

**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**

**AMITY REGIONAL BOARD OF EDUCATION**

**PLEASE POST**

*January 11, 2016*

A regular meeting of the Amity Regional Board of Education will be held on Monday, January 11, 2016, at 6:30 p.m. in the Presentation Room at the District Offices.

**AGENDA**

1. Call to Order
2. Pledge of Allegiance
3. Approval of Minutes
  - a. Regular BOE Meeting December 14, 2015 (Enclosure) pg . 3
4. Public Comment
5. Student Report
6. Acceptance of Donation to Amity Regional High School Drama Program
7. Presentation and Discussion of Superintendent's Proposed 2016–2017 Budget
8. Update on Federally Mandated Café Price Increases (Enclosure) pg . 9
9. Correspondence
10. Superintendent's Report
  - a. Personnel Report (Enclosure) pg . 11
  - b. Other
11. Chairman's Report
  - a. Committee Reports
    1. ACES
    2. CABE
    3. Curriculum
    4. Facilities
      - a. Facilities Dept. Monthly Report, December 2015 (Enclosure) pg . 12

## 5. Finance

- a. Discussion and Possible Action on Audited Financial Statements
  - 1. Review of Audited Financial Statements by Auditors pg. 13
  - 2. Discussion and Possible Action to Accept Annual Financial Statements
  - 3. Discussion and Possible Action to Return Funds to Member Towns pg. 113
- b. Discussion of Monthly Financial Statements pg. 114
- c. Director of Finance and Administration Approved Transfers Under \$3,000 pg. 145
- d. Discussion and Possible Action on Budget Transfers of \$3,000 or More pg. 147
- e. Discussion and Possible Action on New Funding Requests pg. 148

## 6. Policy

- a. Second Reading and Discussion and Possible Action on the Following:
  - 1. Policy 5141 – Student Health Services pg. 150
  - 2. Policy 5141.21 – Administering Medications pg. 156
  - 3. Policy 5141.22 – Communicable Diseases pg. 191
  - 4. Policy 5141.231 – Psychotropic Drugs pg. 202
  - 5. Policy 5141.25 – Special Health Care Needs pg. 204
  - 6. Policy 5141.3 - Immunizations pg. 207

## 7. Personnel

## 12. Items for the Next Agenda

## 13. Adjournment

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




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Charles Dumais, Ed.D.  
Superintendent of Schools

CD/kfw

pc: Town Clerks: Bethany / Orange / Woodbridge

**PLEASE POST**

**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.

MINUTES

**BOARD MEMBERS PRESENT:** Chairman William Blake, Mr. John Belfonti, Mr. Christopher Browe, Ms. Patricia Cardozo, Ms. Sue Cohen, Mr. Steven DeMaio, Ms. Amy Esposito, Ms. Rita Gedansky, Mr. Thomas Hurley, Ms. Tracey Lane Russo; Ms. Sheila McCreven Mr. James Stirling and Ms. Diane Urbano.

**BOARD MEMBERS ABSENT:** None.

**Staff members present:** Dr. Charles Dumais, Ms. Terry Lumas, Mr. Shawn DeRosa, Mr. Jason Woods, Dr. Marie McPadden, Ms. Mary Raiola, Ms. Anna Mahan and Mr. Seth Davis.

**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, December 14, 2015 at 6:30 pm in the presentation room at the Amity District Offices.

1. **Call to Order:** Chairman William Blake called the meeting to order at 6:35 pm.
2. **Pledge of Allegiance** was recited by those present.
3. **Swearing in of new Board member Amy Esposito from Orange.**
4. **Election of officers-** Per the Board bylaws, Chairman Blake turned the Chair over to Dr. Dumais for nomination and election of Board Chair.

Dr. Dumais opened the floor for nominations for Board Chair.

***Mr. Blake was nominated for the position of Chairman by Ms. Gedansky, 2<sup>nd</sup> by Ms. Cohen.***

There were no other nominations; nominations were closed.

**Vote unanimous** (Ms. McCreven abstained by her absence)

**Motion carried**

Mr. Blake took over as Chairman and thanked the Board for their trust and support.

Mr. Blake opened the floor for nominations for vice-chair.

***Ms. Lane- Russo was nominated for the position of Vice-Chair by Ms. Cohen, 2<sup>nd</sup> by Mr. Hurley***

There were no other nominations; nominations were closed.

**Vote unanimous** (Ms. McCreven abstained by her absence)

**Motion carried**

Mr. Blake opened the floor for nominations for secretary.

***Mr. Hurley was nominated for the position of secretary by Mr. Browe, 2<sup>nd</sup> by Mr. DeMaio.***

There were no other nominations; nominations were closed.

**Vote unanimous** (Ms. McCreven abstained by her absence)

**Motion carried**

***Mr. Browe was nominated for the position of treasurer by Mr. DeMaio, 2<sup>nd</sup> by Mr. Hurley.***

There were no other nominations; nominations were closed.

**Vote unanimous** (Ms. McCreven abstained by her absence)

**Motion carried**

***Ms. Cardozo was nominated for the position of assistant treasurer by Ms. Cohen, 2<sup>nd</sup> by Mr. Browe.***

There were no other nominations; nominations were closed.

**Vote unanimous** (Ms. McCreven abstained by her absence)

**Motion carried**

Mr. Blake welcomed the new officers and thanked Ms. Cohen for her years of service (since 2002) as an officer.

**5. Approval of minutes.****A. Regular BOE meeting, November 09, 2015 (enclosure)*****Motion by Ms. Cohen, 2<sup>nd</sup> by Ms. Russo to accept the minutes as read.*****Vote unanimous****Motion carried****6. Discussion and possible action on 2016-2017 calendar (enclosure)*****Motion by Mr. Hurley, 2<sup>nd</sup> by Mr. Belfonti to accept the calendar as presented.***

There was a question from Ms. Russo regarding the calendar in comparison to the elementary schools and a question regarding the date set for graduation. Dr. Dumais answered that there were a few differences between the calendars because of contract issues/professional development. Ms. Cardozo asked if the total days, 181, was low for Amity. Dr. Dumais answered that there were 182 days last year.

Ms. McCreven arrived at 6:45 pm

There was discussion regarding the graduation date and whether or not graduation should be the last day of school, knowing that the last day of school could change if there are numerous snow days. It was agreed that a note could be made on the calendar that graduation is scheduled for that date as written but that it would be subject to change.

**Vote unanimous****Motion carried****7. Adult education report – Seth Davis (enclosure, page 9)**

Mr. Davis highlighted the enclosed report regarding adult and student programs. There has been a successful summer drama program; band programs are at a steady number. There is continued strong enrollment in the arts, ballroom dancing, yoga and tai chi. For students there is driver education and an SAT course that are doing well. Enrollment was down this fall; a postcard was sent out for online registration rather than a catalogue in order to save money but this seems to have led to decreased enrollment so they will go back to a printed catalogue.

There were comments and questions from the Board members about printing a catalogue next time and ways to offset the cost of the printing, perhaps making the catalogue smaller/less wordy and have more detailed information on line. Ms. Urbano asked about the financing of the courses and asked whether it was meant for the programs to make a profit. Mr. Davis explained that the courses are not meant to operate to make a profit but rather to be a public service and break even and certainly not to operate at a loss. Mr. Stirling stated that he and his wife took an adult education course for the first time and that they really enjoyed it. Mr. Browe also commented that his daughter has a great experience in the summer drama program. Ms. Cohen spoke about other educational opportunities provided by ACES and suggested that perhaps there could be a collaborative effort between Amity and ACES (perhaps with Amity providing space).

**8. Public Comment**

Dr. Brian Laubstein from Bethany spoke. He stated his concern over the science education provided by Amity and the sending elementary school in Bethany.

Chairman Blake announced that Ms. Gedansky is retiring from the Board after many years of service. She was formerly a teacher in the district and she and her husband continue to be supporters of Amity athletics. A reception to honor Ms. Gedansky will take place at a later date. Ms. Gedansky thanked the board members and those present for all their support.

**9. Student Report**

Mr. R. J. Kaoud gave an update on events at Amity High School over the past month as well as informing the Board of upcoming events. Winter sports have begun. During the week of Thanksgiving week school spirit week took place and was successful with a pep rally on that Wednesday. The school play was performed in early December and it was

well done and well-received. There was a fundraiser for the drama programs, 6 hours of Star Wars for which admission was charged. Last week the middle school students came and spent a day at the high school which included meetings with Ms. Mahan and other staff regarding courses and expectations at Amity as well as a tour of the school with high school students assisting. Homecoming Dance was the last Friday in November; the committee for the dance worked hard and made it a great event.

A new program was started called "Amity Talks" (similar to TED talks found on the web) which was a student idea. The talks took place after school and were live-streamed and were very well received. So far, only teachers have presented; the next phase will be teachers and students and the third phase will be students.

Mr. Stirling asked about the student response to the school play; Mr. Kaoud stated that the students learned lessons about peer pressure, rumors and misconceptions. Ms. McCreven stated the students in the play understudied with the wrestling team in order to learn to wrestle authentically for the play.

Ms. Urbano stated that she visited the Senior Lounge and was impressed with it and the students.

**10. Correspondence – none.**

**11. Superintendent's Report**

**A. Personnel Report – (enclosure)**

Dr. Dumais highlighted the names of those who are retiring from or leaving the district in his report.

**B. Other**

Dr. Dumais reported on some questions and items that were brought up at the last Board meeting:

He stated that tabletop exercises for security have been ongoing as part of improvement in security and in staff response in case of an emergency.

Dr. Dumais reminded the board that each principal sends out a weekly update of events for the schools.

Dr. Dumais updated the board regarding the policy for administration of psychotropic medication – these are only administered under the advisement of a physician.

More staff are being trained in emergency medical procedures, procurement and storage of EpiPens and hospital choice when an ambulance is called for a student.

Dr. Dumais reported on the freedom of information in public comments and what our attorney has advised in this regard; the Board should protect themselves by not allowing the confidential information in the minutes but that a speaker can certainly disclose whatever they choose. There was much discussion regarding public comment at the Board meeting, the fact that the meeting is live-streamed and recorded, whether the student is over or under the age of 18, and what the rights and responsibilities are for the Board and for the public. Ms. Lane-Russo stated that some Boards have a form that is filled out if a person speaks on the record to give permission for their comments to be broadcast and included in the minutes. Dr. Dumais will get some clarification on whether or not information should be included in the minutes if a member of the public specifically states they want it in the minutes.

Mr. Browe asked that perhaps the Board could have a special meeting/workshop/retreat with the Board attorney present to answer these kinds of questions. There was discussion regarding the best way to get this legal information in terms of time and cost. Dr. Dumais stated that this could be done under the auspices of CABA at much lower or no cost. Dr. Dumais reported that today he led the 2<sup>nd</sup> Instructional Rounds with a focus on student collaboration and student-generated questions.

Ms. Mahon has been participating in Great Schools Partnership.

Dr. Dumais highlighted further items in his report regarding staff participation in various workshops (Dr. McPadden, Ms. Raiola).

Mr. Hurley asked how we detect a knowledge gap in groups of students and what is done to remedy that. Dr. McPadden answered that the information from the current testing gives excellent information regarding any gaps and then the teachers work to incorporate the necessary information and make all adjustments necessary.

Ms. Urbano asked if this addressed the question the parent asked in public comments. Dr. Dumais reinforced Dr. McPadden's answer. The State science test is done in 5<sup>th</sup> grade, 8<sup>th</sup> grade and 10<sup>th</sup> grade. The District has no control over what is taught in 5<sup>th</sup> grade but they District is working closely with the elementary schools to make sure that science standards are met. Ms. Lane-Russo stated she took the public comments as "no science is being taught in 7<sup>th</sup> and 8<sup>th</sup> grade." Dr. McPadden answered that indeed middle school students are being taught science. Dr. Dumais stated that he would be happy to update the Board regarding this subject.

Parent University held on November 17<sup>th</sup> attended by 30 people. The next one will be on January 12, 2016 at Orange Middle School.

Dr. Dumais highlighted other upcoming meetings in his report as well as other upcoming plans.

## **12. Chairman's Report -**

### **A. Committee Reports**

#### **1. ACES**

Ms. Cohen attended a special meeting at which time student art was chosen to be printed on holiday cards, which she handed out to Board members. She reported ACES will be improving and expanding its facilities in Hamden and New Haven.

#### **2. CABA**

Ms. McCreven reported that the CABA convention took place last month. There was much pertinent information presented with excellent speakers and informative breakout sessions. Mr. Stirling also reported that he gleaned much from his attendance at the convention. Ms. Cohen commented on the elementary-age children who did a presentation at the convention.

#### **3. Curriculum**

The Curriculum Committee has not met since the October meeting where much was accomplished; they will meet again in January.

#### **4. Facilities**

##### **A. Facilities Department monthly report, November 2015 (enclosure)**

Ms. Lane-Russo reported on the Facilities Committee meeting in November that resulted in the enclosed plan for capital improvement.

Chairman Blake commended the Facilities Committee and the administration for being pro-active regarding this capital improvement plan.

There were questions and discussion regarding the projects to be bonded, how they should be broken down and whether or not these items are necessary items or a "wishlist". Mr. Levine answered and explained the process that took place regarding the projects on the spreadsheet.

Ms. Lane-Russo left the meeting at 7:55 pm

There was lengthy discussion by the Board members regarding bonding, funding and planning and how to best present this in the budget. Mr. Levine and Dr. Dumais answered all the questions the Board had regarding the plan.

## **5. Finance**

### **A. Presentation and discussion of Superintendent's update of 2016-2017 budget**

#### **1. Major budget drivers and risk factors**

2. Potential bonding of facilities projects
3. Justification for bonding projects

Dr. Dumais updated the Board on the budget process. The initial budget requests were an increase of about 5.5%. Dr. Dumais highlighted the changes for the member towns, fixed costs associated with staff contracts and healthcare, the OPEB trust, "risk versus choice factors". Variables include the possibility that Bethany may drop some of their school buses which would increase the figure for Amity's bussing needs. The figure for special education transportation and tuition in the budget is a best-guess figure at this point and is an approximately \$300,000 increase. Amity also has a debt of \$145,000 owed to State of Connecticut due to refinance of building projects where Amity saved money. The State has not called this amount due but considering the condition of the State budget, it is anticipated that this would be called in; therefore, it is recommended that this amount be placed in reserve to cover this cost.

Mr. Stirling asked why Amity has to absorb the cost if Bethany is the one reducing the buses. Mr. Levine explained how the "shared bus" situation works.

Dr. Dumais stated that the final budget will ready to present to the Board in January.

#### **B. Discussion of monthly financial statements**

Ms. McCreven asked about the "identification of a high number of white autistic students" as stated in the minutes of the Finance Committee meeting regarding a special education grant assessment, and what the training for staff was. Dr. Dumais will get further information about this from Ms. Raiola.

#### **C. Director of Finance and Administration approved transfers under \$3,000 (enclosure)**

#### **D. Other**

##### **1. Update on financial audit**

Mr. Levine stated that the audit is finished and it is under 2<sup>nd</sup>-partner review. The full report should come to the Board in January 2016.

#### **6. Policy**

##### **A. Second reading of the following:**

1. Policy 1331 – Community Relations – smoke-free environment
2. Policy 5141.4 – Students – Reporting of child abuse and neglect
3. Policy 5144.1 – Students – Use of physical force, physical restraint/seclusion
4. Policy 5144.4 – Students – Discipline, physical exercise and discipline of students

*Motion by Ms. Cohen, second by Ms. Urbano to approve Policy 1331, 5141.4, 5144.1 and 5144.4*

Vote unanimous

Motion carried

##### **B. First reading of the following (pages 46 – 111):**

1. Policy 5141 – Student Health Services
2. Policy 5141.21 – Administering medications
3. Policy 5141.22 – Communicable diseases
4. Policy 5141.231 – Psychotropic drugs
5. Policy 5141.25 – Special health care needs
6. Policy 5141.3 – Immunizations

Mr. Hurley explained the changes in the policies presented for a first read.

Ms. McCreven asked about the inclusion of head lice as a communicable disease. This would be a decision made

by the medical director of the district at the time and could also include other contagious disease scenarios.

**7. Personnel**

Ms. Cohen reported that the Personnel Committee met – one contract has a tentative agreement ratified and one contract will be going to arbitration. She highlighted the other items that were on the agenda for the Committee meeting.

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

**14. Adjournment**

Mr. Hurley told the Board that the Policy meeting scheduled for December 21<sup>st</sup> has a time change and may not even be held; he asked the members to please watch their email for notification regarding the meeting.

***Motion by Mr. Hurley , 2<sup>nd</sup> by Mr. DeMaio to adjourn at 8:45 pm.***

**Vote unanimous**

**Motion carried**

Respectfully submitted,

Ruth E. Natzel, Recording Clerk

Thomas Hurley, Secretary






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**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**INTEROFFICE MEMORANDUM**

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**TO:** DR. CHARLES S. DUMAIS, SUPERINTENDENT  
**FROM:** TERRY LUMAS, ASST. DIRECTOR OF FINANCE & ADMINISTRATION  
**SUBJECT:** CAFÉ PRICE INCREASES  
**DATE:** 12/31/2015  
**CC:** JACK LEVINE, DIRECTOR OF FINANCE & ADMINISTRATION

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Annually, the District must review adult meal prices and a la carte item pricing to ensure these items are not subsidized by Federal or State reimbursements. The USDA's Pricing Tool for Non-Program foods is the required method to test our compliance with a la carte and adult lunch prices.

As a result of analyzing our prices for a la carte and adult priced meals under the USDA formula, Amity Regional School District No 5. needs to adjust prices on a select number of foods. This is to ensure that the District is not using money made from the service of reimbursable meals to offset losses in non-program food sales (e.g., a la carte items, adult meals, catering). The USDA explanation is attached.

The following items are affected:

MENU ITEM	OLD PRICE	NEW PRICE
AHS Adult Lunch	4.60	5.00
MS Adult Lunch	3.30	3.65
Greek yogurt	1.85	2.50
12 oz juice	3.10	3.15
Naked Juice	3.35	4.00
Milk	.65	.70

The above-mentioned **FEDERALLY REQUIRED** price increases will be implemented on January 4, 2016.

Enclosure

## Pricing Non-Program Foods Properly

*How do you determine if you are charging the correct amount for adult meals and a la carte items?*

When a student receives a lunch or breakfast at school, the School Food Authority (SFA) receives federal and state funding for each reimbursable meal served. These funds must be taken into account when pricing adult meals since these monies are not received when adults are fed.

When items are sold a la carte (outside of the school meals program), the SFA must ensure that the full cost of that item is recovered in the sale. The actual cost of a food item must be considered when setting a la carte prices. It is the decision of the SFA regarding how much to mark up an item, and determining the desired food cost percentage is often used. Typically the food cost can range from 30-60% of the price charged in school meals programs.

These pricing strategies should be used each year to set the appropriate price for non-program foods. The SFA cannot use money made from the service of reimbursable meals to offset losses in non-program food sales (e.g., a la carte items, adult meals, catering).

Attached is a worksheet that can be used when to assist school food service programs in determining the correct pricing.

# **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***

**January 11, 2016**

**To: Members of the Board of Education**

**From: Charles Dumais, Superintendent of Schools**

**Re: Personnel Report**

**New Hire(s):**

**Amity Reg. District Offices – Woodbridge: NONE**

**Amity Reg. High School – Woodbridge: NONE**

**Amity Reg. Middle School – Bethany: NONE**

**Amity Reg. Middle Schools – Orange: NONE**

**Coaches:**

**Amity Reg. High School – Woodbridge: NONE**

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

**Leave(s) of Absence:**

Kim Matthews – English – Bethany (January-April)

Jacqueline Valenzuela – Fine Arts – Woodbridge (January)

**Resignation(s):**

**Certified: NONE**

**Classified: NONE**

**Coaches: NONE**

**Retirement(s): NONE**

CSD/pfc

December, 2015

# Amity Regional School District No. 5

CLEAN

SAFE

HEALTHY

SCHOOLS

## Facilities Department Monthly Report

### Completed Projects:

- The heater in the fire pump pit at Amity Middle School, Bethany Campus, failed. It was replaced using in-house personnel.
- A light switch in the cafeteria at Amity Regional High School shorted out and was replaced by our in-house electrician.
- Preventive maintenance was performed on all classroom unit ventilators at both middle schools.
- The sump pump in the well pit at Amity Middle School, Bethany Campus, failed and was replaced by our Certified Water Operator, Hungerford's.
- An emergency disconnect was replaced in the kiln room at Amity Middle School, Orange Campus.
- Numerous dripping faucets in science classrooms were repaired at Amity Regional High School.
- The field house and the irrigation system at Amity Regional High School was winterized.
- Several boards on the balcony bleachers in the Amity Regional High School gymnasium were replaced to ensure safety.

### Projects in process:

- Retro-commissioning is almost complete at Amity Regional High School. This is a study of the oldest HVAC equipment and will provide a more accurate plan for replacement. The final report will be submitted shortly.

### Outstanding issues to be addressed:

- A comprehensive energy efficiency project with lighting upgrades and installation of the heat exchanger associated with the fuel cell project is being developed.
- 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.

Amity Regional School  
District No. 5

25 Newton Road

Woodbridge, CT 06525

Phone: 203-397-4817

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**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**FEDERAL AND STATE SINGLE AUDIT REPORTS**  
**JUNE 30, 2015**

# Contents

	Page
<b>INTERNAL CONTROL AND COMPLIANCE REPORT</b>	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1
<b>FEDERAL SINGLE AUDIT SECTION</b>	
Independent Auditor's Report on Compliance for Each Major Program, on Internal Control over Compliance Required by OMB Circular A-133, and on the Schedule of Expenditures of Federal Awards	3
<b>Schedule of Expenditures of Federal Awards</b>	
Schedule of Expenditures of Federal Awards	6
Notes to Schedule of Expenditures of Federal Awards	7
<b>Schedule of Federal Findings and Questioned Costs</b>	8
<b>STATE SINGLE AUDIT SECTION</b>	
Independent Auditor's Report on Compliance for Each Major Program, on Internal Control over Compliance Required by the Connecticut State Single Audit Act, and on the Schedule of Expenditures of State Financial Assistance	9
<b>Schedule of Expenditures of State Financial Assistance</b>	
Schedule of Expenditures of State Financial Assistance	12
Notes to Schedule of Expenditures of State Financial Assistance	13
<b>Schedule of State Findings and Questioned Costs</b>	14

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**INTERNAL CONTROL AND COMPLIANCE REPORT**

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND  
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Amity Regional School District No. 5 (the "District"), as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 21, 2015.

**Internal Control Over Financial Reporting**

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

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

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



**Compliance and Other Matters**

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

**Purpose of this Report**

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



Glastonbury, Connecticut  
December 21, 2015

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**FEDERAL SINGLE AUDIT SECTION**

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM,  
ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133, AND  
ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

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

**Report on Compliance for Each Major Program**

We have audited Amity Regional School District No. 5's (the "District") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on the District's major federal program for the year ended June 30, 2015. The District's major federal program is identified in the summary of auditor's results section of the accompanying schedule of federal findings and questioned costs.

*Management's Responsibility*

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

*Auditor's Responsibility*

Our responsibility is to express an opinion on compliance for the District's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

*Opinion on Each Major Federal Program*

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2015.

## Report on Internal Control over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

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


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

## Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal Awards**

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated December 21, 2015, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Glastonbury, Connecticut  
December 21, 2015

AMITY REGIONAL SCHOOL DISTRICT NO. 5  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2015

<u>Federal Grantor; Pass-Through Grantor; Program Title</u>	<u>Grant Number</u>	<u>Federal CFDA Number</u>	<u>Expenditures</u>
<b>U.S. DEPARTMENT OF EDUCATION</b>			
<b>Passed through the State of Connecticut Department of Education:</b>			
Special Education - Grants to States 2015	12060-SDE64370-20977	84.027	\$ 359,260
Special Education - Grants to States 2014	12060-SDE64370-20977	84.027	42,760
 Title I - Grants to Local Educational Agencies 2015	 12060-SDE64370-20679	 84.010	 65,033
Title I - Grants to Local Educational Agencies 2014	12060-SDE64370-20679	84.010	10,093
Title I - School of Distinction	12060-SDE64370-20679	84.010	42,982
 Title II - Improving Teacher Quality 2015	 12060-SDE64370-20858	 84.367	 8,552
Title II - Improving Teacher Quality 2014	12060-SDE64370-20858	84.367	21,317
 Career and Technical Education	 12060-SDE64370-20742	 84.048	 33,407
<b>Total U.S. Department of Education</b>			<u>583,404</u>
<b>U. S. DEPARTMENT OF HOMELAND SECURITY</b>			
<b>Passed through the State of Connecticut Department of Public Safety:</b>			
Disaster Grants - Public Assistance	12060-DPS32990-22520	97.036	<u>6,636</u>
<b>U. S. DEPARTMENT OF AGRICULTURE</b>			
<b>Passed through the State of Connecticut Department of Administrative Services:</b>			
National School Lunch - Commodities	-	10.555	18,667
<b>Passed through the State of Connecticut Department of Education:</b>			
National School Lunch Program	12060-SDE64370-20560	10.555	67,112
 National School Breakfast Program	 12060-SDE64370-20508	 10.553	 1,632
<b>Total U.S. Department of Agriculture</b>			<u>87,411</u>
<b>TOTAL FEDERAL AWARDS</b>			<u>\$ 677,451</u>

*The accompanying notes are an integral part of this schedule.*

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2015**

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**NOTE A – ACCOUNTING BASIS**

**Basic Financial Statements**

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

**Schedule of Expenditures of Federal Awards**

The accompanying schedule of expenditures of federal awards has been prepared on the accrual basis consistent with the preparation of the basic financial statements. Information included in the schedule of expenditures of federal awards is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

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

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

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

**NOTE B – OTHER FEDERAL ASSISTANCE**

The United States Department of Agriculture makes available commodities for donations to schools. An amount of \$18,667 is reflected in the expenditures column in the accompanying schedule of expenditures of federal awards and represents the market value of such commodities received during the period.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2015**

**SECTION I – SUMMARY OF AUDITOR’S RESULTS**

**Financial Statements**

Type of auditor’s report issued:

Unmodified

Internal control over financial reporting:

☐ Material weakness(es) identified?

\_\_\_\_\_ Yes    ✓ No  
 \_\_\_\_\_ Yes    ✓ None  
                                  reported

☐ Significant deficiency(ies) identified?

Noncompliance material to financial statements noted?

\_\_\_\_\_ Yes    ✓ No

**Federal Awards**

Internal control over major programs:

☐ Material weakness(es) identified?

\_\_\_\_\_ Yes    ✓ No  
 \_\_\_\_\_ Yes    ✓ None  
                                  reported

☐ Significant deficiency(ies) identified?

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

Unmodified

Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section 510(a)?

\_\_\_\_\_ Yes    ✓ No

Identification of major programs:

CFDA Number	Name of Federal Program
84.027	Special Education Grants Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee?

✓ Yes    \_\_\_\_\_ No

**SECTION II – FINANCIAL STATEMENT FINDINGS**

No findings were reported.

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

No findings were reported.

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

No findings were reported in the prior year.



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**STATE SINGLE AUDIT SECTION**

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

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

**Report on Compliance for Each Major Program**

We have audited Amity Regional School District No. 5's (the "District") compliance with the types of compliance requirements described in the State of Connecticut, Office of Policy and Management *Compliance Supplement to the State Single Audit Act* that could have a direct and material effect on each of the District's major state programs for the year ended June 30, 2015. The District's major state programs are identified in the summary of auditor's results section of the accompanying schedule of state findings and questioned costs.

*Management's Responsibility*

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its state programs.

*Auditor's Responsibility*

Our responsibility is to express an opinion on compliance for each of the District's major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the State Single Audit Act (C.G.S. Sections 4-230 to 4-236). Those standards and the State Single Audit Act require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

*Opinion on Each Major State Program*

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2015.

## Report on Internal Control over Compliance

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

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

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

### Purpose of this Report

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

**Report on Schedule of Expenditures of State Financial Assistance**

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated December 21, 2015, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of state financial assistance is presented for purposes of additional analysis as required by the State Single Audit Act and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of state financial assistance is fairly stated in all material respects in relation to the basic financial statements as a whole.



Glastonbury, Connecticut  
December 21, 2015

AMITY REGIONAL SCHOOL DISTRICT NO. 5  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED JUNE 30, 2015

State Grantor; Pass-Through Grantor; Program Title	State Grant Program Core-CT Number	Expenditures
<b>NONEXEMPT PROGRAMS:</b>		
<b>DEPARTMENT OF EDUCATION</b>		
<b>Direct Programs:</b>		
Development of Mastery Exams Grade 4, 6 & 8	11000-SDE64370-12171	\$ 9,800
Child Nutrition - State Match	11000-SDE64370-16211	5,599
Health Food Initiative	11000-SDE64370-16212	11,488
Adult Education	11000-SDE64370-17030	3,434
Health & Welfare - Private School Pupil	11000-SDE64370-17034	370
Interdistrict Cooperative	11000-SDE64370-17045	49,267
Open Choice	11000-SDE64370-17053	42,000
Magnet Schools	11000-SDE64370-17057	24,480
		<u>146,438</u>
<b>Passed through Area Cooperative Educational Services:</b>		
Interdistrict Cooperative - Sister Schools Program	11000-SDE64370-17045	11,372
<b>Total Department of Education</b>		<u>157,810</u>
<b>DEPARTMENT OF ENERGY AND ENVIRONMENTAL PROTECTION</b>		
<b>Direct Programs:</b>		
Public, Educational and Governmental Programming and Educational Technology Investment Account (PEGPETIA)	12052-DEP44620-43611	<u>79,307</u>
<b>OFFICE OF POLICY AND MANAGEMENT</b>		
<b>Direct Programs:</b>		
Municipal Aid Adjustment	11000-OPM20600-17099	90
<b>Total State Financial Assistance Before Exempt Programs</b>		<u>237,207</u>
<b>EXEMPT PROGRAMS:</b>		
<b>DEPARTMENT OF EDUCATION</b>		
<b>Direct Programs:</b>		
Excess Cost - Student Based	11000-SDE64370-17047	1,103,952
Transportation of School Children	11000-SDE64370-17027	84,600
Transportation of School Children - Non Public	11000-SDE64370-17049	876
<b>Total Department of Education</b>		<u>1,189,428</u>
<b>DEPARTMENT OF ADMINISTRATIVE SERVICES</b>		
<b>Direct Programs:</b>		
School Construction - Principal	13010-DAS27636-40901	6,491
<b>Total Exempt Programs</b>		<u>1,195,919</u>
<b>TOTAL STATE FINANCIAL ASSISTANCE</b>		<u>\$ 1,433,126</u>

*The accompanying note is an integral part of this schedule.*

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTE TO THE SCHEDULE OF EXPENSITURES OF STATE FINANCIAL ASSISTANCE**  
**FOR THE YEAR ENDED JUNE 30, 2015**

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Various departments and agencies of the State of Connecticut have provided financial assistance to Amity Regional School District No. 5 (the "District") through grants and other authorizations in accordance with the General Statutes of the State of Connecticut. These financial assistance programs fund several programs of the District.

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the District conform to accounting principles generally accepted in the United States of America as applicable to governmental organizations. The following is a summary of the more significant policies relating to the aforementioned grant programs.

**Basis of Accounting**

The accompanying schedule of expenditures of state financial assistance has been prepared on the accrual basis consistent with the preparation of the basic financial statements. Information included in the schedule of expenditures of state financial assistance is presented in accordance with regulations established by the State of Connecticut, Office of Policy and Management.

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

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

The schedule of expenditures of state financial assistance contained in this report is prepared based on regulations established by the State of Connecticut Office of Policy and Management. In accordance with these regulations (Section 4-236-22), certain financial assistance is not dependent on expenditure activity or the achievement of performance goals and, accordingly, is considered expended in the fiscal year of receipt. These financial assistance program receipts are reflected in the expenditures column of the schedule of expenditures of state financial assistance.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**SCHEDULE OF STATE FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2015**

**SECTION I – SUMMARY OF AUDITOR’S RESULTS**

**Financial Statements**

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:

☐ Material weakness(es) identified? \_\_\_\_\_ Yes      ✓ No

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

Noncompliance material to financial statements noted? \_\_\_\_\_ Yes      ✓ No

**State Financial Assistance**

Internal control over major programs:

☐ Material weakness(es) identified? \_\_\_\_\_ Yes      ✓ No

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

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

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

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

State Grantor/Program	State Grant Program Core – CT Number	Expenditures
<b>Department of Education:</b>		
Public, Educational and Governmental Programming and Educational Technology Investment Account (PEGPETIA)	12052-DEP44620-43611	\$79,307
Interdistrict Cooperative	11000-SDE64370-17045	60,639

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

**SECTION II – FINANCIAL STATEMENT FINDINGS**

No matters were reported.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**SCHEDULE OF STATE FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2015**

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

No findings were reported.

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

No findings were reported in the prior year.



**AMITY REGIONAL SCHOOL DISTRICT NO. 5**

**BASIC FINANCIAL STATEMENTS,  
SUPPLEMENTARY INFORMATION AND  
INDEPENDENT AUDITOR'S REPORT**

**JUNE 30, 2015**

# Contents

	Page
<b>Financial Section</b>	
Independent Auditor's Report	1
Management's Discussion and Analysis - Unaudited	4
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	15
Statement of Activities	16
Governmental Fund Financial Statements:	
Balance Sheet	17
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	18
Statement of Revenues, Expenditures and Changes in Fund Balances	19
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance of Governmental Funds to the Statement of Activities	20
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Budgetary Basis – General Fund	21
Proprietary Fund Financial Statements:	
Statement of Net Position	22
Statement of Revenues, Expenses and Changes in Net Position	23
Statement of Cash Flows	24
Fiduciary Fund Financial Statements:	
Statement of Fiduciary Net Position	25
Statement of Changes in Fiduciary Net Position	26
Notes to Financial Statements	27

## Contents (*continued*)

	Page
<b>Financial Section (<i>continued</i>)</b>	
Required Supplementary Information – Unaudited:	
Schedule of Changes in Net Pension Liability	58
Schedule of Contributions and Investment Returns	59
Schedule of the District’s Proportionate Share of Net Pension Liability – Connecticut State Teachers’ Retirement System	60
Schedule of Funding Progress	61
Combining and Individual Fund Statements and Schedules:	
General Fund:	
Schedule of Revenues and Other Financing Sources – Budget and Actual – Budgetary Basis	62
Schedule of Expenditures and Other Financing Uses – Budget and Actual – Budgetary Basis	63
Schedule of Debt Limitation	65
Nonmajor Governmental Funds:	
Combining Balance Sheet – Nonmajor Governmental Funds	66
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds	67
Fiduciary Funds:	
Combining Statement of Fiduciary Net Position - Pension and Other Post-Employment Benefit Trust Funds	68
Combining Statement of Changes in Fiduciary Net Position - Pension and Other Post-Employment Benefit Trust Funds	69
Combining Statement of Changes in Fiduciary Assets and Liabilities – Agency Funds	70

## INDEPENDENT AUDITOR'S REPORT

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

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Amity Regional School District No. 5 (the "District") as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

#### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### *Auditor's Responsibility*

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### *Opinions*

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Amity Regional School District No. 5, as of June 30, 2015, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Change in Accounting Principle**

As disclosed in Note 12 to the financial statements, the District implemented new accounting guidance, GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – An Amendment of GASB Statement No. 27*. Our opinions are not modified with respect to this matter.

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 14, and the schedules on the District's pension plans and other post-retirement benefit plan on pages 58 through 61 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

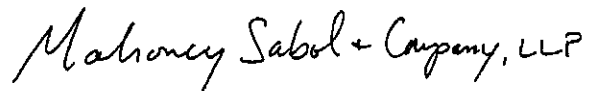
#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 21, 2015, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Glastonbury, Connecticut  
December 21, 2015

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**MANAGEMENT'S DISCUSSION AND ANALYSIS**

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**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED**

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As management of Amity Regional School District No. 5 (the "District"), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2015.

**FINANCIAL HIGHLIGHTS**

- The assets and deferred outflows of resources of the District exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$62,180,650 (net position). Included in this amount is a deficit in unrestricted net position of \$3,729,035.
- The District's total net position for the year ended June 30, 2015 decreased by \$111,010.
- The beginning net position of the District was decreased by \$2,109,803, due to the current year implementation of Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions – An Amendment of GASB Statement No. 27* (See Note 12). GASB Statement No. 68 required the District to recognize its net pension liability relating to its long-term obligations for pension benefits in the government-wide financial statements.
- As of the close of the current fiscal year, the District's governmental funds reported a combined ending fund balance of \$1,874,023, an increase of \$215,269 in comparison with the prior year.
- At the close of the current fiscal year, the District has recorded a liability to return a balance of \$1,062,139 to its member towns.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide Financial Statements**

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the District's assets, deferred outflows/inflows of resources, and liabilities, with net position as the residual of these other amounts. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

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



**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED (Continued)**

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

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

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

The government-wide financial statements can be found on pages 15 and 16 of this report.

**Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

**Governmental Funds**

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains a number of individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund and the Reserve Fund for Capital and Nonrecurring, both of which are considered to be major funds. Data from the remaining governmental funds are combined into a single, aggregated presentation. Individual fund data for these nonmajor governmental funds is provided in the form of a combining statement elsewhere in this report.

The basic governmental fund financial statements can be found on pages 17 through 21 of this report.

AMITY REGIONAL SCHOOL DISTRICT NO. 5  
MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED *(Continued)*

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

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

**Proprietary Funds**

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

The basic proprietary fund financial statements can be found on pages 22 through 24 of this report.

**Fiduciary Funds**

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

The basic fiduciary fund financial statements can be found on pages 25 and 26 of this report.

**Notes to the Financial Statements**

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 27 through 57 of this report.

**Required Supplementary Information**

The schedule of net pension liability, schedule of contributions and investment returns, and schedules of funding progress and employer contributions for the District's benefit plans can be found on pages 58 through 61 of this report.

**Other Information**

Combining and individual fund statements and schedules can be found on pages 62 through 70 of this report.

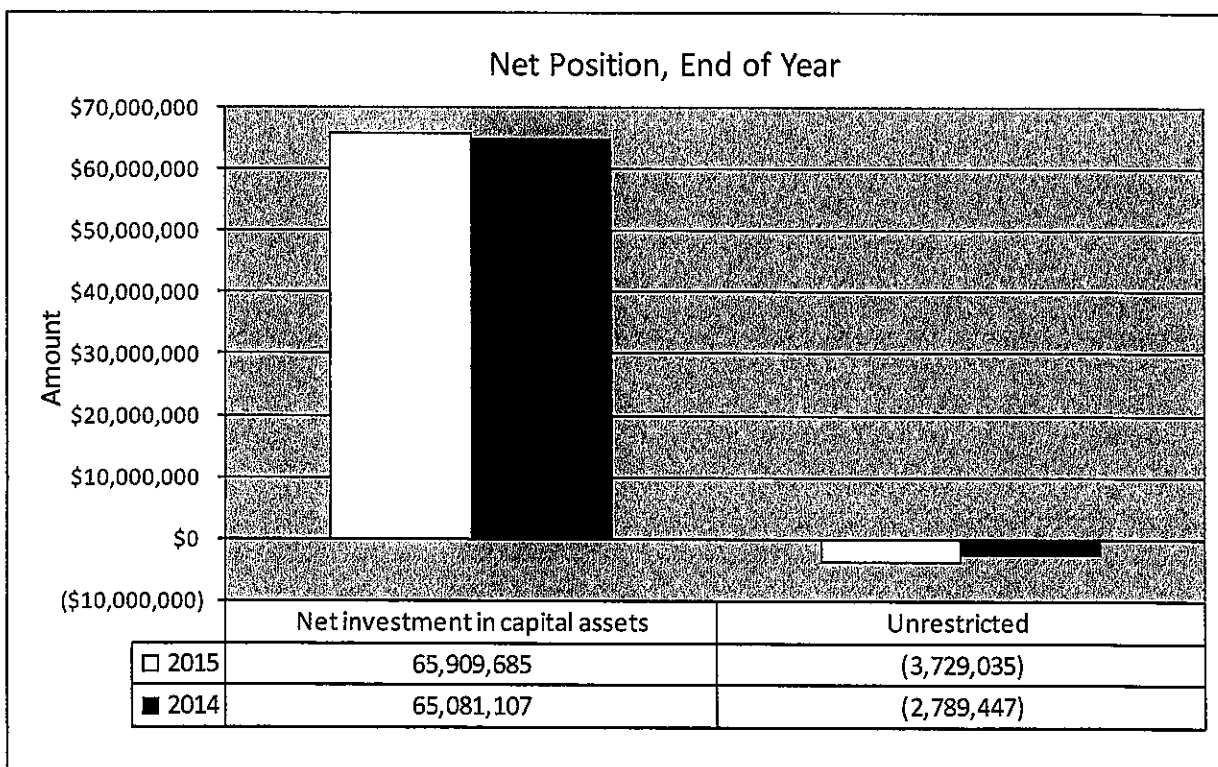
**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED (Continued)**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

**Net Position**

Over time, net position may serve as one measure of a government's financial position. Total net position of the District totaled \$62,180,650 and \$62,291,660 (as restated) as of June 30, 2015 and 2014, respectively, and are summarized as follows:

	2015	2014 (Restated)
Current and other assets	\$ 4,963,811	\$ 4,779,952
Capital assets, net	103,431,210	105,960,119
Total assets	<u>108,395,021</u>	<u>110,740,071</u>
Deferred outflows of resources	<u>2,561,368</u>	<u>2,956,577</u>
Long-term liabilities	45,673,377	48,025,511
Other liabilities	<u>2,900,708</u>	<u>3,131,993</u>
Total liabilities	<u>48,574,085</u>	<u>51,157,504</u>
Deferred inflow of resources	<u>201,654</u>	<u>247,484</u>
Net position:		
Net investment in capital assets	65,909,685	65,081,107
Unrestricted	<u>(3,729,035)</u>	<u>(2,789,447)</u>
Total net position	<u>\$ 62,180,650</u>	<u>\$ 62,291,660</u>



**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED (Continued)**

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

**Net Position (Continued)**

The District's net position primarily reflects its investment in capital assets, less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to students; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

**Change in Net Position**

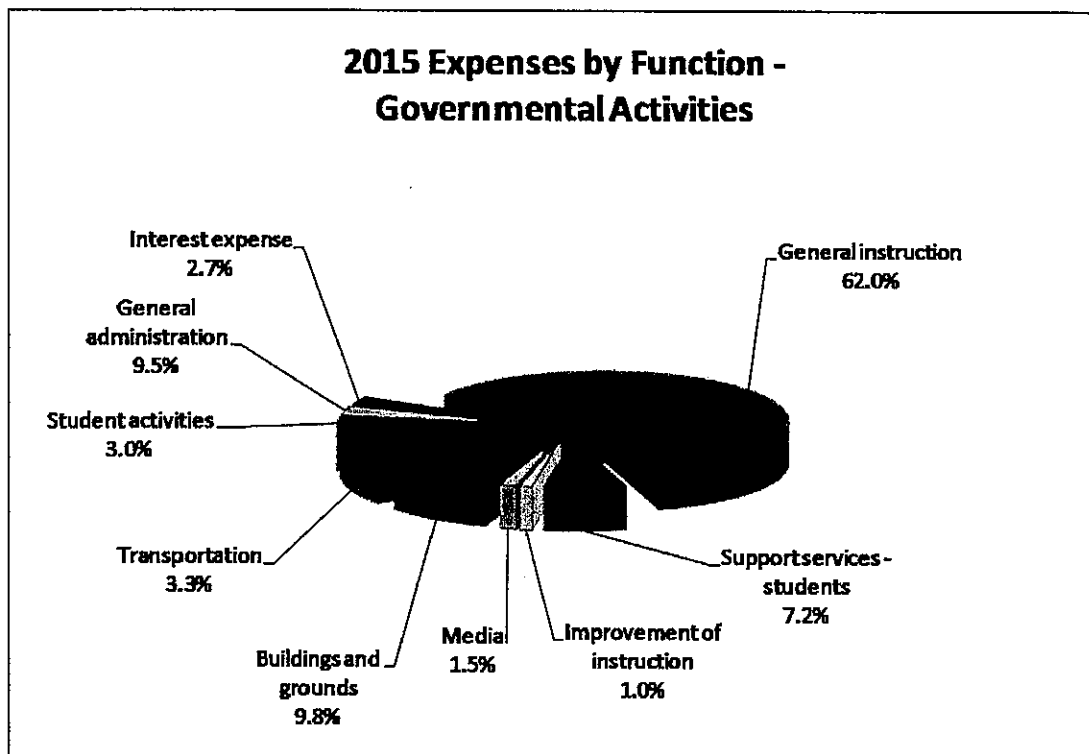
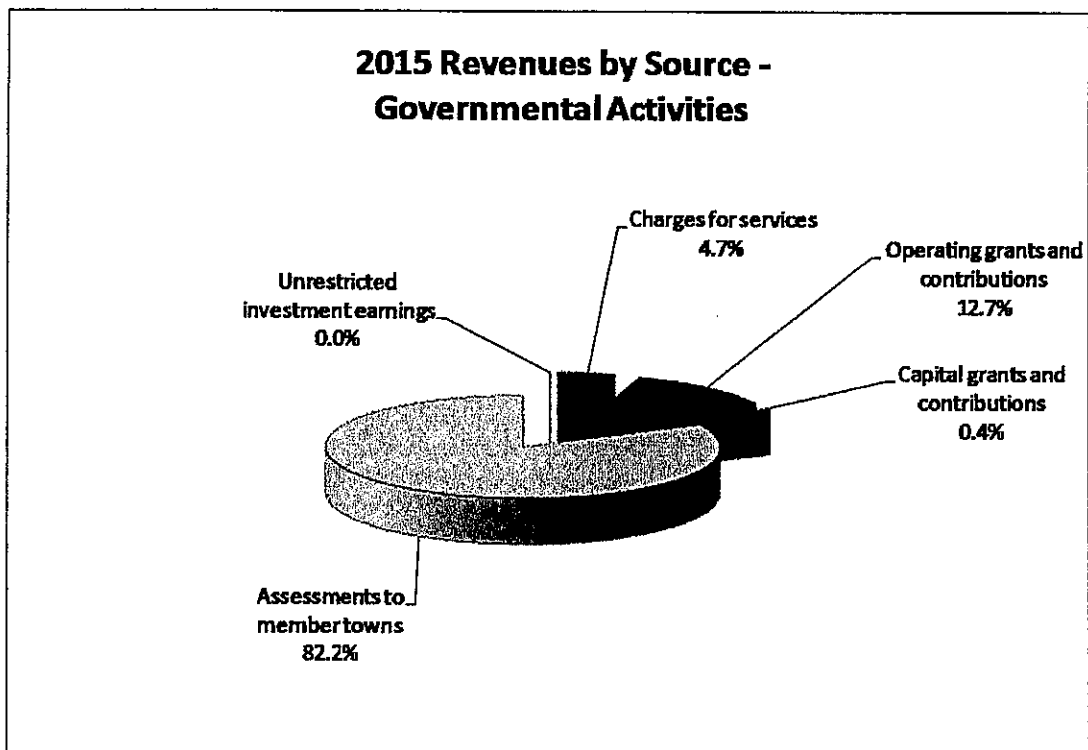
Changes in net position for the years ended June 30, 2015 and 2014 are as follows. The amounts presented for the fiscal year ended June 30, 2014 have not been restated for the implementation of GASB Statement No. 68 since the effects of these adjustments are not readily determinable.

	<u>2015</u>	<u>2014</u>
Revenues		
Program revenues:		
Charges for services	\$ 2,481,462	\$ 2,247,501
Operating grants and contributions	6,681,857	6,247,662
Capital grants and contributions	187,274	299,079
General revenues:		
Assessments to member towns	43,146,543	43,197,393
Unrestricted investment earnings	23,540	109,732
Total revenues	<u>52,520,676</u>	<u>52,101,367</u>
Program expenses:		
General instruction	32,629,541	29,949,144
Support services - students	3,778,890	3,648,406
Improvement of instruction	532,125	512,890
Media	776,329	779,796
General administration	5,011,707	4,793,156
Buildings and grounds	5,170,609	5,098,427
Transportation	1,738,848	1,712,959
Student activities	1,561,369	1,510,402
Interest expense	1,432,268	1,548,058
Total expenses	<u>52,631,686</u>	<u>49,553,238</u>
Change in net position	<u>\$ (111,010)</u>	<u>\$ 2,548,129</u>

AMITY REGIONAL SCHOOL DISTRICT NO. 5  
MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED (Continued)

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Change in Net Position (Continued)



**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED (Continued)**

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

**Change in Net Position (Continued)**

Overall, the change in net position for fiscal year 2015 was \$2,659,139 lower than the change in net position for fiscal year 2014. Key elements of this decrease are:

- The implementation of GASB Statement No. 68 resulted in a current year increase to expenses of approximately \$1.2 million to account for the change in the District's net pension liability during the year.
- The District transferred their capital asset listing into their general ledger detail during fiscal year 2015. In connection with this process, a significant number of assets were identified as no longer owned by the District. Losses resulting from this analysis totaled approximately \$1.3 million and were included in general instruction expenses in the statement of activities.

**FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS**

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

**Governmental Funds**

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

As of the close of the current fiscal year, the District's governmental funds reported a combined ending fund balance of \$1,874,023, an increase of \$215,269 in fund balance in comparison with the prior year.

**General Fund**

The General Fund is the chief operating fund of the District. At the end of the current fiscal year, fund balance of the General Fund was \$1,042,053, all of which was restricted or assigned for specific purposes.

The fund balance of the General Fund decreased by \$46,552 during the current year. This decrease was due to current year budgetary fund balance decreases offset by encumbrances and commitments for future budget years.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED (Continued)**

**FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS (Continued)**

**Reserve Fund for Capital and Nonrecurring**

The Reserve Fund for Capital and Nonrecurring has a fund balance of \$560,611 at year end. This represents a increase in fund balance of \$201,792 compared to the prior year. This increase was due to current year transfers in from the General Fund offset by capital outlays.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

There were no differences in total appropriations between the original budget and the final budget. Transfers between budget line items occurred throughout the year with the Board of Education's approval. Overall, there was a decrease in budgetary fund balance of \$116,166. Revenues were approximately \$1,486,962 lower than anticipated due to the return of \$1,062,139 to the member towns. Expenses were approximately \$1,353,916 lower than anticipated due to increased budgetary monitoring and savings on medical claims. The remaining fund balance has been assigned for use in the subsequent year budget.

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets**

The District's investment in capital assets for its governmental activities as of June 30, 2015 totaled \$103,431,210 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings and improvements, improvements other than buildings, and furniture and equipment. The net decrease in the District's investment in capital assets for the current fiscal year was \$2,528,909 or 2.4%. This was primarily due to depreciation expense of \$1,640,251 and loss on disposal of capital assets of \$1,290,784, offset by capital acquisitions of \$402,126.

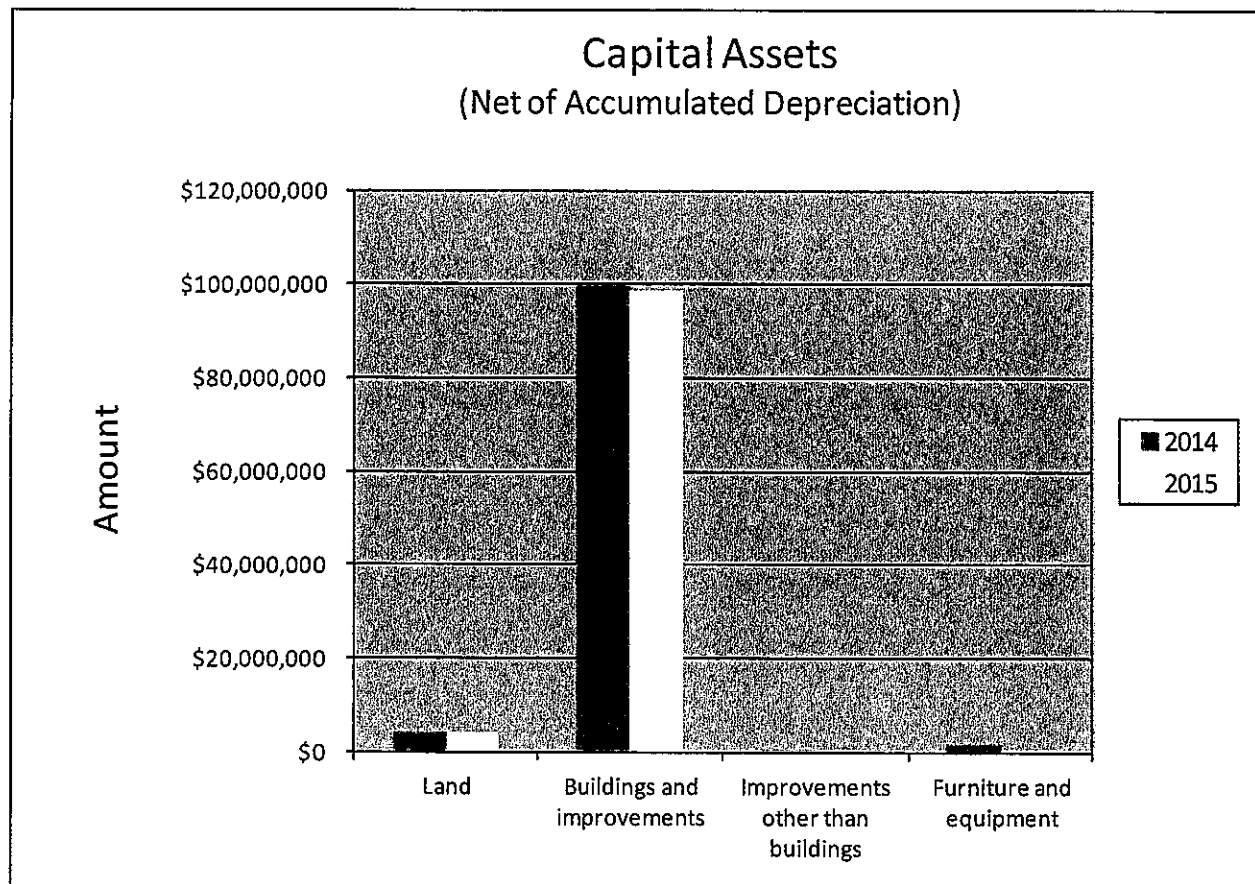
The following table is a two year comparison of the District's investment in capital assets, net of accumulated depreciation and amortization:

	2015	2014
Land	\$ 4,186,566	\$ 4,186,566
Buildings and improvements	98,541,674	99,892,587
Improvements other than buildings	157,441	168,557
Furniture and equipment	545,529	1,712,409
Totals	<u>\$ 103,431,210</u>	<u>\$ 105,960,119</u>

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED (Continued)**

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

**Capital Assets (Continued)**



Additional information on the District's capital assets can be found in Note 4 on pages 40 and 41 of this report.

**Long-term Debt**

At the end of the current fiscal year, the District had total bonded debt outstanding of \$36,725,000, all of which is backed by the full faith and credit of the District and its member towns of Bethany, Orange, and Woodbridge. Total long-term debt decreased by \$3,285,000 or 8.2%, due to current year debt service repayments.

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



**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED (Continued)**

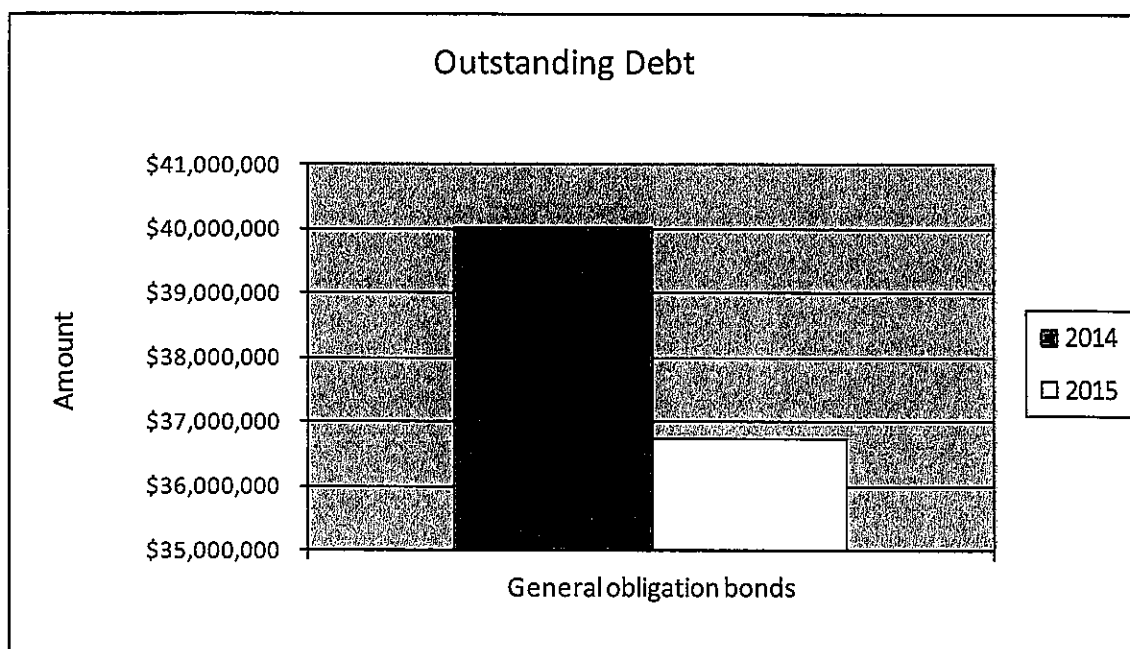
**CAPITAL ASSET AND DEBT ADMINISTRATION (Continued)**

**Long-term Debt (Continued)**

State statutes limit the amount of general obligation debt the District may issue to four and a half times its annual receipts from member towns, as defined by the statutes. The current debt limitation for the District is \$194,159,444 which is significantly in excess of the District's outstanding general obligation debt.

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

	Governmental Activities	
	2015	2014
General obligation bonds	\$ 36,725,000	\$ 40,010,000



Additional information on the District's long-term debt can be found in Note 7 on pages 42 through 45 of this report.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED (Continued)**

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

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

- The District's expenses for medical insurance, contractual salaries, special education costs, and unfunded and under-funded State and Federal mandates increased significantly for fiscal year 2014 compared to prior years.
- The District receives a significant amount of revenue from federal and state grants. Any loss or significant reduction in these grants could have an impact on the District's budget and program services.

All of these factors were considered in preparing the District's budget for fiscal year 2015.

**REQUESTS FOR INFORMATION**

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

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**BASIC FINANCIAL STATEMENTS**

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**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2015**

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 4,131,939
Receivables:	
Grants and contracts	42,304
Other	22,087
Inventory	29,632
Grants and contracts receivable, long-term portion	12,853
Restricted cash equivalents and investments	724,996
Capital assets:	
Non-depreciable	4,186,566
Depreciable, net	99,244,644
Total assets	<u>108,395,021</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred charges on refundings	1,494,797
Deferred outflows on net pension liability	1,066,571
	<u>2,561,368</u>
<b>LIABILITIES</b>	
Accounts payable and accrued liabilities	824,991
Accrued interest	598,261
Unearned revenue	50,307
Claims payable	364,992
Due to member towns	1,062,139
Due to funding source	18
Noncurrent liabilities:	
Due within one year	3,780,061
Due in more than one year	41,893,316
Total liabilities	<u>48,574,085</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflow on net pension liability	<u>201,654</u>
<b>NET POSITION</b>	
Net investment in capital assets	65,909,685
Unrestricted deficit	(3,729,035)
Total net position	<u>\$ 62,180,650</u>

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

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2015**

Functions/Programs	Program Revenues			Net (Expense)	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position-Governmental Activities
Instruction:					
General instruction	\$ 32,629,541	\$ 1,175,779	\$ 6,295,080	\$ 180,638	\$ (24,978,044)
Support services:					
Support services - students	3,778,890	824,619	159,961	-	(2,794,310)
Improvement of instruction	532,125	17,551	55,079	-	(459,495)
Media	776,329	33,456	-	-	(742,873)
General administration	5,011,707	223,113	60,010	-	(4,728,584)
Buildings and grounds	5,170,609	135,001	-	6,636	(5,028,972)
Transportation	1,738,848	-	111,727	-	(1,627,121)
Student activities	1,561,369	71,943	-	-	(1,489,426)
Total support services	18,569,877	1,305,683	386,777	6,636	(16,870,781)
Interest expense	1,432,268	-	-	-	(1,432,268)
	<u>\$ 52,631,686</u>	<u>\$ 2,481,462</u>	<u>\$ 6,681,857</u>	<u>\$ 187,274</u>	<u>(43,281,093)</u>
General revenues:					
Assessments to member towns					43,146,543
Unrestricted investment earnings					23,540
Total general revenues					<u>43,170,083</u>
					(111,010)
Change in net position					
Net position - beginning					64,401,463
Adjustment (See Note 12)					(2,109,803)
Net position - beginning as adjusted					<u>62,291,660</u>
Net position - ending					<u>\$ 62,180,650</u>

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

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**JUNE 30, 2015**

	General Fund	Reserve Fund for Capital and Nonrecurring	Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 2,895,449	\$ 332,696	\$ 312,571	\$ 3,540,716
Receivables:				
Intergovernmental	16,687	-	19,126	35,813
Other	22,087	-	-	22,087
Due from other funds	1,326	236,790	-	238,116
Inventory	-	-	29,632	29,632
Restricted cash equivalents and investments	724,996	-	-	724,996
Total assets	<u>\$ 3,660,545</u>	<u>\$ 569,486</u>	<u>\$ 361,329</u>	<u>\$ 4,591,360</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 383,767	\$ 8,875	\$ 57,949	\$ 450,591
Accrued liabilities	374,400	-	-	374,400
Due to member towns	1,062,139	-	-	1,062,139
Due to funding source	-	-	18	18
Due to other funds	798,186	-	1,326	799,512
Unearned revenue	-	-	30,677	30,677
Total liabilities	<u>2,618,492</u>	<u>8,875</u>	<u>89,970</u>	<u>2,717,337</u>
<b>FUND BALANCES</b>				
Nonspendable:				
Inventory	-	-	29,632	29,632
Restricted for:				
Employees' sick leave and severance benefits	724,995	-	-	724,995
Committed to:				
Capital projects	-	560,611	-	560,611
Cafeteria operations	-	-	76,841	76,841
Other purposes	-	-	164,886	164,886
Assigned to:				
Use in subsequent year's budget	150,000	-	-	150,000
Encumbrances	167,058	-	-	167,058
Total fund balances	<u>1,042,053</u>	<u>560,611</u>	<u>271,359</u>	<u>1,874,023</u>
Total liabilities and fund balances	<u>\$ 3,660,545</u>	<u>\$ 569,486</u>	<u>\$ 361,329</u>	<u>\$ 4,591,360</u>

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

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**RECONCILIATION OF THE BALANCE SHEET OF**  
**GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION**  
**JUNE 30, 2015**

Total fund balances for governmental funds		\$ 1,874,023
Total net position reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds. Those assets consist of:		
Land	\$ 4,186,566	
Buildings and improvements	114,573,077	
Improvements other than buildings	430,397	
Furniture and equipment	836,334	
Less: accumulated depreciation and amortization	<u>(16,595,164)</u>	
Total capital assets, net		103,431,210
School construction grants receivable from the State of Connecticut are not susceptible to accrual and are therefore not reported in the governmental funds.		19,344
Deferred inflows and outflows of resources resulting from changes in the components of the net pension liability are reported in the statement of net position.		864,917
Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period and, accordingly, are not reported as governmental fund liabilities. All liabilities - both current and long-term - are reported in the statement of net position. Those liabilities consist of:		
Accrued interest payable	(598,261)	
Long-term debt:		
Bonds payable	(36,725,000)	
Unamortized premium	(2,042,536)	
Deferred charges on refundings	1,494,797	
Other long-term liabilities:		
Loans Payable	(14,584)	
Net OPEB obligation	(1,269,696)	
Net pension liability	(4,180,452)	
Capital lease obligations	(234,202)	
Sick and severance benefits	(1,182,389)	
Vacation accrual payable	<u>(24,518)</u>	
Total long-term liabilities		(44,776,841)
An internal service fund is used by the District to charge the cost of risk management activities to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.		<u>767,997</u>
Net position of governmental activities		<u><u>\$ 62,180,650</u></u>

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

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2015**

	General - Fund	Reserve Fund for Capital and Nonrecurring	Nonmajor Governmental Funds	Total Governmental Funds
<b>REVENUES</b>				
Assessments to member towns	\$ 43,146,543	\$ -	\$ -	\$ 43,146,543
Intergovernmental	5,964,892	-	879,648	6,844,540
Charges for services	133,303	-	845,149	978,452
Interest income	15,316	-	-	15,316
Net appreciation in fair value of investments	8,224	-	-	8,224
Contributions	-	-	31,082	31,082
Other revenues	46,831	-	-	46,831
Total revenues	<u>49,315,109</u>	<u>-</u>	<u>1,755,879</u>	<u>51,070,988</u>
<b>EXPENDITURES</b>				
Current:				
General instruction	25,063,461	3,803	562,188	25,629,452
Support services:				
Support services - student	2,227,924	-	824,936	3,052,860
Improvement of instruction	378,270	-	55,079	433,349
Media	588,044	-	-	588,044
General administration	3,904,901	-	68,639	3,973,540
Transportation	1,735,337	-	3,511	1,738,848
Employee benefits	5,511,566	-	-	5,511,566
Student activities	1,309,889	-	-	1,309,889
Buildings and grounds	3,091,136	-	-	3,091,136
Capital outlays	388,250	140,850	180,638	709,738
Debt service:				
Principal payments	3,463,846	-	-	3,463,846
Interest and fiscal charges	1,519,892	-	-	1,519,892
Total expenditures	<u>49,182,516</u>	<u>144,653</u>	<u>1,694,991</u>	<u>51,022,160</u>
Excess (deficiency) of revenues over expenditures	132,593	(144,653)	60,888	48,828
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from capital lease	166,441	-	-	166,441
Transfers in	859	346,445	-	347,304
Transfers out	(346,445)	-	(859)	(347,304)
Total other financing sources (uses)	<u>(179,145)</u>	<u>346,445</u>	<u>(859)</u>	<u>166,441</u>
Net changes in fund balances	(46,552)	201,792	60,029	215,269
Fund balances - beginning	<u>1,088,605</u>	<u>358,819</u>	<u>211,330</u>	<u>1,658,754</u>
Fund balances - ending	<u>\$ 1,042,053</u>	<u>\$ 560,611</u>	<u>\$ 271,359</u>	<u>\$ 1,874,023</u>

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



**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2015**

Net change in fund balances for governmental funds	\$	215,269
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Total change in net position reported for governmental activities in the statement of activities is different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation and amortization expense. The amount by which depreciation and amortization exceeded capital outlays in the current period is as follows:

Expenditures for capital assets	\$ 402,126	
Depreciation and amortization expense	<u>(1,640,251)</u>	
Net adjustment		(1,238,125)

The statement of activities reports losses arising from the disposal of existing capital assets. Conversely, governmental funds do not report any gain or loss on disposal of capital assets. This amount represents the loss on disposal of capital assets. (1,290,784)

Intergovernmental revenue on school construction grants is not susceptible to accrual and, therefore, is only reported as revenue in the governmental funds when the cash is received by the District. In the government-wide financial statements, the cash received reduces the grant receivable recognized in the government-wide statement of net position. (6,491)

Deferred inflows/outflows of resources resulting from changes in the components of the net pension liability are amortized as a component of pension expense in the statement of activities. (202,997)

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

Debt issued or incurred:		
Capital lease financing	(166,441)	
Principal repayments:		
Bonds payable	3,285,000	
Loan payable	117,725	
Capital lease financing	<u>61,120</u>	
Net adjustment		3,297,404

Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. However, in the statement of activities, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues. Also, governmental funds recognize the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. The net effect of such items is as follows:

Accrued interest	27,542	
Amortization of deferred amount on refunding	(146,382)	
Amortization of bond premiums	206,465	
Net OPEB obligation	(176,384)	
Net pension liability	(1,026,146)	
Litigation judgements	41,000	
Vacation accrual payable	<u>9,795</u>	
Net adjustment		(1,064,110)

Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue (expense) of a certain internal service fund is reported with governmental activities. 178,824

Change in net position of governmental activities	\$	<u>(111,010)</u>
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*The accompanying notes are an integral part of these financial statements.*

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL -BUDGETARY BASIS - GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2015**

	<b>Budgeted Amounts</b>			<b>Variance With</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	<b>Final Budget</b>
				<b>Over (Under)</b>
<b>REVENUES</b>				
Assessments to member towns	\$ 44,208,682	\$ 44,208,682	\$ 43,146,543	\$ (1,062,139)
Intergovernmental	1,396,505	1,396,505	1,231,424	(165,081)
Charges for services	135,485	135,485	133,303	(2,182)
Interest income	1,500	1,500	2,799	1,299
Other revenues	305,690	305,690	46,831	(258,859)
Total revenues	<u>46,047,862</u>	<u>46,047,862</u>	<u>44,560,900</u>	<u>(1,486,962)</u>
<b>EXPENDITURES</b>				
Current:				
Salaries	24,131,979	24,067,344	23,646,038	(421,306)
Employee benefits	5,689,365	5,758,721	5,417,449	(341,272)
Instruction	468,933	450,853	433,836	(17,017)
Pupil transport	2,895,725	2,898,125	2,689,903	(208,222)
Tuition	3,482,515	3,183,320	3,127,149	(56,171)
Purchased services	1,367,859	1,312,738	1,139,003	(173,735)
Rental and other services	557,838	565,154	519,307	(45,847)
Buildings and grounds	884,834	917,323	907,026	(10,297)
Utilities	1,051,330	968,217	937,664	(30,553)
Property and liability insurance	191,120	207,565	196,758	(10,807)
Travel and memberships	148,486	149,224	119,827	(29,397)
Contingency	150,000	-	-	-
Capital outlays	227,715	302,167	296,512	(5,655)
Debt service:				
Principal	3,285,000	3,405,503	3,402,726	(2,777)
Interest	1,515,163	1,515,163	1,514,303	(860)
Total expenditures	<u>46,047,862</u>	<u>45,701,417</u>	<u>44,347,501</u>	<u>(1,353,916)</u>
Excess of revenues over expenditures	-	346,445	213,399	(133,046)
<b>OTHER FINANCING SOURCES (USES)</b>				
Cancellation of prior year's encumbrances	-	-	16,880	16,880
Transfers out	-	(346,445)	(346,445)	-
Total other financing sources (uses)	-	(346,445)	(329,565)	16,880
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>(116,166)</u>	<u>\$ (116,166)</u>
Fund balance - beginning			266,166	
Fund balance - ending			<u>\$ 150,000</u>	

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

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUND**  
**JUNE 30, 2015**

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	<u>Governmental Activities Internal Service Fund</u>
<b>ASSETS</b>	
Current assets:	
Cash and cash equivalents	\$ 591,223
Due from other funds	<u>561,396</u>
Total assets	<u>1,152,619</u>
 <b>LIABILITIES</b>	
Current liabilities:	
Claims payable	364,992
Unearned revenue	<u>19,630</u>
Total liabilities	<u>384,622</u>
 <b>NET POSITION</b>	
Unrestricted	<u>767,997</u>
Total net position	<u>\$ 767,997</u>

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

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION**  
**PROPRIETARY FUND**  
**FOR THE YEAR ENDED JUNE 30, 2015**

60

	<b>Governmental Activities Internal Service Fund</b>
<b>OPERATING REVENUES</b>	
Charges for services	\$ 4,767,409
Total operating revenues	<u>4,767,409</u>
<b>OPERATING EXPENSES</b>	
Claims incurred	3,836,086
Administrative and other	<u>752,499</u>
Total operating expenses	<u>4,588,585</u>
Change in net position	178,824
Net position - beginning	<u>589,173</u>
Net position - ending	<u><u>\$ 767,997</u></u>

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

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUND**  
**FOR THE YEAR ENDED JUNE 30, 2015**

	<b>Governmental Activities Internal Service Fund</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Cash received from customers and users	\$ 4,883,320
Cash payments for claims incurred	(3,802,695)
Cash payments to contractors for administration	(752,499)
Net cash provided by operating activities	<u>328,126</u>
Net increase in cash and cash equivalents	328,126
Cash and cash equivalents, beginning of year	<u>263,097</u>
Cash and cash equivalents, end of year	<u><u>\$ 591,223</u></u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	
Operating income	\$ 178,824
Adjustments to reconcile operating income to net cash provided by operating activities:	
Decrease in due from other funds	136,516
Increase in claims payable	33,391
Decrease in unearned revenue	(20,605)
Net cash provided by operating activities	<u><u>\$ 328,126</u></u>

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

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**JUNE 30, 2015**

	<b>Pension and Other Post-Employment Benefits Trust Funds</b>	<b>Private- Purpose Trust Fund</b>	<b>Agency Funds</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 160,801	\$ 193,360	\$ 387,348
Investments:			
Certificates of deposit	-	13,920	-
Bond mutual funds	3,537,237	-	-
Equity mutual funds	6,470,593	-	-
Accounts receivable	175,000	-	-
Total assets	<u>10,343,631</u>	<u>207,280</u>	<u>\$ 387,348</u>
<b>LIABILITIES</b>			
Accounts payable	-	3,500	-
Due to others	-	-	387,348
Total liabilities	<u>-</u>	<u>3,500</u>	<u>\$ 387,348</u>
<b>NET POSITION</b>			
Held in trust for pension benefits, other post-employment benefits and other purposes	<u>\$ 10,343,631</u>	<u>\$ 203,780</u>	

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

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2015**

	<b>Pension and Other Post-Employment Benefit Trust Funds</b>	<b>Private- Purpose Trust Fund</b>
<b>ADDITIONS</b>		
Contributions:		
Employer	\$ 913,934	\$ -
Employee	77,564	-
Other	-	43,240
Total contributions	<u>991,498</u>	<u>43,240</u>
Investment earnings:		
Interest and dividends	212,979	258
Net change in the fair value of investments	<u>102,371</u>	<u>-</u>
Total investment earnings	<u>315,350</u>	<u>258</u>
Total additions	<u>1,306,848</u>	<u>43,498</u>
<b>DEDUCTIONS</b>		
Benefit payments	685,463	-
Administrative expenses	10,355	-
Scholarships	-	45,543
Total deductions	<u>695,818</u>	<u>45,543</u>
Change in net position	611,030	(2,045)
Net position - beginning	<u>9,732,601</u>	<u>205,825</u>
Net position - ending	<u>\$ 10,343,631</u>	<u>\$ 203,780</u>

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

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2015**

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

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

**Financial Reporting Entity**

**History and Organization**

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

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

The District's operating and debt service expenses are paid by the member towns in proportion to the number of attending pupils. The approximate current year (2014/2015) assessment percentages are: Bethany, 21 percent; Orange, 49 percent; and Woodbridge, 30 percent.

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

**Government-wide and Fund Financial Statements**

**Government-wide Financial Statements**

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

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



AMITY REGIONAL SCHOOL DISTRICT NO. 5  
NOTES TO FINANCIAL STATEMENTS *(Continued)*  
JUNE 30, 2015

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

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

**Fund Financial Statements**

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

The District reports the following major governmental fund:

**General Fund** - This fund is the District's primary operating fund. It accounts for all financial resources of the District, except those accounted for and reported in another fund.

**Reserve Fund for Capital and Nonrecurring** - This fund accounts for financial resources used for the financing of the planning, construction, reconstruction or acquisition of any specific capital improvement or the acquisition of specific equipment.

In addition, the District reports the following fund types:

**Self Insurance Fund (proprietary)** - This fund accounts for activities that provide goods or services to other funds, departments, or agencies of the District on a cost-reimbursement basis. The District utilizes the self insurance fund to account for risk management activities relating to medical insurance.

**Pension Trust Fund** - This fund is used to account for the activities of the Amity Regional School District No. 5 Pension Plan, which accumulates resources for pension benefit payments to qualified employees.

**Other Post Employment Benefits Trust Fund** - This fund is used to account for the accumulation of resources to pay retiree medical benefits.

**Private Purpose Trust Fund** - This fund is used to account for resources legally held in trust for scholarships. All resources of the fund, including any earnings on invested resources, may be used for student scholarships. There is no requirement that any portion be preserved as capital.

**Agency Funds** - These funds are used to account for resources held by the District in a purely custodial capacity. The District utilizes these funds to account for monies held on behalf of students.

**Measurement Focus and Basis of Accounting**

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2015**

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

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Revenues from the member towns are recognized as revenues in the year for which they are collected. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital lease are reported as other financing sources.

Revenues from member towns, grants and contracts, and interest associated with the current period are all considered to be susceptible to accrual and so have been recognized as revenues in the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when the cash is received.

Proprietary, pension and other postemployment benefit trust, and private-purpose trust funds are reported using the economic resources measurement focus and the accrual basis of accounting. The agency fund has no measurement focus but utilizes the accrual basis of accounting for reporting its assets and liabilities.

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

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2015**

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

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

**Cash Equivalents**

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

**Restricted Cash Equivalents and Investments**

Certain amounts have been deposited into the employees' sick leave and severance benefits trust fund, reported within the General Fund in the governmental funds balance sheet. Such funds are restricted for allowable purposes related to retirees' sick and severance benefit payments.

**Investments**

Investments for the District are reported at fair value (generally based on quoted market prices) except as described below.

The District invests in the State Treasurer's Short-Term Investment Fund (STIF), which is an investment pool managed by the State Treasurer's Office. STIF operates in conformity with all of the requirements of the Securities and Exchange Commission's (SEC) Rule 2a7 as promulgated under the Investment Company Act of 1940, as amended. Accordingly, STIF qualifies as a 2a7-like pool and is reported at the net position value per share (which approximates fair value) even though it is calculated using the amortized cost method. STIF is subject to regulatory oversight even though it is not registered by the SEC.

**Inventories**

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

**Capital Assets**

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

The costs of normal maintenance and repairs that do not add to the value of a capital asset or materially extend capital asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2015**

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

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

**Capital Assets (Continued)**

Capital assets of the District are depreciated using the straight line method over the following estimated useful lives:

Assets	Years
Buildings and improvements	20 - 75
Improvements other than building	10 - 20
Furniture and equipment	5 - 40

**Unearned Revenue**

In the government-wide and fund financial statements, this liability represents resources that have been received but not yet earned.

**Deferred Outflows/Inflows of Resources**

Deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District only has two items that qualifies for reporting in this category. The deferred charge on refunding is reported in the government-wide statement of net position and results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The District also recognizes deferred outflows of resources in the government-wide statement of net position for deferred amounts on pension benefits resulting from changes in the components of the District's net pension liability. This amount is deferred and amortized as a component of pension expense.

Deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District recognizes deferred inflows of resources in the government-wide statement of net position for deferred amounts on pension benefits resulting from changes in the components of the District's net pension liability. This amount is deferred and amortized as a component of pension expense.

**Long-term Obligations**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the related bonds using the straight-line method which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

AMITY REGIONAL SCHOOL DISTRICT NO. 5  
NOTES TO FINANCIAL STATEMENTS *(Continued)*  
JUNE 30, 2015

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

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

**Long-term Obligations *(Continued)***

In the governmental fund financial statements, bond premiums and discounts are recognized during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**Compensated Absences**

Certain employees are granted vacation and sick leave based upon length of employment. A maximum of five days vacation may be carried over only with the approval of the Superintendent. Sick days can also be accumulated up to certain limits and paid upon death, retirement or termination using a prescribed formula.

All compensated absences are recorded when incurred in the government-wide financial statements. Expenditures for compensated absences are recognized in the governmental fund financial statements in the current year to the extent they are paid during the year, or the vested amount is expected to be paid with available resources.

**Net Position/Fund Balance**

The government-wide statement of net position presents the District's non-fiduciary assets, liabilities and deferred inflows/outflows of resources, with net position as the residual of these elements. Net position is reported in three categories:

***Net investment in capital assets*** - This component of net position consists of capital assets, net of accumulated depreciation and amortization and reduced by outstanding balances for bonds, notes and other debt that are attributed to the acquisition, construction or improvement of capital assets.

***Restricted net position*** - This component of net position consists of amounts restricted either through external restrictions imposed by creditors, grantors, contributors, and the like, or through restrictions imposed by law through constitutional provisions or enabling legislation.

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

AMITY REGIONAL SCHOOL DISTRICT NO. 5  
NOTES TO FINANCIAL STATEMENTS *(Continued)*  
JUNE 30, 2015

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

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

**Net Position/Fund Balance *(Continued)***

The District's governmental funds report the following fund balance categories:

***Nonspendable*** - Amounts that cannot be spent because they are not in spendable form or they are legally or contractually required to be maintained intact.

***Restricted*** - Constraints are placed on the use of resources that are either externally imposed by creditors, grantors, contributors or laws and regulations of other governments or imposed by law through enabling legislation.

***Committed*** - Amounts can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Education (the highest level of decision making authority of the District) and cannot be used for any other purpose unless the District removes or changes the specified use by taking the same formal action.

***Assigned*** - Amounts are constrained by the District's intent to be used for specific purposes, but are not restricted or committed. Amounts may be constrained to be used for a specific purpose by a governing board or body or official that has been delegated authority to assign amounts by Connecticut General Statutes and include the Superintendent and Director of Finance and Administration.

***Unassigned*** - Residual classification for the General Fund or amounts necessary in other governmental funds to eliminate otherwise negative fund balance amounts in the other four categories.

***Net Position Flow Assumption***

Sometimes the District will fund outlays for a particular purpose from both restricted (e.g. restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

In accordance with the District's policy, the District considers restricted net position to have been depleted before unrestricted net position is applied.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2015**

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

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

**Net Position/Fund Balance (Continued)**

***Fund Balance Flow Assumption***

Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied.

In accordance with the District's policy, the District uses restricted resources first, then unrestricted resources as needed. Unrestricted resources are used in the following order: committed; assigned; then unassigned.

**Interfund Activities**

Interfund activities are reported as follows:

**Interfund Receivables and Payables**

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e. the current portion of interfund loans) or "advances to/from other funds" (i.e. the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds".

**Interfund Services Provided and Used**

Sales and purchases of goods and services between funds for a price approximating their external exchange value are reported as revenues and expenditures, or expenses, in the applicable funds.

**Interfund Transfers**

Interfund transfers represent flows of assets without equivalent flows of assets in return and without a requirement for repayment. In governmental fund financial statements, transfers are reported as other financing uses in the funds making transfers and other financing sources in the funds receiving transfers.

**Interfund Reimbursements**

Interfund reimbursements represent repayments from the funds responsible for particular expenditures or expenses to the funds that initially paid for them.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2015**

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

**Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts and disclosures in the financial statements. Actual results could differ from those estimates.

**NOTE 2 - BUDGETARY INFORMATION**

**Budgetary Information**

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

- The District legally adopts an annual budget for the General Fund pursuant to Connecticut General Statutes Section 10-51. Formal budgetary integration is employed by the District as a management control device during the year for the General Fund.
- Prior to January, each department head or other agency as designated by the Superintendent submits budget requests accompanied by detailed estimates of expenditures to be made and, where appropriate, revenues to be collected during the ensuing fiscal year.
- Annually, prior to the annual meeting of the Board, a public budget meeting is held for the purpose of presenting and voting upon a regional school budget.
- After the budget is approved, the Board shall estimate the share of the net expenditures to be paid by each member town in accordance with Connecticut General Statutes Section 10-51, and notify the respective member town's treasurer thereof.
- The level of control for a legally adopted budget (the level at which expenditures may not legally exceed appropriations without Board approval) is at the program level. Transfers from one budget line to another may be made by the Director of Finance and Administration with the approval of the Superintendent, Finance Committee and Board of Education.
- The Board does not have the authority to expend beyond the total budget appropriation without District Board of Education and member town approval.
- Encumbrances are recognized as a valid and proper charge against a budget appropriation in the year in which the purchase order, contract or other commitment is issued and, accordingly, encumbrances outstanding at year end are reported in budgetary reports as expenditures in the current year. Generally, all unencumbered appropriations lapse at year end, except those for the Capital Project Funds. Appropriations for capital projects are continued until completion of applicable projects, even when projects extend more than one fiscal year.
- No additional appropriations were authorized during the year ended June 30, 2015.



**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2015**

**NOTE 2 - BUDGETARY INFORMATION (Continued)**

**Budgetary Information (Continued)**

As described above, accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with accounting principles generally accepted in the United States of America ("GAAP basis"). A reconciliation of General Fund amounts presented on the budgetary basis to amounts presented on the GAAP basis is as follows for the year ended June 30, 2015:

	<u>Revenues</u>	<u>Expenditures</u>	<u>Other Financing Sources (Uses)</u>	<u>Change in Fund Balance</u>
Budgetary basis	\$ 44,560,900	\$ 44,347,501	\$ (329,565)	\$ (116,166)
"On-behalf" payments -				
State Teachers Retirement				
Fund (see Note 8)	4,733,468	4,733,468	-	-
Transfers to other funds				
recorded as expenditures for				
budgetary purposes	-	859	859	-
Changes in encumbrances	-	(68,185)	(16,880)	51,305
Noncash financing sources (uses) not				
recognized for budgetary purposes:				
Capital lease financing activity	-	166,441	166,441	-
Revenues and expenditures pertaining to other				
District funds not recognized for budgetary				
purposes due to perspective differences:				
Reserve Fund for Employees' Sick				
Leave and Severance Benefits	20,741	2,432	-	18,309
GAAP basis	<u>\$ 49,315,109</u>	<u>\$ 49,182,516</u>	<u>\$ (179,145)</u>	<u>\$ (46,552)</u>

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2015**

**NOTE 3 - CASH DEPOSITS AND INVESTMENTS**

**Cash Deposits – Custodial Credit Risk**

Custodial credit risk is the risk that, in the event of a bank failure, the District will not be able to recover its cash deposits or will not be able to recover collateral securities that are in the possession of an outside party. The District limits its exposure to custodial credit risk through a formal written policy that requires, among other things, that the District monitor the financial condition of its financial institutions on a quarterly basis. As of June 30, 2015, \$3,699,988 of the District's bank balance of \$4,214,132 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$ 3,329,989
Uninsured and collateralized with securities held by the pledging bank's trust department or agent but not in the District's name	<u>369,999</u>
	<u><u>\$ 3,699,988</u></u>

All of the District's cash deposits were in qualified public institutions as defined by Connecticut state statute. Under this statute, any bank holding public deposits must at all times maintain, segregated from its other assets, eligible collateral in an amount equal to a certain percentage of its public deposits. The applicable percentage is determined based on the bank's risk-based capital ratio. The amount of public deposits is determined based on either the public deposits reported on the most recent quarterly call report, or the average of the public deposits reported on the four most recent quarterly call reports, whichever is greater. The collateral is kept in the custody of the trust department of either the pledging bank or another bank in the name of the pledging bank.

A reconciliation of the District's cash deposits as of June 30, 2015 is as follows:

Government-wide statement of net position:	
Cash and cash equivalents	\$ 4,131,939
Less: cash equivalents considered investments for GASB Statement No. 40 disclosure	<u>(871,200)</u>
	3,260,739
Statement of fiduciary net position:	
Cash and cash equivalents	741,509
Add: certificates of deposit considered cash for GASB Statement No. 40 disclosure	13,920
Less: cash equivalents considered investments for GASB Statement No. 40 disclosure	<u>(344,961)</u>
	<u>410,468</u>
	<u><u>\$ 3,671,207</u></u>

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2015**

**NOTE 3 - CASH DEPOSITS AND INVESTMENTS (Continued)**

**Investments**

A summary of the District's investments as of June 30, 2015 is as follows:

Investment type	Fair Value	Investment Maturities (In Years)		
		Less Than 1	1 to 5	6 to 10
<b>Debt Securities:</b>				
Short Term Investment Fund	\$ 1,055,361	\$ 1,055,361	\$ -	\$ -
Bond mutual funds	3,893,736	-	450,679	3,443,057
Money market mutual funds	161,053	161,053	-	-
	5,110,150	<u>\$ 1,216,414</u>	<u>\$ 450,679</u>	<u>\$ 3,443,057</u>
<b>Other investments:</b>				
Equity mutual funds	6,838,837			
<b>Total</b>	<u>\$ 11,948,987</u>			

Because the Short Term Investment Fund and money market mutual funds had weighted average maturities of less than 90 days, they were presented as investments with maturities of less than one year.

A reconciliation of the District's investments as of June 30, 2015 is as follows:

Government-wide statement of net position:	
Restricted investments	\$ 724,996
Add: cash equivalents considered investments for GASB Statement No. 40 disclosure	<u>871,200</u>
	1,596,196
Statement of fiduciary net position:	
Investments	10,021,750
Add: cash equivalents considered investments for GASB Statement No. 40 disclosure	344,961
Less: certificates of deposit considered cash for GASB Statement No. 40 disclosure	<u>(13,920)</u>
	<u>10,352,791</u>
	<u>\$ 11,948,987</u>

**Interest Rate Risk**

The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2015**

**NOTE 3 - CASH DEPOSITS AND INVESTMENTS (Continued)**

**Investments (Continued)**

**Credit Risk**

Connecticut state statutes permit the District to invest in: (1) obligations of the United States, including its instrumentalities and agencies; (2) in obligations of any state or of any political subdivision, authority or agency thereof, provided such obligations are rated within one of the top two rating categories of any recognized rating service; (3) in shares or other interests in custodial arrangements or pools maintaining constant net asset values and in highly rated no-load open end money market and mutual funds (with constant or fluctuating net asset values) whose portfolios are limited to obligations of the United States and its agencies, and repurchase agreements fully collateralized by such obligations; (4) or in obligations of the State of Connecticut or of any political subdivision thereof, provided such obligations are rated within one of the top three rating categories of any recognized rating service. Other provisions of the Statutes cover specific municipal funds with particular investment authority. The provisions of the Statutes regarding the investment of pension funds do not specify permitted investments. Therefore, the investment of such funds is generally controlled by the laws applicable to fiduciaries and the provisions of the applicable plan.

The District's investments in debt securities, whose ratings are required to be disclosed in accordance with GASB No. 40, were rated by Standard & Poor's as follows at June 30, 2015:

<u>Debt Securities</u>	<u>Fair Value</u>	<u>AAA</u>	<u>Unrated</u>
Short Term Investment Fund	\$ 1,055,361	\$ 1,055,361	\$ -
Bond Mutual Funds	3,893,736	-	3,893,736
Money market mutual funds	161,053	-	161,053
	<u>\$ 5,110,150</u>	<u>\$ 1,055,361</u>	<u>\$ 4,054,789</u>

**Custodial Credit Risk**

For an investment, custodial credit risk is the risk that, in the event of the failure of a counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District's investments were not exposed to custodial credit risk as of June 30, 2015.

**Concentrations of Credit Risk**

The District places no limit on the amount of investment in any one issuer. The District's investments were not exposed to concentrations of credit risk as of June 30, 2015. 10% of the District's investments are in STIF and various mutual funds, which are considered to be diversified by nature.

Pension trust fund investments may be invested in fixed income, equities and cash. The target asset allocation is 35% fixed income and 65% equities. There are also minimum and maximum target levels defined. Investment managers are employed to manage the assets allocated to them. The Board of Education, as trustee of the pension plan, is responsible for overall investment policy. Any change in investment manager or individual security purchase must have their approval.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2015**

**NOTE 3 - CASH DEPOSITS AND INVESTMENTS (Continued)**

**Investments (Continued)**

**Concentrations of Credit Risk (Continued)**

The Other Post-Employment Benefits Trust Fund (OPEB) investments may be invested in fixed income, equities and cash. The target asset allocation is 40% fixed income and 60% equities. There are also minimum and maximum target levels defined. Professional money managers are employed to manage the assets allocated to them. The Board of Education, as trustee of the OPEB trust, is responsible for overall investment policy. Any change in investment manager or individual security purchase must have their approval.

The General Fund investments, which are restricted to employees' sick leave and severance benefits, may be invested in fixed income, equities and cash. The target asset allocation is 50% fixed income and 50% equities. There are also minimum and maximum target levels defined. Professional money managers are employed to manage the assets allocated to them. The Board of Education, as trustee of the sick and severance trust, is responsible for overall investment policy. Any change in investment manager or individual security purchase must have their approval.

**NOTE 4 - CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2015 consisted of the following:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Governmental Activities</b>				
Capital assets, not being depreciated:				
Land	\$ 4,186,566	\$ -	\$ -	\$ 4,186,566
Total capital assets, not being depreciated	<u>4,186,566</u>	<u>-</u>	<u>-</u>	<u>4,186,566</u>
Capital assets, being depreciated:				
Buildings and improvements	114,320,843	252,234	-	114,573,077
Improvements other than buildings	430,397	-	-	430,397
Furniture and equipment	3,151,435	149,892	2,464,993	836,334
Total capital assets, being depreciated	<u>117,902,675</u>	<u>402,126</u>	<u>2,464,993</u>	<u>115,839,808</u>
Less accumulated depreciation and amortization for:				
Buildings and improvements	14,428,256	1,603,148	-	16,031,404
Improvements other than buildings	261,840	11,116	-	272,956
Furniture and equipment	1,439,026	25,987	1,174,209	290,804
Total accumulated depreciation and amortization	<u>16,129,122</u>	<u>1,640,251</u>	<u>1,174,209</u>	<u>16,595,164</u>
Total capital assets, being depreciated, net	<u>101,773,553</u>	<u>(1,238,125)</u>	<u>1,290,784</u>	<u>99,244,644</u>
Governmental activities capital assets, net	<u>\$ 105,960,119</u>	<u>\$ (1,238,125)</u>	<u>\$ 1,290,784</u>	<u>\$ 103,431,210</u>

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2015**

**NOTE 4 - CAPITAL ASSETS (Continued)**

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

Governmental Activities:		
General instruction	\$	22,785
Support services:		
Support services - students		5,407
General administration		1,039
Buildings and grounds		1,611,020
Total depreciation and amortization expense	\$	<u>1,640,251</u>

**NOTE 5 - INTERFUND RECEIVABLES AND PAYABLES**

Interfund receivable and payable balances at June 30, 2015 are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
<b>Governmental Funds</b>		
General Fund	Nonmajor Governmental Funds	\$ 1,326
Reserve Fund for Capital and Nonrecurring	General Fund	236,790
Internal Service Fund	General Fund	561,396
		<u>\$ 799,512</u>

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

**NOTE 6 - INTERFUND TRANSFERS**

Interfund transfers for the year ended June 30, 2015 consisted of the following:

<u>Transfers In</u>	<u>Transfers Out</u>	<u>Amount</u>
<b>Governmental Funds</b>		
Reserve Fund for Capital and Nonrecurring	General Fund	\$ 346,445
General Fund	Capital Projects Fund	859
		<u>\$ 347,304</u>

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

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2015**

**NOTE 7 - LONG-TERM OBLIGATIONS**

The following is a summary of changes in long-term obligations for the year ended June 30, 2015:

	Beginning Balance (Restated per Note 12)	Increases	Decreases	Ending Balance	Due Within One Year
<b>Governmental Activities</b>					
Bonds payable:					
General obligation bonds	\$ 40,010,000	\$ -	\$ 3,285,000	\$ 36,725,000	\$ 3,355,000
Unamortized amounts:					
Premiums	2,249,001	-	(206,465)	2,042,536	-
Total bonds payable	42,259,001	-	3,078,535	38,767,536	3,355,000
Other liabilities:					
Loans payable	132,309	-	117,725	14,584	14,584
Capital leases	128,881	166,441	61,120	234,202	57,073
Litigation judgements	41,000	-	41,000	-	-
Sick and severance benefits	1,182,389	80,780	80,780	1,182,389	351,404
Vacation accrual payable	34,313	-	9,795	24,518	2,000
Net pension liability	3,154,306	1,447,231	421,085	4,180,452	-
Net OPEB obligation	1,093,312	176,384	-	1,269,696	-
	<u>\$ 48,025,511</u>	<u>\$ 1,870,836</u>	<u>\$ 3,810,040</u>	<u>\$ 45,673,377</u>	<u>\$ 3,780,061</u>

Bonds payable and other liabilities have typically been liquidated in the General Fund.

**General Obligation Bonds**

A summary of general obligation bonds outstanding at June 30, 2015 is as follows:

Purpose of Bonds	Final Maturity Dates	Interest Rates	Amount Outstanding
<b>Governmental Activities</b>			
<b>Bonds Payable</b>			
General obligation refunding bonds issued 5/13/09, original amount of \$27,480,000	2024	2.00% - 5.00%	\$ 19,480,000
General obligation refunding bonds issued 3/23/10, original amount of \$8,695,000	2025	3.00% - 4.00%	8,240,000
General obligation refunding bonds issued 11/3/10, original amount of \$8,245,000	2026	2.00% - 4.00%	5,305,000
General obligation bonds issued 7/26/12, original amount of \$4,010,000	2023	2.00% - 4.00%	3,700,000
			<u>\$ 36,725,000</u>

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2015**

**NOTE 7 - LONG-TERM OBLIGATIONS (Continued)**

**General Obligation Bonds (Continued)**

Annual debt service requirements to maturity at June 30, 2015 are as follows:

Year ending June 30:	General Obligation Bonds		
	Principal	Interest	Total
2016	\$ 3,355,000	\$ 1,388,788	\$ 4,743,788
2017	3,460,000	1,249,213	4,709,213
2018	3,585,000	1,116,513	4,701,513
2019	3,425,000	965,113	4,390,113
2020	3,510,000	805,563	4,315,563
2021-2025	17,095,000	1,979,110	19,074,110
2026-2027	2,295,000	64,097	2,359,097
	<u>\$ 36,725,000</u>	<u>\$ 7,568,397</u>	<u>\$ 44,293,397</u>

**School Bond Reimbursements**

The State of Connecticut reimburses the District for eligible school bond principal and interest costs. The amount of principal reimbursement for the year ended June 30, 2015 was \$6,491. Additional reimbursements of principal aggregating \$19,344 are expected to be received through the applicable bonds' maturity dates.

**Legal Debt Limit**

Connecticut General Statutes Section 7-374(b) provides that authorized debt of the District shall not exceed four and a half times base receipts, as defined in the Statute, or \$194,159,444 as of June 30, 2015. The District did not exceed the statutory debt limitation as of June 30, 2015.

**Loans payable**

The District executed three loan agreements totaling \$161,845 with two local utility providers to finance various energy conservation improvements to the District's buildings. These loans were zero interest loans and were fully repaid in May 2015.

The District executed three loan agreements totaling \$298,751 with another local utility provider to finance various energy conservation improvements to the District's buildings. These loans are zero interest loans and have annual payments of approximately \$75,000. The remaining amount outstanding is to be paid during the year ending June 30, 2016.



**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2015**

**NOTE 7 - LONG-TERM OBLIGATIONS (Continued)**

**Capital Leases**

A summary of assets acquired through capital leases in as follows as of June 30, 2015:

	<b>Governmental Activities</b>
Equipment	\$ 302,152
Less: accumulated amortization	50,616
	<u>\$ 251,536</u>

Amortization expense relative to leased property under capital leases totaled \$43,786 for the year ended June 30, 2015 and is included in depreciation and amortization expense disclosed in Note 4.

Future minimum lease obligations and the net present value of the minimum lease payments as of June 30, 2015 is as follows:

	<b>Governmental Activities</b>
Year Ending June 30:	
2016	\$ 65,850
2017	65,850
2018	65,850
2019	58,203
Total minimum lease payments	255,753
Less: amount representing interest	21,551
Present value of minimum lease payments	<u>\$ 234,202</u>

**Sick and Severance Benefits**

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

In connection with the sick and severance benefits payable, the District has created a trust fund to accumulate resources for future projected payments. These assets have been shown as restricted cash and investments in the statement of net position and within the General Fund in the governmental funds balance sheet. Current year payments made to retirees totaled \$80,780 for the fiscal year ended June 30, 2015 and were paid from the General Fund budget. Future benefits will be paid in as incurred from the trust.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2015**

**NOTE 7 - LONG-TERM OBLIGATIONS (Continued)**

**Sick and Severance Benefits (Continued)**

The total sick and severance benefits liability for the District was determined by an actuarial valuation as of July 1, 2014. Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Projections of benefits include the types of benefits in force at the valuation date. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets. Significant methods and assumptions were as follows:

Valuation date	July 1, 2014
Actuarial cost method	Entry Age Normal Actuarial Cost Method
Amortization method	Level Dollar
Remaining amortization period	
Teachers and Administrators	7 years, closed
Other participants	15 years, closed
Asset valuation method	Market value
Actuarial assumptions:	
Investment rate of return	6.5%
Mortality	RP-2000 Mortality Table
Sick Time Accrual	Maximum number of days per year
Salary increases	Varies from 3.0% to 8.0%
Retirement age	Ranges from 55 to 70

**NOTE 8 - PENSION PLANS**

**Defined Benefit Plan**

**Plan Description**

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

*Plan membership* - Membership of the Retirement Plan consisted of the following at July 1, 2014, the date of the most recent actuarial valuation:

Retirees and beneficiaries receiving benefits	48
Terminated employees entitled to benefits but not yet receiving them	5
Active plan members	63
	<u>116</u>

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2015**

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**NOTE 8 - PENSION PLANS (Continued)**

**Defined Benefit Plan (Continued)**

**Plan Description (Continued)**

*Benefits provided* - The Retirement Plan provides for retirement, death and disability benefits for all eligible employees. The Retirement Plan covers substantially all noncertified District employees. The monthly retirement benefit is calculated at 2.5% of the average of the annual salaries during the highest five consecutive calendar years of employment multiplied by years of service. Plan members are eligible to retire at age 65 with 10 years of service or are eligible for early retirement at age 55 with 10 years of service. Participants are 100% vested after 10 years of continuous service if their contributions remain in the fund. Death benefits include the accrued benefit earned for participants who were eligible for normal retirement on or prior to the date of death, or participant contributions multiplied by the actuarial conversion factor for those participants who were not eligible for normal retirement benefits on or prior to the date of death. Disability retirement benefits, which include the accrued benefit as of the date of disability, are available for participants who are 40 years in age and have completed 5 years of service.

*Contributions* - The contribution requirements of plan members and the District are established and may be amended by the Board of Education. The District's funding policy provides for periodic employer contributions at rates that, when expressed as a percentage of annual covered payroll, are designed to accumulate sufficient assets to pay benefits when due. The contribution rates for normal costs for all plans were actuarially determined.

For the year ended June 30, 2015, employer contributions to the Retirement Plan were \$738,934 and represented approximately 22.63% of covered payroll. District employees are required to contribute 2.25% of their earnings to the Retirement Plan.

**Summary of Significant Accounting Policies**

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

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

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2015**

**NOTE 8 - PENSION PLANS (Continued)**

**Defined Benefit Plan (Continued)**

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

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

*Rate of return* - For the year ended June 30, 2015, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 3.27%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

**Net Pension Liability of the District**

The components of the net pension liability of the District's Plan at June 30, 2015, were as follows:

Total pension liability	\$ 12,997,085
Plan fiduciary net position	<u>8,816,633</u>
District's net pension liability	<u>\$ 4,180,452</u>
Plan fiduciary net position as a percentage of the total pension liability	67.84%

The components of the change in the net pension liability of the District's Plan for the year ended June 30, 2015, were as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance as of June 30, 2014	\$ 11,549,854	\$ 8,395,548	\$ 3,154,306
<b>Changes for the year:</b>			
Service cost	479,386	-	479,386
Interest	930,362	-	930,362
Actuarial (gains) losses	(247,484)	-	(247,484)
Change of assumptions	962,070	-	962,070
Contributions - employer	-	738,934	(738,934)
Contributions - member	-	77,564	(77,564)
Net investment income	-	281,561	(281,561)
Benefit payments, including refunds	(677,103)	(677,103)	-
Administrative expense	-	-	-
Other	-	129	(129)
<b>Net changes</b>	<u>1,447,231</u>	<u>421,085</u>	<u>1,026,146</u>
Balance as of June 30, 2015	<u>\$ 12,997,085</u>	<u>\$ 8,816,633</u>	<u>\$ 4,180,452</u>

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2015**

**NOTE 8 - PENSION PLANS (Continued)**

**Defined Benefit Plan (Continued)**

**Net Pension Liability of the District (Continued)**

*Actuarial assumptions* - The total pension liability for the District was determined by an actuarial valuation as of July 1, 2014 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00%
Salary increases	3.00%
Investment rate of return	7.50%
Discount rate	7.50%

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>	<u>Weighting</u>
Core Fixed Income	35.00%	2.00%	0.70%
Large Cap Equity	40.00%	4.75%	1.90%
Small Cap Equity	10.00%	5.50%	0.55%
International Equity	15.00%	5.25%	0.79%

*Discount rate* - The discount rate used to measure the total District pension liability was 7.5%. The projection of cash flows used to determine the discount rate assumed plan member contributions will be made at the current contribution rate and that the District contributes at rates equal to the actuarially determined contribution rates. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, the District's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2015**

**NOTE 8 - PENSION PLANS (Continued)**

**Defined Benefit Plan (Continued)**

**Net Pension Liability of the District (Continued)**

*Sensitivity of the net pension liability to changes in the discount rate* - The following presents the net pension liability of the District, calculated using the discount rate of 7.50% as well as what the District's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50%) or 1-percentage point higher (8.50%) than the current rate:

	1% Decrease (6.50%)	Current Discount (7.50%)	1% Increase (8.50%)
Net pension liability as of June 30, 2015	\$ 5,503,494	\$ 4,180,452	\$ 3,040,538

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

For the year ended June 30, 2015, the District recognized pension expense of \$900,163. At June 30, 2015, the District reported deferred outflows/inflows of resources related to the plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ (201,654)
Changes of assumptions and demographics	783,909	-
Net difference between projected and actual earnings on pension plan investments	282,662	-
Total	<u>\$ 1,066,571</u>	<u>\$ (201,654)</u>

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

Year ended June 30,	Deferred Outflows of Resources	Deferred Inflows of Resources
2016	\$ 248,827	\$ (45,830)
2017	248,827	(45,830)
2018	248,827	(45,830)
2019	248,825	(45,830)
2020	71,265	(18,334)
	<u>\$ 1,066,571</u>	<u>\$ (201,654)</u>

AMITY REGIONAL SCHOOL DISTRICT NO. 5  
NOTES TO FINANCIAL STATEMENTS *(Continued)*  
JUNE 30, 2015

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**NOTE 8 - PENSION PLANS *(Continued)***

**Connecticut State Teachers' Retirement System**

The faculty and professional personnel of the District participate in the Teachers' Retirement System ("TRS"), which is a cost-sharing multiple-employer defined benefit pension plan established under Chapter 167a of the Connecticut General Statutes. The TRS is administered by the Connecticut State Teachers' Retirement Board (the "Board") and is included as a fiduciary pension trust fund in the State of Connecticut's basic financial statements.

Plan benefits, cost-of-living allowances, required contributions of plan members and the State, and other plan provisions are described in Sections 10-183b to 10-183ss of the Connecticut General Statutes. The plan provides retirement, disability, death benefits, and annual cost-of-living adjustments to plan members and their beneficiaries.

The contribution requirements of plan members and the State are established and may be amended by the State legislature. In accordance with Section 10-183z of the General Statutes, the District does not and is not legally responsible to contribute to the plan as a special funding situation exists that requires the State to contribute one hundred percent of employer's contributions on-behalf of its participating municipalities at an actuarially determined rate. Plan members are currently required to contribute 7.25% of their annual earnings to the plan. After five years of service, teachers are fully vested in their own contributions. After ten years of service, teachers are fully vested in the monthly pension benefit which is payable at the age of sixty. For the year ended June 30, 2015, plan members of the District contributed \$1,340,533 to the plan and covered payroll for the year was \$18,490,110.

The District has recognized on-behalf payments of \$4,733,468 made by the State of Connecticut into the plan as intergovernmental revenues, and related expenditures of the General Fund in the accompanying statement of revenues, expenditures and changes in fund balances of the governmental funds.

Administrative costs of the plan are funded by the State.

The total estimated net pension liability of the TRS as of June 30, 2014 was \$10.141 billion, the most recent available reporting provided by the Board. The portion that was associated with the District totaled approximately \$47.8 million or approximately 0.471% of the total estimated net pension liability. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2014. The portion of the net pension liability associated with the District was based on a projection of the long-term share of contributions to the plan related to the District relative to the projected contributions of all participating employers, actuarially determined.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2015**

**NOTE 8 - PENSION PLANS (Continued)**

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

The total pension liability in the June 30, 2014 actuarial valuation was determined using the following actuarial assumptions, applied to all periods in the measurement:

Inflation	3.0%
Salary increases	3.75% - 7.0% (includes inflation)
Investment rate of return	8.5% (includes inflation)
Cost of living adjustments:	
Retirements prior to 9/1/1992	3.0%
Retirements on or after 9/1/1992	2.0%

For healthy retirees and beneficiaries, the RP-2000 Combined Mortality Table projected forward 19 years using scale AA, with a two-year setback for males and females.

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Large cap U.S. Equities	21.0%	7.30%
Developed Non-U.S. Equities	18.0%	7.50%
Emerging Markets (Non-U.S.)	9.0%	8.60%
Core Fixed Income	7.0%	1.70%
Inflation Linked Bonds	3.0%	1.30%
Emerging Market Bonds	5.0%	4.80%
High Yield Bonds	5.0%	3.70%
Real Estate	7.0%	5.90%
Private Equity	11.0%	10.90%
Alternative Investment	8.0%	0.70%
Liquidity Fund	6.0%	0.40%

The discount rate used to measure the total pension liability was 8.50%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that State contributions will be made at the actuarially determined rates in future years. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.



**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2015**

**NOTE 8 - PENSION PLANS (Continued)**

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

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 8.50%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (7.50%) or 1-percentage-point higher (9.50%) than the current rate:

	1% Decrease (7.50%)	Current Discount (8.50%)	1% Increase (9.50%)
District proportionate share of the net pension liability	\$61.0 million	\$47.8 million	\$36.6 million

Detailed information about the plan's fiduciary net position is included in the State of Connecticut's basic financial statements.

**NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS (OPEB)**

**Plan Description**

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

**Summary of Significant Accounting Policies**

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

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

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2015**

**NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS (OPEB) (Continued)**

**Plan Membership**

As of July 1, 2014, the date of the most recent actuarial valuation, membership data was as follows:

Active plan members	322
Retirees and beneficiaries receiving benefits	36
	<u>358</u>

**Funding policy**

Contribution requirements of the District are established in the Plan document and may be amended by the District. For the year ended June 30, 2015, the District contributed \$365,765. Of this amount, \$175,000 was contributed directly to the OPEB Trust. The remaining \$190,765 was contributed to the internal service fund to cover retiree claims in excess of premiums received.

**Benefit Provisions**

The Plan provides for medical and dental benefits for all eligible retirees and their spouses. The Plan covers substantially all District employees. Benefits and contributions are established by contract and may be amended by union negotiations. Administration costs are financed from investment earnings.

**Concentrations**

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

**Funded Status and Funding Progress**

The funded status of the Plan as of July 1, 2014, the date of the most recent actuarial valuation, was as follows:

Actuarial Value of Assets (A)	Actuarial Accrued Liability (AAL) - Projected Unit Credit Method (B)	Unfunded AAL (UAAL) (B-A)	Funded Ratio (A/B)	Covered Payroll (C)	UAAL as a Percentage of Covered Payroll ((B-A)/C)
\$ 1,281,788	\$ 5,197,822	\$ 3,916,034	24.7%	\$ 24,330,539	16.1%

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The required schedule of funding progress, immediately following the notes to the financial statements (RSI) presents multiyear trend information about the actuarial accrued liability for benefits.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2015**

**NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS (OPEB) (Continued)**

**Actuarial Methods and Assumptions**

Projections of benefits are based on the substantive plan (the plan as understood by the District and plan members) and include the types of benefits in force at the valuation date and the pattern of sharing benefit costs between the District and the plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the District and plan members in the future. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets. Significant methods and assumptions were as follows:

Valuation date	July 1, 2014
Actuarial cost method	Projected Unit Credit
Amortization method	Level Dollar
Remaining amortization period	30 years, closed
Asset valuation method	Market value
Actuarial assumptions:	
Investment rate of return	7.50%
Healthcare cost trend rate:	
Initial	9.50%
Ultimate	5.00%

**Annual OPEB Cost and Net OPEB Obligation**

The District's annual OPEB cost (expense) is calculated based on the annual required contribution ("ARC"), an amount actuarially determined. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed thirty years. The following table shows the components of the District's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the District's net OPEB obligation.

Annual required contribution	\$ 541,802
Interest on net OPEB obligation	81,998
Adjustment to annual required contribution	<u>(81,651)</u>
Annual OPEB cost (expense)	542,149
Contributions made	<u>(365,765)</u>
Increase in net OPEB obligation	176,384
Net OPEB obligation, beginning of year	<u>1,093,312</u>
Net OPEB obligation, end of year	<u><u>\$ 1,269,696</u></u>

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2015**

**NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS (OPEB) (Continued)**

**Three-Year Trend Information**

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan, and the net OPEB obligation for the past three years is as follows:

Year Ended June 30	Annual OPEB Cost	Actual Contribution	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
2013	\$ 594,786	\$ 413,627	69.5%	\$ (614,653)
2014	533,924	55,265	10.4%	(1,093,312)
2015	542,149	365,765	67.5%	(1,269,696)

**NOTE 10 - RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts, theft of, damage to, or destruction of assets; errors or omissions; injuries to employees or acts of God. The District purchases commercial insurance for all risks. During 2015, deductibles paid by the District were insignificant. Neither the District nor its insurers have settled any claims which exceeded the District's insurance coverage in any of the last three fiscal years. There have been no significant reductions in any insurance coverage from amounts in the prior year.

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

The District establishes claims liabilities based on estimates of claims that have been incurred but not reported at June 30, 2015. Claims liabilities are recorded if information prior to the issuance of the financial statements indicates that it is possible that a liability has been incurred at the date of the financial statements and the amount of possible loss can be reasonably estimated. The amount of the claims accrual is based on the ultimate costs of settling the claims, which include past experience data, inflation and other future economic and societal factors and incremental claim adjustment expenses, net of estimated subrogation recoveries. The claims accrual does not include other allocated or unallocated claims adjustment expenses.

A summary of claims activity for the years ended June 30, 2015 and June 30, 2014 are as follows:

Year Ended June 30	Claims Payable, Beginning of Year	Claims and Changes in Estimates	Claims Paid	Claims Payable, End of Year
2014	\$ 537,878	\$ 4,220,421	\$ 4,426,698	\$ 331,601
2015	331,601	3,836,086	3,802,695	364,992

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2015**

**NOTE 11 - COMMITMENTS AND CONTINGENCIES**

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

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

As of June 30, 2015, the District has recorded \$167,058 in encumbrances. Such encumbrances represent legal commitments for the purchase of goods or services and have been included in assigned fund balance.

**NOTE 12 - IMPLEMENTATION OF NEW ACCOUNTING STANDARDS**

Effective July 1, 2014, the District implemented the provisions of Governmental Accounting Standards Board (GASB) Statement No. 69, *Government Combinations and Disposals of Government Operations*, and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date—an amendment of GASB Statement No. 68*. The implementation of these statements did not have a material effect on the District's financial statements.

Effective July 1, 2014, the District implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions - An Amendment of GASB Statement No. 27*, which replaced the requirements of GASB Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, and GASB Statement No. 50, *Pension Disclosures*. GASB Statement No. 68 required the District to recognize a net pension liability relating to its long-term obligations for pension benefits in the government-wide financial statements. In addition, the implementation of GASB Statement No. 68 resulted in enhanced note disclosures and required supplementary information.

The District has reported the following cumulative effect of applying GASB Statement No. 68 as an adjustment of beginning net position as of July 1, 2014:

	<u>Governmental Activities</u>
Net position - beginning, as originally reported	\$ 64,401,463
Adjustments to remove net pension obligation previously recorded under GASB Statement No. 27	(23,411)
Adjustment to record net pension liability and related deferred inflows/outflows of resources under GASB Statement No. 68	(2,086,392)
Net position - beginning, as adjusted	<u>\$ 62,291,660</u>

AMITY REGIONAL SCHOOL DISTRICT NO. 5  
NOTES TO FINANCIAL STATEMENTS (Continued)  
JUNE 30, 2015

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**NOTE 13 - RECENTLY ISSUED ACCOUNTING STANDARDS**

In February 2015, the GASB issued Statement No. 72, *Fair Value Measurement and Application*. This statement addresses accounting and financial reporting issues related to fair value measurements and provides guidance for a) determining a fair value measurement for financial reporting purposes and b) applying fair value to certain investments and disclosures related to all fair value measurements. The requirements of this statement are effective for the District's reporting period beginning July 1, 2015. The District does not expect this statement to have a material effect on its financial statements.

In June 2015, the GASB issued Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*. This statement establishes standards of accounting and financial reporting for defined benefit pensions and defined contribution pensions that are provided to the employees of state and local governmental employers and are not within the scope of GASB Statement No. 68. The requirements of this statement that address accounting and financial reporting by employers and governmental non-employer contributing entities for pensions that are not within the scope of GASB Statement No. 68 are effective for the District's reporting period beginning July 1, 2016, and the requirements of this statement that address financial reporting for assets accumulated for purposes of providing those pensions are effective for the District's reporting period beginning July 1, 2015. The requirements of this statement for pension plans that are within the scope of GASB Statement No. 67, or for pensions that are within the scope of GASB Statement No. 68, are effective for the District's reporting period beginning July 1, 2015. The District does not expect this statement to have a material effect on its financial statements.

In June 2015, the GASB issued Statement No. 74, *Financial Reporting for Postemployment Benefit Plans other than Pension Plans*. This statement establishes new accounting and financial reporting requirements for OPEB plans included in the general purpose external financial reports of state and local governmental OPEB plans and replaces the requirements of GASB Statements No. 43, *Financial Reporting for Postemployment Benefit Plans other than Pension Plans*, as amended, and GASB Statement No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*. The requirements of this statement are effective for the District's reporting period beginning July 1, 2016. The District currently provides other post-employment benefits to certain eligible employees. The District has not yet determined the impact that this statement will have on its financial statements.

In June 2015, the GASB issued Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits other than Pensions*. This statement establishes new accounting and financial reporting requirements for OPEB plans and replaces the requirements of GASB Statements No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, as amended, and GASB Statement No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*, for OPEB. The requirements of this statement are effective for the District's reporting period beginning July 1, 2017. The District currently provides other post-employment benefits to certain eligible employees. The District has not yet determined the impact that this statement will have on its financial statements.

In June 2015, the GASB issued Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. This statement establishes the hierarchy of GAAP for state and local governments and supersedes GASB Statement No. 55, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments* and amends GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. The requirements of this statement are effective for the District's reporting period beginning July 1, 2015. The District does not expect this statement to have a material effect on its financial statements.

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**REQUIRED SUPPLEMENTARY INFORMATION**

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**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**SCHEDULE OF CHANGES IN NET PENSION LIABILITY - UNAUDITED**  
**JUNE 30, 2015**

	<u>2015</u>	<u>2014</u>
<b>Total pension liability</b>		
Service cost	\$ 479,386	\$ 408,199
Interest	876,802	882,103
Differences between expected and actual experience	177,369	-
Changes of assumptions	590,777	-
Benefit payments, including refunds	(677,103)	(703,532)
Net change in total pension liability	1,447,231	586,770
Total pension liability - beginning	11,549,854	10,963,084
Total pension liability - ending	<u>12,997,085</u>	<u>11,549,854</u>
<b>Plan fiduciary net position</b>		
Contributions - employer	738,934	707,554
Contributions - members	77,564	75,449
Net investment income	281,561	1,271,801
Benefit payments, including refunds	(677,103)	(703,532)
Administrative expense	-	(6,644)
Other	129	94
Net change in plan fiduciary net position	421,085	1,344,722
Plan fiduciary net position - beginning	8,395,548	7,050,826
Plan fiduciary net position - ending	<u>8,816,633</u>	<u>8,395,548</u>
<b>District's net pension liability</b>	<u>\$ 4,180,452</u>	<u>\$ 3,154,306</u>
<b>Plan fiduciary net position as a percentage of total pension liability</b>	67.84%	72.69%
<b>Covered employee payroll</b>	\$ 3,264,904	\$ 3,183,014
<b>District's net pension liability as a percentage of covered employee payroll</b>	128.04%	99.10%

**Notes to Schedule:**

**Benefit Changes**            None noted

**Assumption Changes**    Investment rate of return for fiscal year 2015 was reduced to 7.50% from 8.0% in fiscal year 2014

**Note:**                        The District began to report the schedule of changes in net pension liability when it implemented GASB Statement No. 67 in fiscal year 2014.

*See accompanying Independent Auditor's Report.*



**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**SCHEDULE OF CONTRIBUTIONS AND INVESTMENT RETURNS - UNAUDITED**  
**JUNE 30, 2015**

	<u>2015</u>	<u>2014</u>
Actuarially determined contribution	\$ 738,934	\$ 707,554
Contributions in relation to the actuarially determined contribution	<u>738,934</u>	<u>707,554</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
Covered employee payroll	\$ 3,264,904	\$ 3,183,014
Contributions as a percentage of covered employee payroll	22.63%	22.23%
Annual money-weighted rate of return, net of investment expense	3.27%	17.61%

**Notes to Schedule:**

Valuation date                      July 1, 2014

**Methods and assumptions used to determine contribution rates:**

<b>Actuarial cost method</b>	Entry Age Normal Actuarial Cost Method
<b>Amortization method</b>	Level percentage of salary
<b>Remaining amortization period</b>	20 years, fixed
<b>Asset valuation method</b>	Market value of assets less investment gains and losses
	Gains and losses are recognized over a five-year period at 20% per year
<b>Inflation</b>	3.00%
<b>Investment rate of return</b>	7.50%
<b>Salary increases</b>	Varies from 3.0% to 8.0%
<b>Retirement age</b>	Ranges from 55 to 70
<b>Mortality</b>	
Healthy:	RP-2000 Mortality table with separate male and female rates
	Projected to date of decrement using Scale AA (generational mortality)
Disabled:	Hunter's Disabled Mortality

**Note:** The District began to report the schedule of contributions and investment returns when it implemented GASB Statement No. 67 in fiscal year 2014.

*See accompanying Independent Auditor's Report.*

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE**  
**OF THE NET PENSION LIABILITY - UNAUDITED**  
**CONNECTICUT STATE TEACHERS' RETIREMENT SYSTEM**  
(Dollar amounts in thousands)

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	<u>2015</u>
District's proportion of the net pension liability	0.471%
District's proportionate share of the net pension liability	\$ -
State's proportionate share of the net pension liability associated with the District	47,796
Total	<u>\$ 47,796</u>
District's covered payroll	\$ 18,490
District's proportionate share of the net pension liability as a percentage of its covered payroll	0.0%
Plan fiduciary net position as a percentage of the total pension liability	61.51%

**Notes to Schedule:**

<b>Valuation Date</b>	June 30, 2014
<b>Measurement Date</b>	June 30, 2014
<b>Reporting Date</b>	30-Jun-15

**Methods and assumptions used to determine contribution rates:**

<b>Actuarial cost method</b>	Entry Age Normal
<b>Amortization method</b>	Level percent of pay, closed
<b>Remaining amortization period</b>	22.4 years
<b>Asset valuation method</b>	4 year smoothed market
<b>Investment rate of return</b>	8.50%
<b>Salary increases</b>	3.75% - 7.00%, including inflation
<b>Inflation</b>	3.00%

**Note:** The District began to report this schedule when it implemented GASB Statement No. 68 in fiscal year 2015.

*See accompanying Independent Auditor's Report.*

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**SCHEDULE OF FUNDING PROGRESS - UNAUDITED**  
**JUNE 30, 2015**

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

Actuarial Valuation Date	Actuarial Value of Assets (A)	Actuarial Accrued Liability (AAL) - Projected Unit Credit (B)	Unfunded AAL (UAAL) (B-A)	Funded Ratio (A/B)	Covered Payroll (C)	UAAL as a Percentage of Covered Payroll ((B-A)/C)
July 1, 2007	\$ -	\$ 6,792,551	\$ 6,792,551	0.0%	N/A	N/A
July 1, 2008	233,341	7,628,727	7,395,386	3.1%	21,157,109	35.0%
July 1, 2009	482,294	7,326,447	6,844,153	6.6%	21,585,845	31.7%
July 1, 2010	816,273	7,284,716	6,468,443	11.2%	21,952,934	29.5%
July 1, 2011	946,280	7,737,783	6,791,503	12.2%	22,711,361	29.9%
July 1, 2012	1,056,607	6,924,869	5,868,262	15.3%	22,915,905	25.6%
July 1, 2013	1,597,534	6,849,476	5,251,942	23.3%	23,159,109	22.7%
July 1, 2014	1,281,788	5,197,822	3,916,034	24.7%	24,330,539	16.1%

*See accompanying Independent Auditor's Report.*

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**COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES**

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**GENERAL FUND**

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**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL -**  
**BUDGETARY BASIS - GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>ASSESSMENT TO MEMBER TOWNS</b>				
Bethany	\$ 9,204,690	\$ 9,204,690	\$ 8,983,542	\$ (221,148)
Orange	21,758,187	21,758,187	21,235,433	(522,754)
Woodbridge	13,245,805	13,245,805	12,927,568	(318,237)
Total assessment to member towns	<u>44,208,682</u>	<u>44,208,682</u>	<u>43,146,543</u>	<u>(1,062,139)</u>
<b>INTERGOVERNMENTAL</b>				
Adult education	2,936	2,936	3,434	498
Transportation income	72,573	72,573	110,046	37,473
Special education	1,314,005	1,314,005	1,103,952	(210,053)
Building renovation	6,491	6,491	6,491	-
Health services	500	500	370	(130)
Other	-	-	7,131	7,131
Total intergovernmental	<u>1,396,505</u>	<u>1,396,505</u>	<u>1,231,424</u>	<u>(165,081)</u>
<b>CHARGES FOR SERVICES</b>				
Parking income	30,000	30,000	30,181	181
Athletics	32,500	32,500	27,258	(5,242)
Tuition revenue	72,985	72,985	75,864	2,879
Total charges for services	<u>135,485</u>	<u>135,485</u>	<u>133,303</u>	<u>(2,182)</u>
<b>INTEREST INCOME</b>				
	<u>1,500</u>	<u>1,500</u>	<u>2,799</u>	<u>1,299</u>
<b>OTHER REVENUES</b>				
Rental income	21,000	21,000	26,025	5,025
Miscellaneous	284,690	284,690	20,806	(263,884)
Total other revenues	<u>305,690</u>	<u>305,690</u>	<u>46,831</u>	<u>(258,859)</u>
Total revenues	<u>46,047,862</u>	<u>46,047,862</u>	<u>44,560,900</u>	<u>(1,486,962)</u>
<b>OTHER FINANCING SOURCES</b>				
Cancellation of prior year's encumbrances	<u>-</u>	<u>-</u>	<u>16,880</u>	<u>16,880</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<u><u>\$ 46,047,862</u></u>	<u><u>\$ 46,047,862</u></u>	<u><u>\$ 44,577,780</u></u>	<u><u>\$ (1,470,082)</u></u>

*See accompanying Independent Auditor's Report.*

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES - BUDGET AND ACTUAL -**  
**BUDGETARY BASIS - GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2015**

	Budgeted Amounts		Actual	Variance With Final Budget Over (Under)
	Original	Final		
<b>SALARIES</b>				
Certified	\$ 20,158,622	\$ 20,076,571	\$ 19,722,737	\$ (353,834)
Classified	3,973,357	3,990,773	3,923,301	(67,472)
Total salaries	<u>24,131,979</u>	<u>24,067,344</u>	<u>23,646,038</u>	<u>(421,306)</u>
<b>EMPLOYEE BENEFITS</b>				
Medicare	318,524	318,524	317,397	(1,127)
FICA	241,309	245,871	245,870	(1)
Workers' compensation	206,933	206,933	202,731	(4,202)
Medical and dental insurance	3,994,853	3,819,853	3,491,099	(328,754)
Life insurance	46,104	46,104	40,513	(5,591)
Disability insurance	10,219	10,219	8,623	(1,596)
Pension plan - classified	738,934	738,934	738,934	-
Retirement sick leave - certified	50,588	80,780	80,780	-
Retirement sick leave - classified	2,817	-	-	-
Severance pay - certified	69,084	96,403	96,402	(1)
Unemployment compensation	10,000	20,100	20,100	-
OPEB trust	-	175,000	175,000	-
Total employee benefits	<u>5,689,365</u>	<u>5,758,721</u>	<u>5,417,449</u>	<u>(341,272)</u>
<b>INSTRUCTION</b>				
Instructional program improvement	21,500	19,300	17,663	(1,637)
Instructional supplies	408,800	367,765	353,751	(14,014)
Text and digital resources	15,551	39,826	39,066	(760)
Library books & periodicals	23,082	23,962	23,356	(606)
Total instruction	<u>468,933</u>	<u>450,853</u>	<u>433,836</u>	<u>(17,017)</u>
<b>PUPIL TRANSPORT</b>				
Pupil transportation	2,708,889	2,711,289	2,511,292	(199,997)
Transportation supplies	186,836	186,836	178,611	(8,225)
Total pupil transport	<u>2,895,725</u>	<u>2,898,125</u>	<u>2,689,903</u>	<u>(208,222)</u>
<b>TUITION</b>	<u>3,482,515</u>	<u>3,183,320</u>	<u>3,127,149</u>	<u>(56,171)</u>
<b>PURCHASED SERVICES</b>				
Data processing	67,892	67,892	65,367	(2,525)
Other professional & technical services	1,096,440	1,046,064	905,144	(140,920)
Communications	103,750	103,774	92,022	(11,752)
Other purchased services	99,777	95,008	76,470	(18,538)
Total purchased services	<u>1,367,859</u>	<u>1,312,738</u>	<u>1,139,003</u>	<u>(173,735)</u>
<b>RENTAL AND OTHER SERVICES</b>				
Rentals - land, building, equipment	103,127	101,307	88,876	(12,431)
Other supplies	454,711	463,847	430,431	(33,416)
Total rental and other services	<u>557,838</u>	<u>565,154</u>	<u>519,307</u>	<u>(45,847)</u>

*See accompanying Independent Auditor's Report.*

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES - BUDGET AND ACTUAL -**  
**BUDGETARY BASIS - GENERAL FUND (Continued)**  
**FOR THE YEAR ENDED JUNE 30, 2015**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget Over (Under)
<b>BUILDINGS AND GROUNDS</b>				
Repairs, maintenance and cleaning	\$ 689,279	\$ 739,166	\$ 730,559	\$ (8,607)
Maintenance and custodial supplies	195,555	178,157	176,467	(1,690)
Total buildings and grounds	884,834	917,323	907,026	(10,297)
<b>UTILITIES</b>				
Utilities excluding heat	845,900	745,931	729,010	(16,921)
Oil and natural gas used for heating	205,430	222,286	208,654	(13,632)
Total utilities	1,051,330	968,217	937,664	(30,553)
<b>PROPERTY AND LIABILITY INSURANCE</b>	191,120	207,565	196,758	(10,807)
<b>TRAVEL AND MEMBERSHIPS</b>				
Staff travel	21,068	24,303	23,435	(868)
Travel - conferences	27,389	27,022	24,299	(2,723)
Dues and fees	100,029	97,899	72,093	(25,806)
Total travel and memberships	148,486	149,224	119,827	(29,397)
<b>CONTINGENCY</b>	150,000	-	-	-
<b>CAPITAL OUTLAYS</b>				
Equipment - new	28,830	64,632	63,443	(1,189)
Equipment - replacement	198,885	227,675	223,209	(4,466)
Improvements to sites	-	9,860	9,860	-
Total capital outlays	227,715	302,167	296,512	(5,655)
<b>DEBT SERVICE</b>				
Principal	3,285,000	3,405,503	3,402,726	(2,777)
Interest	1,515,163	1,515,163	1,514,303	(860)
Total debt service	4,800,163	4,920,666	4,917,029	(3,637)
Total expenditures	46,047,862	45,701,417	44,347,501	(1,353,916)
<b>OTHER FINANCING USES</b>				
Transfers out	-	346,445	346,445	-
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<u>\$ 46,047,862</u>	<u>\$ 46,047,862</u>	<u>\$ 44,693,946</u>	<u>\$ (1,353,916)</u>

See accompanying Independent Auditor's Report.



**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**SCHEDULE OF DEBT LIMITATION**  
**CONNECTICUT GENERAL STATUTES, SECTION 7-374(b)**  
**FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Orange</u>	<u>Woodbridge</u>	<u>Bethany</u>	<u>Total</u>
Total cash collections for the year ended June 30, 2015:	<u>\$21,235,433</u>	<u>\$12,927,568</u>	<u>\$ 8,983,542</u>	<u>\$ 43,146,543</u>
				<u>District</u>
Debt limitation: 4-1/2 times base				<u>\$ 194,159,444</u>
Indebtedness: Bonds payable				36,725,000
Less: school building grants to be provided by the State of Connecticut				19,344
Net indebtedness				<u>36,705,656</u>
Debt limitation in excess of outstanding and authorized debt				<u>\$ 157,453,788</u>
Total capacity of borrowing (4-1/2 times base)				\$ 194,159,444
Total present indebtedness				<u>36,705,656</u>
Margin for additional borrowing				<u>\$ 157,453,788</u>

*See accompanying Independent Auditor's Report.*

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**NONMAJOR GOVERNMENTAL FUNDS**

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**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**JUNE 30, 2015**

	Special Revenue Funds					Capital Project		Total Nonmajor Governmental Funds
	Education Grants Fund	Artificial Turf Fund	Continuing Education Fund	School Operating Fund	Cafeteria Fund	Capital Projects Fund	Fund	
<b>ASSETS</b>								
Cash and cash equivalents	\$ 18,570	\$ 8	\$ 94,536	\$ 70,967	\$ 128,490	\$ -	\$ -	\$ 312,571
Receivables:								
Intergovernmental	7,154	-	-	-	11,972	-	-	19,126
Inventory	-	-	-	-	29,632	-	-	29,632
Total assets	<u>\$ 25,724</u>	<u>\$ 8</u>	<u>\$ 94,536</u>	<u>\$ 70,967</u>	<u>\$ 170,094</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 361,329</u>
<b>LIABILITIES</b>								
Accounts payable	\$ 22,617	\$ -	\$ 65	\$ -	\$ 35,267	\$ -	\$ -	\$ 57,949
Due to other funds	766	-	560	-	-	-	-	1,326
Due to funding source	18	-	-	-	-	-	-	18
Unearned revenue	2,323	-	-	-	28,354	-	-	30,677
Total liabilities	<u>25,724</u>	<u>-</u>	<u>625</u>	<u>-</u>	<u>63,621</u>	<u>-</u>	<u>-</u>	<u>89,970</u>
<b>FUND BALANCES</b>								
Nonspendable:								
Inventory	-	-	-	-	29,632	-	-	29,632
Committed to:								
Cafeteria operations	-	-	-	-	76,841	-	-	76,841
Other purposes	-	8	93,911	70,967	-	-	-	164,886
Total fund balances	<u>-</u>	<u>8</u>	<u>93,911</u>	<u>70,967</u>	<u>106,473</u>	<u>-</u>	<u>-</u>	<u>271,359</u>
Total liabilities and fund balances	<u>\$ 25,724</u>	<u>\$ 8</u>	<u>\$ 94,536</u>	<u>\$ 70,967</u>	<u>\$ 170,094</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 361,329</u>

See accompanying Independent Auditor's Report.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2015**

	Special Revenue Funds					Capital Project Fund	Total Nonmajor Governmental Funds
	Education Grants Fund	Artificial Turf Fund	Continuing Education Fund	School Operating Fund	Cafeteria Fund	Capital Projects Fund	
<b>REVENUES</b>							
Intergovernmental	\$ 775,150	\$ -	\$ -	\$ -	\$ 104,498	\$ -	\$ 879,648
Charges for services	-	-	111,486	37,089	696,574	-	845,149
Contributions	31,082	-	-	-	-	-	31,082
Total revenues	806,232	-	111,486	37,089	801,072	-	1,755,879
<b>EXPENDITURES</b>							
Current:							
General instruction	453,271	-	108,917	-	-	-	562,188
Support services:							
Support services - student	55,463	-	-	19,009	750,464	-	824,936
Improvement of instruction	55,079	-	-	-	-	-	55,079
General administration	60,010	-	-	8,629	-	-	68,639
Transportation	1,771	-	-	1,740	-	-	3,511
Capital outlays	180,638	-	-	-	-	-	180,638
Total expenditures	806,232	-	108,917	29,378	750,464	-	1,694,991
Excess of revenues over expenditures	-	-	2,569	7,711	50,608	-	60,888
<b>OTHER FINANCING USES</b>							
Transfers out	-	-	-	-	-	(859)	(859)
Net change in fund balance	-	-	2,569	7,711	50,608	(859)	60,029
Fund balances - beginning	-	8	91,342	63,256	55,865	859	211,330
Fund balances - ending	\$ -	\$ 8	\$ 93,911	\$ 70,967	\$ 106,473	\$ -	\$ 271,359

See accompanying Independent Auditor's Report.

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**FIDUCIARY FUNDS**

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**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION - PENSION AND**  
**OTHER POST-EMPLOYMENT BENEFIT TRUST FUNDS**  
**JUNE 30, 2015**

	Amity Regional School District No. 5 Pension Plan	Amity Regional School District No. 5 Other Post-Employment Benefits Plan	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 132,655	\$ 28,146	\$ 160,801
Investments:			
Bond mutual funds	3,014,836	522,401	3,537,237
Equity mutual funds	5,669,142	801,451	6,470,593
Accounts receivable	-	175,000	175,000
Total assets	<u>8,816,633</u>	<u>1,526,998</u>	<u>10,343,631</u>
<b>NET POSITION</b>			
Held in trust for pension benefits and other post-employment benefits	<u>\$ 8,816,633</u>	<u>\$ 1,526,998</u>	<u>\$ 10,343,631</u>

*See accompanying Independent Auditor's Report.*

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - PENSION AND**  
**OTHER POST-EMPLOYMENT BENEFIT TRUST FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2015**

	Amity Regional School District No. 5 Pension Plan	Amity Regional School District No. 5 Other Post-Employment Benefits Plan	Total
<b>ADDITIONS</b>			
Contributions:			
Employer contributions	\$ 738,934	\$ 175,000	\$ 913,934
Employee contributions	77,564	-	77,564
Total contributions	<u>816,498</u>	<u>175,000</u>	<u>991,498</u>
Investment earnings:			
Interest and dividends	186,717	26,262	212,979
Net changes in the fair value of investments	<u>102,744</u>	<u>(373)</u>	<u>102,371</u>
Total investment earnings	<u>289,461</u>	<u>25,889</u>	<u>315,350</u>
Total additions	<u>1,105,959</u>	<u>200,889</u>	<u>1,306,848</u>
<b>DEDUCTIONS</b>			
Benefit payments	677,103	8,360	685,463
Administrative expenses	<u>7,771</u>	<u>2,584</u>	<u>10,355</u>
Total deductions	<u>684,874</u>	<u>10,944</u>	<u>695,818</u>
Change in net position	421,085	189,945	611,030
Net position - beginning	<u>8,395,548</u>	<u>1,337,053</u>	<u>9,732,601</u>
Net position - ending	<u>\$ 8,816,633</u>	<u>\$ 1,526,998</u>	<u>\$ 10,343,631</u>

*See accompanying Independent Auditor's Report.*

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2015**

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	<u>Balance, July 1, 2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2015</u>
<b>ASSETS</b>				
Cash and cash equivalents:				
Student activities	<u>\$ 325,208</u>	<u>\$ 653,727</u>	<u>\$ 591,587</u>	<u>\$ 387,348</u>
<b>LIABILITIES</b>				
Due to others:				
Student activities	<u>\$ 325,208</u>	<u>\$ 653,727</u>	<u>\$ 591,587</u>	<u>\$ 387,348</u>

*See accompanying Independent Auditor's Report.*



**AMITY REGIONAL SCHOOL DISTRICT NO. 5**

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



**Jack B. Levine**  
**Director of Finance and Administration**  
[jack.levine@reg5.k12.ct.us](mailto:jack.levine@reg5.k12.ct.us)

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

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

From: Jack B. Levine, Director of Finance and Administration

Re: Return Funds to Member Towns

Date: December 29, 2015

The Amity Finance Committee and Amity Board of Education will need to accept the Audited Financial Statements before funds can be returned to the member towns.

**Amity Finance Committee and Amity Board of Education:**

***Move to accept the Annual Financial Statements for the period ending June 30, 2015, and authorize the Superintendent of Schools to return to the Member Towns a balance of \$1,062,139, as follows:***

<b><i>Town of Bethany</i></b>	<b><i>\$ 221,148</i></b>
<b><i>Town of Orange</i></b>	<b><i>\$ 522,754</i></b>
<b><i>Town of Woodbridge</i></b>	<b><i>\$ 318,237</i></b>
<b><i>Total</i></b>	<b><i>\$1,062,139</i></b>

**AMITY REGIONAL SCHOOL DISTRICT NO. 5  
REVENUES AND EXPENDITURES  
FOR FY 2015-2016**

LINE	CATEGORY	COLUMN 1 2014-2015 ACTUAL	COLUMN 2 2015-2016 BUDGET	COLUMN 3 DEC '15 FORECAST	COLUMN 4 CHANGE INCR./(DECR.)	COLUMN 5 JAN '16 FORECAST	COLUMN 6 VARIANCE OVER/(UNDER)	COL 7 FAV UNF
1	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	234,863	0	234,863	19,597	FAV
3	OTHER STATE GRANTS	1,103,952	1,157,411	1,065,676	(32,343)	1,033,333	(124,078)	UNF
4	MISCELLANEOUS INCOME	320,498	174,480	198,598	0	198,598	24,118	FAV
5	BUILDING RENOVATION GRANTS	6,491	6,491	6,491	0	6,491	0	FAV
6	TOTAL REVENUES	45,889,205	46,902,342	46,854,322	(32,343)	46,821,979	(80,363)	UNF
7	SALARIES	23,646,038	24,522,504	24,438,622	(18,910)	24,419,712	(102,792)	FAV
8	BENEFITS	5,417,449	5,837,134	5,763,229	(450)	5,762,779	(74,356)	FAV
9	PURCHASED SERVICES	7,080,741	7,862,820	7,424,179	49,126	7,473,305	(389,515)	FAV
10	DEBT SERVICE	4,799,303	4,743,788	4,743,788	0	4,743,788	0	FAV
11	SUPPLIES (INCLUDING UTILITIES)	2,987,631	3,051,561	3,036,296	0	3,036,296	(15,265)	FAV
12	EQUIPMENT	286,652	245,855	244,059	5,800	249,859	4,004	UNF
13	IMPROVEMENTS / CONTINGENCY	9,860	493,000	427,970	(5,800)	422,170	(70,830)	FAV
14	DUES AND FEES	119,827	145,680	145,680	0	145,680	0	FAV
15	TRANSFER ACCOUNT	346,445	0	145,086	350,000	495,086	495,086	UNF
16	TOTAL EXPENDITURES	44,693,946	46,902,342	46,368,909	379,766	46,748,675	(153,667)	FAV
17	SUBTOTAL	1,195,259	0	485,413	(412,109)	73,304	73,304	FAV
18	PLUS: CANCELLATION OF PRIOR YEAR'S ENCUMBRANCES	16,880	0	0	0	0	0	FAV
19	DESIGNATED FOR SUBSEQUENT YEAR'S BUDGET:	(150,000)	0	0	0	0	0	FAV
20	NET BALANCE / (DEFICIT)	1,062,139	0	485,413	(412,109)	73,304	73,304	FAV

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

**AMITY REGIONAL SCHOOL DISTRICT NO. 5  
REVENUES AND EXPENDITURES  
FOR FY 2015-2016**

LINE	CATEGORY	COLUMN 1 2014-2015 ACTUAL	COLUMN 2 2015-2016 BUDGET	COLUMN 3 DEC '15 FORECAST	COLUMN 4 CHANGE INCR./DECR.)	COLUMN 5 JAN '16 FORECAST	COLUMN 6 VARIANCE OVER/(UNDER)	COLUMN 7 FAV UNF
1	BETHANY ALLOCATION	9,204,690	9,441,145	9,441,145	0	9,441,145	0	FAV
2	ORANGE ALLOCATION	21,758,187	22,400,894	22,400,894	0	22,400,894	0	FAV
3	WOODBRIGE 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	3,353	0	3,353	(52)	UNF
6	PARKING INCOME	30,181	30,000	30,000	0	30,000	0	FAV
7	INVESTMENT INCOME	2,799	1,500	2,000	0	2,000	500	FAV
8	ATHLETICS	27,258	32,500	32,500	0	32,500	0	FAV
9	TUITION REVENUE	75,864	72,985	92,134	0	92,134	19,149	FAV
10	TRANSPORTATION INCOME	110,046	74,876	74,876	0	74,876	0	FAV
11	TRANSPORTATION BOWA AGREEMENT	0	0	0	0	0	0	FAV
12	OTHER REVENUE	249,582	215,266	234,863	0	234,863	19,597	FAV
13	BESB GRANT	0	0	0	0	0	0	FAV
14	SPECIAL EDUCATION GRANTS	1,103,952	1,157,411	1,065,676	(32,343)	1,033,333	(124,078)	UNF
15	OTHER STATE GRANTS	1,103,952	1,157,411	1,065,676	(32,343)	1,033,333	(124,078)	UNF
16	RENTAL INCOME	26,025	3,500	25,000	0	25,000	21,500	FAV
17	DESIGNATED FROM PRIOR YEAR	266,000	150,000	150,000	0	150,000	0	FAV
18	OTHER REVENUE	28,307	20,980	23,598	0	23,598	2,618	FAV
19	TRANSFER IN	166	0	0	0	0	0	FAV
20	MISCELLANEOUS INCOME	320,498	174,480	198,598	0	198,598	24,118	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	46,854,322	(32,343)	46,821,979	(80,363)	UNF

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

**AMITY REGIONAL SCHOOL DISTRICT NO. 5  
REVENUES AND EXPENDITURES  
FOR FY 2015-2016**

LINE	CATEGORY	COLUMN 1 2014-2015 ACTUAL	COLUMN 2 2015-2016 BUDGET	COLUMN 3 DEC '15 FORECAST	COLUMN 4 CHANGE INCR./(DECR.)	COLUMN 5 JAN '16 FORECAST	COLUMN 6 VARIANCE OVER/(UNDER)	COL 7 FAV UNF
1	5111-CERTIFIED SALARIES	19,722,737	20,383,773	20,255,529	(20,482)	20,235,047	(148,726)	FAV
2	5112-CLASSIFIED SALARIES	3,923,301	4,138,731	4,183,093	1,572	4,184,665	45,934	UNF
3	<b>SALARIES</b>	<b>23,646,038</b>	<b>24,522,504</b>	<b>24,438,622</b>	<b>(18,910)</b>	<b>24,419,712</b>	<b>(102,792)</b>	<b>FAV</b>
4	5200-MEDICARE - ER	317,397	327,104	328,036	(254)	327,782	678	UNF
5	5210-FICA - ER	245,870	253,321	254,111	(196)	253,915	594	UNF
6	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	4,037,760	0	4,037,760	(42,537)	FAV
8	5860-OPEB TRUST	175,000	0	0	0	0	0	FAV
9	5260-LIFE INSURANCE	40,513	45,520	43,718	0	43,718	(1,802)	FAV
10	5275-DISABILITY INSURANCE	8,623	9,602	8,629	0	8,629	(973)	FAV
11	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	0	39,000	0	FAV
13	5283-RETIREMENT SICK LEAVE - CLASS	0	2,000	2,000	0	2,000	0	FAV
14	5284-SEVERANCE PAY - CERTIFIED	96,402	47,292	47,292	0	47,292	0	FAV
15	5290-UNEMPLOYMENT COMPENSATION	20,100	10,000	10,000	0	10,000	0	FAV
16	<b>BENEFITS</b>	<b>5,417,449</b>	<b>5,837,134</b>	<b>5,763,229</b>	<b>(450)</b>	<b>5,762,779</b>	<b>(74,355)</b>	<b>FAV</b>
17	5322-INSTRUCTIONAL PROG IMPROVEMENT	17,663	26,810	26,810	0	26,810	0	FAV
18	5327-DATA PROCESSING	65,367	78,138	78,138	0	78,138	0	FAV
19	5330-OTHER PROFESSIONAL & TECHNICAL SRVC	905,144	1,118,120	1,118,120	0	1,118,120	0	FAV
20	5440-RENTALS - LAND, BLDG, EQUIPMENT	88,876	96,195	96,195	0	96,195	0	FAV
21	5510-PUPIL TRANSPORTATION	2,511,292	2,831,153	2,606,169	21,120	2,627,289	(203,864)	FAV
22	5521-GENERAL LIABILITY INSURANCE	196,758	205,831	199,901	0	199,901	(5,930)	FAV
23	5550-COMMUNICATIONS: TEL, POST, ETC.	92,022	111,362	111,362	0	111,362	0	FAV
24	5560-TUITION EXPENSE	3,127,149	3,323,310	3,115,583	28,006	3,143,589	(179,721)	FAV
25	5590-OTHER PURCHASED SERVICES	76,470	71,901	71,901	0	71,901	0	FAV
26	<b>PURCHASED SERVICES</b>	<b>7,080,741</b>	<b>7,862,820</b>	<b>7,424,179</b>	<b>49,126</b>	<b>7,473,305</b>	<b>(389,515)</b>	<b>FAV</b>

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

**AMITY REGIONAL SCHOOL DISTRICT NO. 5  
REVENUES AND EXPENDITURES  
FOR FY 2015-2016**

LINE	CATEGORY	COLUMN 1 2014-2015 ACTUAL	COLUMN 2 2015-2016 BUDGET	COLUMN 3 DEC '15 FORECAST	COLUMN 4 CHANGE INCR./(DECR.)	COLUMN 5 JAN '16 FORECAST	COLUMN 6 VARIANCE OVER/(UNDER)	COLUMN 7 FAV UNF
27	5830-INTEREST	1,514,303	1,388,788	1,388,788	0	1,388,788	0	FAV
28	5910-REDEMPTION OF PRINCIPAL	3,285,000	3,355,000	3,355,000	0	3,355,000	0	FAV
29	DEBT SERVICE	4,799,303	4,743,788	4,743,788	0	4,743,788	0	FAV
30	5410-UTILITIES, EXCLUDING HEAT	846,736	822,839	824,512	0	824,512	1,673	UNF
31	5420-REPAIRS, MAINTENANCE & CLEANING	730,559	703,182	703,182	0	703,182	0	FAV
32	5611-INSTRUCTIONAL SUPPLIES	353,751	366,819	366,819	(7,000)	359,819	(7,000)	FAV
33	5613-MAINTENANCE/CUSTODIAL SUPPLIES	176,467	206,478	206,478	0	206,478	0	FAV
34	5620-OIL USED FOR HEATING	122,270	87,016	44,430	0	44,430	(42,586)	FAV
35	5621-NATURAL GAS	86,384	97,000	122,648	0	122,648	25,648	UNF
36	5627-TRANSPORTATION SUPPLIES	178,611	132,785	132,785	0	132,785	0	FAV
37	5641-TEXTS & DIGITAL RESOURCES	39,066	126,149	126,149	0	126,149	0	FAV
38	5642-LIBRARY BOOKS & PERIODICALS	23,356	20,797	20,797	0	20,797	0	FAV
39	5690-OTHER SUPPLIES	430,431	488,496	488,496	7,000	495,496	7,000	UNF
40	SUPPLIES (INCLUDING UTILITIES)	2,987,631	3,051,561	3,036,296	0	3,036,296	(15,265)	FAV
41	5730-EQUIPMENT - NEW	63,443	39,170	39,170	5,800	44,970	5,800	UNF
42	5731-EQUIPMENT - REPLACEMENT	223,209	206,685	204,889	0	204,889	(1,796)	FAV
43	EQUIPMENT	286,652	245,855	244,059	5,800	249,859	4,004	UNF
44	5715-IMPROVEMENTS TO BUILDING	0	160,000	160,000	0	160,000	0	FAV
45	5720-IMPROVEMENTS TO SITES	9,860	183,000	117,970	0	117,970	(65,030)	FAV
46	5850-CONTINGENCY	0	150,000	150,000	0	150,000	0	FAV
47	TRSF. FROM CONTINGENCY TO OTHER ACCTS.	0	0	0	(5,800)	(5,800)	(5,800)	FAV
48	IMPROVEMENTS / CONTINGENCY	9,860	493,000	427,970	(5,800)	422,170	(70,830)	FAV
49	5580-STAFF TRAVEL	23,435	20,157	20,157	0	20,157	0	FAV
50	5581-TRAVEL - CONFERENCES	24,299	25,232	25,232	0	25,232	0	FAV
51	5810-DUES & FEES	72,093	100,291	100,291	0	100,291	0	FAV
52	DUES AND FEES	119,827	145,680	145,680	0	145,680	0	FAV
53	5856-TRANSFER ACCOUNT	346,445	0	145,086	350,000	495,086	495,086	UNF
54	ESTIMATED UNSPENT BUDGETS	0	0	0	0	0	0	FAV
55	TOTAL EXPENDITURES	44,693,946	46,902,342	46,368,909	379,766	46,748,675	(153,667)	FAV

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

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



**JANUARY 2016**

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

**TABLE OF CONTENTS**

Potential Use of Unspent Fund Balance	1
2015-2016 Forecast Overview	2
2015-2016 Revenues By Category	3
2015-2016 Expenditures By Category	4
CQIA (Connecticut Quality Innovation Award) Innovation Prize – Appendix A	11
Cost Savings & Efficiencies for 2015-2016 – Appendix B	12
Cost Savings & Efficiencies for 2014-2015 – Appendix C	14
Monthly Forecasts: Purpose, Methodology, Historical – Appendix D	20
Recap of 2013-2014 – Appendix E	23
Recap of 2014-2015 – Appendix F	25

**2015-2016 FORECAST**

**Potential Use of Unspent Fund Balance:**

**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 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.**

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 of **\$145,086 UNF**. 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. This appears on page 4, column 6, line 53.

*The forecast includes \$350,000 UNF of the unspent fund balance will be designated to purchase one or more of the items in the proposed 2016-2017 bond issue. In this way, the taxpayers will not pay any interest to borrow these funds to do one of the facilities projects. This appears on page 4, column 6, line 53.*

## OVERVIEW

*The total cost savings and efficiencies for 2015-2016 to-date are \$125,911. Please refer to Appendix B for the complete list of initiatives.*

The projected unspent fund balance for this fiscal year is **\$73,304 FAV**, which appears on page 1, column 6, line 20. The primary reasons for the projected fund balance are, as follows:

- **\$158,097 FAV:** “Turnover savings” from replacing teachers and other staff who retired or resigned is over budget.
- **\$42,537 FAV:** *Actual employee and retiree claims are \$67,456 FAV less than expected. Fees charged are \$24,919 UNF over budget.*
- **\$26,657 FAV:** Bid prices for workers’ compensation and general liability insurance were competitive and below budget. The bids were received after the budget was adopted.
- **\$259,507 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.
- **\$65,030 FAV:** The bid for the stone coping repair project at Amity Regional High School was under budget.
- **\$145,086 UNF:** The District owes the State a portion of the interest expense saved by refinancing some of the bonds on the 1990’s construction projects some years ago. 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 for Capital Nonrecurring Expenditures prior to closing the books for this fiscal year.
- **\$350,000 UNF:** *The forecast projects \$350,000 UNF of the unspent fund balance will be designated to purchase one or more of the items in the proposed 2016-2017 bond issue. In this way, the taxpayers will not pay any interest to borrow these funds to do one of the facilities projects.*

### REVENUES BY CATEGORY

The projected yearend balance of revenues are \$80,363 UNF, which appears on page 2, column 6, line 22.

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

The budget is based on the expectation interest rates will remain low.

<u>Month</u>	<u>Peoples United</u>	<u>State Treasurer's Investment Fund</u>
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 %
<b>December 2015</b>	<b>0.400 %</b>	<b>0.210 %</b>

**LINE 5 on Page 2: ADULT EDUCATION:**

The forecast is based on information from the State.

**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 14 on Page 2: SPECIAL EDUCATION GRANTS:**

The State reimbursement rate for 2015-2016 is expected to be 79.0 percent. The estimated decrease in revenues is \$91,735 UNF based on projections of special education transportation and tuition expenses at the budgeted rate of 79.0 percent. *The forecast is based on information from the State and the special education tuition and transportation projection.*

**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.



### EXPENDITURES BY CATEGORY

The projected yearend balance of expenditures are \$153,667 FAV, which appears on page 4, column 6, line 55.

**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 is based on current staffing.*

**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 is based on current staffing.*

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

*The forecast is based on the current staff.*

**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:**

The forecast assumes actual claims of current employees and retirees will be the same as budget except for months with actual claims.

*Actual employee and retiree claims are \$67,456 FAV less than expected. Fees charged are \$24,919 UNF over budget. The total variance is \$42,537 FAV.*

**CLAIMS OF CURRENT EMPLOYEES AND RETIREES**

<b>MONTH</b>	<b>2015-2016 ACTUAL</b>	<b>2015-2016 BUDGET</b>	<b>2015-2016 VARIANCE</b>	<b>2014-2015 ACTUAL</b>	<b>2013-2014 ACTUAL</b>
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	<b>\$416,646</b>	\$360,250	<b>\$56,396</b>	\$419,537	\$416,061
JAN		\$360,250		\$284,899	\$402,402
FEB		\$360,250		\$330,398	\$238,891
MAR		\$360,250		\$269,027	\$368,088
APR		\$360,250		\$302,864	\$374,121
MAY		\$360,250		\$291,612	\$314,836
JUN		\$360,250		\$308,985	\$315,712
<b>TOTALS</b>		<b>\$4,323,000</b>	<b>(\$11,060)</b>	<b>\$3,832,283</b>	<b>\$4,188,975</b>

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

<b>2012-2013 ACTUAL</b>	<b>2013-2014 ACTUAL</b>	<b>2014-2015 ACTUAL</b>	<b>2015-2016 BUDGET</b>	<b>2015-2016 FORECAST</b>
88.9%	103.8%	87.3%	100.0%	<b>99.7%</b>

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 plus budgeted claims for the remainder of the year divided by expected (budgeted) claims.

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

<b>MONTH</b>	<b>2015-2016 ACTUAL</b>	<b>2015-2016 BUDGET</b>	<b>2015-2016 VARIANCE</b>	<b>2014-2015 ACTUAL</b>	<b>2013-2014 ACTUAL</b>
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
DEC	<b>\$40,224</b>	\$69,745	<b>(\$29,521)</b>	\$47,437	\$40,321
JAN		\$69,745		\$47,120	\$44,201
FEB		\$69,745		\$46,962	\$43,730
MAR		\$69,745		\$46,314	\$33,847
APR		\$69,745		\$46,798	\$30,543
MAY		\$69,745		\$46,805	\$41,930
JUN		\$69,745		\$47,120	\$41,781
<b>TOTALS</b>		<b>\$837,195</b>	<b>(\$4,602)</b>	<b>\$752,500</b>	<b>\$665,180</b>

**LINE 9: 5260-LIFE INSURANCE:***The forecast is based on the current staff.***LINE 10: 5275-DISABILITY INSURANCE:***The forecast is based on the current staff.***LINE 21 on Page 3: 5510-PUPIL TRANSPORTATION:***Special Education Transportation is a projected variance of \$203,864 FAV (previously \$224,984 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 24 on Page 3: 5560-TUITION EXPENSE:***Tuition has a projected variance of \$179,721 FAV (previously \$207,727 FAV).**Tuition for the vo-ag schools has a projected variance of \$16,883 FAV.*

	<b>FY11-12 ACTUAL</b>	<b>FY12-13 ACTUAL</b>	<b>FY13-14 ACTUAL</b>	<b>FY14-15 ACTUAL</b>	<b>FY15-16 BUDGET</b>	<b>FY15-16 FORECAST</b>
Sound	6	8	7	5	6	4
Trumbull	3	2	2	2	4	3
Nonnewaug	3	2	2	1	3	3
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

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

	<b>FY11-12 ACTUAL</b>	<b>FY12-13 ACTUAL</b>	<b>FY13-14 ACTUAL</b>	<b>FY14-15 ACTUAL</b>	<b>FY15-16 BUDGET</b>	<b>FY15-16 FORECAST</b>
ECA	26	26	26	26	26	22

Public (ACES) and private out-of-district placements has a projected variance of **\$140,937 FAV** (previously \$168,943 FAV).

	<b>FY11-12 ACTUAL</b>	<b>FY12-13 ACTUAL</b>	<b>FY13-14 ACTUAL</b>	<b>FY14-15 ACTUAL</b>	<b>FY15-16 BUDGET</b>	<b>FY15-16 FORECAST</b>
Public SPED	6	8	6	10	10	6(7)
Private SPED	24	21	25	24	23	29(28)
Totals	30	29	31	34	33	35

**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 forecast 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. There is no budget variance for electricity.

**ELECTRICITY (KILOWATT HOURS)**

<b>MONTH</b>	<b>2015-2016 ACTUAL</b>	<b>2015-16 BUDGET</b>	<b>2015-16 VARIANCE</b>	<b>2014-2015 ACTUAL</b>	<b>2013-2014 ACTUAL</b>
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		301,518		297,565	295,361
JAN		316,251		290,906	322,535
FEB		317,768		319,356	323,318
MAR		313,876		321,785	306,728
APR		323,607		304,672	300,730
MAY		338,033		318,196	324,543
JUN		344,787		336,991	329,909
<b>TOTALS</b>		<b>3,913,193</b>	<b>(10,589)</b>	<b>3,773,114</b>	<b>3,886,040</b>

Loan payments will total \$14,583. The budget assumes there will not be a Load Shed credit. No budget variance is expected.

The budget for propane is \$5,250. The forecast is \$3,150, or **\$2,100 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."*

**DEGREE DAYS:** *The number of degree days through November 2015 are 605 compared to the prior year's same period of 583.*

**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**. This year's Fall has been warmer than recent Fall weather. The forecast for natural gas was reduced by **\$3,000 FAV**.

**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.*

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

*A budget transfer of \$5,800 UNF has been requested 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."*

**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.

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

The budget includes a \$100,000 facilities contingency for emergencies. To-date, there have been no expenditures. The forecast assumes these funds will be used.

**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.

**LINE 46 on Page 4: 5850-CONTINGENCY:**

The budget includes a \$150,000 contingency for unplanned, necessary expenditures. To-date, there have no expenditures. The forecast assumes these funds will be entirely used.

- *\$5,800 – Purchase Stage Tek decks for Amity Middle School – Orange Campus*

**LINE 53 on Page 4: 5856-TRANSFER ACCOUNT:**

**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 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.**

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 of **\$145,086 UNF**. 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 forecast projects \$350,000 UNF of the unspent fund balance will be designated to purchase one or more of the items in the proposed 2016-2017 bond issue. In this way, the taxpayers will not pay any interest to borrow these funds to do one of the facilities projects.*

## 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

<b>TOTAL ANNUAL SAVINGS TO-DATE OF:    \$125,911</b>
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**\$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 used 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

<b>TOTAL ANNUAL SAVINGS OF:</b>	<b>\$139,721</b>
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**\$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 pre-recorded 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. **It is only as good as the data available and the assumptions used.** We use current information and past history.

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

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

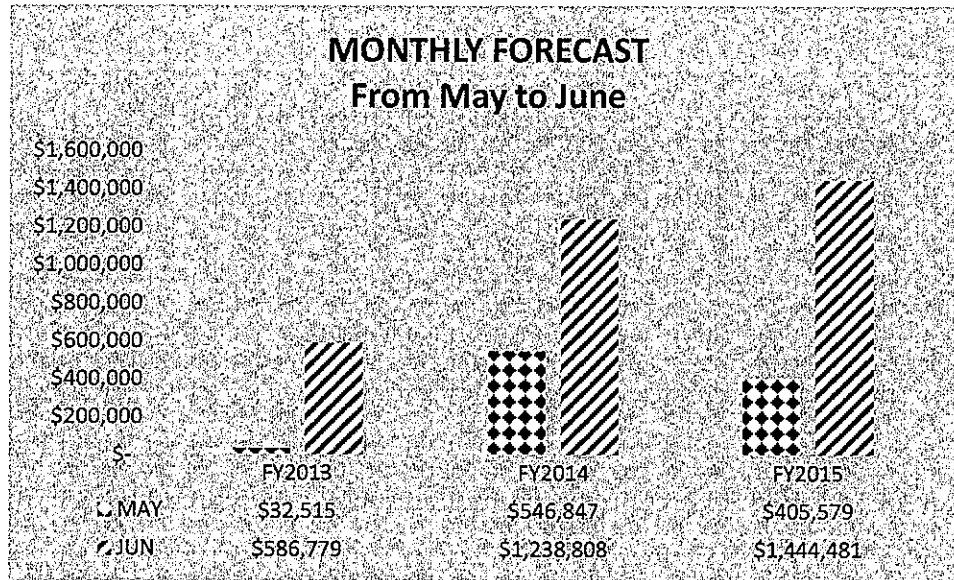
Revenues can be most impacted by decisions made at the State level for Special Education and Transportation grants. We have seen the reimbursement rate change in mid-year.

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

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

### HISTORICAL:

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



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

### 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 30<sup>th</sup> but not yet billed. In some cases, the estimated amount encumbered varies from the actual invoice (e.g., utility bill; water bill) and we do not need to spend the entire encumbrance. 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**

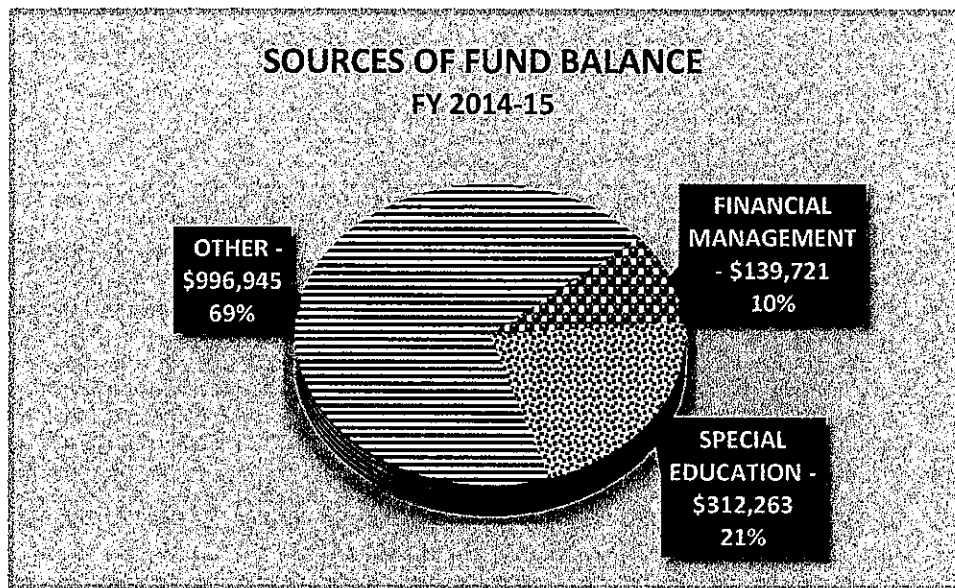
Turnover savings from replacing teachers who retired or resigned exceeded budget by **\$99,002**. We found out about 14 retirements and resignations after the budget was adopted. The budget assumed 5 retirements and resignations. In addition, the replacement of the Director of Counseling who resigned 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**.

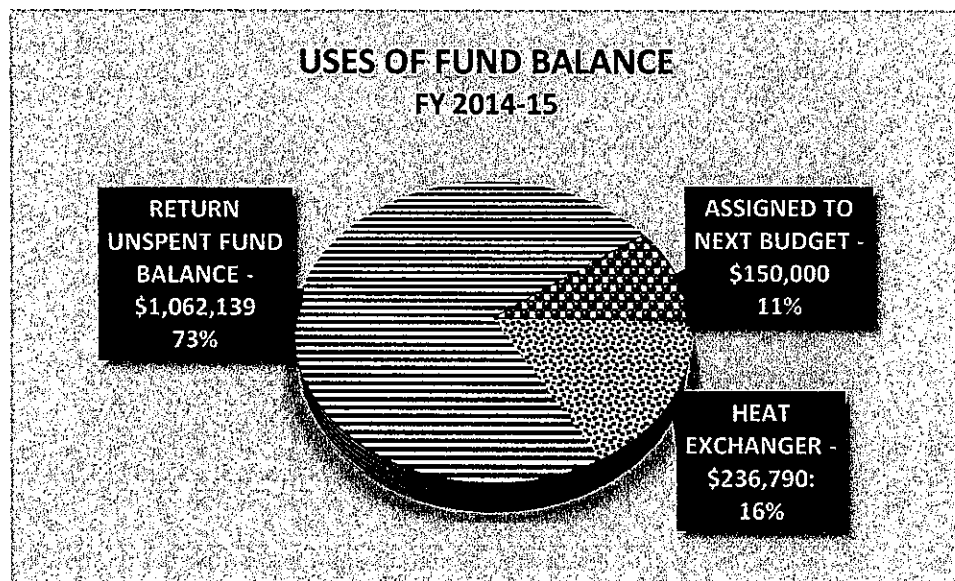
The primary sources of the fund balance are shown graphically below:



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 will be returned to the Member Towns, as follows:

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



<u>MONTH/YR</u>	<u>JNL#</u>	<u>ACCOUNT NUMBER &amp; DESCRIPTION</u>		<u>AMOUNT</u>	<u>DESCRIPTION</u>
July 2015	64	03132220	5690	OTHER SUPPLIES	\$ -275.00 EasyBib license
July 2015	64	05142350	5690	OTHER SUPPLIES	\$ 275.00 EasyBib license
July 2015	65	03132220	5642	LIBRARY BOOKS & PERIODICALS	\$ -300.00 Databases
July 2015	65	03132220	5690	OTHER SUPPLIES	\$ 300.00 Databases
July 2015	65	03132220	5690	OTHER SUPPLIES	\$ 319.00 Databases
July 2015	65	03132220	5810	DUES & FEES	\$ -319.00 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	03111014	5641	TEXTBOOKS	\$ 1,500.00 AP Gov, AP US Gov&Politic texts
July 2015	71	05132213	5641	TEXTBOOKS	\$ -1,500.00 AP Gov, AP US Gov&Politic texts
July 2015	129	04122151	5690	OTHER SUPPLIES	\$ 250.00 Hearing kit
July 2015	129	04122151	5420	REPAIRS,MAINTENANCE & CLEANING	\$ -250.00 Hearing kit
August 2015	2	03111013	5611	INSTRUCTIONAL SUPPLIES	\$ -1,000.00 Replacement texts needed
August 2015	2	03111013	5641	TEXTBOOKS	\$ 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	\$ 634.00 NEED TEXTS FOR CLASS INCREASE
September 2015	126	05142700	5513	IN DISTRICT PRIVATE REG ED	\$ 920.00 TRANSPORTATION EXPENSES
September 2015	126	04126111	5560	TUITION EXPENSE	\$ -2,062.00 TRANSPORTATION EXPENSES
September 2015	126	05142700	5512	VO-AG/VO-TECH REG ED	\$ 1,142.00 TRANSPORTATION EXPENSES
September 2015	131	02132400	5330	OTHER PROFESSIONAL & TECH SRVC	\$ -400.00 CHARACTER DEVELOPMENT SPEAKER
September 2015	131	02132220	5642	LIBRARY BOOKS & PERIODICALS	\$ 400.00 CHARACTER DEVELOPMENT SPEAKER
September 2015	132	02132220	5642	LIBRARY BOOKS & PERIODICALS	\$ 700.00 CHARACTER DEVELOPMENT SPEAKER
September 2015	132	02132120	5330	OTHER PROFESSIONAL & TECH SRVC	\$ -700.00 CHARACTER DEVELOPMENT SPEAKER
September 2015	182	04121203	5690	OTHER SUPPLIES	\$ 648.00 TRANSITION CLASS SUPPLIES
September 2015	182	04132190	5581	TRAVEL - CONFERENCES	\$ 400.00 CONFERENCE REGISTRATION FEES
September 2015	182	04122150	5611	INSTRUCTIONAL SUPPLIES	\$ -1,048.00 TRANSITION SUPPLY /CONFERENCES
September 2015	192	01132400	5590	OTHER PURCHASED SERVICES	\$ -1,097.00 PURCHASE BASS BOW & CASE
September 2015	192	01111010	5731	EQUIPMENT - REPLACEMENT	\$ 1,097.00 PURCHASE BASS BOW & CASE
October 2015	64	01132400	5581	TRAVEL - CONFERENCES	\$ 171.00 TO ATTEND A CONFERENCE
October 2015	64	01111013	5611	INSTRUCTIONAL SUPPLIES	\$ -171.00 TO ATTEND A CONFERENCE
October 2015	76	03111014	5641	TEXTBOOKS	\$ 2,725.00 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	5810	DUES & FEES	\$ 50.00
November 2015	61	01132400	5330	OTHER PROFESSIONAL & TECH SRVC	\$ -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	04126116	5510	PUPIL TRANSPORTATION	\$ 2,998.00 TRANSPORTATION TO AMSO
November 2015	92	04126130	5510	PUPIL TRANSPORTATION	\$ -2,998.00 TRANSPORTATION TO AMSO
November 2015	107	05132213	5590	OTHER PURCHASED SERVICES	\$ 2,000.00 CATERED EVENT, STAFF DD NOV 3
November 2015	107	05132212	5322	INSTRUCTIONAL PROG IMPROVEMENT	\$ -2,000.00 CATERED EVENT, STAFF DD NOV 3
November 2015	131	05132212	5581	TRAVEL - CONFERENCES	\$ 2,000.00 CONFERENCES
November 2015	131	05132212	5322	INSTRUCTIONAL PROG IMPROVEMENT	\$ -2,000.00 CONFERENCES
November 2015	189	03111014	5810	DUES & FEES	\$ 265.00 AP Psych Workshop
November 2015	189	03111014	5611	INSTRUCTIONAL SUPPLIES	\$ -265.00 AP Psych Workshop
November 2015	216	03111013	5420	REPAIRS,MAINTENANCE & CLEANING	\$ 886.00 AHS Science signage
November 2015	216	03111013	5731	EQUIPMENT - REPLACEMENT	\$ 1,286.00 AHS Science Acid Cabinet

<u>MONTH/YR</u>	<u>JNL#</u>	<u>ACCOUNT NUMBER &amp; DESCRIPTION</u>		<u>AMOUNT</u>	<u>DESCRIPTION</u>
November 2015	216	05142510	5690	OTHER SUPPLIES	\$ -2,172.00 AHS Sci Acid Cabinet & 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	04121200	5611	INSTRUCTIONAL SUPPLIES	\$ -8.00 SHIPPING COSTS ADJUSTMENT
December 2015	51	04122150	5611	INSTRUCTIONAL SUPPLIES	\$ 75.00 SHIPPING COSTS ADJUSTMENT
December 2015	51	04122150	5690	OTHER SUPPLIES	\$ -67.00 SHIPPING COSTS ADJUSTMENT
December 2015	52	04132140	5690	OTHER SUPPLIES	\$ 25.00 SHIPPING COST ADJUSTMENT
December 2015	52	04132140	5611	INSTRUCTIONAL SUPPLIES	\$ -25.00 SHIPPING COST ADJUSTMENT
December 2015	53	04126117	5560	TUITION EXPENSE	\$ -1,500.00 FIELD TRIPS WHEELCHAIR BUS
December 2015	53	04126116	5510	PUPIL TRANSPORTATION	\$ 1,500.00 FIELD TRIPS WHEELCHAIR BUS
December 2015	166	03113201	5690	OTHER SUPPLIES	\$ 825.00 Colorguard supplies
December 2015	166	03113201	5111	CERTIFIED SALARIES	\$ -825.00 Colorguard supplies

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**

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



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**Jack B. Levine**  
**Director of Finance and Administration**  
**jack.levine@reg5.k12.ct.us**

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

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

From: Jack B. Levine, Director of Finance and Administration

Re: Budget Transfers of \$3,000 or More

Date: December 20, 2015

**Amity Regional High School Science Department:**

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.

***Move to transfer \$7,000 for the Amity Regional High School Science Department 5611 – Instructional Supplies Account to the District Technology Department 5690 – Other Supplies account for the purpose of purchasing Chrome books.***

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**

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



**Jack B. Levine**  
**Director of Finance and Administration**  
[jack.levine@reg5.k12.ct.us](mailto:jack.levine@reg5.k12.ct.us)

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

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

From: Jack B. Levine, Director of Finance and Administration

Re: New Funding Requests for Fiscal Year

Date: December 29, 2015

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

**Stage Tek Decks for Amity Middle School – Orange Campus:**

Principal Kathi Fuller-Cutler made this budget request. She stated, "The Stage Tek Decks would be purchased through Wenger Corp. The quote is \$5,800.00.

Bethany made a similar purchase a few years ago in order to extend the stage for performances and for plays. The high school also has the same capability but we are limited in our use of the stage for the performances resulting in all the groups performing on the floor. 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."

**#1 – Move to make the following budget transfer to purchase Stage Tek Decks for Amity Middle School – Orange Campus:**

ACCOUNT NUMBER	ACCOUNT NAME	FROM	TO
05-15-0000-5850	Contingency Account	\$5,800	
02-11-1010-5730	Equipment - New		\$5,800

New Funding Requests for Fiscal Year  
December 29, 2015  
Page 2

**CONTINGENCY ACCOUNT RECAP**

Budget		\$150,000
<i>January:</i>	<i>Stage Tek Decks for Orange Middle School</i>	<i><u>\$ 5,800</u></i>
<i>Balance</i>		<i>\$144,200</i>

## **Students**

### **Student Health Services**

#### **School District Medical Advisor**

The Amity Board of Education (Board) shall appoint a school district medical advisor and appropriate medical support service personnel including nurses.

The school district medical advisor, in cooperation with the Board and the board of health/health department for the school district, shall:

1. Plan and administer each school's health program,
2. Advise on the provision of school health services,
3. Provide consultation on the school health environment, and
4. Perform any other duties as agreed between the advisor and the appointing board of education.

School health efforts shall be directed toward detection and prevention of health problems and to emergency treatment, including the following student health services:

1. Appraising the health status of student and school personnel;
2. Counseling students, parents, and others concerning the findings of health examination;
3. Encouraging correction of defects;
4. Helping prevent and control disease;
5. Providing emergency care for student injury and sudden illness;
6. Maintaining school health records.

#### **Health Records**

There shall be a health record for each student enrolled in the school district which will be maintained in the school nurse's room. For the purposes of confidentiality, records will be treated in the same manner as the student's cumulative academic record.

Student health records are covered by the Family Educational Rights and Privacy Act (FERPA) and are exempt from the Health Insurance Portability Act (HIPAA) privacy rule. However, it is recognized that obtaining medical information from health care providers will require schools to have proper authorization and to inform parents that such information once released by health care providers is no longer protected under HIPAA but is covered under FERPA.

#### **Regular Health Assessments**

Health assessments shall be required in grade 7 and in grade 10 by a legally qualified practitioner of medicine, an advanced practiced registered nurse, licensed pursuant to chapter 378, a physician assistant, licensed pursuant to chapter 370, a school medical advisor, or a legally qualified practitioner of medicine, as advanced practice registered nurse or a physician assistant

## Students

### Student Health Services

stationed at any military base prior to school entrance in Connecticut. The purpose of the health assessment is to ascertain whether a student has any physical disability or other health problem. Such health assessments shall include:

1. Physical examination which shall include hematocrit or hemoglobin tests, height, weight, and blood pressure;
2. Updating of immunizations required under C.G.S. 10-204a and the Department of Public Health, Public Health Code, 10-204a-2a, 10-204-3a and 10-204a-4.
3. Vision, hearing, postural, and gross dental screenings;
4. If required by the current medical standard, testing for tuberculosis and sickle cell anemia or Cooley's anemia;
5. Any other information including a health history as the physician believes to be necessary and appropriate.

A child will not be allowed, as the case may be, to begin or continue in district schools unless health assessments are performed as required. Students transferring into the district must provide evidence of required Connecticut vaccinations, immunizations, and health assessments at enrollment and prior to school attendance.

Health assessments will be arranged without charge to all students whose parents or guardians meet the eligibility requirement of free and reduced priced meals under the National School Lunch Program or for free milk under the special milk program.

The Amity Board of Education shall annually designate a representative to receive reports of health assessments and immunizations from health care providers.

Health assessment results and recommendations signed by the examining physician or authorized medical personnel shall be recorded on forms provided by the Connecticut State Board of Education and kept on file in the school the student attends. Upon written authorization from the student's parent or guardian, original cumulative health records shall be sent to the chief administrative officer of the school district to which such student moves (or his/her designee) and a true copy of the student's cumulative health records maintained with the student's academic records. The Superintendent of Schools, or designee, shall notify parents of any health related problems detected in health assessments and shall make reasonable efforts to assure that further testing and treatment is provided, including advice on obtaining such required testing or treatment.

Students who are in violation of Board requirements for health assessments and immunizations will be excluded from school after appropriate parental notice and warning.

## Students

### Student Health Services

#### Postural Screening

School nurses will screen all female students in grade 7 and male students in grade 8 or 9 for scoliosis or other postural problems. Additional postural screenings will also be conducted in response to appropriate requests from parents/guardians or professionals working with the student. Results will be recorded in the student's health record on forms supplied by the Connecticut State Board of Education, and the Superintendent shall cause a written notice to be given to the parent or guardian of each student found to have any postural defect or problem, with a brief statement describing such defect or disease.

As necessary, special educational provisions shall be made for students with disabilities.

#### Tuberculin Testing

*NOTE: The Connecticut Department of Public Health discourages routine TB testing of all students at school enrollment or for any of the required health assessment. It is recommended that students, at each mandated health assessment, be screened for their risk of exposure to TB. A child, determined to be at risk for exposure to TB should be required to be tested.*

In addition to tuberculin testing, if required by the school district medical advisor, as part of regular student health assessments, all new students will be required to have at least one test for tuberculosis prior to entry in district schools, if determined to be at risk for exposure to TB.

#### Immunizations/Vaccinations

No student will be allowed to enroll in district schools without vaccination against smallpox and adequate immunization against the following diseases:

1. Measles
2. Rubella
3. Poliomyelitis
4. Diphtheria
5. Tetanus
6. Pertussis
7. Mumps
8. Hepatitis B
9. Varicella (Chickenpox)
10. Meningococcal disease
11. Any other vaccine required by section 19a 7f of Connecticut General Statutes.

All students in grades 7-12 are required to have received 2 doses of measles, mumps and rubella vaccine, or demonstrate serologic proof of immunity. Students entering seventh grade shall show



## **Students**

### **Student Health Services**

proof of having received 2 doses of varicella vaccine, laboratory confirmation of immunity, or present a written statement signed by a physician, physician assistant or advanced practice registered nurse indicating the individual has had varicella based on family or medical history. (Varicella requirement effective August 1, 2011)

All seventh grade students must show proof of 1 dose of meningococcal vaccine and 1 dose of Tdap in addition to the completion of the primary DTP series.

Students shall be exempt from the appropriate provisions of this policy when:

1. they present a certificate from a physician or local health agency stating that initial immunizations have been given and additional immunizations are in process under guidelines and schedules specified by the Commissioner of Health Services; or
2. they present a certificate from a physician stating that in the opinion of such physician, immunization is medically contraindicated because of the physical condition of such child; or
3. they present a written statement from their parents or guardians that such immunization would be contrary to the religious beliefs of such child or his/her parents/guardians; such statement to be officially acknowledged by a notary public or a judge, a court clerk/deputy clerk, a town clerk, a justice of the peace, or a Connecticut attorney; or
4. in the case of hemophilus influenza type B has passed his or her fifth birthday; or
5. in the case of diphtheria, tetanus and pertussis, has a medical exemption confirmed in writing by a physician, physician assistant or advanced practice registered nurse (per C.G.S. 19a-7f).

The school nurse will report to the local director of health any occurrence of State of Connecticut defined reportable communicable diseases.

### **Health Assessments/Interscholastic Sports Programs**

Any student participating in an interscholastic sports program must have a health assessment, within the past thirteen months prior to the first training session for the sport or sports. Each participant in a sport program must complete a health questionnaire prior to their health assessment.

Parents are expected to use the services of their private physician. If a student is unable to obtain a health assessment from his/her personal physician for financial or other reasons, an examination can be arranged. Health assessment results shall be recorded on forms provided by the Connecticut State Board of Education, signed by the examining physician, filed in the student's health folder, and maintained up to date by the school nurse.

### **Student Medical Care at School**

## Students

### Student Health Services

School personnel are responsible for the immediate care necessary for a student whose sickness or injury occurs on the school premises during school hours or in school sponsored and supervised activities.

Schools shall maintain files of Emergency Information cards (on paper or electronically) for each student. If a child's injury requires immediate care, the parent or guardian will be called by telephone by the nurse, the building Principal, or other personnel designated by the Principal, and advised of the student's condition. When immediate medical or dental attention is indicated, and when parents or guardians cannot be reached, the student will be transported to the nearest hospital. In this event, the family physician/dentist and school district medical advisor will be notified of school district actions at the discretion of the school nurse.

(cf. 5142 - Student Safety)

(cf. 5141.4 - Child Abuse and Neglect)

(cf. 5141.5 - Suicide Prevention)

(cf. 6145.2 - Interscholastic/Intramural Athletics)

(cf. 6171 - Special Education)

Legal Reference: Connecticut General Statutes

10-203 Sanitation.

10-204 Vaccination.

10-204a Required immunizations (as amended by PA 15-174 and PA 15-242)

10-204c Immunity from liability

10-205 Appointment of school medical advisors.

10-206 Health assessments, as amended by PA 07-58 and PA 11-179

10-206a Free health assessments.

10-207 Duties of medical advisers, (as amended by P.A. 12-198)

10-208 Exemption from examination or treatment.

## **Students**

### **Student Health Services**

10-208a Physical activity of student restricted; boards to honor notice.

10-209 Records not to be made public.

10-210 Notice of disease to be given parent or guardian.

10-212 School nurses and nurse practitioners.

10-212a Administration of medicines by school personnel.

10-213 Dental hygienists.

10-214 Vision, audiometric and postural screenings: When required; notification of parents re defects; record of results.

10-214a Eye protective devices.

10-214b Compliance report by local or regional Board of Education.

10-217a Health services for children in private nonprofit schools.  
Payments from the state, towns in which children reside and private nonprofit schools.

19a-7f Childhood Immunization Schedules

Federal Family Educational Rights and Privacy Act of 1974 (section 438 of the General Education Provisions Act, as amended, added by section 513 of P.L. 93-568, codified at 20 U.S.C. 1232g)

42 U.S.C. 1320d-1320d-8, P.L. 104-191, Health Insurance Portability and Accountability Act of 1996 (HIPAA)

## Students

### Administering Medications

The purpose of this policy is for the Amity Board of Education (Board) to determine who shall administer medications in a school and the circumstances under which self-administration of medication by students shall be permitted.

The Amity Board of Education allows students to self-administer medication and school personnel to administer medication to students in accordance with the established procedures, and applicable state regulations, sections 10-212a-1 through 10-212a-10 inclusive. In order to provide immunity afforded to school personnel who administer medication, the Amity Board of Education, with the advice and approval of the School Medical Advisor and the school nurse supervisor, shall review and/or revise this policy and regulation biennially concerning the administration of medications to District students by a nurse, or in the absence of a nurse, by qualified personnel for schools. The District's School Medical Advisor (or other qualified physician) shall approve this policy, its regulations and any changes prior to adoption by the Board.

### Definitions

**Administration of medication** means any one of the following activities: handling, storing, preparing or pouring of medication; conveying it to the student according to the medication order; observing the student inhale, apply, swallow, or self-inject the medication, when applicable; documenting that the medication was administered; and counting remaining doses to verify proper administration and use of the medication.

**Advanced practice registered nurse** means an individual licensed pursuant to C.G.S. 20-94a.

**Authorized prescriber** means a physician, dentist, optometrist, advanced practice registered nurse or physician assistant, and for interscholastic and intramural athletic events only, a podiatrist.

**Before- and after-school program** means any child care program operated and administered by a local or regional Board of Education or municipality exempt from licensure by the Department of Public Health. Such programs shall not include public or private entities licensed by the Department of Public Health or Board of Education enhancement programs and extra-curricular activities.

**Board of Education** means a local or regional Board of Education, a regional educational service center, a unified school district, the regional vocational-technical school system, an approved private special education facility, the Gilbert School, the Norwich Free Academy, Woodstock Academy or a non-public school whose students receive services pursuant to Section 10-217a of the Connecticut General Statutes.

## Students

### Administering Medications

**Cartridge injector** means an automatic prefilled cartridge injector or similar automatic injectable equipment used to deliver epinephrine in a standard dose for emergency first aid response to allergic reaction.

**Controlled drugs** means those drugs as defined in Connecticut General Statutes Section 21a-240.

**Cumulative health record** means the cumulative health record of a student mandated by Connecticut General Statutes Section 10-206.

**Director** means the person responsible for the operation and administration of any school readiness program or before- and after-school program.

**Eligible student** means a student who has reached the age of eighteen or is an emancipated minor.

**Error** means:

1. the failure to do any of the following as ordered:
  - a. administer a medication to a student;
  - b. administer medication within the time designated by the prescribing physician;
  - c. administer the specific medication prescribed for a student;
  - d. administer the correct dosage of medication;
  - e. administer medication by the proper route; and/or
  - f. administer the medication according to generally accepted standards of practice;or
2. the administration of medication to a student which is not ordered by an authorized prescriber, or which is not authorized in writing by the parent or guardian of such student.

**Extracurricular activities** means activities sponsored by local or regional Boards of Education that occur outside of the school day, are not part of the educational program, and do not meet the definition of before- and after-school programs and school readiness programs.

**Guardian** means one who has the authority and obligations of guardianship of the person of a minor, and includes: (1) the obligation of care and control; and (2) the authority to make major decisions affecting the minor's welfare, including, but not limited to, consent determinations regarding marriage, enlistment in the armed forces and major medical, psychiatric or surgical treatment.

**Intramural athletic events** means tryouts, competition, practice, drills, and transportation to and from events that are within the bounds of a school district for the purpose of providing an opportunity for students to participate in physical activities and athletic contests that extend beyond the scope of the physical education program.

## Students

### Administering Medications

**Interscholastic athletic events** means events between or among schools for the purpose of providing an opportunity for students to participate in competitive contests which are highly organized and extend beyond the scope of intramural programs and includes tryouts, competition, practice, drills, and transportation to and from such events.

**Investigational drug** means any medication with an approved investigational new drug (IND) application on file with the Food and Drug Administration (FDA), which is being scientifically tested and clinically evaluated to determine its efficacy, safety and side effects and which has not yet received FDA approval.

**Licensed athletic trainer** means a licensed athletic trainer employed by the school district pursuant to Chapter 375a of the Connecticut General Statutes.

**Medication** means any medicinal preparation including over-the-counter, prescription and controlled drugs, as defined in Connecticut General Statutes Section 21a-240. This definition includes Aspirin, Ibuprofen or Aspirin substitutes containing Acetaminophen.

**Medication emergency** means a life-threatening reaction of a student to a medication.

**Medication plan** means a documented plan established by the school nurse in conjunction with the parent and student regarding the administration of medication in school. Such plan may be a stand-alone plan, part of an individualized health care plan, an emergency care plan or a medication administration form.

**Medication order** means the written direction by an authorized prescriber for the administration of medication to a student which shall include the name of the student, the name and generic name of the medication, the dosage of the medication, the route of administration, the time of administration, the frequency of administration, the indications for medication, any potential side effects including overdose or missed dose of the medication, the start and termination dates not to exceed a 12-month period, and the written signature of the prescriber.

**Nurse** means an advanced practice registered nurse, a registered nurse or a practical nurse licensed in Connecticut in accordance with Chapter 378 of the Connecticut General Statutes.

**Occupational therapist** means an occupational therapist employed full time by the local or regional board of education and licensed in Connecticut pursuant to Chapter 376a of the Connecticut General Statutes.

**Paraprofessional** means a health care aide or assistant or an instructional aide or assistant employed by the local or regional Board of Education who meets the requirements of such Board for employment as a health care aide or assistant or instructional aide or assistant.

## **Students**

### **Administering Medications**

**Physical therapist** means a physical therapist employed full time by the local or regional Board of Education and licensed in Connecticut pursuant to Chapter 376 of the Connecticut General Statutes.

**Physician** means a doctor of medicine or osteopathy licensed to practice medicine in Connecticut pursuant to Chapters 370 and 371 of the Connecticut General Statutes, or licensed to practice medicine in another state.

**Physician assistant** means an individual licensed to prescribe medications pursuant to Section 20-12d of the Connecticut General Statutes.

**Principal** means the administrator in the school.

**Qualified medical professional**, as defined in C.G.S. 10-212, means a physician licensed under Chapter 370, an optometrist licensed to practice optometry under Chapter 380, an advanced practice registered nurse licensed to prescribe in accordance with Section 20-94a or a physician assistant licensed to prescribe in accordance with Section 20-12d.

**Qualified personnel for schools** means (a) a full-time employee who is a qualified school employee, except that a coach, an athletic trainer, or school paraprofessional need not be a full-time employee. For school readiness programs and before- and after-school programs, Directors or Director's designee, lead teachers and school administrators who have been trained in the administration of medication may administer medications pursuant to Section 10-212a-10 of the State regulations.

**Qualified school employee**, as defined in C.G.S. 10-212, means a principal, teacher, licensed athletic trainer, licensed physical or occupational therapist employed by a school district, coach or school paraprofessional.

**Research or study medications** means FDA-approved medications being administered according to an approved study protocol. A copy of the study protocol shall be provided to the school nurse along with the name of the medication to be administered and the acceptable range of dose of such medication to be administered.

**School** means any educational facility or program which is under the jurisdiction of the Board excluding extracurricular activities.

**School medical advisor** means a physician appointed pursuant to C.G.S. 10-205.

**School nurse** means a nurse appointed in accordance with Connecticut General Statutes Section 10-212.

## **Students**

### **Administering Medications**

**School nurse supervisor** means the nurse designated by the local or regional Board of Education as the supervisor or, if no designation has been made by the Board, the lead or coordinating nurse assigned by the Board.

**School readiness program** means a program that receives funds from the State Department of Education for a school readiness program pursuant to subsection (b) of Section 10-16p of the Connecticut General Statutes and exempt from licensure by the Department of Public Health pursuant to subdivision (1) of subsection (b) of Section 19a-77 of the Connecticut General Statutes.

**Self-administration of medication** means the control of the medication by the student at all times and is self-managed by the student according to the individual medication plan.

**Supervision** means the overseeing of the process of the administration of medication in a school.

**Teacher** means a person employed full time by a Board of Education who has met the minimum standards as established by that Board for performance as a teacher and has been approved by the School Medical Advisor and school nurse to be designated to administer medications pursuant to the Regulations of Connecticut State Agencies Sections 10-212a-1 through 10-212a-7.

### **General Policies on Administration of Medication**

Pursuant to State Board of Education regulations, a child diagnosed with asthma or an allergic condition who is authorized to self-administer may carry an inhaler or an Epipen or similar device in the school at all times if he/she is under the care of a physician, physician assistant, or advanced practice registered nurse (APRN), and such practitioner certifies in writing to the Board of Education that the child needs to keep an asthmatic inhaler or Epipen at all times to ensure prompt treatment of the child's asthma or allergic condition and protect the child against serious harm or death. A written authorization of the parent/guardian is also required.

A school nurse may administer medication to any student pursuant to the written order of an authorized prescriber (physician, dentist, optometrist, an advanced practice registered nurse, or a physician assistant and for interscholastic and intramural athletic events only, a podiatrist) and the written authorization of a parent or guardian of such child or eligible student and the written permission of the parent/guardian for the exchange of information between the prescriber and the school nurse necessary to ensure the safe administration of such medication.

In the absence of a school nurse, any other nurse licensed pursuant to the provisions of Chapter 378, including a nurse employed by, or providing services under the direction of the Board of Education at a school-based clinic, only qualified personnel for schools who have been properly trained may administer medications to students as delegated by the school nurse upon approval of the School Medical Advisor and the school nurse may administer medication to any student in



## **Students**

### **Administering Medications**

the school following the successful completion of specific training in administration of medication and satisfactory completion of the required criminal history check.

Medications with a cartridge injector may be administered by qualified personnel for schools only to a student with a medically diagnosed allergic condition which may require prompt treatment to protect the student against serious harm or death. Qualified personnel for schools, as defined, may administer oral, topical, intranasal, or inhalant medication in the absence of a licensed nurse. Investigational drugs or research or study medications may not be administered by qualified personnel for schools.

Coaches and licensed athletic trainers during intramural and interscholastic events may administer medications pursuant to Section 10-212a-9 of the Regulations of Connecticut State Agencies and as described in this policy and in the administrative regulations to this policy.

In compliance with all applicable state statutes and regulations, parents/guardians may administer medications to their own children on school grounds.

### **Administration of Medication by Paraprofessionals**

A specific paraprofessional, through a plan approved by a school nurse supervisor and School Medical Advisor, may administer medications including medications administered with a cartridge injector, to a specific student with a medically diagnosed allergic condition that may require prompt treatment in order to protect the student against serious harm or death pursuant to Section 10-212a-9 of the Regulations of Connecticut State Agencies and as described in the administrative regulations. The approved plan also requires the written authorization of the student's parent/guardian and pursuant to the written order from the student's authorized prescriber licensed to prescribe medication.

### **Administration of Medication by Coaches and Licensed Athletic Trainers During Intramural and Interscholastic Events**

During intramural and interscholastic athletic events, a coach or licensed athletic trainer who has been trained in the general principles of medication administration applicable to receiving, storing, and assisting with inhalant medications or cartridge injector medications and documentation, may administer medication for select students for whom self-administration plans are not viable options as determined by the school nurse.

The medication which may be administered is limited to: (1) inhalant medications prescribed to treat respiratory conditions and (2) medication administered with a cartridge injector for students with a medically diagnosed allergic condition which may require prompt treatment to protect the student against serious harm or death.

## Students

### Administering Medications

The school nurse is responsible for the student's individualized medication plan and shall provide the coach with a copy of the authorized prescriber's order and the parental/guardian permission form. Parents are responsible for providing the medication, such as the inhaler or cartridge injector, to the coach or licensed athletic trainer, which shall be kept separate from the medication stored in the school health office during the school day.

Medications to be used in athletic events shall be stored in containers for the exclusive use of holding medications; in locations that preserve the integrity of the medication; under the general supervision of the coach or licensed athletic trainer trained in the administration of medication; and in a locked secure cabinet when not in use at athletic events.

The agreement of the coach or licensed athletic trainer is necessary for the administration of emergency medication and the implementation of the emergency care plan.

Coaches and athletic trainers are required to fulfill the documentation requirements as outlined in the administrative regulations accompanying this policy. Errors in the administration of medication shall be addressed as specified in Section 10-212a-6 of the Regulations of Connecticut State Agencies, and detailed in the administrative regulation pertaining to this policy. If the school nurse is not available, a report may be submitted by the coach or licensed athletic trainer to the school nurse on the next school day.

### Storage and Use of Epinephrine Cartridge Injectors (Emergency Administration of Epinephrine to Students without Prior Written Authorization)

A school nurse or, in the absence of a school nurse, a "qualified school employee" who has completed the training required by PA 14-176, shall maintain epinephrine in cartridge injectors for the purpose of emergency first aid to students who experience allergic reactions, who were not previously known to have serious allergies and who do not have a prior written authorization of a parent/guardian or a prior written order of a qualified medical professional for the administration of epinephrine.

*Note: Epipens expire yearly. Therefore schools are responsible for refilling their prescriptions annually.*

The school nurse or school principal shall select qualified school employees who voluntarily agree to be trained to administer such epinephrine as emergency first aid. There shall be at least one such qualified school employee on the grounds of each District school during regular school hours in the absence of the school nurse. Each school must maintain a supply of epinephrine in cartridge injectors (epipens) for such emergency use.

*Note: This requirement pertains only during regular school hours and does not include after-school activities.*

## **Students**

### **Administering Medications**

The school shall fulfill all conditions and procedures promulgated in the regulations established by the State Board of Education for the storage and administration of epinephrine by school personnel to students for the purpose of emergency first aid to students who experience allergic reaction and do not have prior written authorization for epinephrine administration.

The school nurse or, in the absence or unavailability of such school nurse, such qualified school employee may administer epinephrine to a student experiencing a life-threatening undiagnosed allergic reaction as emergency first aid, to students who do not have a prior written authorization from a parent or guardian or a prior written order from a qualified medical professional for the administration of epinephrine. A qualified school employee must annually complete the required training program in order to be permitted to administer epinephrine utilizing an epipen.

The parent/guardian of a student may submit, in writing, to the school nurse and school medical advisor, if any, that epinephrine shall not be administered to his/her child permitted by statute. The District shall annually notify parents/guardians of the need to provide such written notice.

The Board of Education, recognizing this emergency use of epinephrine for previously undiagnosed students, per the statute, is to take place during "regular school hours" establishes such hours to be from the arrival of the first students to the school site to the departure of the last bus serving the school at the conclusion of the day's instructional programs.

### **Administration of Anti-Epileptic Medications to Students**

With the written authorization of a student's parent/guardian, and pursuant to the written order of a physician, a school nurse (and a school medical advisor, if any), shall select and provide general supervision to a qualified school employee, who voluntarily agrees to serve as a qualified school employee, to administer anti-epileptic medication, including by rectal syringe, to a specific student with a medically diagnosed epileptic condition that requires prompt treatment in accordance with the student's individual seizure action plan. Such authorization is limited to situations when the school nurse is absent or unavailable. No qualified school employee shall administer such medication unless he/she annually completes the training program developed by the State Department of Education, in consultation with the School Nurse Advisory Council.

In addition the school nurse (and school medical advisor, if any), shall attest, in writing, that such qualified school employee has completed the required training. The qualified school employee shall also receive monthly reviews by the school nurse to confirm his/her competency to administer anti-epileptic medication. For purposes of the administration of anti-epileptic medication, a "qualified school employee" means a principal, teacher, licensed athletic trainer, licensed physical or occupational therapist employed by the District, coach or school paraprofessional.

(cf. 4112.5/4212.5 - Security Check/Fingerprinting)

## Students

### Administering Medications

(cf. 5141 - Student Health Services)

Legal Reference: Connecticut General Statutes

10-206 Health Assessment

10-212 School nurses and nurse practitioners. Administration of medications by parents or guardians on school grounds. Criminal history; records check.

10-212a Administration of medications in schools. (as amended by PA 99-2, and June Special Session and PA 03-211, PA 04-181, PA 07-241, PA 07-252, PA 09-155, PA 12-198 and PA 14-176 and PA 15-215)

10-220j Blood glucose self-testing by children. Guidelines. (as amended by PA 12-198)

19a-900 Use of cartridge injector by staff member of before- or after-school program, day camp or day care facility.

21a-240 Definitions

29-17a Criminal history checks. Procedure. Fees.

52-557b Immunity from liability for emergency medical assistance first aid or medication by injection. School personnel not required to administer or render. (as amended by PA 05-144, An Act Concerning the Emergency Use of Cartridge Injectors)

Connecticut Regulations of State Agencies 10-212a-1 through 10-212a-10, inclusive, as amended.

Code of Federal Regulations: Title 21 Part 1307.2

20-12d Medical functions performed by physician assistants. Prescription authority.

20-94a Licensure as advanced practice registered nurse.

PA 07-241 An Act Concerning Minor Changes to the Education Statutes

**Students**

**Administering Medications**

29-17a Criminal history checks. Procedure. Fees.

School District \_\_\_\_\_ School \_\_\_\_\_ Grade \_\_\_\_\_

### SCHOOL MEDICATION AUTHORIZATION

Connecticut State Law and Regulations 10-212(a) require a written medication order of an authorized prescriber, (physician, dentist, optometrist, advanced practice registered nurse or physician's assistant, and for interscholastic and intramural sports only, a podiatrist) and parent/guardian written authorization, for the nurse, or in the absence of the nurse, a qualified school personnel to administer medication. Medications must be in the original properly labeled container. Prescription medication should be in the labeled container dispensed by a pharmacist.

This authorization is in effect for the school year (The school year is from July 1st- June 30<sup>th</sup>): \_\_\_\_\_

Self-administration of asthma inhalers and cartridge injectors (for medically diagnosed allergies) may be authorized by the prescriber and parent/guardian. All other medications considered for self-administration must be approved by the school nurse in accordance with Board policy to confirm student safety and competency with medication procedure.

#### Prescriber's Authorization

Name of Student \_\_\_\_\_ Date of Birth \_\_\_\_\_

Condition for which medication is indicated: \_\_\_\_\_ Medication Allergies ☐ NKDA ☐ Yes: \_\_\_\_\_

Medication: \_\_\_\_\_ Dose: \_\_\_\_\_ Route: ☐mg ☐puffs ☐PO ☐GT / NGT  
& generic name \_\_\_\_\_ ☐amp ☐Inhaled ☐with Spacer  
☐other

Time of Administration \_\_\_\_\_ ☐AM ☐PM Side Effects: \_\_\_\_\_  
☐Not relevant

If PRN, frequency, \_\_\_\_\_ Q \_\_\_\_\_ Hours \_\_\_\_\_ Provider Name & Phone/Fax Numbers (printed or stamped)

Prescriber's Authorization for Self-Administration (Confirms that the student has been instructed to safely and properly administer this medication) ☐Yes ☐No

Prescriber's Signature \_\_\_\_\_ Date: \_\_\_\_\_

#### Parent/Guardian Authorization

I hereby request that the above ordered medication be administered by school personnel. I understand that I must supply the school with no more than a 3 month supply of medication. I understand that this medication will be destroyed if not picked up within one week following discontinuation of the medication or the last day of school, whichever comes first.

I also give my consent for the exchange of information between the prescribing health care provider and school nurse, as needed for the safe administration of this medication and the safe management of the condition for which it is prescribed.

Parent/Guardian Authorization for Self-Administration ☐ Yes ☐ No

Parent/Guardian Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Parent's Home Phone# \_\_\_\_\_ Work/ Cell # \_\_\_\_\_

School nurse approval for Self Administration ☐NR\* ☐Yes ☐No  
\*NR mean Not required for inhalers or cartridge injectors Signature \_\_\_\_\_ Date \_\_\_\_\_

## Individual Student Medication Record

\_\_\_\_\_ **Controlled Substance**

\_\_\_\_\_ **Non-Controlled Substance**

Name of Child: \_\_\_\_\_

Authorized Prescriber ordering medication: \_\_\_\_\_

Allergies: \_\_\_\_\_

Name of Drug: \_\_\_\_\_

Phone # \_\_\_\_\_

Amount of Drug: \_\_\_\_\_

*ASA or ASA like substitute requested by parent - no M.D. order*

Time of Administration: \_\_\_\_\_

Parent's name

Phone #

Condition for which drug is being administered: \_\_\_\_\_

Received from

Date Received

Relevant side effects to be observed, if any: \_\_\_\_\_

Pharmacy

Date to re-order

Length of time during which medication shall be administered:

From: \_\_\_\_\_ To: \_\_\_\_\_

Prescription #

Prescription Date

Received and Checked by

Quantity

Date	Time	Dose	Legal Signature of Nurse/Qualified Personnel for Schools Administering Medication	Comments	Amount of controlled drug remaining

## MEDICATION ERROR OR INCIDENT REPORT

Date of Report: \_\_\_\_\_ School: \_\_\_\_\_ Prepared by: \_\_\_\_\_  
 Name of Student: \_\_\_\_\_ Grade: \_\_\_\_\_  
 Home Address: \_\_\_\_\_ Phone: \_\_\_\_\_  
 Date error occurred: \_\_\_\_\_ Time noted: \_\_\_\_\_  
 Person Administering Medication: \_\_\_\_\_  
 Authorized Prescriber: \_\_\_\_\_  
 Reason medication was prescribed: \_\_\_\_\_  
 Date of Order: \_\_\_\_\_ Instructions for Administration: \_\_\_\_\_

Medication(s)	Dose	Route	Scheduled Time	Dispensing Pharmacy	Prescription Number

Describe the error and how it occurred (use reverse side if necessary)

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**Action Taken:** *(by school nurse)*

Prescribing practitioner notified: ☐ Yes ☐ No Date: \_\_\_\_\_ Time: \_\_\_\_\_  
 School Medical Advisor notified: ☐ Yes ☐ No Date: \_\_\_\_\_ Time: \_\_\_\_\_  
 School Principal notified: ☐ Yes ☐ No Date: \_\_\_\_\_ Time: \_\_\_\_\_  
 Superintendent of Schools notified (by Principal): ☐ Yes ☐ No Date: \_\_\_\_\_ Time: \_\_\_\_\_  
 Parent/Guardian notified: ☐ Yes ☐ No Date: \_\_\_\_\_ Time: \_\_\_\_\_

Outcome:

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Name: \_\_\_\_\_

Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**Note:** Any error in the administration of medication shall be documented in the student's cumulative health record, or for before- and after-school programs and school readiness programs in the child's program record.



## Record of Training of Qualified Personnel for Schools\*\* in the Administration of Medicines

School Building: \_\_\_\_\_

Responsible School Nurse/School Medical Advisor: \_\_\_\_\_

Date	Name Qualified Personnel for Schools	Generic Principles of Safe Administration of Medications *	Review of State Statute & School Regulations Regarding Administration of Medication by Qualified School Personnel *	Procedural Safe Handling and Documentation Storage *	Aspects Recording *	Specific Student Needs* (including name or generic name of medication, indications for medication, dosage, routes, time & frequency of administration, therapeutic effects of the medication, overdose, missed dose.)	Medication Idiosyncrasies *	Desired Effects *	Potential Side Effects, Untoward Reactions, When to Implement Emergency Interventions *

\* Directions: Check (x) when completed.

\*\* Qualified Personnel for Schools means (a) a full time employee as a principal, teacher, occupational therapist, or physical therapist who has been trained in the administration of medication pursuant to Section 10-212a-3 of the State regulations; (b) a coach and licensed athletic trainer trained in the administration of medication pursuant to Section 10-212a-8 of the State regulations; (c) a paraprofessional who has been trained in the administration of medication pursuant to Section 10-212a-9 of the State regulations. For school readiness programs and before- and after-school programs, directors, director's designee, lead teacher and school administrators trained in the administration of medication pursuant to Section 10-212a-10 of the State regulation.

Xxxx xx, xxxx

**Inhalant and Cartridge Injection Medication Training Objectives:**

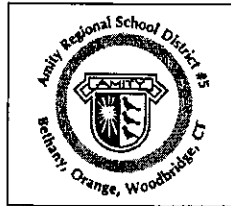
1. Understand the principles of the administration of medication applicable to receiving, storing and assisting with inhalant medications or cartridge injector medications, and documentation.
2. Obtain a basic understanding of the name and generic name of medication, indications for medication, dosage, routes, time and frequency of administration, therapeutic effects of the medication, potential side effects, and when to implement emergency interventions.
3. Demonstrate proper technique for the administration of inhalant medication and cartridge injector medication.
4. Will call parent/guardian and the school nurse or trainer (for athletics) immediately after giving the Epipen and calling 911.
5. Chaperones/Coaches have been instructed regarding the importance of being within close proximity of said student needing Epipen.
6. Teacher/Coach will be keep copy of MD order for those students with self-carry authorization.

Print Name: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Nurse: \_\_\_\_\_ Date: \_\_\_\_\_

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## Amity Regional School District No. 5

### HIPAA-Compliant Authorization for Exchange of Health & Education Information

I hereby authorize the Amity Regional School District to obtain and /or release confidential information regarding:

Patient/Student Name: \_\_\_\_\_ Date of Birth: \_\_\_\_\_  
 Street Address: \_\_\_\_\_ Telephone: \_\_\_\_\_  
 City, State, Zip: \_\_\_\_\_

	School District may:			School District may:	
	Obtain	Release		Obtain	Release
Psychological			Learning Disability		
Psychiatric			I.E.P.		
Medical			P.P.T. Minutes		
School Health Record			School Transcript		
Speech/Language			Oral Communication		
Other (Specify):					

**From/To:** Name/Title: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 Telephone: \_\_\_\_\_

**Release to Amity Regional School District, attention of:**

Name/Title: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 Telephone: \_\_\_\_\_

**Authorization:** This authorization is valid for one calendar year. It will expire on \_\_\_\_\_ [insert date]. I understand that I may revoke this authorization at any time by submitting written notice of the withdrawal of my consent. I recognize that health records, once received by the school district, may not be protected by the HIPAA Privacy Rule, but will become education records protected by the Family Educational Rights and Privacy Act. I also understand that if I refuse to sign, such refusal will not interfere with my child's ability to obtain health care.

Parent/Guardian Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Student Signature\*: \_\_\_\_\_ Date: \_\_\_\_\_

\* If a minor student is authorized to consent to health care without parental consent under federal or state law, only the student shall sign this authorization form. In Connecticut, a competent minor, depending on age, can consent to outpatient mental health care, alcohol and drug abuse treatment, testing for HIV/AIDS, and reproductive health care services.

Amity Regional School District No. 5  
INDIVIDUALIZED HEALTH CARE PLAN

Name: \_\_\_\_\_ DOB: \_\_\_\_\_ Grade: \_\_\_\_\_ Teacher: \_\_\_\_\_  
Effective Date: \_\_\_\_\_

Diagnosis:			
Assessment Date/Nurse	Functional Health Concern	Student Objectives	Interventions
Evaluation			

# Connecticut Statewide School Health Services Report

## Report of Epinephrine\* Administration

Please mail or fax form to: Stephanie Knutson, Connecticut State Department of Education, 25 Industrial Park Road, Middletown, CT 06457  
Fax number: (860) 807-2127

School District: \_\_\_\_\_ Name of school: \_\_\_\_\_ Public ☐ Non Public ☐

Student/Staff DOB: \_\_\_\_\_ Gender: M ☐ F ☐ Ethnicity: Spanish/Hispanic/Latino: Yes ☐ No ☐

Race: American Indian/Alaskan Native ☐ African American ☐ Asian ☐ Native Hawaiian/other Pacific Islander ☐ White ☐

Diagnosis/history of asthma: Yes ☐ No ☐ History of anaphylaxis: Yes ☐ No ☐ Previous Epinephrine use: Yes ☐ No ☐

### Incident:

Date/Time of occurrence: \_\_\_\_\_ Known allergen(s): \_\_\_\_\_

Trigger that precipitated this allergic episode: \_\_\_\_\_

Symptoms: \_\_\_\_\_

Location of individual when symptoms developed: \_\_\_\_\_

Location of individual when epinephrine administered: \_\_\_\_\_

Location of epinephrine storage: \_\_\_\_\_

Epinephrine administered by: RN ☐ Other ☐ If other, please specify: \_\_\_\_\_

If other than an RN, was this person formally trained? Yes ☐ No ☐ Date of training: \_\_\_\_\_

If Epinephrine was self-administered by an individual at school or a school-sponsored function, did the individual follow school protocols to notify school personnel and activate EMS? Yes ☐ No ☐ NA ☐

Approximate time between onset of symptoms and administration of Epinephrine: \_\_\_\_\_

Was Epinephrine administered under a patient specific order for a particular student? Yes ☐ No ☐

Does school district have non-patient specific standing orders/protocols in place for Anaphylaxis? Yes ☐ No ☐

Individual Health Care Plan (IHCP) in place? Yes ☐ No ☐ School Physician notified? Yes ☐ No ☐

Written school district policy on management of life-threatening allergies in place? Yes ☐ No ☐

### Disposition:

Transferred to ER: Yes ☐ No ☐ Discharged after \_\_\_\_\_ hours. Biphasic reaction: Yes ☐ No ☐ Unknown ☐

Hospitalized: Yes ☐ No ☐ Discharged after \_\_\_\_\_ days.

### Outcome:

Recommendations for changes/improvements to current policy or procedures: \_\_\_\_\_ Debriefing meeting? Yes ☐ No ☐

Form completed by: \_\_\_\_\_ Date: \_\_\_\_\_  
(please print)

Title: \_\_\_\_\_ Phone number: \_\_\_\_\_

Address: \_\_\_\_\_

\*EpiPen®, or EpiPen® Jr. or Twinject™

## Students

### Administering Medications

#### Regular School Day

The Amity Board of Education (Board) allows students to self-administer medication and qualified personnel for schools to administer medication to students in accordance with the following established procedures. These procedures shall be reviewed and/or revised and approved by the School Medical Advisor, the school nurse and the Amity Board of Education. The District's School Medical Advisor (or other qualified physician) will approve this policy, its regulations and any changes prior to submission to the Amity Board of Education for its approval.

The administration of medication includes the activities of handling, storing, preparing or pouring of medication, conveying it to the student according to the medication order, observing the student inhale, apply, swallow, or self-inject the medication, when applicable; documenting that the medication was administered; and counting remaining doses to verify proper administration and use of the medication.

A student who is required to receive medication, including over-the-counter preparations, during school hours must provide:

1. The authorized prescriber's (physician, dentist, optometrist, advanced practice registered nurse, or physician assistant; and a podiatrist in the case of interscholastic or intramural athletic events) orders for medication or aspirin, ibuprofen, or an aspirin substitute containing acetaminophen on a school district form which specifies the student's name, condition for which the drug is being administered, name of drug and method of administration and dosage of drug. For students receiving medicine the time of administration and duration of the order, side effects to be observed (if any) and management of such effects, and student allergies to food and/or medicine is also required on the form. This medical order must be renewed yearly if a student is to be administered medication by school personnel.
2. Written authorization from his or her parent or guardian allowing school personnel to administer said medication. This authorization shall be renewed yearly and shall include parental consent for school personnel to destroy said medication if not repossessed by the parent or guardian within a seven (7) day period of notification by school authorities.
3. The medication must have its original correct label from the pharmacy or manufacturer.

Students who are able to self-administer medication may do so provided:

1. An authorized prescriber provides a written order for self-administration of said medication.
2. There is written authorization for self-administration of medication from the student's parent or guardian.

## Students

### Administering Medications

3. The school nurse has evaluated the situation and deemed it to be safe and appropriate; has documented this on the student's cumulative health record, and has developed a plan for general supervision.
4. The student and school nurse have developed a plan for reporting and supervision of self-administration and notification of teachers.
5. The principal and appropriate teachers are informed that the student is self-administering prescribed medication.
6. Such medication is transported to the school and maintained under the student's control within these guidelines.

In addition, the Board permits those students who have a verified chronic medical condition and are deemed capable to self-administer prescribed emergency medication, including rescue asthma inhalers and cartridge injectors for medically-diagnosed allergies, to self-administer such medications and may permit such students to self-administer other medications, excluding controlled drugs, as defined in Connecticut General Statute 21a-240. Such students must provide:

1. An authorized prescriber's written medication order including the recommendation for self-administration; and
2. A written authorization for self-administration of medication from the student's parent or guardian.

Further, the school nurse shall assess the student's competency for self-administration in the school setting and deem it to be safe and appropriate, including that a student:

1. is capable of identifying and selecting the appropriate medication by size, color, amount, or other label identification;
2. knows the frequency and time of day for which the medication is ordered;
3. can identify the presenting symptoms that require medication;
4. administers the medication properly;
5. maintains safe control of the medication at all times;
6. seeks adult supervision whenever warranted; and
7. cooperates with the established medication plan.

In the case of inhalers for asthma and cartridge injectors for medically-diagnosed allergies, the school nurse's review of a student's competency to self-administer inhalers for asthma and cartridge injectors for medically-diagnosed allergies in the school setting shall not be used to prevent a student from retaining and self-administering inhalers for asthma and cartridge injectors for medically-diagnosed allergies. Students may self-administer such medications only with the written authorization of an authorized prescriber and written authorization from the student's parent or guardian or eligible student.

The school nurse is responsible for:



## Students

### Administering Medications

1. Reviewing the medication order and parental authorizations;
2. Developing an appropriate plan for self-administration;
3. Documenting the medication plan in the student's or participant's health record; and
4. Informing qualified personnel for schools and other staff regarding the student's self-administration of prescribed medication.

The medication shall be transported to school by the student and maintained under the student's control in accordance with the District's policy on self-medication by students and the individual student plan.

Self-administration of controlled medication may be considered for extraordinary situations such as international field trips. Such self-administration must be approved by the school nurse supervisor and the School Medical Advisor in advance and an appropriate plan shall be developed.

Medication may be administered by a licensed nurse, or in absence of such licensed personnel, any other nurse licensed pursuant to the provisions of Chapter 378, including a nurse employed by, or providing services under the direction of the Board of Education at a school-based clinic, qualified personnel for schools (principals, teachers, licensed physical or occupational therapists and coaches and licensed athletic trainers during intramural and/or interscholastic athletics) trained in the administration of medication. They shall not be held liable for any personal injuries which may result from acts or omissions constituting ordinary negligence.

A licensed practical nurse may administer medications to students if he/she can demonstrate evidence of one of the following:

1. Training in administration of medications as part of their basic nursing program;
2. Successful completion of a pharmacology course and subsequent supervised experience;
3. Supervised experience in medication administration while employed in a health care facility.

Licensed practical nurses shall not train or delegate the administration of medication to another individual. Such nurses shall only administer medications after the medication plan has been established by the school nurse or registered nurse.

Medication will be administered according to the following procedures:

1. The school nurse will develop a medication administration plan for each student before medication may be administered by any staff member. The school nurse will also review regularly all documentation pertaining to the administration of medication for students.
2. The qualified personnel for schools approved by the School Medical Advisor and school nurse will be formally trained by the school nurse or School Medical Advisor prior to administering medication. The school nurse, acting as designee and under the direction of

## Students

### Administering Medications

the School Medical Advisor, will annually instruct such staff members in the administration of medication. The training shall include, but not be limited to:

- a. The generic principles of safe administration of medications.
  - b. Review of state statute and school regulations regarding administration of medication by school personnel.
  - c. Procedural aspects of the administration of medication, including the safe handling and storage of medication, and documentation.
  - d. Specific information related to each student's medication and each student's medication plan including the name and generic name of the medication, indications for medication, dosage, routes, time and frequency of administration, therapeutic effects of the medication, potential side effects, overdose or missed dose of the medication, and when to implement emergency interventions.
3. A list of qualified personnel successfully trained and approved to administer medication along with documentation of the annual update of trainees shall be submitted to the Superintendent by the nursing supervisor on October 31 of each year. All such individuals including school nurses and nurse practitioners must have also satisfactorily passed the criminal background check. The documentation shall include the dates of general and student-specific training, the content of the training, individuals who have successfully completed general and student-specific administration of medication training for the current school year, and names and credentials of the nurse or School Medical Advisor trainer or trainers.
4. A current list of those authorized to give medication shall be maintained in the school.

A child with diabetes may test his/her own blood glucose level per the written order of a Connecticut-licensed physician stating the need and the capacity of such child to conduct self-testing, along with the written authorization of the parent/guardian. The time and location of such blood glucose self-testing by a child with diabetes on school grounds shall not be restricted. Such self-testing shall be pursuant to guidelines promulgated by the Commissioner of Education.

The school nurse or school principal shall select a qualified school employee to, under certain conditions, give a glucagon injection to a student with diabetes who may require prompt treatment to protect him/her from serious harm or death. The nurse or principal must have the written authority from the student's parent/guardian and a written order from the student's Connecticut-licensed physician. The authorization shall be limited to situations when the school nurse is absent or unavailable. No qualified school employee shall administer this medication unless he/she has annually completed any training required by the school nurse and school medical advisor in the administration of medication with injectable equipment used to administer glucagon, the school nurse and school medical advisor must attest that the qualified school employee has completed such training and the qualified school employee voluntarily agrees to serve as a qualified school employee. The injections are to be given through an injector or injectable equipment used to deliver an appropriate dose of glucagon as emergency first aid response to diabetes.

## Students

### Administering Medications

A specific paraprofessional, in the absence of a school nurse, may only administer medications to a specific student in order to protect that student from harm or death due to a medically diagnosed allergic condition according to the following:

- A. only with the approval of the School Medical Advisor or school nurse, in conjunction with the school nurse supervisor, and under the supervision of the school nurse;
- B. with a proper medication authorization from the authorized prescriber in conformity with Connecticut General Statute 10-212a;
- C. with parental/guardian permission to administer the medication at school;
- D. only medication necessary for prompt treatment of an allergic reaction, including, but not limited to, a cartridge injector, and
- E. the paraprofessional shall have received proper training and supervision from the school nurse as detailed in Section 10-212a-3 and Section 10-212a-7 of the Regulations of Connecticut State Agencies.

### *Storage and Administration of Epinephrine*

#### **Definitions (For purposes of this subsection of this regulation)**

**Cartridge injector** means an automatic prefilled cartridge injector or similar automatic injectable equipment used to deliver epinephrine in a standard dose for emergency first aid response to allergic reactions.

**Qualified school employee** means a principal, teacher, licensed athletic trainer, licensed physical or occupational therapist employed by the school district, coach or school paraprofessional.

**Qualified medical professional** means a licensed physician, optometrist, advanced practice registered nurse, or a physician assistant.

#### **Storage and Use of Epinephrine Cartridge Injectors (Emergency Administration of Epinephrine to Students without Prior Written Authorization)**

A school nurse or, in the absence of a school nurse, a "qualified school employee" shall maintain epinephrine in cartridge injectors for the purpose of emergency first aid to students who experience allergic reactions, who were not previously known to have serious allergies and therefore do not have a prior written authorization of a parent/guardian or a prior written order of a qualified medical professional for the administration of epinephrine.

*Note: Epipens expire yearly. Therefore schools are responsible for refilling their prescriptions annually.*

## Students

### Administering Medications

The school nurse or school principal shall select qualified school employees who voluntarily agree to be trained annually to administer such epinephrine as emergency first aid, pursuant to PA 14-176. There shall be at least one such qualified school employee on the grounds of each District school during regular school hours in the absence of the school nurse. Each school must maintain a store of epipens for such emergency use.

No qualified school employee shall administer epinephrine unless he/she annually completes the training program regarding emergency first aid to students who experience allergic reactions, developed by the Departments of Education and Public Health in consultation with the School Nurse Advisory Council. The training program shall include instruction in cardiopulmonary resuscitation; first aid; food allergies; the signs and symptoms of anaphylaxis; prevention and risk-reduction strategies regarding allergic reactions; emergency management and administration of epinephrine; follow-up and reporting procedures after a student has experienced an allergic reaction; and any other relevant issues and topics related to emergency first aid to students who experience allergic reactions.

The school shall fulfill all conditions and procedures promulgated in the regulations established by the State Board of Education for the storage and administration of epinephrine by school personnel to students for the purpose of emergency first aid to students who experience allergic reaction and do not have prior written authorization for epinephrine administration.

The school nurse or, in the absence or unavailability of such school nurse, such qualified school employee may administer epinephrine to a student experiencing a life-threatening undiagnosed allergic reaction, as emergency first aid to students who do not have prior written authorization from a parent or guardian or a prior written order from a qualified medical professional for the administration of epinephrine. A qualified school employee must annually complete the required training program in order to be permitted to administer epinephrine utilizing an epipen.

The parent/guardian of a student may submit, in writing, to the school nurse and school medical advisor, if any, that epinephrine shall not be administered to his/her child permitted by statute. The school district shall annually notify parents/guardians of the need to provide written notice if they do not want emergency administration of epinephrine to be given to their child. Such notice shall be given to the school nurse or school medical advisor.

The person responsible for decision-making in the absence of the school nurse shall be the qualified school employee administering the epinephrine.

The school nurse, when the need exists to be absent or unavailable from his/her school assignment, shall notify the Principal or his/her designee and the trained qualified school employee(s) who shall be responsible for the emergency administration of epinephrine. Each school shall have a sufficient number of trained qualified school employees to ensure that there is at least one qualified and trained employee on the grounds of each school during regular school hours in the absence of the school nurse.

## Students

### Administering Medications

Emergency administration of epinephrine with a cartridge injector must be reported immediately to the school nurse and the student's parent/guardian. A separate administration of medication form for each student shall be maintained and submitted to the school nurse at the earliest possible time but not later than the next day and filed in or summarized on the student's cumulative health record.

Medication errors shall be reported immediately to the school nurse, nurse supervisor, medical advisor, and the student's parent or guardian. Documentation of the medication error shall be submitted to the school nurse at the earliest possible time but not later than the next school day and filed in or summarized on the student's cumulative health record.

The principal's/nurse's office shall notify the persons who will administer epinephrine as emergency first aid to students who experience allergic reactions but do not have prior written authorization of a parent/guardian and from a qualified medical professional of the students whose parents have refused the emergency administration of epinephrine.

Following the emergency administration of epinephrine by a qualified school employee to a student without a prior authorization or medication order, such administration shall be reported immediately to the school nurse or school medical advisor and the student's parent or guardian. A medication record shall be submitted to the school nurse not later than the next school day and filed in or summarized on the student's cumulative health record.

### Handling and Storage of Medications

All medication, except those approved for keeping by students for self-medication and epinephrine intended for emergency administration to students who do not have a prior written authorization or order, must be delivered by the parent or other responsible adult and shall be received by the nurse assigned to the school or, in the absence of such nurse, by other qualified personnel for schools trained in the administration of medication and assigned to the school. The school nurse must:

- A. Examine on site any new medication, medication order and parent/guardian authorization and except for epinephrine intended for emergency administration to students who do not have written prior authorization or order, to insure that it shall be properly labeled with dates, name of student, medication name, dosage and physician's name, and that the medication order and permission form are complete and appropriate.
- B. Develop an administration of medication plan for the student before any medication is given by qualified personnel for schools.
- C. Review all medication refills with the medication order and parent/guardian written authorization prior to the administration of medication except for epinephrine intended for emergency administration to students who do not have written prior authorization or order.

## Students

### Administering Medications

- D. Except as indicated by a student's emergency care plan, emergency medications shall be stored in an unlocked, clearly labeled and readily accessible cabinet or container during school hours under the supervision of the nurse or the principal or principal's designee trained in the administration of medication.
- E. Emergency medications shall be locked beyond the regular school day or program hours except as otherwise determined by a student emergency care plan.
- F. Record on the Student's Individual Medication Record the date the medication is delivered and the amount of medication received.
- G. Store medication requiring refrigeration in a refrigerator at no less than 36 degrees Fahrenheit and no more than 46 degrees Fahrenheit. The refrigerator shall be located in a health office maintained for health service purposes with limited access. Non-controlled medications may be stored directly on the shelf of the refrigerator with no further protection needed. Controlled medications shall be stored in a locked box affixed to the refrigerator shelf.
- H. Store prescribed medicinal preparations in securely locked storage compartment. Controlled substances shall be contained in separate compartments, secured and locked at all times. At least two sets of keys for the medication containers or cabinets shall be maintained for each school building or before- and after-school programs and school readiness programs. The school nurse shall maintain one set of keys. The additional set shall be under the direct control of the Principal and, if necessary, the Program Director or lead teacher trained in the administration of medication shall also have a set of keys.

All medication, except those approved for keeping by students for self-medication, shall be kept in a designated locked container, cabinet or closet used exclusively for the storage of medication.

In the case of controlled substances, they shall be stored separately from other drugs and substances in a separate, secure, substantially constructed, locked metal or wood cabinet.

No more than a three month supply of a medication for a student shall be stored at the school. All medications, prescriptions and non-prescription, shall be delivered and stored in their original containers and in such a manner as to render them safe and effective. No medication for a student shall be stored at a school without a current written order from an authorized prescriber.

Access to all stored medications shall be limited to persons authorized to administer medications. Each school or before- and after-school program and school readiness program shall maintain a current list of those persons authorized to administer medications.

### Destruction/Disposal of Medication

At the end of the school year or whenever a student's medication is discontinued by the authorized prescriber, the parent or guardian is to be contacted and requested to repossess the unused medication within a seven (7) school day period. If the parent/guardian does not comply

## Students

### Administering Medications

with this request, all medication (non-controlled drugs) is to be destroyed by the school nurse in the presence of at least one witness (school physician, principal, teacher) according to the following procedures:

1. Medication will be destroyed in a non-recoverable fashion. (Procedure below recommended by Connecticut Department of Environmental Protection, Office of Pollution Prevention.)
  - a. Keep the medication in its original container.
    - i. To protect privacy and discourage misuse of the prescription, cross out the patient's name with a permanent marker or duct tape or remove the label. (Chemotherapy drugs may require special handling. Work with your healthcare provider on proper disposal options for this type of medication.)
  - b. Modify the medications to discourage consumption.
    - i. For solid medications: such as pills or capsules: add a small amount of water to at least partially dissolve them.
    - ii. For liquid medications: add enough table salt, flour, charcoal, or nontoxic powdered spice, such as turmeric or mustard to make a pungent, unsightly mixture that discourages anyone from eating it.
    - iii. For blister packs: wrap the blister packages containing pills in multiple layers of duct or other opaque tape.
  - c. Seal and conceal.
    - i. Tape the medication container lid shut with packing or duct tape.
    - ii. Place it inside a non-transparent bag or container such as an empty yogurt or margarine tub to ensure that the contents cannot be seen.
    - iii. Do not conceal medicines in food products because animals could inadvertently consume them.
  - d. Discard the container in your trash can.
  - e. Schools that want to dispose of controlled substances should call the Drug Control Division of the CT Department of Consumer Protection for assistance at 860-713-6055.
2. The following information is to be charted on the student's health folder and signed by the school nurse and witness:
  - a. Date of destruction.
  - b. Time of destruction.
  - c. Name, strength, form and quantity of medication destroyed.
  - d. Manner of destruction of medication.
3. Controlled substances shall not be destroyed by the school nurse. Controlled substances shall be destroyed pursuant to Section 21a-262-3 of the Regulations of the Connecticut State Agencies. In the event that any controlled substance remains unclaimed, the school nurse or Supervisor of Nursing shall contact the Connecticut Commissioner of Consumer Protection to arrange for proper disposition. Destruction may also be conducted by a

## Students

### Administering Medications

Connecticut licensed pharmacist in the presence of another pharmacist acting as a witness.

4. Any accidental destruction or loss of controlled drugs must be verified in the presence of a second person, including confirmation of the presence or absence of residue and jointly documented on the student medication administration record and on a medication error form pursuant to Connecticut General Statute 10-212a(b). If no residue is present notification must be made to the Department of Consumer Protection (DEP) pursuant to Section 21a-262-3 of the Regulations of Connecticut State Agencies.
5. The completed medication administration record for non-controlled medications may be destroyed in accordance with Section M8 of the Connecticut Municipality Retention Schedule, provided it is superseded by a summary on the student health record.

### Documentation and Record Keeping

Record keeping of medication administration shall either be in ink and shall not be altered or shall be recorded electronically, in a record that cannot be altered, on the individual student's medication record form which, along with the parental authorization form and the authorized prescriber's order, becomes part of the student's permanent record. Records shall be made available to the Connecticut State Department of Education upon request, for review until destroyed pursuant to C.G.S. 11-8a and C.G.S. 10-212a(b) for controlled medications.

Each school readiness or before- and after-school program where medications are administered shall maintain an individual medication administration record for each student who receives medication during regular school or program hours. A medication administration record shall include the:

- A. Name of the student;
- B. Name of medication;
- C. Dosage of medication;
- D. Route of administration;
- E. Frequency of administration;
- F. Name of the authorized prescriber, or in the case of aspirin, ibuprofen, or an aspirin substitute containing acetaminophen being given to a student, the name of the parent or guardian requesting the medication to be given;
- G. Dates for initiating and terminating the administration of the medication, including extended year programs;
- H. Quantity received which shall be verified by the adult delivering the medication;
- I. Student allergies to food and/or medicine;
- J. Date and time of administration or omission including reason for omission;
- K. Dose or amount of drug administered;
- L. Full written or electronic signature of the nurse or qualified personnel for schools administering the medication; and



## Students

### Administering Medications

- M. For controlled medications, a medication count which shall be conducted and documented at least once a week and co-signed by the assigned nurse and a witness.

The completed medication administration record for controlled medications shall be maintained in the same manner as the non-controlled medications. In addition, a separate medication administration record needs to be maintained in the school for three years, pursuant to Connecticut General Statute 10-212a(b).

The written order of the authorized prescriber, the written authorization of the parent or guardian to administer the medication and the written parental/guardian permission for the exchange of information by the prescriber and school nurse to ensure the safe administration of such medication shall be filed in the student's cumulative health record or, for before- and after-school programs and school readiness programs, in the child's program record.

Record of the medication administered shall be entered in ink on an individual student medication record form and filed in the student's cumulative health folder. If the student is absent, it shall be so recorded. If an error is made in recording, a single line shall be run through the error and initialed.

An authorized prescriber's verbal order, including a telephone order, for a change in any medication may be received only by a school nurse. Such verbal order must be followed by a written order within one (1) school day.

1. An error in the administration of medication shall be reported to the school nurse who will initiate appropriate action and documentation in a student incident report and on his/her cumulative record.
2. Untoward reactions to medication shall be reported to the school nurse, the District Medical Advisor, the parent, and the student's physician.
3. Records of controlled substances shall be entered in the same manner as other medications with the following additions:
  - a. The amount of controlled drug shall be counted and recorded on the individual student medication record form after each dose given.
  - b. A true copy (carbon or NCR) of the forms shall be retained by the school for 3 years and the original filed in the student's permanent health record.
  - c. Loss, theft or destruction of controlled substances shall be immediately, upon discovery, reported to the Supervisor of Nursing Services who will contact the Connecticut Commissioner of Consumer Protection.

In the absence of a licensed nurse, only qualified personnel for schools who have been properly trained may administer medication to students. Qualified personnel for schools may administer oral, topical, or inhalant medications. Medications with a cartridge injector(s) may be administered by qualified personnel only to a student with a medically diagnosed allergic

## **Students**

### **Administering Medications**

condition which may require prompt treatment to protect the student against serious harm or death.

Investigational drugs may not be administered by qualified personnel for schools.

### **Medication Errors**

An error in the administration of medication shall be reported immediately to the school nurse, the school nurse supervisor, the parent/guardian, and the authorized prescriber, verbally and followed by a written statement to all parties within one (1) school day.

A medication error includes any failure to administer medication as prescribed for a particular student, including failure to administer the medication:

- Within the appropriate timeframe.
- In the correct dosage.
- In accordance with accepted practice.
- To the correct student.

In the event of a medication error, the school nurse shall notify the parent or guardian. The nurse shall document the effort to reach the parent or guardian. If there is a question of potential harm to the student and medical treatment may be required, the nurse and/or building administrator shall also notify the student's authorized prescriber and the School Medical Advisor. In a severe emergency, 911 should be called. Contact the Poison Control Center as deemed necessary.

Any errors in the administration of a medication shall be documented by the nurse in the student's cumulative health record or, for before- and after-school programs and school readiness programs, in the child's program record. A written report shall also be made using a medication error form authorized by the Board of Education. The report must include any corrective action taken.

A report shall be completed by the person administering the medication and the school nurse, using the authorized accident/incident report form.

Any error in the administration of medication shall be documented in the student's cumulative health record.

### **Administration of Emergency Medication under Connecticut General Statute 10-212a**

In the absence of a school nurse, any other nurse licensed pursuant to provisions of Chapter 378 including a nurse providing services at a school-based health clinic, qualified personnel for schools may give emergency medication orally or by injection to students with a medically diagnosed allergic condition which would require such prompt treatment to protect the child

## Students

### Administering Medications

from serious harm or death so long as the administrator or teacher has completed training in administration or such medication.

A school nurse or, in the absence of a school nurse, a "qualified employee" shall maintain epinephrine in cartridge injectors for the purpose of emergency first aid to students who experience allergic reactions who were not previously known to have serious allergies and therefore do not have a prior written authorization of a parent/guardian or a prior written order of a qualified medical professional for the administration of epinephrine. (See section of this regulation titled, "Storage and Use of Epinephrine Cartridge Injectors.")

Whenever a student has an untoward reaction to administration of a medication, resolution of the reaction to protect the student's health and safety shall be the foremost priority. The school nurse and the authorized prescriber shall be notified immediately, or as soon as possible in light of any emergency medical care that must be given to the student.

Emergency medical care to resolve a medication emergency includes but is not limited to the following, as appropriate under the circumstances or: (in the event of a medication emergency, the following will be readily available:)

- A. The use of the 911 emergency response system;
- B. The contact of a local poison information center;
- C. The physician, clinic or emergency room to be contacted in such an emergency;
- D. The name of the person responsible for the decision-making in the absence of the school nurse;
- E. The application by properly trained and/or certified personnel of appropriate emergency medical care techniques, such as cardio-pulmonary resuscitation;
- F. Administration of emergency medication in accordance with policy #5141.21 and this administrative regulation; and
- G. Transporting the student to the nearest available emergency medical care facility that is capable of responding to a medication emergency.

As soon as possible, in light of the circumstances, the Principal shall be notified of the medication emergency. The Principal shall immediately thereafter contact the Superintendent or the Superintendent's designee.

The school nurse is responsible for notifying the parent or guardian, advising of the existence and nature of the medication emergency and all steps taken or being taken to resolve the emergency and protect the health and safety of the student, including contact with the authorized prescriber and/or any other medical action(s) that are being or have been taken.

## **Students**

### **Administering Medications**

#### **Supervision**

The school nurse is responsible for general supervision of administration of medications in the school(s) to which that nurse is assigned. The school nurse's duty of general supervision includes, but is not limited to the following:

1. Availability on a regularly scheduled basis to:
  - a. review orders or changes in orders, and communicate these to personnel designated to administer medication for appropriate follow-up;
  - b. set up a plan and schedule to ensure medications are given;
  - c. provide training to qualified personnel for schools and other licensed nursing in the administration of medications, and assess that the qualified personnel for schools are competent to administer medications;
  - d. support and assist other licensed nursing personnel and qualified personnel for schools to prepare for and implement their responsibilities related to the administration of specific medications during school hours; and,
  - e. provide consultation by telephone or other means of telecommunications. (In the absence of the school nurse, an authorized prescriber or other nurse may provide this consultation.)
2. In addition, the school nurse shall be responsible for:
  - a. implementing policies and procedures regarding the receipt, storage, and administration of medications;
  - b. reviewing, on a monthly basis, all documentation pertaining to the administration of medications for students;
  - c. observing the competency to administer medication by qualified personnel for schools; and
  - d. conducting periodic reviews, as needed, with licensed nursing personnel and qualified personnel for schools, regarding the needs of any student receiving medication.

#### **Administration of Medication During Intramural and Interscholastic Athletics**

A coach or licensed athletic trainer, trained in the general principles of medication administration applicable to receiving, storing, and assisting with inhalant medications or cartridge injector medications and documentation, may administer medication for select students, according to the student's individualized medication plan, for whom self-administration plans are not viable options as determined by the school nurse.

The medication which may be administered is limited to: (1) inhalant medications prescribed to treat respiratory conditions and (2) medication administered with a cartridge injector for students with a medically diagnosed allergic condition which may require prompt treatment to protect the student against serious harm or death.

## Students

### Administering Medications

The school nurse, responsible for the student's individualized medication plan, shall provide the coach with a copy of the authorized prescriber's order and the parental/guardian permission form. Parents are responsible for providing the coach or licensed athletic trainer the medication, such as the inhaler or cartridge injector, which shall be kept separate from the medication stored in the school health office during the school day.

Medications to be used in athletic events shall be stored in containers for the exclusive use of holding medications; in locations that preserve the integrity of the medication; under the general supervision of the coach or licensed athletic trainer trained in the administration of medication; and in a locked secure cabinet when not in use at athletic events.

The coach or licensed athletic trainer's agreement is necessary for the administration of emergency medication and the implementation of the student's emergency care plan.

Coaches and licensed athletic trainers are required to fulfill the documentation requirements as outlined in these administrative regulations. A separate medication administration record for each student shall be maintained in the athletic area. Errors in the administration of medication shall be addressed as specified in Section 10-212a-6 of the Regulations of Connecticut State Agencies, and detailed in these administrative regulations. If the school nurse is not available, a report may be submitted by the coach or licensed athletic trainer to the school nurse on the next school day.

An administration of medication record shall be submitted to the school nurse at the end of each sport season and filed in the student's cumulative health record.

Legal Reference: Connecticut General Statutes

10-206 Health assessment

10-212 School nurses and nurse practitioners. Administration of medications by parents or guardians on school grounds. Criminal history; records check

10-212a Administration of medicines by school personnel. (as amended by P.A. 03-211, PA 04-181, PA 09-155 and 14-176)

10-22j Blood glucose self-testing by children. Guidelines (as amended by PA 12-198)

19a-900 Use of cartridge injector by staff member of before- or after-school program, day camp or day care facility

21a-240 Definitions

**Students****Administering Medications**

29-17a Criminal history checks. Procedure. Fees

52-557b Immunity from liability for emergency medical assistance first aid or medication by injection. School personnel not required to administer or render. (as amended by PA 05-144 - An Act Concerning the Emergency Use of Cartridge Injectors)

Connecticut Regulations of State Agencies

10-212a-1 through 10-212a-10 Administration of Medication by School Personnel and Administration of Medication During Before- and After-School Programs and School Readiness Programs, as amended

1307.21 Code of Federal Regulation

## Students

### Communicable and Infectious Diseases

The Amity Board of Education recognizes that all children have a constitutional right to a free, suitable program of educational experiences. The Amity Board of Education has established reasonable health requirements as prerequisites to admission or attendance, including the requirement that students undergo physical examination prior to admission.

Where it can be medically established that a student suffers from a serious infectious disease and there is a significant risk of transmission of the disease to others because of the nature of the disease or the personal characteristics of the student carrier, it may be appropriate to exclude the student from the regular classroom. The determination of exclusion of any student will be made on a case by case basis with appropriate procedural due process safeguards. However, where the risk of transmission is relatively low or appropriate procedures can be adopted to reduce the risk of transmission, exclusion is not warranted.

A child with an infectious disease may be considered handicapped, if the condition presents such physical impairment that limits one or more major life activities. Therefore, Section 504 of the Rehabilitation Act, the "Education of all Handicapped Children Act" may apply. The parent, guardian or the school administration may make a referral for determination whether the student is handicapped and entitled to protection under Section 504. The Planning and Placement Team will determine whether the student is handicapped or is "otherwise qualified" within the meaning of Section 504. All students should be educated in the least restrictive environment.

The District will include as part of its emergency procedure plan a description of the actions to be taken by District personnel in case of pandemic flu outbreak or other catastrophe that disrupts District operations.

(cf. 5111 Admission)

(cf. 5142 Student Safety)

(cf. 5141 Student Health Services)

(cf. 6171 Special Education)

Legal Reference: "Education for Children with Disabilities", 20 U.S.C. 1400, et seq.  
Section 505 of the Rehabilitation Act of 1973, 29 U.S.C. 706(7)(b)  
"Americans with Disabilities Act"

The Family Educational Rights and Privacy Act of 1974,  
(FERPA), 20 U.S.C. 1232g, 45 C.F.R. 99

Connecticut General Statutes

## **Students**

### **Communicable and Infectious Diseases**

10-76(d)(15) Duties and powers of Boards of education to provide special education programs and services.

10-154a Professional communications between teacher or nurse and student

10-207 Duties of medical advisors

10-209 Records not to be public

10-210 Quarantine of certain persons

19a-581-585 AIDS testing and medical information



## **Students**

### **Communicable and Infectious Diseases**

#### **Exposure Control Plan**

The OSHA Bloodborne Pathogens Standard (29CFR 1910.1030) covers all employees who could be "reasonably anticipated" to face contact with bloodborne pathogens and other potentially infectious materials as the result of performing their job duties. In accordance with this standard, the district has developed an Exposure Control Plan which contains the following information:

1. General Program Management
2. Exposure Determination
3. Compliance Methods
4. Work Area Restrictions
5. Personal Protective Equipment
6. Hepatitis B. Vaccine Program
7. Post Exposure Evaluation and Follow up
8. Training

#### **Availability of the Exposure Control Plan to Employees**

A copy of the Exposure Control Plan is found in and available to all employees in each program site.

#### **Review and Update of the Plan**

It is important to keep this Exposure Control Plan up to date. To ensure this, the plan will be reviewed and updated under the following circumstances:

1. Annually
2. Whenever new or modified tasks and procedures are implemented which affect opportunities for occupational exposure.
3. Whenever employees' jobs or responsibilities are modified or altered so that a new potential of occupational exposure may exist.
4. Whenever new or revised positions are established that may involve occupational exposure.

#### **Exposure Determination**

CFR 1910.1030, paragraph (b) defines "occupational exposure" to mean "reasonably anticipated skin, eye, mucous membrane, or parenteral (i.e. intravenous subcutaneous) contact with blood or other potentially infectious materials that may result from the performance of an employee's duties. Other potentially infectious materials include the following: human body fluids (semen, vaginal secretions, cerebrospinal fluid, synovial fluid, pleural fluid, pericardial fluid, peritoneal

## **Students**

### **Communicable and Infectious Diseases**

fluid, saliva in dental procedures, any body fluids visibly contaminated with blood, and all body fluids in situations where it is difficult or impossible to differentiate between body fluids).

OSHA requires employers to perform an exposure determination concerning which employees may incur occupational exposure to blood or other potentially infectious materials. The exposure determination is made without regard to the use of personal protective equipment (i.e. employees are considered to be exposed even if they wear personal protective equipment). This exposure determination is required to list all job classifications in which employees may be expected to incur such occupational exposure, regardless of frequency. The following job classifications are in this category:

1. School Nurses
2. First Responders/First Aid Certified
3. Pre School Staff
4. Any staff member determined by medical advisor to be at risk due to unique circumstances

In addition, OSHA requires a listing of job classifications in which some employees may be anticipated to have occupational exposure. Since not all the employees in these categories would be expected to incur exposure to blood or other potentially infectious materials, tasks or procedures that would cause these employees to have occupational exposure are also required to be listed in order to clearly understand which employees in these categories may be considered to have occupational exposure. The following job classifications are in this category:

1. Teachers and aides not specifically listed above
2. Principals
3. Tutors
4. Cafeteria workers
5. Custodians
6. Coaches

### **Compliance Methods**

Universal precautions will be observed at all district building sites\* in order to prevent contact with blood or other potentially infectious materials. All blood or other potentially infectious materials will be considered infectious regardless of the perceived status of the source individual.

Engineering and work practice controls will be utilized to eliminate or minimize exposure to employees. Where occupational exposure remains after institution of these controls, personal protective equipment shall also be utilized. At these sites, the following engineering controls will be utilized:

1. Sharps container in school health offices

## **Students**

### **Communicable and Infectious Diseases**

2. Bio hazard bags in school health offices
3. Gloves available to all staff
4. Double bagging (custodians)
5. Eye protection, plastic apron as needed in Special Needs and Developmentally Delayed classrooms
6. Gloves, plastic bags, proper clean up solution in all sport first aid kits

It is the responsibility of the teacher and nurse in each site to monitor the storage and need for replacement of personal protective equipment.

Hand washing facilities are also available to the employees who incur exposure to blood or other potentially infectious materials. OSHA requires that these facilities be readily accessible after incurring exposure. Hand washing facilities are located in:

Some Classrooms	Health Office
All Bathrooms	Some Staff Lounges
Gym locker rooms	Custodial Closets
Some Administrative Offices	

\*Sites: indicates all school district buildings and grounds

### **Work Area Restrictions**

In work areas where there is a reasonable likelihood of exposure to blood or other potentially infectious materials, employees are not to eat, drink, apply cosmetics, or lip balm, smoke, or handle contact lenses. Food or beverages are not to be kept in refrigerators, freezers, shelves, cabinets, counter tops or bench tops where blood or other potentially infectious materials are present.

Mouth pipetting/suction of blood or other potentially infectious materials is prohibited.

After removal of personal protective gloves, employees shall wash hands and any other potentially contaminated skin area immediately or as soon as feasible with soap and water.

If employees incur exposure to their skin or mucous membranes, then those areas shall be washed or flushed with water as appropriate as soon as feasible following contact.

All procedures will be conducted in a manner which will minimize splashing, spraying, splattering, and generation of droplets of blood or other potentially infectious materials.

## **Students**

### **Communicable and Infectious Diseases**

Equipment which has become contaminated with blood or other potentially infectious materials shall be examined prior to servicing or shipping and shall be decontaminated.

### **Personal Protective Equipment**

All personal protective equipment used at the sites will be provided without cost to employees. Personal protective equipment will be chosen based on the anticipated exposure to blood or other potentially infectious materials. The protective equipment will be considered appropriate only if it does not permit blood or other potentially infectious materials to pass through or reach the employees' clothing, skin, eyes, mouth, or other mucous membranes under normal conditions of use and for the duration of time which the protective equipment will be used.

All personal protective equipment will be cleaned, laundered, and disposed of by the employer at no cost to employees. All repairs and replacement will be made by the employer at no cost to employees.

All garments which are penetrated by blood shall be removed immediately or as soon as feasible. All personal protective equipment will be removed prior to leaving the work area. All personal protective equipment shall be disposable. After use such shall be rinsed with water or bleach/water solutions if contaminated, then disposed of in plastic bag lined container in classroom or health office. This will be disposed of by the custodian wearing gloves.

Gloves shall be worn where it is reasonably anticipated that employees will have hand contact with blood, other potentially infectious materials, non-intact skin, and mucous membranes. Gloves will be used when contact with blood or body secretion occurs or is suspected.

Disposable gloves used at sites are not to be washed or decontaminated for re use and are to be replaced as soon as practical when they become contaminated or as soon as feasible if they are torn, punctured, or when their ability to function as a barrier is compromised. Utility gloves may be decontaminated for re use provided that the integrity of the glove is not compromised. utility gloves will be discarded if they are cracked, peeling, torn, punctured, or exhibit other signs of deterioration or when their ability to function as a barrier is compromised.

Masks in combination with eye protection devices, such as goggles or glasses with solid side shield, or chin length face shields, are required to be worn whenever splashes, spray, splatter, or droplets of blood or other potentially infectious materials may be generated and eye, nose, or mouth contamination can reasonable be anticipated. No situations at sites should require such protection.

OSHA standard also requires appropriate protective clothing to be used under certain conditions. The clothing could be lab coats, gowns, aprons, clinic jackets, or similar outer garments. No situations should require that such protective clothing be utilized.

## **Students**

### **Communicable and Infectious Diseases**

Any contaminated surfaces will be cleaned and decontaminated immediately.

Decontamination will be performed by utilizing a department issued/approved agent with a 1:100 solution of bleach in water. All disinfectants will be Tuberculocidal.

All contaminated work surfaces will be decontaminated after completion of procedures and immediately or as soon as feasible after any spill of blood or other potentially infectious materials, as well as the end of the work shift of the surface may have become contaminated since the last cleaning.

All bins, pails, cans and similar receptacles shall be inspected and decontaminated on a regularly scheduled basis by health office and custodial staff.

Any broken glassware which may be contaminated will not be picked up directly with the hands. The following procedures will be used:

Staff will stay at area to prevent further injury/contamination. Custodians will be called to sweep up glass fragments using gloves. Equipment will be immediately decontaminated.

All contaminated sharps shall be discarded as soon as feasible in sharps containers which are located in each school health office.

### **Hepatitis B Vaccine Program**

All employees who have been identified as having exposure to blood or other potentially infectious materials will be offered the Hepatitis B vaccine, at no cost to the employee. The vaccine will be offered within 10 working days of their initial assignment to work involving the potential for occupational exposure to blood or other potentially infectious materials unless the employee has previously had the vaccine or who wishes to submit to antibody testing which shows the employee to have sufficient immunity.

Employees who decline the Hepatitis B vaccine will sign a waiver. Employees who initially decline the vaccine but who later wish to have it may have the vaccine provided at no cost.

The school nurse will assist employees to get the vaccine through occupational health.

## **Students**

### **Communicable and Infectious Diseases**

#### **Post Exposure Evaluation and Follow up**

Employees will immediately report a possible exposure incident to the school nurse where available or to their building Principal and will make out an incident report. The nurse or administrator will contact the school medical advisor or the Connecticut Department of Health Services to determine if an incident has occurred.

When an incident is confirmed, the employee will be referred to occupational health for a medical evaluation and follow up including:

1. Documentation of the route of exposure and the circumstances related to the incident.
2. Identification and documentation of the source individual if feasible unless school medical advisor can establish that identification is infeasible or prohibited by state law.
  - a. Source individual's blood will be tested as soon as feasible after consent is obtained, for HIV/HBV infectivity, unless source is a known carrier. If consent is not obtained, school medical advisor shall establish that legally obtained consent cannot be obtained.
  - b. Results of the source individual's testing shall be made available to the exposed employee, and the employee shall be informed of applicable laws and regulations concerning disclosure of the identity and infectious state of the source individual.

Minor students/clients' parents/guardians must be contacted and advised of the incident and their options. They should be encouraged to contact their own primary health care provider prior to giving consent for testing or disclosure.

#### **3. Blood Collection**

1. The exposed employee's blood shall be collected as soon as feasible by an accredited laboratory and tested after consent is obtained.
2. If the employee consents to collection but does not give consent for HIV serological testing, the sample shall be preserved for at least 90 days by the laboratory. If within the 90 days, the employee elects to have the baseline sample tested, such testing will be done as soon as feasible.
3. exposure prophylaxis, when medically indicated, as recommended by the U.S. Public Health Service.
4. Appropriate counseling concerning precautions to take place during the period after the exposure incident.
5. Information for the employee on what potential illnesses to be alert for and to report any related experiences to appropriate personnel.

## **Students**

### **Communicable and Infectious Diseases**

#### **Information for Health Care Professionals**

District employees will insure that the health care professional evaluating an employee after an exposure incident is provided the following information:

- A copy of the regulations.
- A description of the exposed employee's duties as they relate to the exposure incident.
- Documentation of the route(s) of exposure and circumstances under which exposure occurred.
- Results of the source individual's blood testing, if available.
- All medical records relevant to the appropriate treatment of the employee including vaccination status which is the district's responsibility to maintain.

#### **Health Care Professional's Written Opinion**

Employees will obtain a copy of the health care professional's written opinion when an employee goes for Hepatitis B vaccination or following an exposure incident. If the latter occurs, the district will provide the employee with a copy of the evaluating health care professional's written opinion within 15 days of the completion of the evaluation. Written opinion will be limited to:

- Is Hepatitis B vaccine indicated and has it been given to the employee?
- Has the employee been informed of the results of the evaluation?
- Has the employee been told about any medical condition resulting from exposure to blood or other potentially infectious materials which require further evaluation or treatment?

All other findings or diagnosis shall remain confidential between the health care professional and district employee and shall not be included in the written report.

#### **Record Keeping**

The Superintendent of Schools will establish and maintain an accurate separate record for each employee with occupational exposure in accordance with 29CFR1920.20. This record will include:

- The name and social security number of the employee.
- Hepatitis B Vaccine Declination.
- A copy of the employee's Hepatitis B vaccination status including the dates of all of the Hepatitis B vaccinations and any medical records relative to the employee's ability to receive vaccination.
- A copy of all results of examinations, medical testing and follow-up procedures required by these guidelines.

## **Students**

### **Communicable and Infectious Diseases**

- The employer's copy of the health care professional's written opinion as required by these guidelines.
- copy of the information provided to the health care professional as required in these guidelines.

### **Confidentiality**

District administrators and health personnel will ensure that the above medical records are:

- Kept confidential.
- Not disclosed or reported without the employee's expressed written consent to any person within or outside the workplace except as required by this standard or as may be required by law.
- Kept separate from the personnel record.
- Provided upon request for examination and copying to the subject employee, to anyone having written consent of the subject employee or to OSHA designees.
- Maintained for at least the duration of employment plus 30 years.

### **Training**

District employees shall ensure that all employees with occupational exposure participate in a training program at the time of initial assignment to tasks where occupational exposure may take place; when changes such as modification of tasks or procedures are implemented or institution of new tasks or procedures affect the employee's occupational exposure, and updated annually thereafter. A record of each training session will be filed in the Personnel Department.

District employees occupationally at risk will receive a training program which will include:

The modes of transmission of AIDS and Hepatitis B viruses.

- Instructions on types of protective clothing and equipment generally appropriate for employees, as well as instructions on the basis for selecting the clothing and equipment.
- Instructions on the actions to take and persons to contact if exposure has occurred.
- Instructions on the requirements for work practices and protective equipment for each task they may perform.
- Instructions on where protective clothing and equipment is kept; how to use it; and how to remove, handle, decontaminate, and dispose of contaminated clothing or equipment.
- Instructions on the limitation of protective clothing and equipment.



## Students

### Communicable and Infectious Diseases

Legal Reference: "Education for Children with Disabilities", 20 U.S.C. 1400, et seq.  
Section 505 of the Rehabilitation Act of 1973, 29 U.S.C. 706(7)(b)  
"Americans with Disabilities Act"

The Family Educational Rights and Privacy Act of 1974,  
(FERPA), 20 U.S.C. 1232g, 45 C.F.R. 99

#### Connecticut General Statutes

10-76(d)(15) Duties and powers of Boards of education to provide  
special education programs and services.

10-154a Professional communications between teacher or nurse  
and student.

10-207 Duties of medical advisors.

10-209 Records not to be public.

10-210 Notice of disease to be given parent or guardian.

19a-221 Quarantine of certain persons.

19a-581 -585 AIDS testing and medical information.

## **Students/Personnel - Certified**

### **Psychotropic Drugs**

The Amity Board of Education prohibits all school personnel from recommending the use of psychotropic drugs for any student enrolled within the school system. For purposes of this policy, the term "recommend" shall mean to directly or indirectly suggest that a child use psychotropic drugs.

Psychotropic drugs are defined as prescription medications for behavioral or social-emotional concerns, such as attentional deficits, impulsivity, anxiety, depression, and thought disorders, and includes, but is not limited to, stimulant medications and anti-depressants.

However, school health or mental health personnel, including school nurses or nurse practitioners, the District's Medical Advisor, school psychologists, school social workers, and school counselors may recommend that a student be evaluated by an appropriate medical practitioner.

The District shall follow procedures for identification, evaluation, placement and delivery of services to children with disabilities or suspected disabilities provided in state and federal statutes that govern special education.

The Superintendent of Schools or his/her designee shall promulgate this policy to district staff and parents/guardians of students annually and upon the registration of new students.

(cf. 5141.4 - Reporting of Child Abuse and Neglect)

Legal Reference: Connecticut General Statutes

10-212b Policies prohibiting the recommendation of psychotropic drugs by school personnel. (as amended by PA 03-211)

46b-120. Definitions

10-76a Definitions. (as amended by PA 00-48)

10-76b State supervision of special education programs and services.

10-76d Duties and powers of boards of education to provide special education programs and services. (as amended by PA 97-114 and PA 00-48)

10-76h Special education hearing and review procedure. Mediation of disputes. (as amended by PA 00-48)

## **Students/Personnel - Certified**

### **Psychotropic Drugs**

State Board of Education Regulations.

34 C.F.R. 3000 Assistance to States for Education for Handicapped Children.

American with Disabilities Act, 42 U.S.C. §12101 et seq.

Individuals with Disabilities Education Act, 20 U.S.C. §1400 et seq.

Rehabilitation Act of 1973, Section 504, 29 U.S.C. § 794.

## Students

### Students With Special Health Care Needs

The focus of a Districtwide Food Allergy Management Plan shall be prevention, education, awareness, communication and emergency response. The management plan shall strike a balance between the health, social normalcy and safety needs of the individual student with life threatening food allergies and the education, health and safety needs of all students. The District Food Allergy Management Plan shall be the basis for the development of the procedural guidelines that will be implemented at the school level and provide for consistency across all schools within the district.

The goals for the Districtwide Plan include:

1. To maintain the health and protect the safety of children who have life-threatening food allergies in ways that are developmentally appropriate, promote self-advocacy and competence in self-care and provide appropriate educational opportunities.
2. To ensure that interventions and individual health care plans for students with life-threatening food allergies are based on medically accurate information and evidence-based practices.
3. To define a formal process for identifying, managing, and ensuring continuity of care for students with life-threatening food allergies across all transitions. (Pre-K-Grade 12)

It is the policy of the Amity Board of Education to follow the guidelines developed and promulgated by the Connecticut Department of Public Health and Department of Education for students within the District with life-threatening food allergies and glycogen storage disease. Such guidelines include (1) education and training for school personnel on the management of students with life-threatening food allergies and glycogen storage disease, including training related to the administration of medication with a cartridge injector and the provision of food or dietary supplements, (2) procedures for responding to life threatening allergic reactions to food, (3) a process for the development of individualized health care and food allergy action plans for every student with a life-threatening food allergy, (4) a process for the development of individualized health care and glycogen storage disease action plans for every student with glycogen storage disease and such plan shall include, but not be limited to, the provision of food or dietary supplements by the school nurse or by any school employee approved by the school nurse, to a student with glycogen storage disease provided such plan does not prohibit a parent/guardian or a person they so designate, to provide food or dietary supplements on school grounds during the school day, and (5) protocols to prevent exposure to food allergens.

It is the Board's expectation that specific building-based guidelines/actions will take into account the health needs and well-being of all children without discrimination or isolation of any child. It is the Board's belief that education and open and informative communication are vital for the creation of an environment with reduced risks for all students and their families. In order to assist children with life-threatening allergies to assume more individual responsibility for maintaining their safety as they grow, it is the policy of the Board that guidelines shift as children advance through the primary grades and through secondary school.

## Students

### Students With Special Health Care Needs

The District's plan for managing students with life-threatening food allergies shall be posted on the District's website (and/or on the website of each school within the District).

(cf. 5141 - Student Health Services)

(cf. 5141.21 – Administration of Medication by Personnel)

(cf. 5145.4 - Nondiscrimination)

#### Legal Reference:

Connecticut General Statutes

10-15b Access of parent or guardian to student's records.

10-154a Professional communications between teacher or nurse and student.

10-207 Duties of medical advisors.

10-212a Administrations of medications in schools

10-212c Life threatening food allergies; Guidelines; district plans, as amended by P.A. 12-198

10-212a(d) Administration of medications in schools by a paraprofessional

10-220i Transportation of students carrying cartridge injectors

52-557b Good Samaritan Law. Immunity from liability for emergency medical assistance, first aid or medication by injection

PA 05-104 An Act Concerning Food Allergies and the Prevention of Life-Threatening Incidents in Schools

PA 05-144 and 05-272 An Act Concerning the Emergency Use of Cartridge Injectors

The Regulations of Connecticut State Agencies section 10-212a through 10-212a-7

Federal Legislation

## Students

### Students With Special Health Care Needs

Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. 794 § 504; 34 C.F.R. § 104 et seq.)

Americans with Disabilities Act (ADA) of 1990 (42 U.S.C. §12101 et seq.; 29C.F.R. §1630 et seq.

The Family Education Rights and Privacy Act of 1974 (FERPA)

The Individuals with Disabilities Education Act of 1976 (IDEA) (20 U.S.C. § 1400 et seq.); 34 C.F.R. § 300 et seq.

FCS Instruction 783-2, Revision 2, Meal substitution for medical or other special dietary reasons.

P.A. 09-155 An Act Concerning the Use of Asthmatic Inhalers and Epinephrine Auto-Injectors While at School

*Land v. Baptist Medical Center*, 164 F3d 423 (8th Cir. 1999)

## **Students**

### **Health Assessments and Immunizations**

The Amity Board of Education recognizes the importance of periodic health assessments according to state health regulations.

To determine health status of students, facilitate the removal of disabilities to learning and find whether some special adaptation of the school program may be necessary, the Amity Board of Education requires that students have health assessments.

The Amity Board of Education adheres to those state laws and regulations that pertain to school immunizations and health assessments. It is the policy of the Amity Board of Education to ensure that all enrolled students are adequately immunized against communicable diseases. The Board may deny continued attendance in school to any student who fails to obtain the health assessments required under C.G.S. 10-206, as may be periodically amended.

The Amity Board of Education shall annually designate a representative to receive reports of health assessments and immunizations from health care providers.

Parents wishing their children exempted or excused from health assessments, on religious grounds, must request such exemption from the Superintendent of Schools in writing. This request must be signed by the parent/guardian.

Parents/guardians wanting their children excused from immunizations on religious grounds (prior to grade 7 entry) must request such exemption in writing from the Superintendent of Schools if such immunization is contrary to the religious beliefs of the child or of the parent/guardian of the child. The request must be officially acknowledged by a notary public or a judge, a clerk or deputy clerk of a court having a seal, a town clerk, a justice of the peace, or a Connecticut-licensed attorney.

It is the responsibility of the Principal to insure that each student enrolled has been adequately immunized and has fulfilled the required health assessments, or has provided evidence of a valid exemption as defined in CGS §10-204a. The school nurse shall check and document immunizations and health assessments on all students enrolling in school and to report the status to the school principal. The school nurse shall also contact parents or guardians to make them aware if immunizations and/or health assessments are insufficient or not up-to-date. The school nurse will maintain in good order the immunization and health assessment records of each student enrolled.

Students born in high risk countries and entering school in Connecticut for the first time, should receive either TST (tuberculin skin test) or IGRA (interferon-gamma release assay). Any individual found to be positive shall have an appropriate medical management plan developed that includes a chest radiograph.

## Students

### Health Assessments and Immunizations

Students not already known to have a positive test for tuberculosis should be tested if they meet any of the risk factors for TB infection, as described in the administrative regulations accompanying this policy.

No record of any student's medical assessment may be open to the public.

As required, the District will annually report to the Department of Public Health and to the local Health Director, the asthma data, pertaining to the total number of students per school and for the district, obtained through the required asthma assessments, including student demographics. Such required asthma diagnosis shall occur at the time of mandated health assessment at the time of enrollment, in either grade six or seven, and in either grade nine or ten. Such asthma diagnosis shall be reported whether or not it is recorded on the health assessment form, at the aforementioned intervals. The District, as required, will also participate in annual school surveys conducted by the Department of Public Health pertaining to asthma.

(cf. 5111 - Admission)

(cf. 5125 - Student Records)

(cf. 5141 - Student Health Services)

#### Legal Reference:

#### Connecticut General Statutes

10-204a Required immunizations (as amended by P.A. 15-174 and P.A. 15-242)

10-204c Immunity from liability

10-205 Appointment of school medical adviser

10-206 Health assessments

10-207 Duties of medical advisors

10-206a Free health assessments

10-208 Exemption from examination or treatment

10-208a Physical activity of student restricted; board to honor notice

10-209 Records not to be public. Provision of reports to school.



## Students

### Health Assessments and Immunizations

10-212 School nurses

10-214 Vision, audiometric and postural screenings. When required. Notification of parents re defects; record of results

Department of Public Health, Public Health Code, 10-0204a-2a, 10-204a-3a, 10-204a-4

Section 4 of PA 14-231

20 U.S.C. Section 1232h, No Child Left Behind Act

Federal Family Educational Rights and Privacy Act of 1974 (section 438 of the General Education Provisions Act, as amended, added by section 513 of P.L. 93-568, codified at 20 U.S.C. 1232g.

P.L. 93-568; codified as 20 U.S.C. 1232g

42 U.S.C. 1320d-1320d-8 P.L. 104-191, Health Insurance Portability and Accountability Act of 1996 (HIPAA)

## Students

### Health Assessments and Immunizations

In accordance with Connecticut General Statutes 10206, as amended, 10 204a, and 10 214, the following health assessment procedures are established for students in the district:

- 1) Proof of immunization shall be required prior to school entry. A "school-aged child" also includes any student enrolled in an adult education program that leads to a high school diploma. This immunization verification is mandatory for all new school enterers and must include complete documentation of those immunizations requiring a full series. A required immunization record includes:

- a. For entry into seventh (7th) grade: All students in grades K-12 are required to show proof of 2 doses of measles, mumps, rubella vaccine at least 28 days apart with the first dose administered on or after the first (1st) birthday, or laboratory confirmation of immunity confirmed in writing by a physician, physician assistant or advanced practice registered nurse.
  - i. Proof of having received 2 doses of measles-containing vaccine.

In those instances at entry to seventh grade, where an individual has not received a second dose of measles contained vaccine, a second dose shall be given. If an individual has received no measles containing vaccines, the second dose shall be given at least 4 weeks after the first. (Students entering 7th grade must show proof of having received 2 doses of measles-containing vaccine)

- ii. Proof of Varicella (Chickenpox) Immunity.
  1. or after August 1, 2011, two doses, given at least three (3) months apart, the first dose on or after the individual's first (1st) birthday and before the individual's thirteenth (13th) birthday or two doses given at least twenty-eight (28) days apart if the first does was given on or after the individual's thirteenth (13th) birthday,
  2. Serologic evidence of past infection, or
  3. A statement signed and dated by a physician, physician assistant, or advanced practice registered nurse indicating that the child has already had varicella (chickenpox) based on family and/or medical history. (Date of chickenpox illness not required)
- iii. Proof of at least three doses of Hepatitis B vaccine or show proof of serologic evidence of infection with Hepatitis B.
- iv. Proof of Diphtheria-Pertussis-Tetanus Vaccination (Adolescent Tdap Vaccine Requirement for Grade 7 Students)
  1. On or after August 1, 2011, an individual eleven (11) years of age or older, enrolled in the seventh (7th) grade, shall show proof of one (1) dose of diphtheria, tetanus and pertussis containing vaccine. (Tdap booster) in addition to completion of the

## Students

### Health Assessments and Immunizations

- recommended primary diphtheria, tetanus and pertussis containing vaccination series unless:
2. Such individual has a medical exemption for this dose confirmed in writing by a physician, physician assistant or advanced practice registered nurse based on having last received diphtheria, tetanus and pertussis containing vaccine less than five (5) years earlier and no increased risk of pertussis according to the most recent standards of care for immunization in Connecticut (C.G.S. 19a-7f)
- v. Meningococcal Vaccine (MCV4) Required for Grade 7 Students
1. Effective August 1, 2011, one dose of meningococcal vaccine
- vi. Immunization requirements are satisfied if a student:
1. presents verification of the above mentioned required immunizations;
  2. presents a certificate from a physician, physician assistant, advanced practice registered nurse or a local health agency stating that initial immunizations have been administered to the child and additional immunizations are in process;
  3. presents a certificate from a physician stating that in the opinion of the physician immunization is medically contraindicated in accordance with the current recommendation of the National Centers for Disease Control and Prevention Advisor Committee on Immunization Practices because of the physical condition of the child;
  4. presents a written statement officially acknowledged by a notary public or a judge, family support magistrate, clerk/deputy clerk or a court having a seal, a town clerk, a justice of the peace, or a Connecticut-licensed attorney and from the parents or guardian of the child that such immunization would be contrary to religious beliefs of the child or his/her parents/guardians;
  5. he/she has had a natural infection confirmed in writing by a physician, physician assistant, advanced practice registered nurse or laboratory.

Health assessment and health screening requirements are waived if the parent legal guardian of the student or the student (if he or she is an emancipated minor or is eighteen years of age or older) notifies the school personnel in writing that the parent, guardian or student objects on religious grounds. (CGS 10-204a)

Students failing to meet the above requirements shall not be allowed to attend school.

## Students

### Health Assessments and Immunizations

- 2) A physical examination including blood pressure, height, weight, hematocrit or hemoglobin, and a chronic disease assessment which shall include, but not be limited to, asthma and which must include public health related screening questions for parents to answer and other screening questions for providers and screenings for hearing, vision, speech, and gross dental shall be required for all new school enterers, and students in grade 9 or 10. This health assessment must be completed either prior to school entry or 30 calendar days after the beginning of school for new school enterers. This assessment must be conducted within the school year for students in grade 9 or 10. Parents of students in grade 9 or 10 shall be notified, in writing, of the requirement of a health assessment and shall be offered an opportunity to be present at the time of assessment.

The assessment shall also include tests for tuberculosis, sickle cell anemia or Cooley's anemia and test for lead levels in the blood when the Board of Education, after consultation with the school medical advisor and the local health department, determine such tests are necessary.

A test for tuberculosis, as indicated above, is not mandatory, but should be performed if any of the following risk factors prevail:

- a. born in a high risk country of the world (to include all countries in Africa, Asia, the former Soviet Union, Eastern Europe, Central and South America, Dominican Republic and Haiti, see list of countries in Appendix B) and do not have a record of a TST (tuberculin skin test) or IGRA (interferon-gamma release assay) performed in the United States.
- b. travel to a high risk country staying at least one week with substantial contact with the indigenous population since the previously required examination;
- c. extensive contact with persons who have recently come to the United States from high risk countries since the previously required examination;
- d. contact with persons suspected to have tuberculosis; or
- e. lives with anyone who has been in a homeless shelter, jail or prison, uses illegal drugs or has HIV infection.

The results of the risk assessment and testing, when done, should be recorded on the State of Connecticut Health Assessment Record (HAR-3) or directly in the student's Cumulative Health Record (CHR-1).

Health assessments completed within 365 days of new school entry or grade 7 or grade 10 will be accepted by the school system. Failure of students to satisfy the above mentioned health assessment timeliness and/or requirements shall result in exclusion from school.

The District shall annually report to the Department of Public Health and to the local Health Director the asthma data pertaining to the total number of students per school and in the district obtained through school assessments, including student demographics.

## Students

### Health Assessments and Immunizations

Such required asthma diagnosis shall occur at the time of mandated health assessment at the time of enrollment, in either grade 7, and in grade 10. Such asthma diagnosis shall be reported whether or not it is recorded on the health assessment form at the aforementioned intervals.

- 3) Parents or guardians of students being excluded from school due to failure to meet health assessment requirements shall be given a thirty calendar day notice in writing, prior to any effective date of school exclusion. Failure to complete required health assessment components within this thirty day grace period shall result in school exclusion. This exclusion shall be verified, in writing, by the Superintendent of Schools or his/her designee. Parents of excluded students may request administrative hearing of a health assessment related exclusion within five days of final exclusion notice. An administrative hearing shall be conducted and a decision rendered within fifteen calendar days after receipt of request. A subcommittee of the Board of Education shall conduct an administrative hearing and will consider written and/or oral testimony offered by parents and/or school officials.
- 4) Health screenings shall be required for all students according to the following schedule:

Postural Screening: Grade 7 for female students, Grades 8 or 9 for male students

The school system shall provide these screening to students at no cost to parents. Parents shall be provided an annual written notification of screenings to be conducted. Parents wishing to have these screenings to be conducted by their private physician shall be required to report screening results to the school nurse. The district shall provide a brief statement to parents/guardians of students not receiving the required vision, hearing or postural screening explaining why the student did not receive such screening(s).

*(Health assessments may be conducted by a licensed physician, advanced practice registered nurse, registered nurse, physician assistant or by the School Medical Advisor.)*

- 5) Parents of students failing to meet standards of screening or deemed in need of further testing shall be notified by the Superintendent of Schools or the school nurse.
- 6) Health records shall be maintained in accordance with Policy #5125.
- 7) No candidate will be permitted to engage in either a practice or a contest unless this requirement has been met, and he or she has been declared medically fit for athletics.

An athlete need not be re-examined upon entering another sport unless the athletic trainer requests it.

If a student is injured, either in practice, a contest, or from an incident outside of school activities that requires him or her to forego either a practice session or contest, or has an illness deemed impactful on the student's athletic participation in the judgment of the school medical staff, that student will not be permitted to return to athletic activity until

## Students

### Health Assessments and Immunizations

the student's primary care physician examines the student and pronounces him/her medically fit for athletics.

- Legal Reference: Connecticut General Statutes
- 10-204a Required immunizations (as amended by P.A. 15-174 and P.A. 15-242)
  - 10-204c Immunity from liability
  - 10-205 Appointment of school medical adviser
  - 10-206 Health assessments (as amended by June Special Session PA 01-4, PA 01-9, PA 05-272 and PA 07-58)
  - 10-206a Free health assessments (as amended by June Special Session PA 01-1)
  - 10-207 Duties of medical advisers
  - 10-208 Exemption from examination or treatment
  - 10-208a Physical activity of student restricted; board to honor notice
  - 10-209 Records not to be public. Provision of reports to school.
  - 10-212 School nurses
  - 10-214 Vision, audiometric and postural screenings. When required. Notification of parents re defects; record of results, as amended by PA 96-229, An Act Concerning Scoliosis Screening and P.A. 15-215.
  - 20 U.S.C. Section 1232h, NCLB

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

Finance Committee

12/14/15

MINUTES

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

**COMMITTEE MEMBERS ABSENT:** Mr. John Grabowski.

**Staff members present:** Dr. Charles Dumais, Mr. Jack Levine, Ms. Terry Lumas and Mr. Jim Saisa; Dr. Marie McPadden arrived when the meeting was already in progress.

**Also present:** Mrs. Ruth Natzel and other members of the public; Mr. Steve DeMaio, Mr. Chris Browe, Mr. Tom Hurley, Mr. Bill Blake and Ms. Rita Gedansky arrived while the meeting was already in progress.

A meeting of the Finance Committee of the Amity Regional Board of Education (BOE) was held on Monday, December 14, 2015 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 noted that today is the third anniversary of the tragic shootings at Sandy Hook Elementary School in Newtown, CT.

Mr. Stirling also welcomed Mr. John Belfonti as a new member of the Finance Committee.

2. **Discussion and possible action on minutes (enclosure)**

- A. **Finance Committee meeting November 09, 2015**

*Motion by Mr. Giglietti, 2<sup>nd</sup> by Mr. Belfonti to accept the minutes as submitted.*

**Vote unanimous (Mr. Nuzzo abstained)**

**Motion carried**

3. **Public comment - none**

Ms. Cardozo arrived at 5:40 pm

4. **Presentation and discussion of Superintendent's update of 2016-2017 budget (enclosure)**

- A. **Major budget drivers and risk factors.**

Dr. Dumais highlighted information regarding the major budget drivers and risk factors, i.e., the OPEB trust, possible bus changes and special education. It is anticipated that there will be perhaps a \$300,000 increase in special education costs in this budget. Amity currently owes the State of Connecticut (the State) \$145,000; the State has not called this amount in but in light of budget shortfall for the State, Dr. Dumais suggested setting aside this amount in case the State asks for payment. Dr. Dumais stated that there may be some cost savings related to numbers of staff retiring and thus it may be possible to produce a staff-neutral budget.

- B. **Potential bonding of facilities projects.**

- C. **Justification for bonding projects.**

Last year we indicated that large projects need to be planned for and should not be part of the operating budget. In light of that, the Facilities Committee has seen and approved a plan for large ticket items to be accomplished, so that they are not pushed off. Because of favorable interest rates, it is a good time to take on additional debt while continuing to decrease our overall debt. At this point the proposal is that the bonding process will begin in August 2016 so that use of year-end funds can be taken into account.



Mr. Nuzzo asked if the amount owed the State (\$145,000) has been verified as correct. Mr. Levine explained that setting this money aside is a good use of funds, in case it is requested; if it is not requested, then the money could possibly be returned to the member towns. Asking the State if this amount is correct risks the payment being called in. Mr. Giglietti would perhaps favor not putting this information in our audit, but would like to discuss it further.

Mr. Stirling asked about the number for contractual items. Mr. Levine answered this saying that this is the list of all the items that could possibly be in this budget line and it will decrease.

Clarification that pages 8 and 9 will be two different bond issue presentations. Dr. Dumais stated that the items in the 2<sup>nd</sup> bond package are likely to change because they are further out on the timeline.

There was further discussion regarding other line items and numbers in the proposed budget as well as the proposed bond items. The Committee members all gave their comments regarding their support of the capital plan. Mr. Saisa was asked to take a look at the proposed addition for the garage with the possibility of making it larger to address additional current storage needs.

The Committee discussed possible scenarios in the budget presentation and how to best propose the needs of the Board to the member towns.

**5. Discussion of monthly financial statements (enclosure)**

Mr. Levine stated that there should be a decrease in the budget for network access fees and that we are right on budget for the health fund. Mr. Levine noted that on page 26 there are items listed that were savings gained by Ms. Saisa and he commended Mr. Saisa for his careful stewardship of the funds.

Mr. Giglietti asked if the cost (\$4,500) of replacing the partitions in the boys locker room would be covered by insurance. Mr. Levine answered that he considers carefully each item that could be claimed on our insurance policy so as to avoid any negative effect.

**6. Director of Finance and Administration-approved transfers under \$3,000 (enclosure) – no discussion**

**7. Other**

**A. Update on financial audit**

Mr. Levine stated that the audit is complete and that it is currently under a 2<sup>nd</sup> review by an impartial auditor. It is expected that the report will be given to Jack in January 2016 and that he anticipates a “clean” report.

**8. Adjourn**

*Motion by Mr. Giglietti, 2<sup>nd</sup> by Ms. Cardozo to adjourn at 6:16 pm.*

Vote unanimous

Motion carried

Respectfully submitted,

Ruth E. Natzel, Recording Clerk