscal year to be used in conjunction with the Chrome book-compatible equipment. This equipment is necessary and would be used during the current school year. The forecast includes the purchase of Chrome books for a Science class by transferring \$7,000 FAV from the Science Department's 5611 – Instructional Supplies account to the Technology Department's Other Supplies account.

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

The budget is \$87,016. Each middle school is budgeted to use 20,000 gallons, or a total of 40,000 gallons, at a price of \$2.1379 per gallon, or \$85,516. The budget includes \$1,500 for the generators at all three schools. The installation of the natural gas line at Amity Middle School — Orange Campus will result in 20,000 gallons of heating oil not being

needed. This is a favorable variance of \$42,758 FAV (20,000 gallons at the budget price of \$2.1379). The projected usage at Amity Middle School – Bethany Campus is 20,000 gallons, same as budgeted. However, the forecasted price is \$2.1465 per gallon, or an unfavorable price variance of \$172 UNF.

LINE 35 on Page 4: 5621-NATURAL GAS:

The installation of the natural gas line at Amity Middle School — Orange Campus will increase the use of natural gas. The forecast assumes the cost will be two-thirds of the cost of heating oil, or \$28,648 UNF. The fall of 2015 was warmer than recent Fall of 2014. The forecast for natural gas was reduced by \$25,000 FAV.

LINE 37 on Page 4: 5641-TEXTS & DIGITAL RESOURCES:

Math textbooks piloted for the year at each middle school are being purchased. Texts were pulled from the 2016-17 budget and planned for purchase with the 2015-2016 funds. Budget transfer is requested for \$19,965.00 projecting a \$17,471 UNF variance.

LINE 39 on Page 4: 5690-OTHER SUPPLIES: The forecast includes the purchase of Chrome books for a Science class by transferring \$7,000 UNF from the Science Department's 5611 – Instructional Supplies account to the Technology Department's Other Supplies account. All other accounts underspent for general office supplies resulting in a net variance of \$1,964 FAV

LINE 41 on Page 4: 5730-EQUIPMENT-NEW:

A budget transfer of \$5,800 UNF was made from the Contingency Account to purchase Stage Tek decks for Amity Middle School – Orange Campus. The Principal stated, "The Stage Tek Decks will allow us to use the stage for the band and the strings and give back floor space for the audience which has also increased as the number of student performers has increased. In addition, we are staging our first musical this year and would like to have the option of placing scenes out front on the decks. With the extreme growth of our music and now theater programs AMSO needs the capability to extend the stage for concerts and theater events." Additional chrome books were purchased for administrative and classroom use at \$15,938 UNF, and a line laser machine \$5,662 UNF for painting lines in the parking lot. Actual expenditures are \$28,572 UNF.

LINE 42 on Page 4: 5731-EQUIPMENT-REPLACEMENT:

The bid price for snow removal equipment was \$4,124 FAV under budget. A 3-point spreader attachment for the Kioti tractor was purchased for \$2,328 UNF. This will make the spreading of salt and ice melt much more efficient and safer.

A budget transfer from Repairs, Maintenance & Cleaning of \$5,945 FAV was approved to replace 3 bottom mats and 1 top mat, which have used their useful life and are in need of repair.

An MBC panel \$25,000 UNF was replaced using the unspent snow removal funds. The transfer was approved in March 2016.

The Bethany Hot Water boiler needed to be replaced. Facilities Director Jim Saisa reports, "The domestic hot water boiler at Bethany Middle School has developed a significant leak. I have attached pictures. The replacement of this tank is in the 2017/18 Facilities Five Year Capital Plan at an estimated cost of \$29,500. We replaced the one at Orange three years ago. The manufacturer covered the cost to a stainless steel tank upgrade due to the age of the unit only being 6 years. The Bethany unit is three years older. While we will try to get something out of them, I do not think that will happen as it is well past the warranty. I recommend we issue a PO to Tower Hill Sales Associates Inc. in the amount of \$21,000 for the replacement tank and shipping. I recommend we issue a PO to F + F Mechanical Enterprises Inc. in the amount of \$8,000 for the factory approved installation and startup. These are estimated amounts." There is a \$29,000 budget transferred requested for the project.

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 remaining balance is \$0.

- \$20,272 UNF Remedy Ventilation Problem in Tech Lab at Amity Regional High School
- \$79,728 UNF Facilities Items Removed from Proposed 2016-2017 Budget

LINE 45 on Page 4: 5720-IMPROVEMENTS TO SITES:

The bid price for the stone coping repair project at Amity Regional High School was \$65,030 FAV under budget. Change orders for the stone coping repair project added \$2,595 UNF to the price.

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 remaining balance is \$0.

- \$5,800 UNF Purchase Stage Tek decks for Amity Middle School Orange Campus
- \$140,913 UNF Pay for items needed for District Lighting Project
- \$3,287 UNF Purchase facilities items cut from proposed 2016-2017 budget

LINE 53 on Page 4: 5856-TRANSFER ACCOUNT:

• \$145,086 UNF: The District refinanced some of its bonds on the 1990's construction projects some years ago and saved a significant amount of interest expense. The State has calculated we owe a refund of the grant paid. The State has reported this on its website for the past several years but has not yet requested the money. If in several years the State fails to request these funds, the Amity Board of Education

can return the money to the member towns. The Superintendent of Schools plans to ask the Amity Finance Committee and Amity Board of Education to transfer these funds from the unspent fund balance into the Reserve Fund for Capital Nonrecurring Expenditures prior to closing the books for this fiscal year. The Amity Finance Committee and Amity Board of Education will be asked to consider these requests at their August meeting. This item has been posted against the interest account.

- \$225,000 UNF: The forecast includes budget transfers into the Reserve for Capital and Nonrecurring Expenditures for facilities projects cut from the proposed 2016-2017 budget.
- \$140,913 UNF The forecast includes a budget transfer into the Reserve for Capital and Nonrecurring Expenditures to pay for the awarded contracts related to the District lighting project.
- \$71,500 UNF The forecast includes a budget transfer into the Reserve for Capital and Nonrecurring Expenditures to pay an engineering firm to prepare specifications for facilities HVAC projects. \$61,800 UNF was approved for engineering at the June Board meeting.

APPENDIX A

Amity Regional School District No. 5 won the 2015 CQIA Innovation Prize, Connecticut's Malcolm Baldrige National Quality Award for Fostering a District Culture of Maximizing Cost Savings and Efficiencies.

Our District's goal has always been to provide an exceptional educational program to our students and still be mindful of the financial impact on the taxpayers. The District has had to find cost savings and efficiencies each year to offset the higher costs for salaries, medical insurance, special education, and unfunded mandates to name a few of the many budget drivers. We have had success in finding ways to hold down expenses, but the ideas have come mostly from the District Office.

We developed a process in 2014 to foster a District culture of maximizing cost savings and efficiencies. First, the Board of Education made it a District Goal for this fiscal year. Second, the administrative team embraced the concept, because they quickly understood the benefits to the District. Third, the District's staff is continually being encouraged to participate through group meetings, e-mails and one-on-one conversations. Fourth, the community at-large, including Town Officials, are learning about our efforts through monthly financial reports, local access television, and group and individual conversations. Fifth, the taxpayers have given us their 'vote of confidence' as evidenced by all three regional school district member towns voting overwhelmingly for the District's budget.

Our school district is proud of our students' achievements in art, academics and athletics. Our students are amazing. We have an obligation to provide the staff, supplies and equipment, and infrastructure (both buildings and technology) so our students can excel. We do just that by planning, implementing and following up on a day to day basis. Our goal is to find cost savings and efficiencies to make the resources available to help our students be the best they can be. Since the start of this initiative in September 2014, our staff has identified about \$140,000 of savings and efficiencies!

We continue to encourage our staff to provide their ideas to save money and improve efficiencies. The staff can contact Dr. Charles S. Dumais, Superintendent of Schools, or Jack B. Levine, Director of Finance and Administration, when they have any idea, big or small.

APPENDIX B

COST SAVINGS AND EFFICIENCIES FOR FISCAL YEAR 2015-2016

TOTAL ANNUAL SAVINGS TO-DATE OF: \$125,911

\$63,500: The Director of Pupil Services combined special education transportation runs by sharing transportation with Orange and Woodbridge.

\$7,661: The Director of Finance and Administration coordinated the negotiations of the STAR (Standardized Test for the Assessment of Reading) for Amity and the member towns' elementary school districts. Our District saved money with the lower prices.

\$3,800: The Assistant Director of Finance and Administration and Network Coordinator worked together to review all phone and fax lines throughout the District. The Network Coordinator identified lines that could be disconnected (old construction modules); fax lines settings that could be changed to the dial 9 for an outside line; and several reserve numbers that could be eliminated. In addition, all lines have been properly labeled.

In-Kind: An administrative assistant at Amity Middle School – Orange Campus obtained two new sets of the Town of Orange maps with street numbers. The maps can be used in a number of ways (e.g., Emergency Preparedness Plan; Transportation Review/Issues). These maps were laminated in the Media Center. In return for providing these maps, the school laminated a set of maps for the Town at no cost.

\$4,000: The Director of Technology decided not to hire two part-time summer interns. The new Technician is handling the work, which would have been done by the interns.

\$2,150: The blinds in the Amity Regional High School library atrium windows are battery operated. All of the batteries had failed. The cost of each battery was over \$100, and we needed 24 of them. Dino Gizzi, Building Maintainer, and Jim Saisa, Facilities Director, decided to purchase transformers and hard wire the blinds to building power, eliminating the need for batteries. We paid \$250 for materials and installed the transformers. We saved \$2,150 and never need to replace batteries again, saving labor and battery costs in the future.

\$10,000: Jim Saisa, Facilities Director, and Tracy Daigle, Facilities Coordinator, carefully reviews every invoice for the Facilities Department. Many companies bill us at the wrong State Contract amount or charge for trip or vehicle charges we should not pay. In addition, sales tax is frequently added to invoices, which should not be the case since we are tax exempt. Based on our audit of invoices, the Facilities Department saves a considerable amount of money every year.

\$300: All of the auto scrubbers, along with other cleaning equipment, run on batteries that need frequent distilled water additions. We use to buy cases of distilled water, but this took trips to the store (time) and the cost of the water. We purchased a water distiller for \$30. We now take normal tap water and distill it and no longer have to travel to purchase distilled water.

\$17,000: Our talented and properly trained Facilities staff prepares and refinishes our gym floors in-house. Most districts contract this service. We achieve excellent quality and do not pay a contractor to do this. We have trained a travelling gym floor crew to apply the finish in all of the gyms. We have four gyms.

\$7,500: The bridge on the fitness trail at Amity Middle School, Orange Campus, had deteriorated and become unsafe. Rather than hire a contractor, Director of Facilities, Jim Saisa, worked with the Industrial Education Department at Amity Regional High School to make this a student project. The Facilities Department purchased the materials and the bridge was constructed in sections in the shop class. The bridge sections were then transported to Orange and assembled on-site. The project was a complete success. Not only were students involved in a real-life construction project, the District saved an estimated \$7,500 over hiring a contractor.

\$10,000: The Director of Curriculum and Staff Development negotiated with the textbook company for Grade 7 math texts and on-line licenses for the 2016-2017 budget.

APPENDIX C

COST SAVINGS AND EFFICIENCIES FOR FISCAL YEAR 2014-2015

TOTAL ANNUAL SAVINGS OF:

\$139,721

\$5,000: Curriculum and Staff Development eliminated the need for ProTrax (saving \$5,500 annually) by developing a seamless way to track Professional Development offerings on-line.

\$800: Amity Middle School – Bethany Campus reported a teacher shared Google docs and all TIP sheets rather than handing students paper copies of their task sheets.

\$1,500: Amity Middle School – Orange Campus reported the Media Center Administrative Assistant volunteered to check the large copier regularly for paper, cartridges and general checking of the room, supplies and machine. This has resulted in less 'down-time' for the copier and thereby, provides the teachers and staff greater efficiency in getting their needed copies.

\$2,500: We changed to automatic calendaring for the PPT meetings by the Guidance Administrative Secretary. This reduced the time it takes to create a list and continually update it. It has streamlined the process of scheduling meetings.

\$1,750: Amity Regional High School saved transportation money by not having a double bus run on the first day of school.

\$1,400: The Athletic Director is putting many of the department's documents on-line rather than printing each one. This saves the cost of printing and makes it easy for parents and students to access the information.

\$13,000: Pupil Services Department reported a cooperative arrangement was made with Orange Elementary School District to share transportation costs to an out-of-district school.

\$8,000: We combined special education transportation runs.

\$9,000: The Finance Office is moving all the funds currently in Bank of America into People's United Bank. This is being done to reduce fees, ease of transactions and security. In addition, we have been using a quasi-business-personal platform at Bank of America. Bank of America recommends we upgrade to their business platform. We would need to take these fees out of the student activity funds, which would be unfair to the students. By switching these funds to Peoples United, we do not need to pay the extra fees. Also, it would be more efficient to use one bank to collect funds using our online payment system.

\$5,050: We purchased a new online application called Applitrack, which will allow the District to receive and manage employment applications digitally. This recruiting tool allows us to post vacancies to social media sites, and job boards, including the #1 school job posting site. We expect this will cast a wider net in order to find the high-quality applicants we want at Amity. Applitrack helps us manage the entire application process in a much more efficient manner and will save on paper and copier costs.

\$2,000: The Technology Department reported Pilothouse Communications, LLC installed the District's new telephone system. We used them to remove, inventory and sell the old phones. This time-consuming process saved our busy Technology Department staff a lot of work.

\$950: The District negotiated to receive one-half of the sales price of the old phones.

\$5,000: We are implementing AlertSolutions into the PowerSchool deployment, which will allow us to contact students, teachers and parents via email, text messages or prerecorded phone messages. It will also allow teachers to send mass e-mails to just their classes.

\$5,000: The network infrastructure upgrades have given us a true gigabit network which will allow teachers to fully utilize resources such as streaming video and digital media without bogging down or completely freezing the entire network.

\$10,000: We have purchased and installed print management software called PaperCut. This will allow us to manage and track printing activities across the District. The software will also allow us to provide quotas to staff and students that will help us control and reduce our paper and ink/toner consumption.

\$2,000: Facilities purchased and used new floor finish and gym finish techniques. We purchased new equipment, which allows the floor finish to be applied 37% faster than our previous methods. It also allows the gym finish to be applied up to 75% faster. This process and product has resulted in much smoother and shinier finish with no product waste.

\$1,000: Facilities implemented a team-cleaning concept to help us accommodate the Woodbridge Youth Summer Camps. Amity High School Custodians and equipment went to the Middle Schools, while the High School was occupied with summer camps. This allowed us to completely clean the Middle Schools by the end of July. Teams from the Middle Schools were then temporarily reassigned to the High School to fully implement our summer cleaning program. The school buildings are in pristine condition.

\$500: Automatic infrared flush valves were installed at the Stadium Field House. This will save on water and will ensure a much cleaner atmosphere in the public restrooms and locker rooms.

\$850: Electric hot air hand dryers were installed at the Stadium Field House. This will provide more sanitary conditions in the restrooms and save significant money on paper towel purchases. It should also cut down on vandalism and intentional clogging of fixtures, which will save money by not having the plumbing contractor frequently come to unclog drain lines.

\$750: One of our Custodians designed and implemented an inexpensive wood addition to some of our moving dollies. By spending a few dollars on lumber, we have converted our old dollies to functional moving dollies. This allows us to move desks, teacher desks, cabinets, etc., more safely and efficiently. This saved hundreds of dollars on purchasing new equipment from a vendor.

\$8,000: We have begun retrofitting drinking fountains by adding a water bottle filler kit to the existing drinking fountains to allow occupants to easily fill water bottles instead of having to buy them. This will cut down on the amount of recycling going into the recycling dumpster. It will also allow our staff and students to save money on purchasing water from a vending machine.

\$3,500: The SchoolDude work order system was revamped to streamline how work orders are disseminated and to improve communications with the work order originator. The previous approval process started with the Principal, then if approved was routed to Central Office for approval and scheduling with the appropriate technician or custodian. Now the general work orders are routed directly to the technician or custodian. The technician changes the status to "work in progress" and immediately knows of an issue. Once the work order is closed out as complete, the originator is immediately e-mailed the change in status. Large item requests are still routed through the Principal for consideration and approval. The new process has allowed quicker response time and better communication with the requesters.

\$6,720: Our new Health Benefits Consultant found out that Reliance commission payments of about \$560 per month were being paid to H.D. Segur. We took action to eliminate the payments and have the Amity premiums reduced accordingly.

\$6,000: Amity Regional High School had implemented a successful program Intervention Specialists for Math and Science for those students who needed tutoring. We had been paying a substitute rate for part of the day and tutor rate for part of the day. This became expensive. We changed to a single daily rate of \$140.72, which will save the District money.

\$450: The Guidance Offices in the three schools will be combining their orders of permanent record folders to take advantage of volume pricing.

\$375: The Middle Schools order student handbooks for both schools. This has saved money.

\$220: Amity Middle School – Bethany Campus provided parents with a 'generic' pocket folder to keep all handouts from teachers. In previous years, we used a customized printed pocket folder with the name of the school and Amity logo printed on the front cover.

\$500: The exterior wall pack lights on the Amity Regional High School Field House were problematic. There are seven fixtures all together. Each fixture would burn out once per year. As we looked for a better alternative, we found that the cost of the existing 70 watt metal halide bulb and ballast were equal to a new technology LED fixture, which is only 20 watts. We replaced all seven fixtures. The light quality is better; we decreased electricity usage by 65%; and the life expectancy of the LED fixture is ten years, so we have cost avoidance of bulb/ballast purchases and our electrician's time.

\$938: The Finance Office has been actively pursuing vendors to switch to Electronic Funds Transfer (EFT) form of payment. Each mailed check costs 62.3 cents (i.e., 5.3 cents per check sheet; 8.0 cents per envelope; 49.0 cents for postage).

\$4,700: Amity Regional High School sends out documents by e-mail prior to a meeting and shows the documents on a screen at a meeting. This saves the paper and time to print the handouts.

\$300: Amity Middle School – Orange Campus will put all future editions of their new Students Newspaper online.

\$635: A few years ago, the Adult Education Program set up a merchant services account for patrons to pay for classes. We have closed this account and are now using the MyPaymentsPlus system.

\$1,250: The budget requests are being entered and verified by building staff. There is more detail being entered into the MUNIS budget module as backup information.

\$8,000: The Technology Department is moving as many printers as possible onto a Xerox print management contract, which will save on ink and paper.

\$600: The Athletic Department has added a section on PowerSchool to track athletes. This allows a direct uploading to the CIAC eligibility site, which saves about 4 hours of data input per season.

\$200: The toilet paper product was changed. We were finding the thin, single ply paper was shredding when being removed from the holder and those torn pieces were ending up on the floor. We need to be careful in the product we use, because we do not want students to clog the toilets with the paper. The Facilities Department believes we now have a better product. This suggestion came from an administrative assistant at Amity Middle School – Bethany campus.

\$14,400: An office in the Guidance Department at Amity Regional High School has had the temperature approach 90 degrees when the afternoon sun came around in both winter and summer. The design of the HVAC system is not adequate to control such a large thermal load. We had obtained a quote of \$15,000 to re-engineer the systems in that area. Another option was to install a small supplementary air conditioning system in that small office at a cost of \$4,000. We decided to try a reflective window film as studies have shown the film will reflect the majority of the heat away instead of allowing it to magnify through the window glass. It was installed at a cost of \$600. The results have been better than we expected. We solved a comfort problem for an employee at a fraction of the anticipated cost.

\$375: The Athletic Director has been looking at the overtime related to holding winter athletic practices on weekends and holidays. Mr. Goodwin decided to save 11 hours of overtime by ending Saturday practices at 3:00 p.m. instead of 4:00 p.m. Although the savings are relatively small, the effort will continue to take a close hard look at scheduling. This will be done without adversely affecting the athletic program or the time necessary for teams to practice.

\$500: We received a disposal of asset form for a computer cart that was no longer usable. High School Custodians Randy Joiner and Bob Carbone picked up the cart for disposal. They knew the art teacher was looking for a lockable, heavy duty cart to transport her ceramic and other art tools. They removed every other shelf in the cart making the size more appropriate to the teacher's needs and refastened a couple of other supports. The art teacher was ecstatic to get the cart for her use as a similar one would have cost over \$500 and it was not in the budget. Instead of throwing out an asset that was no longer usable to one department, we recycled it and put it into use in another department.

\$50: Amity Middle School – Bethany Campus teacher Helen Young noticed that the Xerox machine stapler automatically adjusts the amount of 'wire' it uses to staple documents and cuts off the excess, which is then deposited in a plastic waste container. The machine signals when the waste container should be replaced. An average used container has a mass of about 550 grams, which is approximately 1.21254 pounds. The teacher suggested bringing the 'waste' from all machine staplers to a recycling center.

\$250: Amity Middle School – Orange Campus administrative assistant Debbie Estok needed to find a way to create a large building plan image and our copiers are not capable to make large prints. Ms. Estok happened to speak to Tim Smith, Orange Deputy Fire Chief. He offered to make and deliver several large prints of our building plan. When Ms. Estok mentioned that we would laminate the prints, Mr. Smith was excited to learn that we have a laminator that will accommodate the 23 inch copies. We are going to laminate a few things for him. Thus, we saved money, gained goodwill, and solved a couple of needs.

\$3,108: Eversource (previously CL&P) recently performed a Most Beneficial Rate review for the purpose of determining whether our account is being billed on the most economical rate available to the school district. Based on our kilowatt (kW) demand and kilowatt hour (kWh) level, we can switch to a Time of Use rate. This will save approximately \$259 per month on the distribution portion of our electric bill at Amity Middle School — Bethany Campus.

\$2,600: Marie McPadden, Director of Curriculum and Staff Development, negotiated the Gates retesting fee for all students in grades 7 through 10 for the spring and had the fee reduced.

APPENDIX D

MONTHLY FORECASTS: PURPOSE, METHODOLOGY, HISTORICAL

PURPOSE & METHODOLOGY:

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

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

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).

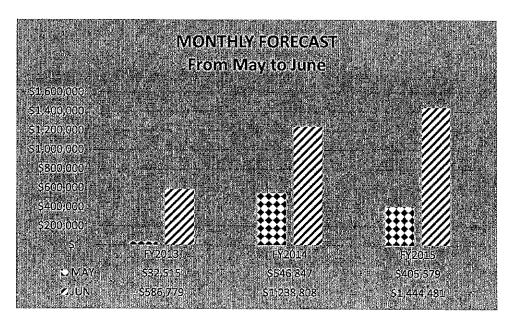
Revenues can be most impacted by decisions made at the State level for Special Education and Transportation grants. We have seen the reimbursement rate change in mid-year.

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.

FY2013:

The actual fund balance was \$586,779, or \$554,264 higher than the prior month's forecast. The monthly forecast for May 2013 projected a fund balance of \$32,515. The major reasons for the significant increase in the yearend fund balance from one month to the next month were, as follows:

- \$47,506: FEMA notified us that they will reimburse 75 percent of the costs related to February 2013 blizzard. We did not know the amount or timing of any payment. The award notice was received in July.
- \$111,095: 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.
- \$282,349: Special Education transportation and tuition funds were forecasted for two students who were placed through IEP's in high-cost programs; however, both students remained in temporary lower cost programs throughout the year and did not transition as expected.

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 2014 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.

APPENDIX E

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 F

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.

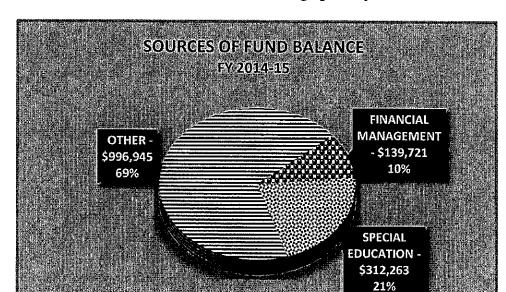
OTHER: \$ 996,945

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.

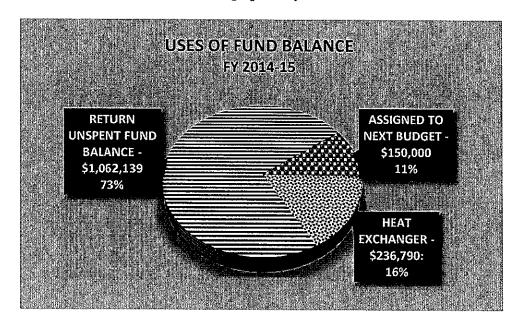


The primary sources of the fund balance are shown graphically below:

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 G

RECAP OF 2015-2016

Return 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.

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

The *preliminary, unaudited* fund balance of \$1,192,178 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:

\$ 283,782

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)

\$ 305,430

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 but 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: \$ 602,424

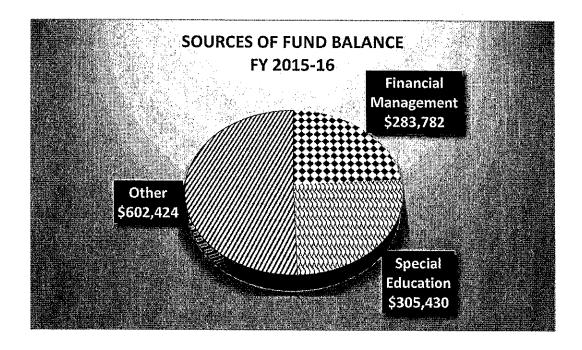
\$395,748 FAV: "Turnover savings" from replacing teachers and other staff who retired or resigned is over budget and unpaid leaves-of-absence. Athletic salaries were down from unfilled coaching positions at the middle school including cheerleading and several assistant coaching positions. Teacher coverages,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

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

\$113,976 FAV: Purchased services costs were lower due to a number of factors. There were less interns than anticipated. Fewer home athletics contest 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 FAV: The bid for the stone coping repair project at Amity Regional High School was under budget.

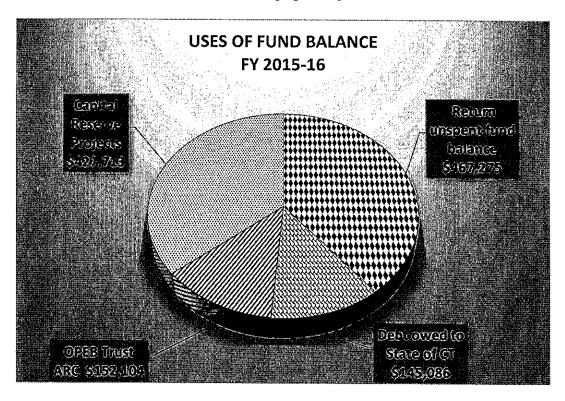
The primary sources of the fund balance are shown graphically below:



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

- 1. \$467,275 Estimated return of unspent fund balance pending audit and approval of funding requests
- 2. \$145,086 Designate the amount owed to the State of Connecticut for the interest the District saved when refunding the 1990 projects.
- 3. \$152,104 Designated for the 2015-2016 OPEB ARC
- 4. \$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 <u>preliminary</u>, <u>unaudited</u> unspent fund balance will be returned to the Member Towns, as follows:

Bethany	\$ 97,282
Orange	\$ 230,820
Woodbridge	\$ 139,173
Total	\$ 467,275

		COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COL 7
		2015-2016	2016-2017	JUL '16	CHANGE	AUG '16	VARIANCE	FAV
LINE	CATEGORY	ACTUAL	BUDGET	FORECAST	INCR./(DECR.)	FORECAST	OVER/(UNDER)	UNF
_	MEMBER TOWN ALLOCATIONS	45.348.694	46.289.573	46.289.573	C	46.289.573	C	FAV
2	OTHER REVENUE	255,240	190,215	190,215	(63,442)	126,773	(63,442)	L L
3	OTHER STATE GRANTS	1,073,793	1,324,940	1,324,940	(204,586)	1,120,354	(204,586)	J.
4	MISCELLANEOUS INCOME	189,039	24,480	24,480	22,500	46,980	22,500	FAV
വ	BUILDING RENOVATION GRANTS	6,491	6,491	6,491	0	6,491	0	FAV
9	TOTAL REVENUES	46,873,257	47,835,699	47,835,699	(245,528)	47,590,171	(245,528)	UNF
7	SALARIES	24,126,756	24,967,936	24,967,936	0	24,967,936	0	FAV
8	BENEFITS	6,098,343	6,143,208	6,143,208	(42,110)	6,101,098	(42,110)	FAV
6	PURCHASED SERVICES	7,323,745	8,409,037	8,409,037	(341,029)	8,068,008	(341,029)	FAV
9	DEBT SERVICE	4,888,874	4,709,213	4,709,213	0	4,709,213	0	FAV
7	SUPPLIES (INCLUDING UTILITIES)	2,897,555	2,963,347	2,963,347	(6,342)	2,957,005	(6,342)	FAV
12	EQUIPMENT	338,909	173,160	173,160	0	173,160	0	FAV
13	IMPROVEMENTS / CONTINGENCY	176,699	311,000	311,000	0	311,000	0	FAV
14	DUES AND FEES	127,388	158,798	158,798	0	158,798	0	FAV
15	TRANSFER ACCOUNT	427,713	0	0	0	0	0	FAV
16	TOTAL EXPENDITURES	46,405,982	47,835,699	47,835,699	(389,481)	47,446,218	(389,481)	FAV
17	SUBTOTAL	467,275	0	0	143,953	143,953	143,953	FAV
							,	
18	PLUS: CANCELLATION OF PRIOR YEAR'S ENCUMBRANCES	1,035	0	0	0	0	0	FAV
19	DESIGNATED FOR SUBSEQUENT YEAR'S BUDGET:	0	0	0	0	0	0	FAV
				•				
20	NET BALANCE / (DEFICIT)	468,310	0	0	143,953	143,953	143,953	FAV

Prepared 8/3/2016

		COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COL 7
		2015-2016	2016-2017	JUL '16	CHANGE	AUG '16	VARIANCE	FAV
LINE	CATEGORY	ACTUAL	BUDGET	FORECAST	INCR./(DECR.)	FORECAST	OVER/(UNDER)	UNF
	BETHANY ALLOCATION	9.441.145	9.437.981	9.437.981	0	9.437.981	C	FAV
2	ORANGE ALLOCATION	22,400,894	22,561,538	22,561,538	0	22,561,538	0	FAV
က	WOODBRIDGE ALLOCATION	13,506,655	14,290,054	14,290,054	0	14,290,054	0	FAV
4	MEMBER TOWN ALLOCATIONS	45,348,694	46,289,573	46,289,573	0	46,289,573	0	FAV
3	ADULT EDUCATION	3,425	3,405	3,405	0	3,405	0	FAV
9	PARKING INCOME	29,932	30,000	30,000	0	30,000	0	FAV
^	INVESTMENT INCOME	3,432	2,000	2,000	1,000	3,000	1,000	FAV
8	ATHLETICS	23,076	32,500	32,500	(2,500)	25,000	(7,500)	UNF
ග	TUITION REVENUE	92,133	47,434	47,434	2,934	50,368	2,934	FAV
10	TRANSPORTATION INCOME	103,242	74,876	74,876	(59,876)	15,000	(59,876)	UNF
Ξ	TRANSPORTATION BOWA AGREEMENT	0	0	0	0	0	0	FAV
12	OTHER REVENUE	255,240	190,215	190,215	(63,442)	126,773	(63,442)	UNF
13	BESB GRANT	0	0	0	0	0	0	FAV
7	SPECIAL EDUCATION GRANTS	1,073,793	1,324,940	1,324,940	(204,586)	1,120,354	(204,586)	-NN
15	OTHER STATE GRANTS	1,073,793	1,324,940	1,324,940	(204,586)	1,120,354	(204,586)	-NN
16	RENTAL INCOME	20,610	3,500	3,500	17,500	21,000	17,500	FAV
17	DESIGNATED FROM PRIOR YEAR	150,000	0	0	0	0	0	FAV
18	OTHER REVENUE	18,429	20,980	20,980	5,000	25,980	5,000	FAV
19	TRANSFER IN	0	0	0	0	0	0	FAV
20	MISCELL ANEOUS INCOME	189,039	24,480	24,480	22,500	46,980	22,500	FAV
21	BUILDING RENOVATION GRANTS	6,491	6,491	6,491	0	6,491	0	FAV
					;			
22	TOTAL REVENUES	46,873,257	47,835,699	47,835,699	(245,528)	47,590,171	(245,528)	UNF

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

		COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COL 7
		2015-2016	2016-2017	JUL '16	CHANGE	AUG '16	VARIANCE	FAV
LINE	CATEGORY	ACTUAL	BUDGET	FORECAST	INCR./(DECR.)	FORECAST	OVER/(UNDER)	UNF
_	5111-CERTIFIED SAI ARIES	19 988 540	20 577 557	20 577 557	C	20 577 557	c	7\7
2	5112-CLASSIFIED SALARIES	4 138 216	4 390 379	4 390 379	0	4 390 379	0 0	2 2
က	SALARIES	24,126,756	24,967,936	24,967,936	0	24,967,936	0	FAV
4	5200-MEDICARE - ER	326,618	334,538	334,538	0	334,538	0	FAV
2	5210-FICA - ER	257,153	259,642	259,642	0	259,642	0	FAV
9	5220-WORKERS' COMPENSATION	220,492	230,851	230,851	0	230,851	0	FAV
7	5255-MEDICAL & DENTAL INSURANCE	4,080,297	4,171,526	4,171,526	(42,981)	4,128,545	(42,981)	FAV
8	5860-OPEB TRUST	152,104	157,272	157,272	0	157,272	0	FAV
6	5260-LIFE INSURANCE	41,159	42,123	42,123	871	42,994	871	HNO
10	5275-DISABILITY INSURANCE	8,698	8,790	8,790	0	8,790	0	FAV
11	5280-PENSION PLAN - CLASSIFIED	772,191	862,404	862,404	0	862,404	0	FAV
12	5282-RETIREMENT SICK LEAVE - CERT	110,446	25,900	25,900	0	25,900	0	FAV
13	5283-RETIREMENT SICK LEAVE - CLASS	0	2,062	2,062	0	2,062	0	FAV
14	5284-SEVERANCE PAY - CERTIFIED	110,586	33,100	33,100	0	33,100	0	FAV
15	5290-UNEMPLOYMENT COMPENSATION	18,599	15,000	15,000	0	15,000	0	FAV
16	BENEFITS	6,098,343	6,143,208	6,143,208	(42,110)	6,101,098	(42,110)	FAV
17	5322-INSTRUCTIONAL PROG IMPROVEMENT	7,489	16,750	16,750	0	16,750	0	FAV
18	5327-DATA PROCESSING	71,261	79,062	79,062	0	79,062	0	FAV
19	5330-OTHER PROFESSIONAL & TECHNICAL SRVC	1,018,896	1,075,935	1,075,935	(2,500)	1,073,435	10	UNF
20	5440-RENTALS - LAND, BLDG, EQUIPMENT	74,430	102,581	102,581	0	102,581	0	FAV
21	5510-PUPIL TRANSPORTATION	2,634,064	2,957,249	2,957,249	(166,690)	2,790,559	(166,690)	FAV
22	5521-GENERAL LIABILITY INSURANCE	199,448	220,548	220,548	0	220,548	0	FAV
23	5550-COMMUNICATIONS: TEL, POST, ETC.	102,918	114,924	114,924	0	114,924	0	FAV
24	5560-TUITION EXPENSE	3,150,499	3,757,143	3,757,143	(171,839)	3,585,304	(171,839)	FAV
25	5590-OTHER PURCHASED SERVICES	64,740	84,845	84,845	0	84,845	0	FAV
26	PURCHASED SERVICES	7,323,745	8,409,037	8,409,037	(341,029)	8,068,008	(341,029)	FAV

Page 3

		COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COL 7
		2015-2016	2016-2017	JUL '16	CHANGE	AUG '16	VARIANCE	FAV
LINE	CATEGORY	ACTUAL	BUDGET	FORECAST	INCR./(DECR.)	FORECAST	OVER/(UNDER)	UNF
27	5830-INTEREST	1,533,874	1,249,213	1,249,213	0	1,249,213	0	FAV
28	5910-REDEMPTION OF PRINCIPAL	3,355,000	3,460,000	3,460,000	0	3,460,000	0	FAV
29	DEBT SERVICE	4,888,874	4,709,213	4,709,213	0	4,709,213	0	FAV
99	5410-UTILITIES, EXCLUDING HEAT	721,656	806,764	806,764	(6,342)	800,422	(6,342)	FAV
31	5420-REPAIRS, MAINTENANCE & CLEANING	713,043	714,645	714,645	0	714,645	0	FAV
32	5611-INSTRUCTIONAL SUPPLIES	358,825	392,007	392,007	0	392,007	0	FAV
33	5613-MAINTENANCE/CUSTODIAL SUPPLIES	196,459	212,565	212,565	0	212,565	0	FAV
34	5620-OIL USED FOR HEATING	38,727	36,500	36,500	0	36,500	0	FAV
35	5621-NATURAL GAS	99,601	93,706	93,706	0	93,706	0	FAV
36	5627-TRANSPORTATION SUPPLIES	118,124	109,740	109,740	0	109,740	0	FAV
37	5641-TEXTS & DIGITAL RESOURCES	143,620	73,769	73,769	0	73,769	0	FAV
38	5642-LIBRARY BOOKS & PERIODICALS	20,968	22,257	22,257	0	22,257	0	FAV
39	5690-OTHER SUPPLIES	486,532	501,394	501,394	0	501,394	0	FAV
40	SUPPLIES (INCLUDING UTILITIES)	2,897,555	2,963,347	2,963,347	(6,342)	2,957,005	(6,342)	FAV
41	5730-EQUIPMENT - NEW	67,742	28,128	28,128	0	28,128	0	FAV
42	5731-EQUIPMENT - REPLACEMENT	271,167	145,032	145,032	0	145,032	.0	FAV
43	EQUIPMENT	338,909	173,160	173,160	0	173,160	0	FAV
44	5715-IMPROVEMENTS TO BUILDING	61,496	32,000	32,000	0	32,000	0	FAV
44a	5715-FACILITIES CONTINGENCY	100,000	100,000	100,000	0	100,000	0	FAV
44b	TRSF. FROM FACILITIES CONTINGENCY	(100,000)	0	0	0	0	0	FAV
45	5720-IMPROVEMENTS TO SITES	115,203	29,000	29,000	0	29,000	00	FAV
46	5850-DISTRICT CONTINGENCY	150,000	150,000	150,000	0	150,000	0	FAV
46a	TRSF, FROM CONTINGENCY TO OTHER ACCTS.	(150,000)	0	0	0	0	0	FAV
47	IMPROVEMENTS / CONTINGENCY	176,699	311,000	311,000	0	311,000	0	FAV
						6		
4α	5580-STAFF I KAVEL	10,574	74,050	0c0,42	0	74,030	0	A A
49	5581-TRAVEL - CONFERENCES	26,737	36,120	36,120	0	36,120	0	FAV
20	5810-DUES & FEES	84,077	98,628	98,628	0	98,628	0	FAV
51	DUES AND FEES	127,388	158,798	158,798	0	158,798	0	FAV
52	5856-TRANSFER ACCOUNT	427,713	0	0	0	0	0	ΕĀ
53	ESTIMATED UNSPENT BUDGETS	0	0	0	0	0	0	FA
54	TOTAL EXPENDITURES	46 405 982	47.835.699	47.835.699	(389 481)	47 446 218	(389.481)	FAV
	101AL EATEINDIONES	100,001,01	41,000,000	41,000,000	(1000)401)	017011	(104,000)	6
/enues:	nummer Travers avoidable variables wenues: At or OVER budget							6

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

Page 4

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



AUGUST 2016

OVERVIEW

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

REVENUES BY CATEGORY

The projected yearend balance of revenues are \$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

Month	Peoples United	State Treasurer's Investment Fund
July 2016	0.397 %	0.460 %
August 2016		
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. The projected variance is \$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 \$

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 \$389,481 FAV, which appears on page 4, column 6, line 55.

LINE 1 on Page 3: 5111-CERTIFIED SALARIES:

An analysis of salaries will not be done until all hiring has been completed.

LINE 2 on Page 3: 5112-CLASSIFIED SALARIES:

An analysis of salaries will not be done until all hiring has been completed.

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

The forecast is based on the current staff.

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 budget \$42,981 FAV

CLAIMS OF CURRENT EMPLOYEES AND RETIREES

MONTH	2016-2017 ACTUAL	2016-2017	2016-2017	2015-2016	2014-2015
		BUDGET	VARIANCE	_ACTUAL	ACTUAL
JUL	\$309,902	\$372,267	(62,365)	\$424,798	\$311,067
AUG	\$372,267	\$372,267	-	\$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	\$4,404,843	\$4,467,208	(62,365)	\$4,317,770	\$3,832,283

ACTUAL/FORECAST CLAIMS AS A PERCENTAGE OF EXPECTED CLAIMS

	2013-2014	2014-2015	2015-2016	2016-2017	2016-2017
L	ACTUAL	ACTUAL	ACTUAL	BUDGET	FORECAST
	103.8%	87.3%	99.88%	100.0%	100.0%

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.

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

MONTH	2016-2017 ACTUAL	2016-2017 BUDGET	2016-2017 VARIANCE	2015-2016 ACTUAL	2014-2015 ACTUAL
JUL	79,407	\$60,023	19,304	\$95,297	\$85,723
AUG	\$60,023	\$60,023	_	\$87,514	\$88,370
SEP	\$60,023	\$60,023	_	\$73,583	\$96,853
OCT	\$60,023	\$60,023	_	\$76,154	\$97,604

TOTALS	<i>\$739,661</i>	\$720,277	19,304	\$618,008	\$752,500
JUN	\$60,023	\$60,023	-	\$28,670	\$47,120
MAY	\$60,023	\$60,023	_	\$28,560	\$46,805
APR	\$60,023	\$60,023	-	\$39,177	\$46,798
MAR	\$60,023	\$60,023	**	\$39,472	\$46,314
FEB	\$60,023	\$60,023	_	\$38,454	\$46,962
JAN	\$60,023	\$60,023		\$29,552	\$47,120
DEC	\$60,023	\$60,023		\$40,224	\$47,437
NOV	\$60,023	\$60,023		\$41,351	\$55,394

LINE 9: 5260-LIFE INSURANCE:

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

LINE 10: 5275-DISABILITIY 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. The projected variance is \$2,500 FAV

LINE 21 on Page 3: 5510-PUPIL TRANSPORTATION:

Special Education Transportation is a projected variance of \$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 \$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 \$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	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	10

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

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

		!		FY15-16 ACTUAL		FY16-17 FORECAST
ECA	26	26	26	22	25	17

Public (ACES) and private out-of-district placements has a projected variance of \$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	27
Totals	29	31	34	32	38	33

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)

	2016-2017	2016-17	2016-17	2015-2016	2014-2015
MONTH	ACTUAL	BUDGET	VARIANCE	ACTUAL	ACTUAL
JUL	352,346	352,346		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	3,888,929	3,888,929		3,651,004	3,773,114

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

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: \$41,696

\$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.

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

- District recognized CQIA Innovation Prize for Fostering a District Culture of Maximizing Cost Savings and Efficiencies
- 2015-2016 \$125,911
- 2014-2015 \$139,721

APPENDIX B

MONTHLY FORECASTS: PURPOSE, METHODOLOGY, HISTORICAL

PURPOSE & METHODOLOGY:

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

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

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).

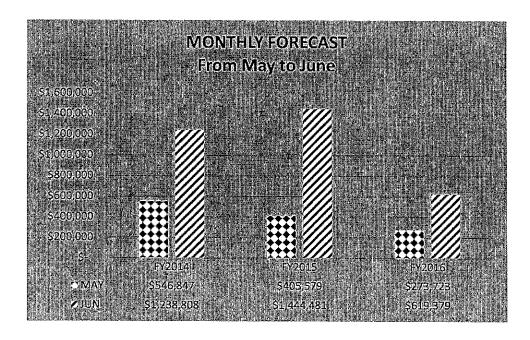
Revenues can be most impacted by decisions made at the State level for Special Education and Transportation grants. We have seen the reimbursement rate change in mid-year.

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 \$1,192,178. 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 \$345,656 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.
- \$113,976: 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.

SOURCES OF FUND BALANCE
FY 2014-15

FINANCIAL MANAGEMENT
- \$139,721
10%

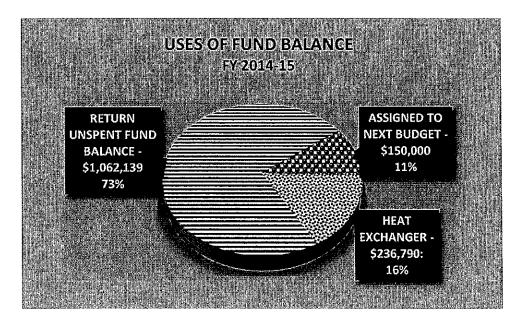
SPECIAL EDUCATION \$312,263
21%

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	\$ 318,237
Total	\$1,062,139

APPENDIX E

RECAP OF 2015-2016

Return 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.

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

The *preliminary, unaudited* fund balance of \$1,192,178 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:

\$ 283,782

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)

\$ 305,430

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 but 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: \$ 602,424

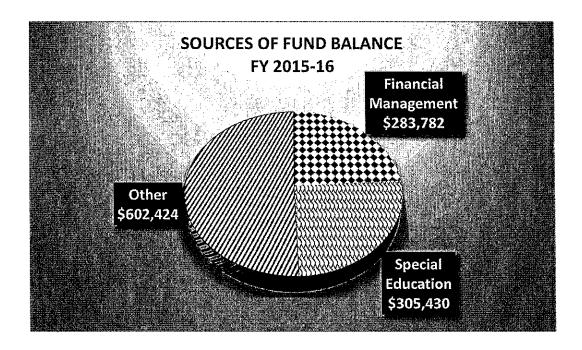
\$395,748 FAV: "Turnover savings" from replacing teachers and other staff who retired or resigned is over budget and unpaid leaves-of-absence. Athletic salaries were down from unfilled coaching positions at the middle school including cheerleading and several assistant coaching positions. Teacher coverages,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

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

\$122,476 FAV: Purchased services costs were lower due to a number of factors. There were less interns than anticipated. Fewer home athletics contest 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 FAV: The bid for the stone coping repair project at Amity Regional High School was under budget.

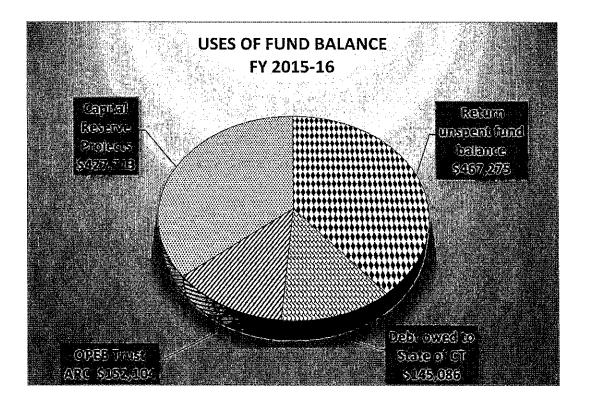
The primary sources of the fund balance are shown graphically below:



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

- 1. \$467,275 Estimated return of unspent fund balance pending audit and approval of funding requests
- 2. \$145,086 Designate the amount owed to the State of Connecticut for the interest the District saved when refunding the 1990 projects.
- 3. \$152,104 Designated for the 2015-2016 OPEB ARC
- 4. \$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	\$ 97,282
Orange	\$ 230,820
Woodbridge	\$ 139,173
Total	\$ 467,275

Amity Regional School District No. 5 - Budget Transfers 2015-2016

1101/200			Amity Re	egional School District No. 5 - Budget	Transfe	rs 2015-20	016
MONTH/YR	JNL#	ACCOU		IBER & DESCRIPTION	AMO	<u>TNUC</u>	DESCRIPTION
July 2015	64	03132220	5690	OTHER SUPPLIES	\$	- 275.00	EasyBib license
July 2015	64	05142350	5690	OTHER SUPPLIES	\$	275.00	EasyBib Ilcense
July 2015	65	03132220	5690	OTHER SUPPLIES	\$	319.00	Databases
July 2015	65	03132220	5690	OTHER SUPPLIES	\$	300.00	Databases
July 2015	65	03132220	5810	DUES & FEES	\$	-319.00	Databases
July 2015	65	03132220	5642	LIBRARY BOOKS & PERIODICALS	\$	-300,00	Databases
July 2015	66	05132213	5641	TEXTBOOKS	\$	-57.00	Math Digital License
July 2015	70	05132213	5641	TEXTBOOKS	\$	-1,500.00	Spanish II and French II books
July 2015	70	03111006	5641	TEXTBOOKS	\$	1,500.00	Spanish II and French II books
July 2015	71	05132213	5641	TEXTBOOKS	\$	-1,500.00	AP Gov, AP US Gov&Poltic texts
July 2015	71	03111014	5641	TEXTBOOKS	\$	1,500.00	AP Gov, AP US Gov&Poltic texts
July 2015	129	04122151	5420	REPAIRS, MAINTENANCE & CLEANING	\$	-250.00	Hearing kit
July 2015	129	04122151	5690	OTHER SUPPLIES	\$	250.00	Hearing kit
August 2015	2	03111013	5641	TEXTBOOKS	\$	1,000.00	Replacement texts needed
August 2015	2	03111013	5611	INSTRUCTIONAL SUPPLIES	\$	-1,000.00	Replacement texts needed
August 2015	29	04126111	5560	TUITION EXPENSE	\$	-2,510.00	LIFE SKILLS CLASSROOM SUPPLIE
August 2015	29	04121200	5611	INSTRUCTIONAL SUPPLIES	\$	2,510.00	LIFE SKILLS CLASSROOM SUPPLIE
September 2015	35	03111009	5641	TEXTBOOKS	\$	600.00	Purchase 7 books for Comp Pro
September 2015	35	03111009	5611	INSTRUCTIONAL SUPPLIES	\$	-600.00	Purchase 7 books for Comp Pro
September 2015	95	03111013	5611	INSTRUCTIONAL SUPPLIES	\$	-634.00	NEED TEXTS FOR CLASS INCREASE
September 2015	95	03111013	5641	TEXTBOOKS	\$		NEED TEXTS FOR CLASS INCREASE
September 2015	126	05142700	5513	IN DISTRICT PRIVATE REG ED	\$		TRANSPORTATION EXPENSES
September 2015	126	05142700	5512	VO-AG/VO-TECH REG ED	\$	1,142.00	TRANSPORTATION EXPENSES
September 2015	126	04126111	5560	TUITION EXPENSE	\$	-2,062.00	TRANSPORTATION EXPENSES
September 2015	131	02132220	5642	LIBRARY BOOKS & PERIODICALS	\$		CHARACTER DEVELOPMENT
September 2015	131	02132400	5330	OTHER PROFESSIONAL & TECH SRVC	\$		SPEAKER CHARACTER DEVELOPMENT
September 2015	132	02132120	5330	OTHER PROFESSIONAL & TECH SRVC	\$		SPEAKER CHARACTER DEVELOPMENT
September 2015	132	02132220	5642	LIBRARY BOOKS & PERIODICALS	\$		SPEAKER CHARACTER DEVELOPMENT
September 2015	182	04122150	5611	INSTRUCTIONAL SUPPLIES	\$		SPEAKER TRANSITION SUPPLY
September 2015	182	04121203	5690	OTHER SUPPLIES	\$	648.00	/CONFERENCES TRANSITION CLASS SUPPLIES
September 2015	182	04132190	5581	TRAVEL - CONFERENCES	\$		CONFERENCE REGISTATION FEES
September 2015	192	01132400	5590	OTHER PURCHASED SERVICES	\$		PURCHASE BASS BOW & CASE
September 2015	192	01111010	5731	EQUIPMENT - REPLACEMENT	\$		PURCHASE BASS BOW & CASE
October 2015	64	01111013	5611	INSTRUCTIONAL SUPPLIES	\$		TO ATTEND A CONFERENCE
October 2015	64	01132400	5581	TRAVEL - CONFERENCES	\$		TO ATTEND A CONFERENCE
October 2015	76	03111014	5641	TEXTBOOKS	\$		Economic textbooks
October 2015	76	03132400	5330	OTHER PROFESSIONAL & TECH SRVC	\$	-2,725.00	Economic textbooks
October 2015	102	01132400	5420	REPAIRS, MAINTENANCE & CLEANING	\$	-159.00	
October 2015	102	01132400	5810	DUES & FEES	\$	159.00	
November 2015	61	01132400	5330	OTHER PROFESSIONAL & TECH SRVC	\$	-50.00	
November 2015	61	01132400	5810	DUES & FEES	\$	50.00	
November 2015	62	01111013	5611	INSTRUCTIONAL SUPPLIES	\$	-40.00	CONFERENCE FEE
November 2015	62	01111013	5810	DUES & FEES	\$	40.00	CONFERENCE FEE
November 2015	92	04126130	5510	PUPIL TRANSPORTATION	\$	-2,998.00	TRANSPORTATION TO AMSO
November 2015	92	04126116	5510	PUPIL TRANSPORTATION	\$		TRANSPORTATION TO AMSO
November 2015	107	05132213	5590	OTHER PURCHASED SERVICES	\$		CATERED EVENT, STAFF DD NOV 3
November 2015	107	05132212	5322	INSTRUCTIONAL PROG IMPROVEMENT	\$		CATERED EVENT, STAFF DD NOV 3
November 2015	131	05132212	5322	INSTRUCTIONAL PROG IMPROVEMENT	\$		CONFERENCES
November 2015	131	05132212	5581	TRAVEL - CONFERENCES	\$		CONFERENCES
November 2015	189	03111014	5810	DUES & FEES	\$		AP Psych Workshop
November 2015	189	03111014	5611	INSTRUCTIONAL SUPPLIES	\$		AP Psych Workshop
November 2015		03111013	5731	EQUIPMENT - REPLACEMENT	\$	1,286.00	AHS Science Acid Cabinet
November 2015	216	05142510	5690	OTHER SUPPLIES	\$	<i>-</i> 2,172.00	AHS Sci Acid Cabinet & signage
				1			

							87
MONTH/YR	<u>JNL#</u>		NT NUN	MBER & DESCRIPTION	AMC	UNT	DESCRIPTION
November 2015	216	03111013	5420	REPAIRS, MAINTENANCE & CLEANING	\$		AHS Science signage
December 2015	33	02142600	5715	IMPROVEMENTS TO BUILDINGS	\$	2,836.00	Addtl repairs & Gary's
December 2015	33	05142600	5720	IMPROVEMENTS TO SITES	\$	-2,836.00	Addtl repairs & Gary's
December 2015	51	04122150	5690	OTHER SUPPLIES	\$	-67.00	SHIPPING COSTS ADJUSTMENT
December 2015	51	04122150	5611	INSTRUCTIONAL SUPPLIES	\$		SHIPPING COSTS ADJUSTMENT
December 2015	51	04121200	5611	INSTRUCTIONAL SUPPLIES	\$		SHIPPING COSTS ADJUSTMENT
December 2015	52	04132140	5611	INSTRUCTIONAL SUPPLIES	\$		SHIPPING COST ADJUSTMENT
December 2015	52	04132140	5690	OTHER SUPPLIES	\$		SHIPPING COST ADJUSTMENT
December 2015	53	04126116	5510	PUPIL TRANSPORTATION	\$		FIELD TRIPS WHEELCHAIR BUS
December 2015	53	04126117	5560	TUITION EXPENSE	\$		FIELD TRIPS WHEELCHAIR BUS
December 2015	166	03113201	5111	CERTIFIED SALARIES	\$		Colorguard supplies
December 2015	166	03113201	5690	OTHER SUPPLIES	\$		
January 2016	36	02111013	5690	OTHER SUPPLIES	\$		
January 2016	36	02111013	5611	INSTRUCTIONAL SUPPLIES	\$		PUCHASE CLASSROOM SUPPLIES
January 2016	37	03142600	5410	UTILITIES, EXCLUDING HEAT	\$	-2,858.00	· —
January 2016	37	03142600	5420	REPAIRS, MAINTENANCE & CLEANING	\$	2,858.00	
January 2016	132	04126117	5560	TUITION EXPENSE	\$		REIMBURSEMENT FOR
January 2016	132	05142700	5513	IN DISTRICT PRIVATE REG ED	\$		TRANSPORTATI REIMBURSEMENT FOR
January 2016	145	03113201	5111	CERTIFIED SALARIES			TRANSPORTATI
January 2016	145	03113201	5690	OTHER SUPPLIES	\$		COLORGUARD UNIFORMS/FLAGS
January 2016	176	05142310	5810	DUES & FEES	\$		COLORGUARD UNIFORMS/FLAGS
January 2016	176	05142320	5810	DUES & FEES	\$	•	NSR TRANSFER
January 2016	220	03113201	5111	CERTIFIED SALARIES	\$	•	NSR TRANSFER
January 2016	220	03113201	5690	OTHER SUPPLIES	\$		Colorguard digital flags
February 2016	15	02132120	5581	= =	\$		Colorguard digital flags
February 2016	15	02132400	5581	TRAVEL - CONFERENCES TRAVEL - CONFERENCES	\$		CONFERENCE FOR S. REMIGIO
February 2016	53	01111011	5611		\$		CONFERENCE FOR S. REMIGIO
February 2016	53	05142350	5730	INSTRUCTIONAL SUPPLIES EQUIPMENT - NEW	\$	-726.80	
February 2016	63	05132213	5111		\$	726.80	
February 2016	63	05132212	5322	CERTIFIED SALARIES	\$	•	SDD PRESENTERS
February 2016	64	05132212	5322	INSTRUCTIONAL PROG IMPROVEMENT	\$		
February 2016	64	05132212	5590	INSTRUCTIONAL PROG IMPROVEMENT OTHER PURCHASED SERVICES	\$		MARCH SDD - CATERED EVENT
February 2016	89	03111015	5810	DUES & FEES	\$		MARCH SDD - CATERED EVENT
February 2016	89	03111015	5611		\$		Increase in competition costs
February 2016	95	05142350	5730	INSTRUCTIONAL SUPPLIES	\$		Increase in competition costs
February 2016	95	01111005	5641	EQUIPMENT - NEW	\$		Chromebooks BMS Eng
February 2016	186	03111001	5611	TEXTBOOKS	\$	-2,930.00	Chromebooks BMS Eng
February 2016	186	03111001		INSTRUCTIONAL SUPPLIES	\$	-108.00	to build wood display racks
March 2016	9	03142700	5611 5510	INSTRUCTIONAL SUPPLIES	\$	108.00	to build wood display racks
March 2016	9	03111015	5510 5611	PUPIL TRANSPORTATION	\$		BUS TRIP INFINITE POSSIBILITIE
March 2016	20	01132400	5611 5500	INSTRUCTIONAL SUPPLIES	\$		BUS TRIP INFINITE POSSIBILITIE
March 2016	20	01132400	5590	OTHER PURCHASED SERVICES	\$	-197.00	DUES FOR AMLE
March 2016			5810	DUES & FEES	\$		DUES FOR AMLE
	21	01132400	5581	TRAVEL - CONFERENCES	\$		ADMIN ASSISTANTS CONFERENCE
March 2016 March 2016	21	01132400	5590	OTHER PURCHASED SERVICES	\$	-40.00	ADMIN ASSISTANTS CONFERENCE
	33	05132212	5322	INSTRUCTIONAL PROG IMPROVEMENT	\$	-1,300.00	PD DAY - ALL STAFF - CATER
March 2016	33	05132212	5590	OTHER PURCHASED SERVICES	\$	1,300.00	PD DAY - ALL STAFF - CATER
March 2016	34	05132212	5581	TRAVEL - CONFERENCES	\$	1,500.00	CONFERENCE
March 2016	34 25	05132212	5322	INSTRUCTIONAL PROG IMPROVEMENT	\$	•	CONFERENCE
March 2016	35 25	05132213	5810	DUES & FEES	\$	-31.00	AWARD FOR EX. SUPPLIES
March 2016	35	05132212	5810	DUES & FEES	\$	-73.00	AWARD FOR EX. SUPPLIES
March 2016	35	05132213	5690	OTHER SUPPLIES	\$	104.00	AWARD FOR EX. SUPPLIES
March 2016		05142350	5730	EQUIPMENT - NEW	\$	277.00	ART PRINTER
March 2016		01111001	5611	INSTRUCTIONAL SUPPLIES	\$	-277.00	ART PRINTER
March 2016	76	03111008	5731	EQUIPMENT - REPLACEMENT	\$	667.00	OVEN- TECH ED
March 2016	76	05142320	5690	OTHER SUPPLIES	\$	-667.00	OVEN- TECH ED

88

MONTH/YR	JNL#	ACCOU	NT NUM	BER & DESCRIPTION	ARAO	LINIT	DECODIDATION
March 2016	88	05142600	5690	OTHER SUPPLIES	AMO		DESCRIPTION schooldude upgrades
March 2016	88	03142600	5420	REPAIRS, MAINTENANCE & CLEANING	\$		
March 2016	95	03111013	5611	INSTRUCTIONAL SUPPLIES	\$ \$		schooldude upgrades RETURN OF FUNDS SCIENCE
March 2016	95	05142350	5690	OTHER SUPPLIES	\$	-485.00	CHRMBK RETURN OF FUNDS SCIENCE
March 2016	121	01111014	5611	INSTRUCTIONAL SUPPLIES	\$	-2,788.00	CHRMBK Surface computers
March 2016	121	05142350	5730	EQUIPMENT - NEW	\$		Surface computers
March 2016	190	04122151	5690	OTHER SUPPLIES	\$		
March 2016	190	04122151	5330	OTHER PROFESSIONAL & TECH SRVC	\$	-1,035,00	EQUIPMENT FOR STUDENT
March 2016	208	05132213	5111	CERTIFIED SALARIES	\$	•	SDD PRESENTERS MARCH 24
March 2016	208	05132212	5322	INSTRUCTIONAL PROG IMPROVEMENT	\$		SDD PRESENTERS MARCH 24
March 2016	229	02111014	5641	TEXTBOOKS	\$		STUDENT TESTING
March 2016	229	02111014	5690	OTHER SUPPLIES	\$	-20.00	STUDENT TESTING
March 2016	237	05132212	5580	STAFF TRAVEL	\$	138.00	STAFF MILEAGE
March 2016	237	05132212	5550	COMMUNICATIONS: TEL,POST,ETC.			STAFF MILEAGE
March 2016	247	04122151	5330	OTHER PROFESSIONAL & TECH SRVC	\$		· -
March 2016	247	04122151	5690	OTHER SUPPLIES	\$ \$		HEARING EQUIPMENT FOR STUDENT HEARING EQUIPMENT FOR
March 2016	248	04122150	5611	NOTOLICTIONAL CURRENTS			STUDENT
March 2016	248	04132190	5810	INSTRUCTIONAL SUPPLIES	\$		Shipping costs
March 2016	271	01111006		DUES & FEES	\$	-22.00	Shipping costs
March 2016	271	01111006	5611	INSTRUCTIONAL SUPPLIES	\$	726.00	PURCHASE SPANISH WORKBOOKS
March 2016			5690	OTHER SUPPLIES	\$	-226.00	SPANISH WORKBOOKS
	271	01111006	5810	DUES & FEES	\$		SPANISH WORKBOOKS
March 2016	272	01111016	5611	INSTRUCTIONAL SUPPLIES	\$		READING INCENTIVE PROGRAM
March 2016	272	01111016	5611	INSTRUCTIONAL SUPPLIES	\$		READING INCENTIVE PROGRAM
March 2016	272	01111016	5641	TEXTBOOKS	\$	-90,00	READING INCENTIVE PROGRAM
March 2016	272	01111016	5690	OTHER SUPPLIES	\$	-93.00	READING INCENTIVE PROGRAM
March 2016	282	03132400	5330	OTHER PROFESSIONAL & TECH SRVC	\$	-2,700.00	colored paper
March 2016	282	03132400	5611	INSTRUCTIONAL SUPPLIES	\$	2,700.00	colored paper
March 2016	284	03142600	5731	EQUIPMENT - REPLACEMENT	\$	1,578.00	Tower Hill H/W heater
March 2016	284	03142600	5613	MAINTENANCE/CUSTODIAL SUPPLIES	\$	-1,578.00	Tower Hill H/W heater
March 2016	291	02111014	5611	INSTRUCTIONAL SUPPLIES	\$	185.00	STUDENT TESTING
March 2016	291	02111014	5641	TEXTBOOKS	\$	-185.00	STUDENT TESTING
March 2016	296	02142219	5611	INSTRUCTIONAL SUPPLIES	\$	-170.00	CMT TESTING
March 2016	296	02111011	5611	INSTRUCTIONAL SUPPLIES	\$	170.00	CMT TESTING
April 2016	10	03132400	5611	INSTRUCTIONAL SUPPLIES	\$	2,800.00	school/office supplies
April 2016	10	03132400	5330	OTHER PROFESSIONAL & TECH SRVC	\$	-2,800.00	school/office supplies
April 2016	13	03111010	5810	DUES & FEES	\$	-840.00	PURCHASE VIDEO CAMERAS
April 2016	13	03132220	5611	INSTRUCTIONAL SUPPLIES	\$		PURCHASE VIDEO CAMERAS
April 2016	15	03111016	5810	DUES & FEES	\$		INC IND. CLASS LIBRARY
April 2016	15	03111016	5611	INSTRUCTIONAL SUPPLIES	\$		INC IND. CLASS LIBRARY
April 2016	16	03111013	5611	INSTRUCTIONAL SUPPLIES	\$	-250.00	<u> </u>
April 2016	16	03111013	5611	INSTRUCTIONAL SUPPLIES	\$	-400.00	microscope repair
April 2016	16	03111013	5731	EQUIPMENT - REPLACEMENT	\$		fees used to buy replace equip
April 2016	16	03111013	5810	DUES & FEES	\$		fees used to buy replace equip
April 2016	16	03111013	5731	EQUIPMENT - REPLACEMENT	\$	250.00	
April 2016	16	03111013	5420	REPAIRS, MAINTENANCE & CLEANING	\$	180.00	
April 2016	16	03111013	5420	REPAIRS, MAINTENANCE & CLEANING	\$		microscope repair
April 2016	16	03111013	5641	TEXTBOOKS	\$	-180.00	microscope repair
April 2016	30	03111009	5611	INSTRUCTIONAL SUPPLIES	\$	388.00	· · · · · · · · · · · · · · · · · · ·
April 2016	30	03111009	5641	TEXTBOOKS	\$	-388.00	***
April 2016	31	01111016	5810	DUES & FEES	\$		READING AWARD D MAGIC SHOW
April 2016	31	01111016	5641	TEXTBOOKS	\$		READING AWARD D MAGIC SHOW
April 2016	34	01132400	5581	TRAVEL - CONFERENCES	\$	2,468.00	
April 2016	34	01132400	5550	COMMUNICATIONS: TEL, POST, ETC.	\$	-2,468.00	
April 2016	42	03111001	5611	INSTRUCTIONAL SUPPLIES	\$	-	WOOD FOR PORTFOLIO HOLDER
					Ψ	-110,00	TOOD TON FOR FOLIO HOLDER

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MONTH/YR	JNL#			MBER & DESCRIPTION	AMC	UNT	<u>DESCRIPTION</u>
April 2016	42	03111008	5611	INSTRUCTIONAL SUPPLIES	\$	110.00	WOOD FOR PORTFOLIO HOLDER
April 2016	46	01132400	5590	OTHER PURCHASED SERVICES	\$	-1,199.00	CONFERENCE FEES
April 2016	46	01132400	5581	TRAVEL - CONFERENCES	\$	1,199.00	CONFERENCE FEES
April 2016	47	03142700	5510	PUPIL TRANSPORTATION	\$	700.00	math team transportation
April 2016	47	03132400	5330	OTHER PROFESSIONAL & TECH SRVC	\$		math team transportation
April 2016	51	05132213	5322	INSTRUCTIONAL PROG IMPROVEMENT	\$	-650.00	WATCHES -YRS SERV AND AWARD
April 2016	51	05132213	5690	OTHER SUPPLIES	\$	650,00	WATCHES -YRS SERV AND AWARD
April 2016	61	05142350	5730	EQUIPMENT - NEW	\$	2,467,60	EX Surface Pros
April 2016	61	01132400	5581	TRAVEL - CONFERENCES	\$		Surface Pros
April 2016	76	05132212	5322	INSTRUCTIONAL PROG IMPROVEMENT	\$	•	STAFF TRAVEL - MILEAGE
April 2016	76	05132212	5580	STAFF TRAVEL	\$		STAFF TRAVEL - MILEAGE
April 2016	77	05132213	5322	INSTRUCTIONAL PROG IMPROVEMENT	\$		MAY SDD PRESENTERS
April 2016	77	05132213	5111	CERTIFIED SALARIES	\$	•	MAY SDD PRESENTERS
April 2016	92	02111016	5611	INSTRUCTIONAL SUPPLIES	\$		PURCHASE STUDENT BOOKS
April 2016	92	02111016	5690	OTHER SUPPLIES	\$		PURCHASE STUDENT BOOKS
April 2016	100	03111008	5611	INSTRUCTIONAL SUPPLIES	\$		CLASS LAB SUPPLIES
April 2016	100	03111008	5420	REPAIRS,MAINTENANCE & CLEANING	\$		CLASS LAB SUPPLIES
April 2016	130	01142700	5510	PUPIL TRANSPORTATION	\$		STRINGS CLASS BUS TRIP SENIORC
April 2016	130	01111010	5420	REPAIRS,MAINTENANCE & CLEANING	φ \$		STRINGS CLASS BUS TRIP SENIORC
April 2016	140	02111008	5611	INSTRUCTIONAL SUPPLIES	\$		SCHOOL NETWORK LAB LICENSE
April 2016	140	02111008	5420	REPAIRS, MAINTENANCE & CLEANING			
April 2016	142	02132400	5580	STAFF TRAVEL	\$		SCHOOL NETWORK LAB LICENSE
April 2016	142	02132400	5581	TRAVEL - CONFERENCES	\$		FOR STAFF MILEAGE
April 2016	143	02132400	5440		\$		FOR STAFF MILEAGE
April 2016	143	02111009	5611	RENTALS-LAND, BLDG, EQUIPMENT	\$		CHAIR RENTAL -MOVING UP CER.
April 2016	143	02132400	5420	INSTRUCTIONAL SUPPLIES	\$		CHAIR RENTAL -MOVING UP CER.
April 2016	145	02111010	5730	REPAIRS, MAINTENANCE & CLEANING	\$		CHAIR RENTAL -MOVING UP CER.
April 2016	145	02111010	5420	EQUIPMENT - NEW	\$		PURCHASE EQUIPMENT
April 2016	146	05142350	5730	REPAIRS, MAINTENANCE & CLEANING	\$		PURCHASE EQUIPMENT
April 2016	146	02132400	5330	EQUIPMENT - NEW	\$		Surface Pros-OMS
April 2016	207	02132400	5330	OTHER PROFESSIONAL & TECH SRVC	\$	•	Surface Pros-OMS
April 2016	207	02111011	5731	OTHER PROFESSIONAL & TECH SRVC	\$	-	PHYS. ED. EQUIPMENT
April 2016	215	03132120	5611	EQUIPMENT - REPLACEMENT	\$		PHYS. ED. EQUIPMENT
April 2016	215	03132120		INSTRUCTIONAL SUPPLIES	\$		NEED FOR MAPS
May 2016	50	01142700	5581 5510	TRAVEL - CONFERENCES	\$		NEED FOR MAPS
May 2016	50 50	01142700	5510	PUPIL TRANSPORTATION	\$		NATURE CLASSROOM BUS TRIP
			5690	OTHER SUPPLIES	\$	-90.00	NATURE CLASSROOM BUS TRIP
May 2016	52	01132220	5690	OTHER SUPPLIES	\$		2 Ball Chairs
May 2016	52 63	01132220	5330	OTHER PROFESSIONAL & TECH SRVC	\$		2 Ball Chairs
May 2016	63	04126111	5560	TUITION EXPENSE	\$		TUITION - SPECIAL ED SERVICES
May 2016	63	04126110	5560	TUITION EXPENSE	\$		TUITION - SPECIAL ED SERVICES
May 2016	81	02142600	5420	REPAIRS, MAINTENANCE & CLEANING	\$	-600,00	challenge course inspection
May 2016	81	03142600	5420	REPAIRS, MAINTENANCE & CLEANING	\$	600.00	challenge course inspection
May 2016	82	05142350	5580	STAFF TRAVEL	\$	-2,300.00	RFID Card Access to Buildings
May 2016	82	05150000	5856	Transfer Account	\$	-2,400.00	RFID Card Access to Buildings
May 2016	87	01142219	5690	OTHER SUPPLIES	\$	-193.00	BUS TRANSPORTATION
May 2016	87	01142700	5510	PUPIL TRANSPORTATION	\$	193.00	BUS TRANSPORTATION
May 2016	88	01142700	5510	PUPIL TRANSPORTATION	\$	140.00	BUS TRANSPORTATION
May 2016	88	01142219	5690	OTHER SUPPLIES	\$	-140.00	BUS TRANSPORTATION
May 2016	95	01132220	5690	OTHER SUPPLIES	\$	130,00	Ball Chairs for Media Center
May 2016	95	01132220	5611	INSTRUCTIONAL SUPPLIES	\$	-130.00	Ball Chairs for Media Center
May 2016	97	02142700	5510	PUPIL TRANSPORTATION	\$	65.00	TRANSPORTATION FOR FIELD TRIP
May 2016	97	02132400	5330	OTHER PROFESSIONAL & TECH SRVC	\$		TRANSPORTATION FOR FIELD TRIP
May 2016	105	04121203	5330	OTHER PROFESSIONAL & TECH SRVC	\$	2,423.00	
May 2016	105	04132190	5330	OTHER PROFESSIONAL & TECH SRVC	\$		TRANSITION/JOB COACHING
May 2016	164	04132140	5611	INSTRUCTIONAL SUPPLIES	\$		RESOURCES-SCHOOL REFUSAL
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MONTH/YR	JNL#			IBER & DESCRIPTION	AMO	UNT	DESCRIPTION
May 2016	164	04132140	5810	DUES & FEES	\$	-170.00	RESOURCES-SCHOOL REFUSAL
May 2016	188	04132140	5611	INSTRUCTIONAL SUPPLIES	\$	382.00	PSYCHOLOGICAL TESTING MATERIAL
May 2016	188	04132140	5810	DUES & FEES	\$	-382.00	PSYCHOLOGICAL TESTING MATERIAL
May 2016	193	04121200	5330	OTHER PROFESSIONAL & TECH SRVC	\$	-2,500.00	OT/PT THERAPY SERVICES
May 2016	193	04132213	5330	OTHER PROFESSIONAL & TECH SRVC	\$		OT/PT THERAPY SERVICES
May 2016	200	01132120	5690	OTHER SUPPLIES	\$		School Wide Assembly
May 2016	200	01132120	5330	OTHER PROFESSIONAL & TECH SRVC	\$		School Wide Assembly
May 2016	202	05142350	5730	EQUIPMENT - NEW	\$		SCANNER
May 2016	202	05142350	5731	EQUIPMENT - REPLACEMENT	\$ \$		SCANNER
May 2016	212	01132400	5590	OTHER PURCHASED SERVICES			
May 2016	212	01142700	5510	PUPIL TRANSPORTATION	\$		BUS TRIP TO HARTFORD READING
May 2016	223	05132212	5581	· ·	\$		BUS TRIP TO HARTFORD STUDENTS
·				TRAVEL - CONFERENCES	\$	800.00	WORKSHOP -LANG/LITERACY DISORD
May 2016	223	05132212	5322	INSTRUCTIONAL PROG IMPROVEMENT	\$	-800.00	WORKSHOP -LANG/LITERACY DISORD
June 2016	36	04126116	5510	PUPIL TRANSPORTATION	\$	925.00	VO-AG TRANSPORTATION
June 2016	36	04126110	5510	PUPIL TRANSPORTATION	\$	-925.00	VO-AG TRANSPORTATION
June 2016	80	03142600	5621	NATURAL GAS	\$	-1,000.00	GNHWPCA
June 2016	80	03142600	5410	UTILITIES, EXCLUDING HEAT	\$	1,000.00	GNHWPCA
June 2016	93	05132213	5611	INSTRUCTIONAL SUPPLIES	\$	350.00	TEACHER RESOURCES
June 2016	93	05132213	5641	TEXTBOOKS	\$	-350.00	TEACHER RESOURCES
Јиле 2016	139	03142600	5420	REPAIRS, MAINTENANCE & CLEANING	\$	1.200.00	AHS Irrigation repairs
June 2016	139	02142600	5420	REPAIRS, MAINTENANCE & CLEANING	\$		AHS irrigation repairs
June 2016	160	01142600	5420	REPAIRS, MAINTENANCE & CLEANING	\$		victaulic valve
June 2016	160	01142600	5720	IMPROVEMENTS TO SITES	\$		victaulic valve
June 2016	170	01113202	5510	PUPIL TRANSPORTATION	\$	•	ATHLETIC TRANPORTATION
June 2016	170	03113202	5510	PUPIL TRANSPORTATION	\$		ATHLETIC TRANPORTATION
June 2016	199	04121200	5611	INSTRUCTIONAL SUPPLIES	\$		READING MATERIALS PER IEPS
June 2016	199	04132190	5330	OTHER PROFESSIONAL & TECH SRVC	s s		
June 2016	211	01132400	5690	OTHER SUPPLIES	\$	60.00	••
June 2016	211	01142219	5611	INSTRUCTIONAL SUPPLIES	\$		glfts/refreshments/supplies
June 2016	212	04122151	5330	OTHER PROFESSIONAL & TECH SRVC	s S		HEARING IMPAIRED DEVICE
June 2016	212	04122151	5690	OTHER SUPPLIES	\$		HEARING IMPAIRED DEVICE
June 2016	216	04132213	5330	OTHER PROFESSIONAL & TECH SRVC	\$		CORRECTION - JOURNAL ENTRY 193
June 2016	216	04132130	5330	OTHER PROFESSIONAL & TECH SRVC			
June 2016	346	05142600	5420	REPAIRS, MAINTENANCE & CLEANING	\$		CORRECTION - JOURNAL ENTRY 193
June 2016	346	02142600	5420	REPAIRS, MAINTENANCE & CLEANING	\$	•	Fume hood monitors
June 2016	354	01142600	5613	MAINTENANCE/CUSTODIAL SUPPLIES	\$,	Fume hood monitors
June 2016	354	05142350	5730	EQUIPMENT - NEW	\$		surface pro equipment
June 2016	355	03142600	5420	REPAIRS, MAINTENANCE & CLEANING	\$	-	surface pro equipment
June 2016	355	01142600	5613	MAINTENANCE/CUSTODIAL SUPPLIES	\$		Fire system repairs NEFSI
June 2016	381	05142350	5581	TRAVEL - CONFERENCES	\$		Fire system repairs NEFS!
June 2016	381	05142600	5330	· · · · ·	\$	-	security camera labor
June 2016	471	02132400	5580	OTHER PROFESSIONAL & TECH SRVC	\$	•	security camera labor
June 2016	471	02132400	5581	STAFF TRAVEL	\$		FY 16 EOY Acct Balances
June 2016	471	02132220	5112	TRAVEL - CONFERENCES	\$		FY 16 EOY Acct Balances
June 2016	471	01132400	5580	CLASSIFIED SALARIES	\$		FY 16 EOY Acct Balances
June 2016	471	04132190	5112	STAFF TRAVEL	\$		FY 16 EOY Acct Balances
June 2016	471	02132400	5581	CLASSIFIED SALARIES	\$		FY 16 EOY Acct Balances
June 2016	471	03132220	5642	TRAVEL - CONFERENCES	\$		FY 16 EOY Acct Balances
June 2016	471	03142600		LIBRARY BOOKS & PERIODICALS	\$		FY 16 EOY Acct Balances
June 2016	471	05142350	5420 5731	REPAIRS, MAINTENANCE & CLEANING	\$		FY 16 EOY Acct Balances
June 2016	471	01132220		EQUIPMENT - REPLACEMENT	\$		FY 16 EOY Acct Balances
June 2016	471	05132213	5112 5580	CLASSIFIED SALARIES	\$		FY 16 EOY Acct Balances
June 2016	471	05132213		STAFF TRAVEL	\$		FY 16 EOY Acct Balances
June 2016	471	01111014	5512 5641	VO-AG/VO-TECH REG ED	\$		FY 16 EOY Acct Balances
outo 2010	471	01131034	5641	TEXTBOOKS	\$	-798.00	FY 16 EOY Acct Balances

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MONTH/YR June 2016	<u>JNL#</u>			IBER & DESCRIPTION	<u>AMO</u>	<u>UNT</u>	DESCRIPTION
June 2016	471	05152512	5283	RETIREMENT SICK LEAVE-CLASS	\$	-2,000.00	FY 16 EOY Acct Balances
June 2016	471 471	04121200	5690	OTHER SUPPLIES	\$		FY 16 EOY Acct Balances
June 2016		05142600	5420 5440	REPAIRS, MAINTENANCE & CLEANING	\$		FY 16 EOY Acct Balances
June 2016	471	03132130	5112	CLASSIFIED SALARIES	\$	1,656.00	FY 16 EOY Acct Balances
June 2016	471	02132120	5611	INSTRUCTIONAL SUPPLIES	\$		FY 16 EOY Acct Balances
June 2016	471	03111008	5111	CERTIFIED SALARIES	\$		FY 16 EOY Acct Balances
June 2016	471	01111013	5611	INSTRUCTIONAL SUPPLIES	\$		FY 16 EOY Acct Balances
June 2016	471	03111005	5111	CERTIFIED SALARIES	\$		FY 16 EOY Acct Balances
June 2016	471 471	03111008	5690	OTHER SUPPLIES	\$		FY 16 EOY Acct Balances
June 2016		04132120	5112	CLASSIFIED SALARIES	\$		FY 16 EOY Acct Balances
June 2016	471 471	05142510	5690	OTHER SUPPLIES	\$		FY 16 EOY Acct Balances
June 2016	471	05132213	5111	CERTIFIED SALARIES	\$		FY 16 EOY Acct Balances
June 2016		05142310	5590 5594	OTHER PURCHASED SERVICES	\$		FY 16 EOY Acct Balances
June 2016	471	05142320	5581	TRAVEL - CONFERENCES	\$	195.00	FY 16 EOY Acct Balances
June 2016	471	05142320	5810	DUES & FEES	\$	102.00	FY 16 EOY Acct Balances
June 2016	471	01111014	5611	INSTRUCTIONAL SUPPLIES	\$	1,106.00	FY 16 EOY Acct Balances
June 2016	471	02111009	5111	CERTIFIED SALARIES	\$		FY 16 EOY Acct Balances
June 2016	471	02113202	5440	RENTALS-LAND, BLDG, EQUIPMENT	\$		FY 16 EOY Acct Balances
June 2016	471	03132400	5590	OTHER PURCHASED SERVICES	\$	-320.00	FY 16 EOY Acct Balances
June 2016	471	04121200	5330	OTHER PROFESSIONAL & TECH SRVC	\$		FY 16 EOY Acct Balances
June 2016	471	03111016	5611	INSTRUCTIONAL SUPPLIES	\$	154.00	FY 16 EOY Acct Balances
	471	01113202	5330	OTHER PROFESSIONAL & TECH SRVC	\$	178.00	FY 16 EOY Acct Balances
June 2016	471	02113202	5330	OTHER PROFESSIONAL & TECH SRVC	\$	68.00	FY 16 EOY Acct Balances
June 2016	471	03111009	5611	INSTRUCTIONAL SUPPLIES	\$	1,768.00	FY 16 EOY Acct Balances
June 2016	471	05132212	5580	STAFF TRAVEL	\$		FY 16 EOY Acct Balances
June 2016	471	01132130	5112	CLASSIFIED SALARIES	\$	566.00	FY 16 EOY Acct Balances
June 2016	471	02132120	5112	CLASSIFIED SALARIES	\$	1,641.00	FY 16 EOY Acct Balances
June 2016	471	02132130	5112	CLASSIFIED SALARIES	\$		FY 16 EOY Acct Balances
June 2016	471	03132120	5112	CLASSIFIED SALARIES	\$		FY 16 EOY Acct Balances
June 2016	471	03132400	5440	RENTALS-LAND, BLDG, EQUIPMENT	\$		FY 16 EOY Acct Balances
June 2016	471	05132213	5641	TEXTBOOKS	\$		FY 16 EOY Acct Balances
June 2016 June 2016	471 471	05142510	5330	OTHER PROFESSIONAL & TECH SRVC	\$		FY 16 EOY Acct Balances
June 2016	471	03132220	5112	CLASSIFIED SALARIES	\$	-2,068.00	FY 16 EOY Acct Balances
June 2016		05142350	5112	CLASSIFIED SALARIES	\$	•	FY 16 EOY Acct Balances
June 2016	471	05132212	5322	INSTRUCTIONAL PROG IMPROVEMENT	\$		FY 16 EOY Acct Balances
June 2016	471 471	05142310	5690	OTHER SUPPLIES	\$	-1,636.00	FY 16 EOY Acct Balances
June 2016	471	01132400	5420	REPAIRS, MAINTENANCE & CLEANING	\$		FY 16 EOY Acct Balances
June 2016		02111014	5611	INSTRUCTIONAL SUPPLIES	\$		FY 16 EOY Acct Balances
June 2016	471 471	01132120	5112	CLASSIFIED SALARIES	\$		FY 16 EOY Acct Balances
June 2016	471 481	02132400	5112	CLASSIFIED SALARIES	\$	-1,265.00	FY 16 EOY Acct Balances
June 2016	481	03132400	5112	CLASSIFIED SALARIES	\$		Account Balance Entry #2
June 2016	481 481	01111014 02142600	5611	INSTRUCTIONAL SUPPLIES	\$		Account Balance Entry #2
June 2016			5112	CLASSIFIED SALARIES	\$		Account Balance Entry #2
June 2016	481 481	03111016	5611	INSTRUCTIONAL SUPPLIES	\$		Account Balance Entry #2
June 2016	481	03132130	5330	OTHER PROFESSIONAL & TECH SRVC	\$	656.88	Account Balance Entry #2
June 2016		03132120	5611	INSTRUCTIONAL SUPPLIES	\$		Account Balance Entry #2
	481	04121201	5111	CERTIFIED SALARIES	\$		Account Balance Entry #2
June 2016 June 2016	481 481	05142510	5590 5111	OTHER PURCHASED SERVICES	\$		Account Balance Entry #2
		05132212	5111	CERTIFIED SALARIES	\$		Account Balance Entry #2
June 2016 June 2016	481 481	05152512	5282	RETIREMENT SICK LEAVE-CERT	\$		Account Balance Entry #2
	481	04122150	5111	CERTIFIED SALARIES	\$	0.24	Account Balance Entry #2
June 2016 June 2016	481 481	03111008	5690	OTHER SUPPLIES	\$		Account Balance Entry #2
June 2016 June 2016	481	05152512	5210	FICA-ER	\$		Account Balance Entry #2
June 2016 June 2016	481	05142310	5690	OTHER SUPPLIES	\$		Account Balance Entry #2
June 2016	481 481	03152601	5111	CERTIFIED SALARIES	\$		Account Balance Entry #2
Onite EO 10	481	01132120	5112	CLASSIFIED SALARIES	\$	0.03	Account Balance Entry #2
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MONTH/YR	JNL#			IBER & DESCRIPTION	<u>AMOU</u>	NT	DESCRIPTION
June 2016	481	02111014	5611	INSTRUCTIONAL SUPPLIES	\$	0.49	Account Balance Entry #2
June 2016	481	05151026	5112	CLASSIFIED SALARIES	\$		Account Balance Entry #2
June 2016	481	04121200	5112	CLASSIFIED SALARIES	\$		Account Balance Entry #2
June 2016	481	02152601	5111	CERTIFIED SALARIES	\$	0.41	Account Balance Entry #2
June 2016	481	02132120	5112	CLASSIFIED SALARIES	\$	0.08	Account Balance Entry #2
June 2016	481	05132212	5580	STAFF TRAVEL	\$		Account Balance Entry #2
June 2016	481	01132220	5112	CLASSIFIED SALARIES	\$		Account Balance Entry #2
June 2016	481	05132213	5580	STAFF TRAVEL	\$		Account Balance Entry #2
June 2016	481	05142510	5550	COMMUNICATIONS: TEL, POST, ETC.	\$		Account Balance Entry #2
June 2016	4 81	05142510	5730	EQUIPMENT - NEW	\$		Account Balance Entry #2
June 2016	481	03142600	5420	REPAIRS, MAINTENANCE & CLEANING	\$		Account Balance Entry #2
June 2016	481	04132190	5112	CLASSIFIED SALARIES	\$		Account Balance Entry #2
June 2016	481	02132220	5112	CLASSIFIED SALARIES	\$		Account Balance Entry #2
June 2016	481	03111008	5111	CERTIFIED SALARIES	\$		Account Balance Entry #2
June 2016	481	03132220	5611	INSTRUCTIONAL SUPPLIES	\$		Account Balance Entry #2
June 2016	481	05142600	5420	REPAIRS, MAINTENANCE & CLEANING	\$		Account Balance Entry #2

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 Aumas, Director of Finance and Administration

Re:

Budget Transfers over \$3,000 - Fiscal Year 2016-2017

Date:

July 18, 2016

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

Media Department:

Staff and supplies (\$1,000) for the video production courses are currently found in the Media Center Budget. The programs should be coded under instructional line items. There are costs of \$94,395 for 1.2 FTE of certified staff who are providing direct instruction and should be coded to the Theater/Film Production lines. There is also \$21,366 for 1.0 FTE clerical support that should be coded under the Principal Services area. There are no new positions or supplies requested. These changes are compliant with the State and Federal accounting structure.

Move to make the following budget transfers into the Theater/Film Production line for Amity High School and the Principal Services line 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
03-13-2220-5112	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	ŕ	\$ 1,000

AMITY REGIONAL SCHOOL DISTRICT NO. 5

Bethany Orange Woodbridge 25 Newton Road, Woodbridge Connecticut 06525



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

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

To:

Dr. Charles S. Dumais, Superintendent of Schools

From:

Theres Jumas, Director of Finance and Administration

Re:

New Funding Requests for Fiscal Year - 2015-2016 #1-#3

Date:

June 30, 2016

I would like to recommend the Amity Finance Committee and Amity Board of Education approve the following budget transfer request(s) for essential items identified during the final weeks of June:

#1 - Replace Bethany Hot Water boiler:

Facilities Director Jim Saisa reports, "The domestic hot water boiler at Bethany Middle School has developed a significant leak. I have attached pictures. The replacement of this tank is in the 2017/18 Facilities Five Year Capital Plan at an estimated cost of \$29,500. We replaced the one at Orange three years ago. The manufacturer covered the cost to a stainless steel tank upgrade due to the age of the unit only being 6 years. The Bethany unit is three years older. While we will try to get something out of them, I do not think that will happen as it is well past the warranty. I recommend we issue a PO to Tower Hill Sales Associates Inc. in the amount of \$21,000 for the replacement tank and shipping. I recommend we issue a PO to F + F Mechanical Enterprises Inc. in the amount of \$8,000 for the factory approved installation and startup. These are estimated amounts."

Move to make the following budget transfer into the Repair & 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

#2- Math Textbooks Middle Schools:

Math Textbooks and electronic subscriptions were piloted last school year, 2015-2016, at each of the middle schools. The texts were implemented and recommended for purchase by the teachers. The principals requested the funds in their 2016-2017 budget. These items were cut from the 2016-2017 budget with the intention of purchasing in the current fiscal year 2015-2016.

Move to make the following budget transfer into the Texts & Digital Resources Account for Bethany Middle School and Orange Middle School for Math texts and digital subscription:

ACCOUNT			
NUMBER	ACCOUNT NAME	FROM	TO
02-13-2400-5330	Professional Technical Services	\$19,965	
01-11-1009-5641	Texts & Digital Resources	·	\$ 9,983
02-11-1009-5641	Texts & Digital Resources		\$ 9,982

#3- Line Striping Equipment:

\$5,662: Line painting is no longer a free service offered through our snow plowing vendor. The new building maintainer can provide this service that the District would otherwise have had to contract for annually. The purchase of the equipment saves annual contract service fees.

Move to make the following budget transfer for new equipment for a line striping 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	r	\$5,662

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:

New Funding Requests for Fiscal Year - 2015-2016 #4

Date:

July 21, 2016

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

#4 -Debt owed to State of Connecticut:

\$145,086: The District refinanced some of its bonds on the 1990's construction projects some years ago and saved a significant amount of interest expense. The State has calculated we owe a refund of the grant paid. The State has reported this on its website for the past several years but has not yet requested the money. If in several years the State fails to request these funds, the Amity Board of Education can return the money to the member towns.

Move to make the following budget transfer into the Interest Expense for the obligation of \$145,086 owed to the State of Connecticut. This amount will be recorded as a Committed Fund Balance in the 2015-2016 Financial Report.:

ACCOUNT			
NUMBER	ACCOUNT NAME	FROM	TO
04-12-6110-5560	Tuition	\$124,453	
02-11-1005-5111	Certified Salaries	\$ 20,633	
05-15-4000-5910	Interest	,	\$145,086

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 Camas, Director of Finance and Administration

Re: New Funding Requests for Fiscal Year - 2015-2016 #5

Date: July 27, 2016

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

#5 -Fund the Annual Required Contribution (ARC) for OPEB trust:

There is no budget for the OPEB Trust in 2015-2016. The fully funded amount (i.e., Actual Required Contribution less Expected Benefits Payments) the OPEB Trust is \$152,104 for 2015-2016.

The footnote in the Audited Financial Statements depicts the annual contribution, annual OPEB Cost, Percent Contributed, and Net OPEB Obligations (cumulative total). A historical chart is provided below:

OPEB TRUST FUND As Reported in Audited Financial Statements

		Annual	P	Annual	Percent	Net	t OPEB
Fiscal Year	<u>C</u> c	<u>ontribution</u>	<u>C</u>	PEB Cost	Contributed	O	bligations
2007-2008	\$	530,946	\$	530,946	100.0%	\$	0
2008-2009	\$	546,294	\$	546,294	100.0%	\$	0
2009-2010	\$	610,582	\$	610,582	100.0%	\$	0
2010-2011	\$	373,757	\$	591,798	63.2%	(\$	218,041)
2011-2012	\$	376,753	\$	592,206	63.6%	(\$	433,494)
2012-2013	\$	413,627	\$	594,786	69.5%	(\$	614,653)
2013-2014	\$	55,265	\$	533,924	10.4%	(\$1	,093,312)
2014-2015	\$	365,765	\$	542,149	67.5%	•	,269,696)

Financial reporting requirements will be changing so that the OPEB Trust Fund will be treated similar to the Pension Plan. This will change the emphasis to the 'fiduciary net position as a percentage of the total OPEB liability'. For example, the unfunded actuarial accrued liability as of July 1, 2015,

was \$3,688,413 and the total assets was \$1,526,998. Thus, the fiduciary net position as a percentage of the total OPEB liability on June 30, 2015 was 29.3 percent. This is much higher than many other school districts and municipalities, some of which do not have an OPEB Trust fund. The recommended budget transfer into the OPEB Trust will help improve the level of funding.

The recommended budget transfer below would 'fully fund' (i.e., Actual Required Contribution less Expected Benefits Payments) the OPEB Trust for 2015-2016:

Move to make the following budget transfer into OPEB trust of \$152,104 to fully fund the 2015-2016 annual required contribution.

ACCOUNT			
NUMBER	ACCOUNT NAME	FROM	ТО
04-12-6130-5510	Pupil Transportation - Private	\$100,00	
03-14-2600-5410	Utilities Excluding Heat	\$52,104	
05-15-0000-5860	OPEB Trust	,	\$152,104

Student Nutrition and Physical Activity

Student wellness, including good nutrition and physical activity, shall be promoted in the district's educational program, school activities, and meal programs. This policy shall be interpreted consistently with Section 204 of the Healthy, Hunger-Free Kids Act of 2010 (Public Law 111-296)

Goals for Nutrition Education

The goals for addressing nutrition education include the following:

- Schools will support and promote good nutrition for students consistent with applicable federal and state requirements and guidelines.
- Schools will foster the positive relationship between good nutrition, physical activity, and the capacity of students to develop and learn.
- Nutrition education will be part of the District's comprehensive middle school health education curriculum and will be integrated into other high school classroom content areas, as appropriate.

Goals for Physical Activity

The goals for addressing physical activity include the following:

- Schools will support and promote an active lifestyle for students.
- Physical education will be taught in grades 7-11 and shall include a standards-based, developmentally planned and sequential curriculum that fosters the development of movement skills, enhances health-related fitness, increases students' knowledge, offers direct opportunities to learn how to work cooperatively in a group setting, and encourages healthy habits and attitudes for a healthy lifestyle.
- Unless otherwise exempted, all students will be required to engage in the District's physical education program.

Nutrition Guidelines for Foods Available in Schools

Students will be offered and schools will promote nutritious food choices consistent with the current Dietary Guidelines for Americans and My Plate, published jointly by the U.S. Department of Health and Human Services and the Department of Agriculture, and guidelines promulgated by the Connecticut Department of Education ("Connecticut Nutrition Standards for Foods in Schools") in addition to federal and state statues. In addition, in order to promote student health and reduce childhood obesity, the Superintendent or designee shall establish such administrative procedures to control food and beverage sales that compete with the District's nonprofit food service in compliance with the Child Nutrition Act. The District shall prohibit the sale of foods of minimal nutritional value as defined by the U.S. Department of Agriculture and will ensure that all foods sold to students separately from school meals meet the Connecticut

Policy adopted:

XXX xx, xxxx

Student Nutrition and Physical Activity

Nutrition Standards. All beverages sold to students on school premises will be healthy choices that meet the requirements of state statute.

All sources of food sales to students at school must comply with the "Connecticut Nutrition Standards for Food in Schools" including, but not limited to, cafeteria a la carte sales, vending machines, school stores and fundraisers. The District shall ensure that all beverages sold to students comply with the requirements of state statute. The District shall ensure compliance with allowable time frames for the sale of competitive foods as specified by state law.

Reimbursable School Meals

Reimbursable school meals served shall meet, at a minimum, the nutrition requirements and regulations for the National School Lunch Program and/or School Breakfast Program.

Monitoring

The Superintendent or designee shall provide periodic implementation data and/or reports to the Board concerning this policy's implementation sufficient to allow the Board to monitor and adjust the policy.

Community Input

The Superintendent or designee will invite suggestions and comments concerning the development, implementation, periodic review and improvement of the school wellness policy from community members, including parents, students, and representatives of the school food authority, teachers of physical education, school health professionals, members of the Board of Education, school administrators, and the public.

Evaluation of Wellness Policy

In an effort to measure the implementation of this policy, the Board of Education designates the Director of Curriculum as the District Wellness Committee Chairperson who will be responsible for ensuring that each school meets the goals outlined in this policy. The District will make available to the public an assessment of the implementation, including the extent to which the schools are in compliance with policy and a description of the progress being made in attaining the goals of this policy.

(cf. 3542 - Food Service)

(cf. 3542.33 - Food Sales Other Than National School Lunch Program)

Policy adopted:

XXX xx, xxxx

Student Nutrition and Physical Activity

Legal Reference:

Connecticut General Statutes

10-16b Prescribed courses of study.

10-215 Lunches, breakfasts and the feeding programs for public school children and employees.

10-221 Boards of education to prescribe rules, policies and procedures.

10-215a Nonpublic school participation in feeding program.

10-215b Duties of state board of education re: feeding programs.

10-216 Payment of expenses.

10-215e Nutrition standards for food that is not part of lunch or breakfast program

10-215f Certification that food meets nutrition standards.

10-2210 Lunch periods. Recess.

10-221p Boards to make available for purchase nutritious, low-fat foods.

10-221q Sale of beverages.

Regulations of Connecticut State Agencies

10-215b-1 Competitive foods.

10-215b-23 Income from the sale of food items.

National School Lunch Program and School Breakfast Program; Competitive Food Services. (7 CFR Parts 210.11 and 220.12)

The Child Nutrition and WIC Reauthorization Act of 2004, Public Law 108-265

Nutrition Standards in the National School Lunch and School Breakfast Programs, 7 CFR Parts 210 & 220

Healthy, Hunger-Free Kids Act of 2010, P.L. 111-296, 42 U.S.C. 1751

Child Nutrition Act of 1966 (as amended by P.L. 108-269, July 2, 2004)

School Breakfast Program, 7 C.F.R. Part 220 (2006)

Policy adopted:

XXX xx, xxxx

AMITY REGIONAL SCHOOL DISTRICT NO. 5

6142.101(d)

Instruction

Student Nutrition and Physical Activity

National School Lunch Program or School Breakfast Program: Nutrition Standards for All Foods Sold in School (Federal Register, Vol. 78, No. 125, June 28, 2013)

Student Nutrition and Physical Activity

National School Lunch Program and School Breakfast Program

Reimbursable meals served in the U.S. Department of Agriculture's (USDA) National School Lunch Program (NSLP) and School Breakfast Program (SBP) will follow the USDA meal pattern requirements and nutrient standards in accordance with the Healthy, Hunger-Free Kids Act of 2010. Menu planning, purchasing procedures and production techniques for school meals will be used to decrease fat, saturated fat, trans fat, sodium and sugars, and to increase fiber. In addition, school meals shall:

- Include only unflavored low-fat (1%) and fat-free milk flavored or unflavored, which contain no more than 4 grams of sugar per ounce and no artificial sweeteners, that meets the requirements of the state beverage statute and federal regulation; and
- Ensure that half of the grains served are whole grains. All grains must be whole grain rich, containing at least 50% whole grains by weight or has a whole grain as the first ingredient and any other grain ingredients are enriched.
- Reduce the levels of sodium, saturated fats and trans fats in meals; (per Department of Agriculture Nutrition Standards and Connecticut Nutrition Standards, which are the same)
- Meet the nutrition needs of school children within their calorie requirements (per Department of Agriculture Nutrition Standards and Connecticut Nutrition Standards which are the same).

The District will share information regarding the nutrition content of school meals with students, families and school staff. Nutrition information for a la carte foods and beverages sold in schools will also be available.

Cafeteria A La Carte Sales

The school food service program must follow the Connecticut Nutrition Standards when determining the items for a la carte sales. All beverages sold to students in school meals and as a la carte sales must meet the requirements of state statute and USDA requirements for a la carte foods.

Cafeteria Climate

A lunchroom environment that provides students with a relaxed, enjoyable climate shall be developed. It is encouraged that the lunchroom environment be a place where students have:

- adequate space to eat and pleasant surroundings;
- appropriate supervision; and
- convenient access to hand washing facilities before meals.

Cafeterias will serve as an additional source of nutrition education, using posters and signage free of brands and illustrations of unhealthy foods, to promote good nutrition and food choices.

Regulation approved:

XXX xx, xxxx

Student Nutrition and Physical Activity

Meal Schedules

Meal periods shall be scheduled at appropriate hours. In compliance with federal regulations, lunch must be scheduled between 10:00 a.m. and 2:00 p.m. in all schools. Pursuant to state statute, schools are required to provide all full day students a daily lunch period of not less than 20 minutes. Activities such as tutoring, clubs or organizational meetings or activities shall not be scheduled during meal times.

Qualifications of Food Service Staff

Qualified nutrition professionals shall administer the school meal programs. As part of the school district's responsibility to operate a food service program, continuing professional development shall be provided for all nutrition professionals in schools. Staff development programs shall include appropriate certification and/or training programs for school food service directors, managers and cafeteria workers, according to their levels of responsibility.

Training for Food Service Staff

All food service personnel shall have adequate pre-service training in food service operations and regularly participate in professional development activities that address requirements for Child Nutrition Programs, menu planning and preparation, food safety, strategies for promoting healthy eating behaviors and other appropriate topics.

Other Foods Offered or Sold

To create a school environment that supports the promotion of healthy food and beverage choices for children, it is important to consider all venues where food and beverages are consumed or sold. The Connecticut Nutrition Standards apply to all food sold to students on school premises, including but not limited to, cafeteria a la carte sales, vending machines, school stores and fundraisers. All beverages sold or served to students at school shall meet the requirements of state statute and federal regulations, whichever are stricter, at all times. However, beverages not meeting the requirements of state statute and foods not meeting the Connecticut Nutrition Standards may be sold or served at the location of an event occurring after the end of the regular school day or on the weekend provided they are not sold from a vending machine or school store. The District strongly encourages the sale or distribution of nutrient-dense foods, such as fruits, vegetables, whole grains, low-fat dairy, lean meats and legumes.

Pursuant to state statute (CGS 10-221p), whenever any group makes foods available for purchase in a school during the school day, low-fat dairy products and fresh or dried fruits must also be available in the school at the same time for purchase by students. "Foods available for purchase" include, but are not limited to, foods sold in cafeterias, vending machines, school stores, fundraisers and any other food sales during the school day. This includes the following:

If a snack machine with food items is available for use by students during the school day, the

Regulation approved: XXX xx, xxxx AMITY REGIONAL SCHOOL DISTRICT NO. 5

Woodbridge, Connecticut

Student Nutrition and Physical Activity

school must also have non-fat or low-fat dairy products and fresh or dried fruit available for purchase. When the snack machine is operating outside of cafeteria hours, schools must make alternate provisions to offer non-fat or low-fat dairy products and fresh or dried fruit for sale at the same time.

Access to Drinking Water

Students and staff will have access to safe, fresh drinking water throughout the school day. Fluoridated or bottled water that does not contain added sugars, sweeteners, artificial sweeteners, or caffeine, should be made available for purchase by students and staff. The District participates in the reimbursable National School Lunch Program and/or School Breakfast Program and students have access to free potable water available where meals are served.

Foods Brought Into School

The District shall encourage families to pack healthy lunches and snacks and to refrain from including beverages that do not meet the requirements of state statute or foods that do not meet the Connecticut Nutrition Standards.

Fundraising

School fundraising activities shall not involve food or beverages or shall only use foods that meet the Connecticut Nutrition Standards and beverages that meet the requirements of state statute and federal regulations. However, food items that do not meet the Connecticut Nutrition Standards and beverages not meeting the requirements of state statute and federal regulations can be sold as fundraisers on school premises if they are sold at the location of an event occurring after the end of the regular school day or on the weekend, provided they are not sold from a vending machine or school store. The District shall encourage fundraising activities that promote physical activity. The District shall make available to students, parents, teachers and school groups a list of ideas for acceptable fundraising activities, such as healthy foods and beverages or alternate nonfood fundraisers.

Competition with nutritious meals served by the school food services operations must be minimized. Income from any competitive foods or beverages sold from 30 minutes prior to the start of any state or federally subsidized milk or meal program until 30 minutes after the end of the program must accrue to the food service account.

Concessions

Food items that do not meet the Connecticut Nutrition Standards and beverages that do not meet the requirements of state statute and federal regulations can be sold at concessions operated at the location of an event that occurs after the school day or on the weekend, provided they are not sold from a vending machine or school store. Organizations operating concessions at school functions after school or on weekends should include at least some healthy food choices in their offerings. It is recommended that groups market these healthy options at a lower profit margin

Regulation approved:

XXX xx, xxxx

AMITY REGIONAL SCHOOL DISTRICT NO. 5

6142.101(d)

Instruction

Student Nutrition and Physical Activity

to encourage selection by students.

Nutrition Practices in Classrooms

The District demonstrates a commitment to improving student nutrition, and strongly discourages the use of food items as part of a student incentive program. Nonfood alternatives are strongly encouraged for classroom celebrations. Should a classroom celebration use food items, adherence to the guidance from the Connecticut Nutrition Standards is strongly encouraged.

Nutrition Education

Nutrition education shall be offered as part of a comprehensive school health education program designed to provide students with the knowledge and skills necessary to promote and protect their health. Nutrition education shall use national or state-developed standards, such as the Connecticut State Department of Education's Healthy and Balanced Living Curriculum Framework.

Educational Outreach

School instructional staff members shall collaborate with agencies and groups conducting nutrition education in the community to send consistent messages to students and their families.

. Partnering with Community Organizations

Schools shall partner with community organizations (e.g., local businesses, faith-based organizations, libraries, local health departments, local colleges and their students, and local health care providers) to provide consistent health messages and support school-based activities that promote healthy eating and physical activity.

Nutrition Promotion

The District shall conduct nutrition education activities and promotions that involve parents, students and the community. The school team responsible for planning nutrition activities shall ensure interdisciplinary collaboration by including school food service, school nurses, health and physical education teachers, family and consumer sciences teachers, and other appropriate school staff members.

Professional Development for Teachers

The District shall include appropriate training for teachers and other staff members. Staff members responsible for nutrition education shall be adequately prepared and shall regularly participate in professional development activities to effectively deliver the nutrition education program as planned. Preparation and professional development activities shall provide basic knowledge of nutrition, combined with the development of skills and adequate time to practice

Regulation approved:

XXX xx, xxxx

AMITY REGIONAL SCHOOL DISTRICT NO. 5

Student Nutrition and Physical Activity

skills in program-specific activities. Training shall include instructional techniques and strategies designed to promote healthy eating behaviors.

Engaging Students

Schools shall consider student needs in planning for a healthy school environment. Students shall be asked for input and feedback through the use of student surveys and other means, and attention shall be given to their comments. Key health messages shall be promoted by coordinating classroom and cafeteria, and through planned promotions such as health fairs, nutrition initiatives, programs and contests.

Staff Wellness

The District shall disseminate information, build awareness, provide health education and support health-promoting activities that focus on skill development and lifestyle behavior change for staff members. Staff shall have access to facilities that meet employee wellness needs and interests.

Physical Education

The District's physical education curriculum is based on the Healthy and Balanced Living Curriculum Framework. Lessons are designed to provide appropriate scope and sequence for all activities, and modifications are made in order to include all students. Students are given both physical and written assessments to ensure mastery of skills. Students in grades 8 and 10 participate in the Connecticut State Fitness test in order to measure their level of fitness in the areas of flexibility, cardiovascular endurance and muscular strength and endurance.

The District shall ensure that students are required to participate in grades 7-11. Certified and highly qualified physical education teachers will teach all physical education classes.

Incorporating Physical Activity Into the Classroom

Students in all grade levels shall be provided with opportunities for physical activity beyond and in addition to physical education. Classroom health education shall complement physical education by reinforcing the knowledge and self-management skills needed to maintain a physically active lifestyle. Classroom teachers are encouraged to provide short physical activity breaks between lessons or classes, as appropriate.

District Wellness Committee

With the purposes of monitoring the implementation of the District's policy, evaluating policy progress, serving as a resource to school sites, and revising the policy as necessary, a District-wide wellness committee shall be established. (Required by federal law only for districts that participate in the USDA child nutrition programs.) The committee will meet a minimum of four times annually. Committee membership shall consist of:

Regulation approved:

XXX xx, xxxx

Student Nutrition and Physical Activity

- District Food Service Coordinator
- Parent representative
- Staff member representative from each school level
- Administrative Representative
- Physical Education and Health Program Leader
- School Nurse
- Health Education Teacher
- Physical Education Teacher
- Student
- Board of Education Member

Implementation and Monitoring

The Superintendent or designee shall ensure compliance with the established district-wide school wellness policy. In each school, the Principal or designee shall ensure compliance with those policies in his or her school and shall report on the school's compliance to the school district Superintendent or designee. School food service staff members, at the school or district level, shall ensure compliance with nutrition policies within school food service areas and shall report on this matter to the Superintendent (or if done at the school level, to the school Principal). The Superintendent or designee will invite suggestions and comments concerning the implementation and improvement of the school wellness policy from the community members, including parents, students and the school board. The District Wellness Committee shall provide an annual report to the Superintendent concerning this policy's implementation sufficient to allow the Board to monitor and adjust the policy.

Policy Review

The District shall identify a strategy and schedule to help review policy compliance, assess progress and determine areas in need of improvement. As part of that process, the district shall review nutrition and physical activity policies; new research and evidence on health trends and effective programs; provision of an environment that supports healthy eating and physical activity; and nutrition and physical education policies and program elements. The District and individual schools within the District shall, as necessary, revise the school wellness policy and develop work plans to facilitate its implementation.

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

Finance Committee

6/13/16

BOARD OF EDUCATION

FINANCE COMMITTEE June 13, 2016

MINUTES

COMMITTEE MEMBERS PRESENT: Chairman James Stirling, Mr. John Belfonti, Ms. Pat Cardozo, Mr. Matt Giglietti and Mr. John Grabowski.

COMMITTEE MEMBERS ABSENT: Mr. Joseph Nuzzo.

Staff members present: Dr. Charles Dumais, Mr. Ernie Goodwin, Dr. Marie McPadden, Mr. Jim Saisa, Mr. Jack Levine and Ms. Terry Lumas.

Also present: Mrs. Ruth Natzel, Ms. Sheila McCreven, Mr. Tom Hurley and other members of the public.

A meeting of the Finance Committee of the Amity Regional Board of Education (BOE) was held on Monday, June 13, 2016 at 5:30 pm in the presentation room at the Amity District Offices.

1. Call to Order: Mr. Stirling called the meeting to order at 5:30 pm.

Mr. Stirling reminded the members of the Committee that this is Mr. Levine's final meeting and thanked him for his years of excellent service to Amity.

- 2. Discussion and possible action on minutes.
 - A. Finance Committee meeting May 09, 2016

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

Vote unanimous Motion carried

3. Public comment

Ms. Sheila McCreven, BOE member, stated that in light of the recent insurance cost and per the discussion at the last Board meeting, the Finance Committee is asked to examine our current self-insurance versus other insurance options.

Ms. Cardozo arrived at 5:35 pm

Attorney Elliot Kaiman for David McGuire of Tarrantino Landscaping. He stated that Tarrantino had a bid of 15% lower than the company who was awarded the contract, Sports Turf of Connecticut. Mr. Kaiman handed out a binder of photos and information to the Committee members (attachment).

4. Discussion of bonding process for facilities HVAC projects

Dr. Dumais presented a timeline for the bonding projects (attachment) beginning this summer, with a referendum vote in each town on November 15, 2016. Assuming the referendum passes, bond sales would take place in February, contracts would be awarded in March and work would commence immediately following graduation in June 2017. Projects include the air handlers in the gym, A-wing and kitchen; variable air volume box replacement in room 164, consumer science room remodel; high school parking lot phase 1; tennis courts; HVAC upgrades Bethany Middle School. Total project cost is \$1,872,453; total estimated principal is \$2,072,198.

The Committee members discussed the projects and asked if there were any urgent items that needed to be added, since the bond amount is small.

- 5. Discussion and possible action on contracts of \$35,000 or more
 - A. Site-based grounds maintenance program

Mr. Levine gave some background regarding the bid for this work. Up to this point there had only been one bidder. Mr. Levine, Mr. Saisa and Mr. Goodwin did due diligence in talking to other facilities regarding Tarrantino Landscaping. The Facilities Committee recommended awarding the contract to Sports Turf of Connecticut.

There was discussion by the Committee regarding whether or not this motion can be voted on this evening with this new information. Mr. Levine commented on the wording of the legal notice stating the Amity can award the contract not necessarily to the low bidder and in the best interests of the District.

Motion by Mr. Giglietti, 2nd by Ms. Cardozo to award the site-based maintenance program for July 01, 2016 to June 30, 2017 to Sports Turf of Connecticut of Orange, CT, at the bid price of \$218,000 for the first year of a three-year contract. The Board reserves the right to cancel the contract of Sports Turf of Connecticut of Orange, Connecticut fails to perform in a satisfactory manner.

Vote in favor Ms. Cardozo, opposed, Mr. Belfonti, Mr. Giglietti and Mr. Grabowski

Motion failed

B. Custodial equipment

Motion by Mr. Grabowski, 2nd by Mr. Giglietti to award the custodial equipment bid to the vendors based o the recommendations of Facilities Director Jim Saisa. The total cost of all the awards are \$44,830.40

Vote unanimous Motion carried

C. Engineer firm to prepare bid specifications for facilities projects

Motion by Mr. Belfonti, 2^{nd} by Mr. Grabowski to hire vanZelm Engineers for a fee of \$71,500 to prepare bid specifications for the facilities projects to be bonded.

Ms. McCreven asked whether these funds are being paid now or being put into capital recurring expenses. This transfer of funds to capital recurring expenses is listed later in this agenda.

Mr. Levine asked Mr. Grabowski to withdraw his second to the motion and the Committee will come back to it later in the agenda.

Motion by Mr. Belfonti, 2nd by Ms. Cardozo to transfer \$61,800 from 2015-2016 unspent funds into the Reserve Fund for Capital and Nonrecurring Expenditures for the purpose of hiring an engineering firm to prepare bid specifications for the facilities HVAC projects to be bonded. The Director of Finance and Administration shall report to the Amity Finance Committee and the Amity Board of Education the accounts and amounts used to fund the \$61,800 budget transfers.

Vote unanimous Motion carried

D. Student accident insurance

Mr. Levine explained the bid process for the insurance.

Motion by Mr. Giglietti, 2nd by Ms. Cardozo to award the student accident insurance contract for the 2016-2017 school year to Abbate Insurance Associates of New Haven, CT, for the quoted price of \$34,8981.00, which includes catastrophic accident insurance. The carrier is Zurich Insurance Company. This is the first of two option years. The Board reserves the right to cancel the contract if Abbate Insurance Associates of New Haven fails to perform in a satisfactory manner.

Vote unanimous Motion carried

6. Discussion of monthly financial statements

Mr. Giglietti commented that he was in favor of looking at whether or not self-insurance is the best option for Amity.

- 7. Director of Finance and Administration-approved transfers under \$3,000 No questions
 - 8. Discussion and possible action on budget transfers of \$3,000 or more

Motion by Mr. Belfonti, 2^{nd} by Mr. Grabowski to hire vanZelm Engineers for a fee of \$61,800 to prepare bid specifications for the facilities projects to be bonded.

Vote unanimous Motion carried

- 9. Other
 - A. Information of Jack B. Levine Efficiency Awards of Excellence

There will be an annual award funded by Ms. Tracy Russo in honor of Mr. Levine. The first recipients will be recognized at the Board meeting later this evening.

Mr. Giglietti thanked Jack for his service, transparency and integrity. He feels confident that Terry will do a great job but Jack will be missed. Mr. Grabowski thanked Jack for his service and for being his mentor.

- B. Update on transition process.
- 10. Adjourn

Motion by Mr. Grabowski, 2nd by Mr. Giglietti to adjourn at 5:29 pm

Vote unanimous Motion carried

Respectfully submitted,

Ruth E. Natzel, Recording Clerk