

REGULAR MEETING

GRISWOLD BOARD OF EDUCATION

Griswold Middle School Cafeteria, First Floor
211 Slater Avenue
Griswold, Connecticut 06351

THURSDAY,
June 26th, 2025
6:00 PM

This meeting will be live-streamed on our District Facebook Page

1. Call to Order
2. Pledge of Allegiance
3. Approval of the Minutes
 - A. Special Meeting-June 10th, 2025
4. Communications
 - A. May 30th, 2025, MEMO on Preventing Email Scams in Our Community
 - B. June 12th, 2025, MEMO on Summer Office Hours
 - C. June, 2025, CSDE School Staff Appreciation Digital Backpack 2025 Participating Businesses
5. Awards/Recognitions
 - A. Recognizing Matthew Perea, GHS Class M State Champion in Track & Field - Discus
 - B. Recognizing Brenden Hopkins, GHS State Champion in the CIAC Decathlon for Connecticut Outdoor Track
6. Public Comment
7. Consent Agenda (All routine items can be approved with one motion and without discussion. Points of clarification and discussion requests can be allowed.)
 - A. Review, Discussion, and Possible Action on Revised Policy #4000.1/4200.1 - Personnel - Certified/Non-Certified - Sexual Harassment/Title IX - Second Reading
 - B. Review, Discussion, and Possible Action on Revised Policy #5145.44 - Students - Sexual Harassment/Title IX - Second Reading
 - C. Review, Discussion, and Possible Action on Revised Regulation #4000.1/4200.1 - Personnel - Certified/Non-Certified - Sexual Harassment/Title IX - Second Reading
 - D. Review, Discussion, and Possible Action on Revised Regulation #5145.44 - Students - Sexual Harassment/Title IX - Second Reading
 - E. Review, Discussion and Possible Action on Revised Policy #6146 - Instruction - Graduation Requirements, Second Reading
 - F. Review, Discussion, and Possible Action on Revised Policy 5142 - Students - School Safety: Preparation, Response, and After Action, Second Reading
 - G. Review, Discussion and Possible Action on New Regulation #5142 - Students - School Safety: Preparation, Response, and After Action, Second Reading

- H. Review, Discussion and Possible Action on Revised Policy 5114 - Students - Suspension and Expulsion/Due Process, Second Reading
- 8. New Business
 - A. Review, Discussion, and Possible Action to Approve the Regular Meeting Dates for the Griswold Board of Education for the 2025/2026 School Year
- 9. Old Business
 - A. Review, Discussion, and Possible Action on the Initial Budget Proposal for the 2025-2026 School Year
- 10. Administrators' Reports
 - A. Town of Griswold, Connecticut, FY 2024 Audit--Erik Christensen, Interim Director of Fiscal and Personnel Services
- 11. Superintendent's Report
 - A. Timely updates
 - 1. Math Curriculum
 - 2. School Readiness for the 2025-2026 School Year
 - 3. Summer Reading for the Administrative Team
 - B. Vacancies/Appointments/Resignations
- 12. Committee/Board Reports
- 13. Other Business that May Properly Come Before This Board
- 14. Adjournment

*The Board may go into executive session on these items per Connecticut State Statute § 1-200 (6).

Board of Education Meeting Notes
REGULAR MEETING
LIVE: GRISWOLD MIDDLE SCHOOL CAFETERIA
Thursday, June 26th, 2025
6:00 PM Start Time
ADOPTED GOALS

1. *Griswold Public Schools will commit to the advancement of social and emotional competencies in inclusive and equitable learning environments so that all of our students can grow and thrive.*
2. *Griswold Public Schools will focus on promoting the implementation and expansion of Blended and Personalized Learning in all PreK (Early Childhood Program)-12 learning environments.*
3. *Griswold Public Schools will explore and implement research-based instruction to improve outcomes for all Griswold students.*

ENCLOSED ARE THE MEETING NORMS

NOTE: The purpose of the notes is to provide more context to each agenda item, so that our meeting times are productive and offer Board members the background information to ask for clarification, to ask for additional information, and to discuss matters they deem necessary. If there are any questions or information not included in the notes or packet and you have questions ahead of time, please let us know.

1. Call to Order
2. Pledge of Allegiance
3. Approval of the Minutes
 - A. Special Meeting-June 10th, 2025 - Minutes are included in the packet. Please review and let us know if any changes are needed.
4. Communications

All communications are in the packet. All three items have been shared widely with the school community, including the CSDE backpack with discounts for families and students.

 - A. May 30th, 2025, MEMO on Preventing Email Scams in Our Community
 - B. June 12th, 2025, MEMO on Summer Office Hours
 - C. June, 2025, CSDE School Staff Appreciation Digital Backpack 2025 Participating Businesses
5. Awards/Recognitions

What great news to honor two GHS students who earned state champion status. Congratulations, Matt and Brenden, on your outstanding performances.

 - A. Recognizing Matthew Perea, GHS Class M State Champion in Track & Field - Discus
 - B. Recognizing Brenden Hopkins, GHS State Champion in the CIAC Decathlon for Connecticut Outdoor Track
6. Public Comment

7. Consent Agenda (All routine items can be approved with one motion and without discussion. Points of clarification and discussion requests can be allowed.)

All of these policies are here for a second read. The Title IX policies had to be changed to reflect that Chris Champlin is our new Title IX Coordinator. Additionally, either changes are on the existing documents and/or the older policy was included for your review.

- A. Review, Discussion, and Possible Action on Revised Policy #4000.1/4200.1 - Personnel - Certified/Non-Certified - Sexual Harassment/Title IX - Second Reading
- B. Review, Discussion, and Possible Action on Revised Policy #5145.44 - Students - Sexual Harassment/Title IX - Second Reading
- C. Review, Discussion, and Possible Action on Revised Regulation #4000.1/4200.1 - Personnel - Certified/Non-Certified - Sexual Harassment/Title IX - Second Reading
- D. Review, Discussion, and Possible Action on Revised Regulation #5145.44 - Students - Sexual Harassment/Title IX - Second Reading
- E. Review, Discussion and Possible Action on Revised Policy #6146 - Instruction - Graduation Requirements, Second Reading
- F. Review, Discussion, and Possible Action on Revised Policy 5142 - Students - School Safety: Preparation, Response, and After Action, Second Reading
- G. Review, Discussion and Possible Action on New Regulation #5142 - Students - School Safety: Preparation, Response, and After Action, Second Reading
- H. Review, Discussion and Possible Action on Revised Policy 5114 - Students - Suspension and Expulsion/Due Process, Second Reading

8. New Business

- A. Review, Discussion, and Possible Action to Approve the Regular Meeting Dates for the Griswold Board of Education for the 2025/2026 School Year - As has been the case in previous years, the Board reviews and approves the proposed regular meeting dates for the 2025/2026 school year. There may be adjustments during the summer months, and BOE members will be notified in advance of any adjustments made.

9. Old Business

An item may be added to this section of the agenda, depending on a number of factors.

- A. Review, Discussion, and Possible Action on the Initial Budget Proposal for the 2025-2026 School Year
This item will remain on the BOE agenda until the budget passes.

10. Administrators' Reports

As Mr. Christensen is working on finalizing the 2024-2025 school year budget, we may add a financial forecast to this section of the agenda.

- A. Town of Griswold, Connecticut, FY 2024 Audit--Erik Christensen, Interim Director of Fiscal and Personnel Services - Mr. Christensen will be available to answer any questions you may have. These documents were presented to the Town of Griswold, Board of Finance, at their meeting on June 18th, 2025.

11. Superintendent's Report

The timely updates and the vacancies/appointments/resignations list are included for your review.

A. Timely updates

1. Math Curriculum
2. School Readiness for the 2025-2026 School Year
3. Summer Reading for the Administrative Team

B. Vacancies/Appointments/Resignations

12. Committee/Board Reports - No reports at this time.
13. Other Business that May Properly Come Before This Board
14. Adjournment



BOE Meeting Norms

Norm	By . . .
<i>We adhere to clear meeting guidelines</i>	<ul style="list-style-type: none">● Focusing on students● Having high expectations● Previewing topics and ensuring the essential items are included on the agenda● Staying on topic● Participating in an orderly way● Appreciating community members' participation● Notifying the chair or superintendent if we will be absent
<i>We are actively involved</i>	<ul style="list-style-type: none">● Participating and sharing our thoughts● Asking questions and seeking clarity● Using all available information to make informed decisions
<i>We celebrate successes</i>	<ul style="list-style-type: none">● Sharing celebrations at each meeting● Highlighting student successes
<i>We respect each other</i>	<ul style="list-style-type: none">● Hearing all voices● Sharing different views● Maintaining positive relationships despite differing opinions● Being courteous

**SPECIAL MEETING
GRISWOLD BOARD OF EDUCATION**

**TUESDAY,
JUNE 10th, 2025**

DRAFT

1. Call to Order – A special meeting of the Griswold Board of Education was held on Tuesday, June 10th, 2025, in the Griswold Middle School Cafeteria, located on the first floor, 211 Slater Avenue, Griswold, CT. The meeting was called to order at 6:00 PM by Mary Beth Malin, Griswold Board of Education Chair.

PRESENT

Mary Beth Malin, Griswold BOE Chair; Yvonne Palasky, Griswold BOE Vice-Chair (entered at 6:10 PM), Jaimee O'Neill-Eaton, Griswold BOE Secretary; Stuart Norman, Jr.; Jennifer Norman, Cathy Waselik, and Donald Desrochers, Griswold BOE Members.

ALSO PRESENT

Sean McKenna, GPS Superintendent of Schools; Glenn LaBossiere, GPS Assistant Superintendent; Erin Palonen, GHS Principal; Arthur Howe, GHS Associate Principal; Louis Zubek, GMS Principal; Steven Bourque, GMS Assistant Principal; and Joseph Bordeau, GES Principal; Patricia Feeney, GPS Director of Instructional Improvement – Learner Diversity; Jessica Gillespie; GPS Director of Instructional Improvement – Innovation; Katy Sawaryn, GPS Special Services & Family Engagement Coordinator; and Thomas Verville, GPS Facilities Director.

ABSENT

Christopher Champlin, GPS Director of Student Services; Stephen Cravinho, GPS Campus Wide Activities & Athletic Director; and Jacqueline Love, GES Assistant Principal.

2. Pledge of Allegiance - The Board and the audience performed the Pledge of Allegiance.
3. Approval of the Minutes
 - A. Special Meeting – May 21st, 2025

MOTION

By Jaimee O'Neill-Eaton
Seconded by Cathy Waselik
To approve the special meeting minutes of May 21st, 2025, as presented.
Motion unanimously carried.

- B. Regular Meeting – May 22nd, 2025

MOTION

By Jaimee O'Neill-Eaton
Seconded by Cathy Waselik
To approve the regular meeting minutes of May 22nd, 2025, as presented.
Motion unanimously carried.

4. Communications

- A. May 21st, 2025, Letter from State Representative Brian Lanoue to Governor Ned Lamont – The Board received a copy of the communication from State Representative Brian Lanoue to Governor Ned Lamont.

5. Awards/Recognitions

- A. Recognizing Matthew Perea, GHS Class M State Champion in Track & Field – Discus – Due to another commitment, Matthew could not attend the BOE meeting and will be recognized at the June 26th, Griswold Board of Education meeting.
- B. Recognizing Corey Beck, GPS Network Specialist, as the GPS Outstanding Employee of the 4th Quarter for the 2024/2025 School Year – The Board, the Superintendent, administrators and audience members were pleased to recognize Corey Beck, who is a network specialist for our technology department, as Griswold's choice for "Outstanding Employee of the 4th quarter" for the 2024/2025 school year.
- C. Recognizing Laurie LaBossiere, GMS Library Media Specialist, for being Named Connecticut 2025 SchoolAI Educator of the Year - The Board, the Superintendent, administrators and audience members were pleased to recognize Laurie LaBossiere, who was named Connecticut 2025 SchoolAI Educator of the Year.

6. Consent Agenda

- A. Review, Discussion, and Possible Action to Approve New Policy #5131.911 - Students - Connecticut School Climate Policy - Policy Statement, Second Reading
- B. Review, Discussion, and Possible Action to Approve New Regulation #5131.911 - Students - Connecticut School Climate Policy - Policy Statement, Second Reading
- C. Review, Discussion, and Possible Action to Approve the Maintenance & Facilities Checklists for Griswold Elementary School
- D. Review, Discussion, and Possible Action to Approve the Maintenance & Facilities Checklists for Griswold Middle School
- E. Review, Discussion, and Possible Action to Approve the Maintenance & Facilities Checklists for Griswold High School
- F. Review, Discussion, and Possible Action to Approve the Maintenance & Facilities Checklists for Griswold Soule Street Academy
- G. Review, Discussion, and Possible Action to Approve the Food Services Checklists

MOTION

By Jaimee O'Neill-Eaton
Seconded by Cathy Waselik
To approve items A – G of the consent agenda.
Motion unanimously carried.

7. New Business

- A. Review, Discussion, and Possible Action to Approve the Connecticut State Department of Education's Authorized Signature Change Form for the ED-099 Agreement for Child Nutrition Programs Agreement

MOTION

By Jaimee O'Neill-Eaton

Seconded by Cathy Waselik

To approve the Connecticut State Department of Education's Authorized Signature Change form for the ED-099 Agreement for Child Nutrition Programs agreement.

Motion unanimously carried.

Yvonne Palasky entered the Griswold Board of Education meeting at this time (6:10 PM)

- B. Review and Discussion on Revised Policy #4000.1/4200.1 - Personnel - Certified/Non-Certified - Sexual Harassment/Title IX - First Reading – The Board conducted a first reading on revised policy #4000.1/4200.1 and will bring it forward to the next BOE meeting for a second reading and to take action to approve.
- C. Review and Discussion on Revised Policy #5145.44 - Students - Sexual Harassment/Title IX - First Reading - The Board conducted a first reading on revised policy #5145.44 and will bring it forward to the next BOE meeting for a second reading and to take action to approve.
- D. Review and Discussion on Revised Regulation #4000.1/4200.1 - Personnel - Certified/Non-Certified - Sexual Harassment/Title IX - First Reading - The Board conducted a first reading of revised regulation #4000.1/4200.1 and will bring it forward to the next BOE meeting for a second reading and to take action to approve.
- E. Review and Discussion on Revised Regulation #5145.44 - Students - Sexual Harassment/Title IX - First Reading - The Board had a first reading on revised regulation #5145.44 and will bring it forward to the next BOE meeting for a second reading and to take action to approve.
- F. Review and Discussion on Revised Policy #6146 - Instruction - Graduation Requirements, First Reading - The Board had a first reading on revised policy #6146 and will bring it forward to the next BOE meeting for a second reading and to take action to approve.
- G. Review and Discussion on Revised Policy 5142 - Students - School Safety: Preparation, Response, and After Action, First Reading - The Board had a first reading on revised policy #5142 and will bring it forward to the next BOE meeting for a second reading and to take action to approve.
- H. Review and Discussion on New Regulation #5142 - Students - School Safety: Preparation, Response, and After Action, First Reading - The Board had a first reading on new regulation #5142 and will bring it forward to the next BOE meeting for a second reading and to take action to approve.
- I. Review and Discussion on Revised Policy 5114 - Students - Suspension and Expulsion/Due Process, First Reading - The Board had a first reading on revised policy #5114 and will bring it forward to the next BOE meeting for a second reading and to take action to approve.
- I. Gifts and Donations: Review, Discussion, and Possible Action to Accept the Home Depot Foundation Grant Award in the amount of \$1,922.23

MOTION

By Jaimee O'Neill-Eaton

Seconded by Yvonne Palasky

To accept the generous donation from the Home Depot Foundation.

Motion unanimously carried.

Superintendent, Sean McKenna, wished to thank Ali Nassimos and the Home Depot Foundation for this generous donation.

- K. Review and Discussion on the Wanda Brunette Scholarship Awardees – The Board received a list of all Tier I, Tier II and Tier III, GHS award recipients, from the Gerard & Wanda Brunet Scholarship Foundation. The names were formally presented to the Griswold Board of Education and no action is necessary from the BOE.

8. Old Business

- A. Review, Discussion, and Possible Action on the Initial Budget Proposal for the 2025-2026 School Year with Proposed Adjustments – The Superintendent shared that the Griswold Board of Finance is scheduled to meet tomorrow evening, and the Board of Education is awaiting their decision regarding potential cuts to the education budget.

MOTION

By Jaimee O'Neill-Eaton

Seconded by Yvonne Palasky

To table the topic on the initial budget proposal for the 2025/2026 school year.

Motion unanimously carried.

- B. Review, Discussion, and Possible Action to Approve the Potential Capital Committee Projects for the 2025-2026 School Year – BOE Chair, Mary Beth Malin, shared that now that the town budget has passed, the Capital Committee projects are included in the town's budget and this item can be removed from future agendas.

MOTION

By Yvonne Palasky

Seconded by Jaimee O'Neill-Eaton

To remove the topic of the potential capital committee projects for the 2025/2026 school year.

Motion unanimously carried.

9. Administrators' Reports

- A. Assistant Superintendent Spotlight on the Revised K-12 Math Curriculum--Glenn LaBossiere, Assistant Superintendent; Pat Feeney, Director of Instructional Improvement-Learner Diversity; and Jessica Gillespie, Director of Instructional Improvement-Innovation – Glenn LaBossiere, along Pat Feeney and Jessica Gillespie, provided an update to the Board on the new K-12 Math curriculum that is currently under consideration.

10. Superintendent's Report

- A. Vacancies/Appointments/Resignations – The Board received a list of vacancies, appointments, and resignations.
- B. Timely Updates – The Superintendent shared an update on an application that was submitted to the CT State Department of Education for consideration of a grant to support an after school program, which would enhance our Wolverine Before/After School Program. He also updated the Board that the scoreboard has been repaired on the Community Multi-Purpose Field and at no cost to the district.
- C. *End-of-the-Year Review and Discussion on the Superintendent's Goals and Objectives for the 2024-2025 School Year, per policy 2400 – This agenda item will be reviewed in executive session at the end of this special meeting.

12. Committee/Board Reports

- A. Policy Subcommittee Update—Yvonne Palasky – The Board received an update from Yvonne Palasky, who chairs the Policy subcommittee, on the recent work of the committee.
- B. Negotiations Subcommittee Update – Mary Beth Malin – The Board received an update from Mary Beth Malin, Chair of the Negotiations subcommittee, on the recent work of the subcommittee. She shared that the committee is currently working on Secretarial negotiations.
- C. Facilities Subcommittee Update-Cathy Waselik - The Board received an update from Donald Desrochers on the recent work of the Facilities subcommittee.

MOTION

By Jaimee O'Neill-Eaton

Seconded by Yvonne Palasky

To enter into executive session at 6:30 PM for the purpose of discussion of item 10C, inviting Superintendent Sean McKenna.

Motion unanimously carried.

The Board came out of executive session at 7:10 PM.

13. Adjournment

MOTION

By Yvonne Palasky

Seconded by Cathy Waselik

To adjourn the special Board of Education meeting at 7:10 PM.

Motion unanimously carried.

Minutes recorded by: Robin Drobiak and Sean McKenna



GRISWOLD PUBLIC SCHOOLS

211 Slater Avenue, Griswold, CT 06351
Tel: (860) 376-7600 Fax: (860) 376-7607
griswoldpublicschools.org

Sean P. McKenna, Superintendent of Schools
Erik Christensen, Director of Fiscal & Personnel Services

Glenn LaBossiere, Assistant Superintendent of Schools
Christopher Champlin, Director of Student Services

MEMO

TO: GPS COMMUNITY

FROM: Sean P. McKenna/Superintendent

SUBJECT: Preventing Email Scams in Our School Community

DATE: May 30th, 2025

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We have seen a rise in email scams (also called phishing) sent to students, parents, and staff. We are not the only school district and/or organization experiencing this increase in email scams.

These emails may look like they are from trusted sources but are designed to trick you into sharing personal information or clicking harmful links. To stay safe, always check the sender's address for errors, avoid opening links or attachments from unknown sources, and never share passwords or sensitive information by email. Be cautious of emails that create a sense of urgency or use generic greetings.

If you receive a suspicious email, do not click any links or respond. Instead, report it to our Director of Technology, Kyle Gunderman, at kgunderman@griswoldpublicschools.org. If you think you may have inadvertently shared information with a scammer, change your passwords immediately, alert Mr. Gunderman, and monitor your accounts for unusual activity. Staying alert and reporting concerns helps protect our entire school community.



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Sean P. McKenna, Superintendent of Schools
Erik Christensen, Director of Fiscal & Personnel Services

Glenn LaBossiere, Assistant Superintendent of Schools
Christopher Champlin, Director of Student Services

MEMO

TO: GPS

FROM: Sean P. McKenna, Superintendent of Schools

SUBJECT: Summer Office Hours

DATE: June 12th, 2025

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During the summer vacation period, our office hours are different from the normal school year when school is in session. **We strongly recommend that all visitors call offices ahead of time to schedule appointments/visits.** Please expect that on occasions this summer, these hours will need to be modified. Should that happen, the office will post the adjusted hours to the front entrance.

	Central Office	Griswold Elementary School	Griswold Middle School	Griswold High School
Monday June 16th, 2025 -- Friday August 15th, 2025	7:30 am - 3:30 pm	7:30 am - 3:30 pm	7:00 am - 3:00 pm	7:00 am - 3:00 pm
Friday July 4th, 2025	Offices Closed	Offices Closed	Offices Closed	Offices closed

School Staff Appreciation Digital Backpack

2025 Participating Businesses



BUSINESS	TIMEFRAME	OFFER	HOW TO REDEEM
<u>Ascent Climbing Gym</u> New Haven, CT	June, July, August, September	FREE Day Pass for first-time visitors to Ascent (regularly \$24 each) \$0 Startup Fee for new members (reg \$29) 15% off 5 Visit Punch Passes Non-transferrable. Ascent is open to visitors ages 12+ only.	Bring ID to the front desk and mention the Digital Backpack discount. Our staff will ask you to complete a visitor agreement and free orientation on your first visit. No reservation required.
<u>The Barnes Museum</u> Southington, CT	July, August	Free Admission for One Adult and Two Children	Let us know at check-in. Have school ID ready.
<u>Boston Red Sox</u> Fenway Park Boston, MA	<ul style="list-style-type: none"> • July 10 • August 30 • September 26 	Discounted Tickets	<u>Buy discounted tickets</u>
<u>Black Rock Books</u> Bridgeport, CT	June, July, August, September	10% off purchase	In-person shopping
<u>Broken Symmetry Gastro Brewery</u> Bethel, CT	June, July, August, September	50% off all drinks on Fridays until 5PM.	Present proof of employment (ID badge) when ordering.
<u>Cafe Aura</u> Manchester, CT	July 7 – September 30	1/2 priced glass of wine at the restaurant. One promo per visit.	Show your school identification badge.



2025 Digital Backpack Participating Businesses

BUSINESS	TIMEFRAME	OFFER	HOW TO REDEEM
Cambria New Haven Hotel New Haven, CT	June, July, August, September	10% to 20% off stays. This offer is available to Connecticut school faculty, staff, and others within the ecosystem, and can be used for staycations, visits from family, or personal travel. The discount is based upon availability which varies based on hotel occupancy. Any issues, please call hotel directly for assistance.	Reserve a discounted room
Connecticut Department of Energy and Environmental Protection Statewide	Consult state park for hours of operation	Free entry and parking to all State Parks when entering in a Connecticut-registered vehicle. State Parks Centers and Historic Buildings Day Pass waives the admission fees for two adults and four children (12 years and under) for the museums and buildings at select State Parks.	Automatic when in a Connecticut-registered vehicle. More info. Contact the main branch of your local public library. All-Terrain Wheelchairs are available for free to visitors with disabilities that limit mobility. May reserve one chair per day for up to 3 hours. Reservations required 4 days in advance. Designated hours. User must have a companion aged 18+.
Connecticut Museum of Culture and History Hartford, CT	June, July, August, September	Free general admission for school staff and up to 3 additional people. General admission does not include the Waterman Research Center.	Please show school staff ID at the Welcome Desk.
Connecticut Sun Uncasville, CT	June, July, August, September	Discounted tickets to home games	Buy discounted tickets
Epicure Brewing Norwich, CT	June, July, August	10% off bill at the brewery	Let staff know you work in the education field.
EverWonder Children's Museum Newtown, CT	June 3, 2025 – August 30, 2025 <i>Closed Mon/Tues in June.</i> <i>Closed Sun/Mon in August.</i>	Free admission. Reservations are strongly recommended.	Staff member must show proof of employment. Visit EverWonder Children's Museum Select "Tickets" from the menu Look for the June Event (or July or August), select your ticket date/time, and enter your promo code CTSCHOOL2025. Please note that you may use other available discounts for the rest of your group.



2025 Digital Backpack Participating Businesses

BUSINESS	TIMEFRAME	OFFER	HOW TO REDEEM
<u>Florence Griswold Museum</u> Old Lyme, CT	June, July, August <i>Beginning June 20</i>	Discounted admission of \$5 (adult admission normally \$18).	Visit <u>Florence Griswold Museum</u>
<u>Harrison's House of Styles</u> Hartford, CT	June, July, August, September	Students and staff with a valid school ID or badge can enjoy a 25% discount on any haircut.	Show school ID or badge.
<u>Hartford Athletic</u> Hartford, CT	June, July, August, September	Discounted tickets (15%+) to 9 home games in June, July, August, & September	<u>Buy discounted tickets</u>
<u>Hartford Symphony Orchestra</u> Simsbury Meadows Performing Arts Center Simsbury, CT	June 27, July 4, July 11, July 18	A discounted lawn seat to any of the first 4 shows of the Talcott Mountain Music Festival.	<u>Buy discounted tickets</u>
<u>Hartford Yard Goats</u> Dunkin' Park Hartford, CT	August, September	20 winners of 4 tickets to home game of choice	<u>Enter the raffle</u> by August 1, 2025
<u>The Hollow at Manchester Country Club</u> Manchester, CT	June, July, August, September <i>Available Monday–Thursday.</i>	1/2-priced apps at the restaurant during lunch hours (11 a.m.–3 p.m.)	Show your school badge.
<u>LuAnn's Bakery & Cafe</u> All locations (Ellington & Stafford, CT)	August	\$2 off purchase of \$10 or more	Mention the discount and show their ID.
<u>The Mark Twain House & Museum</u> Hartford, CT	June, July, August	\$8.00 off the full price adult ticket. Maximum of 2 adults and does not apply to any specialty tours. Tickets should be purchased online at least 2 hours before any tour time.	Visit <u>The Mark Twain House Hours and Admission</u> website. Click the "Buy Tickets Here" button for the General House Tour. Select a date and time for your tour. Enter promo code: SchoolWorkers2025 Show proof of school employment upon arrival.
<u>New York Yankees</u> Yankee Stadium Bronx, NY	June, July, August, September	Discounted Tickets	<u>Buy discounted tickets.</u> Enter code: CSDE25
<u>Noah Webster House & West Hartford Historical Society</u> West Hartford, CT	Offer ends September 1, 2025. <i>Open hours: Monday–Saturday, 1–4 p.m.</i>	One free adult or senior admission. Additionally, receive one surprise gift bag with admission!	Purchase tickets in person upon arrival. School ID must be shown in order to be granted offer.



2025 Digital Backpack Participating Businesses

BUSINESS	TIMEFRAME	OFFER	HOW TO REDEEM
Prudence Crandall Museum Canterbury, CT	June, July, August, September <i>Fridays–Mondays</i> <i>(Also available during the off-season: November–April, Sundays only).</i>	50% off one adult entry to the guided museum tour	Please show your school ID at the admission desk. Reserve tickets Tickets can also be purchased by phone, or on-site.
Quassy Amusement Park Middlebury, CT	Memorial Day through Labor Day.	Special rates on combo ticket and season passes	Quassy combo tickets and season passes Enter Code: CSDE25
True Medical Aesthetics PLLC Avon, CT	June, July, August	15% off of any service	Reach out through our website, or by phone.
West Hartford Yoga West Hartford, CT	June, July, August, September	15% discount on all class cards (5, 10, or 20 classes) to provide regularly scheduled yoga class (in studio and online), OR for new student, a \$20 for 30 days of unlimited regularly scheduled yoga classes. <i>Excludes series, trainings, workshops</i>	In-person



Griswold Public Schools

211 Slater Avenue
Griswold, Connecticut 06351

Tel: (860) 376-7600 Fax: (860) 376-7607

Sean McKenna, Superintendent of Schools
Deborah A. Martin, Director of Fiscal & Personnel Services

Glenn LaBossiere, Assistant Superintendent of Schools
Christopher Champlin, Director of Student Services

Revised: June 12, 2025

June 5th, 2025

Matthew Perea
27 Ann Street
Jewett City, CT 06351

Dear Matthew,

On behalf of the Griswold Board of Education, I am pleased to extend our warmest congratulations to you on your outstanding achievement as the Class M State Champion in the discus for Outdoor Track. Your hard work, dedication, and exceptional performance have brought pride and recognition to our school community.

In honor of your accomplishment, we would like to formally recognize you at the upcoming Board of Education meeting. The meeting will be held on:

Date: ~~Tuesday, June 10th, 2025~~

Thursday, June 26, 2025

Time: 6:00 PM

Location: Griswold Middle School Cafeteria
211 Slater Avenue
Griswold, CT 06351

We invite you and your family to attend so that we may publicly acknowledge your success and present you with a certificate of recognition.

We look forward to celebrating your achievement and sharing this proud moment with the school community.

Sincerely,

Sean P. McKenna,
Superintendent of Schools

cc: GHS Administration
S. Cravinho, GPS Athletic Director
K. Tobler, GHS Track Coach
J. Fleming, GHS Assistant Track Coach
Griswold BOE



Griswold Public Schools

211 Slater Avenue
Griswold, Connecticut 06351

Tel: (860) 376-7600 Fax: (860) 376-7607

Sean McKenna, Superintendent of Schools
Deborah A. Martin, Director of Fiscal & Personnel Services

Glenn LaBossiere, Assistant Superintendent of Schools
Christopher Champlin, Director of Student Services

June 19th, 2025

Brenden Hopkins
749 Voluntown Road
Griswold, CT 06351

Dear Brenden,

On behalf of the Griswold Board of Education, I am pleased to extend our warmest congratulations to you on your outstanding achievement as the State Champion in the CIAC Decathlon for Connecticut Outdoor Track. Your hard work, dedication, and exceptional performance have brought pride and recognition to our school community.

In honor of your accomplishment, we would like to formally recognize you at the upcoming Board of Education meeting, which will be held as follows:

Thursday, June 26, 2025
Time: 6:00 PM
Location: Griswold Middle School Cafeteria
211 Slater Avenue
Griswold, CT 06351

We invite you and your family to attend so that we may publicly acknowledge your success and present you with a certificate of recognition.

We look forward to celebrating your achievement and sharing this proud moment with the school community.

Sincerely,

Sean P. McKenna,
Superintendent of Schools

cc: GHS Administration
S. Cravinho, GPS Athletic Director
K. Tobler and J. Fleming, Track Coaches
Griswold BOE
Student File

CHANGES ARE IN RED

Personnel -- Certified/Non-Certified/Students

Sexual Harassment/Title IX

Prohibition of Sex Discrimination and Sexual Harassment In The Workplace

The Griswold Board of Education (the "Board") prohibits any form of sex discrimination or sexual harassment in the Board's education programs and activities, whether by students, Board employees or third parties subject to substantial control by the Board. It is the policy of the Board to maintain a working environment free from harassment, insults or intimidation on the basis of an employee's sex and free from discrimination based on sex.

The Board does not discriminate on the basis of sex in the education programs or activities that it operates and the Board is required by Title IX of the Education Amendments of 1972 and its implementing regulations ("Title IX"), Title VII of the Civil Rights Act of 1964 ("Title VII"), and Connecticut law not to discriminate in such a manner. Discrimination or harassment on the basis of sex includes discrimination or harassment on the basis of gender identity or sexual orientation. Any employee or student who engages in conduct prohibited by this Policy shall be subject to disciplinary action, up to and including termination or expulsion, respectively. Third parties who engage in conduct prohibited by this Policy shall be subject to other sanctions, which may include exclusion from Board property and/or activities. Individuals who engage in acts of sex discrimination or sexual harassment may also be subject to civil and criminal penalties.

For conduct to violate Title IX, the conduct must have occurred in an education program or activity of the Board; the conduct must have occurred within the United States of America; and the complainant must be participating in or attempting to participate in the education program or activity of the Board. Conduct that does not meet these requirements still may constitute a violation of Title VII, Connecticut law, and/or another Board policy.

The Superintendent of Schools shall develop Administrative Regulations, which will include Grievance Procedures implementing this Policy and in accordance with Title IX, Title VII, and Connecticut law (the "Administrative Regulations").

Personnel -- Certified/Non-Certified/Students

Sexual Harassment/Title IX

Prohibition of Sex Discrimination and Sexual Harassment In The Workplace (continued)

Sex discrimination occurs when an employer refuses to hire, disciplines or discharges any individual, or otherwise discriminates against an individual with respect to his or her compensation, terms, conditions, or privileges of employment on the basis of the individual's sex. Sex discrimination also occurs when a person, because of the person's sex, is denied participation in or the benefits of any education program or activity receiving federal financial assistance.

Sexual harassment under Title IX means conduct on the basis of sex that satisfies one or more of the following:

- (1) An employee of the Board conditioning the provision of an aid, benefit, or service of the Board on an individual's participation in unwelcome sexual conduct (*i.e.*, *quid pro quo*);
- (2) Unwelcome conduct determined by a reasonable person to be so severe, pervasive, and objectively offensive that it effectively denies a person equal access to the Board's education programs or activities; or
- (3) "Sexual assault" as defined in 20 U.S.C. 1092(f)(6)(A)(v), "dating violence" as defined in 34 U.S.C. 12291(a)(10), "domestic violence" as defined in 34 U.S.C. 12291(a)(8), or "stalking" as defined in 34 U.S.C. 12291(a)(30).

Sexual harassment under Title VII and Connecticut law means unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature when:

- (1) Submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment;
- (2) Submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual; or
- (3) Such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile, or offensive working environment.

Reporting Sex Discrimination or Sexual Harassment

It is the policy of the Board to encourage victims of sex discrimination and/or sexual harassment to report such claims. Employees are encouraged to report complaints of sex discrimination and/or sexual harassment promptly in accordance with the appropriate process established in the Administrative Regulations. All complaints are to be responded to in a prompt and equitable manner.

Personnel -- Certified/Non-Certified/Students

Sexual Harassment/Title IX

Reporting Sex Discrimination or Sexual Harassment (continued)

Individuals who engage in acts of sex discrimination or sexual harassment may also be subject to civil and criminal penalties. Retaliation against any employee with a complaint about sex discrimination or sexual harassment is prohibited under this Policy and illegal under state and federal law.

Any Board employee with notice of sex discrimination and/or sexual harassment allegations shall immediately report such information to the building principal and/or the Title IX Coordinator, or if the employee does not work in a school building, to the Title IX Coordinator.

The Griswold Public Schools administration (the "Administration") shall provide training to Title IX Coordinator(s), investigators, decision-makers, and any person who facilitates an informal resolution process (as set forth in the Administrative Regulations), which training shall include, but need not be limited to, the definition of sex discrimination and sexual harassment, the scope of the Board's education program and activity, how to conduct an investigation and implement the grievance process, and how to serve impartially, including by avoiding prejudgment of the facts at issue, conflicts of interest, and bias.

The Administration shall make the training materials used to provide these trainings publicly available on the Board's website. The Administration shall also periodically provide training to all Board employees on the topic of sex discrimination and sexual harassment under Title IX, Title VII, and Connecticut law, which shall include when reports of sex discrimination and/or sexual harassment must be made. The Administration shall distribute this Policy and the Administrative Regulations to employees, union representatives, students, parents and legal guardians and make the Policy and the Administrative Regulations available on the Board's website to promote an environment free of sex discrimination and sexual harassment.

The Board's Title IX Coordinator is Christopher Champlin, Director of Student Services. Any individual may make a report of sex discrimination and/or sexual harassment to any Board employee or directly to the Title IX Coordinator using any one, or multiple, of the following points of contact:

Christopher Champlin, Title IX Coordinator

Griswold Public Schools

211 Slater Avenue

Griswold, CT 06351

860-376-7600 & Email: Champlin@griswoldpublicschools.org

Any Board employee in receipt of allegations of sex discrimination or sexual harassment, or in receipt of a formal complaint, shall immediately forward such information to the Title IX Coordinator. Board employees may also make a report of sexual harassment and/or sex discrimination to the U.S. Department of Education: Office for Civil Rights, Boston Office, U.S. Department of Education, 8th Floor, 5 Post Office Square, Boston, MA 02109-3921 (Telephone: 617-289-0111).

Personnel -- Certified/Non-Certified/Students

Sexual Harassment/Title IX

Reporting Sex Discrimination or Sexual Harassment (continued)

Employees may also make a report of sexual harassment and/or sex discrimination to the Connecticut Commission on Human Rights and Opportunities, 450 Columbus Boulevard, Hartford, CT 06103-1835 (Telephone: 860-541-3400 or Connecticut Toll Free Number: 1-800-477-5737).

Legal References:

- Civil Rights Act of 1964, Title VII, 42 U.S.C. § 2000e-2(a).
- Equal Employment Opportunity Commission Policy Guidance on Current Issues of Sexual Harassment (N-915.050), March 19, 1990.
- Title IX of the Education Amendments of 1972, 20 U.S.C. §1681, et seq.
- Title IX of the Education Amendments of 1972, 34 CFR §106, et seq.
- Meritor Savings Bank, FSB v. Vinson*, 477 U.S. 57 (1986)
- Conn. Gen. Stat. §46a-54 Commission powers Connecticut
- Conn. Gen. Stat. §46a-60 Discriminatory employment practices prohibited.
- Conn. Gen. Stat. §46a-81c Sexual orientation discrimination: Employment
- Conn. Gen. Stat. §10-153 Discrimination on the basis of sex, gender identity or expression or marital status prohibited
- Conn. Agencies Regs. §§ 46a-54-200 through §46a-54-207

The grievance procedures in these regulations are legally required.

Personnel -- Certified/Non-Certified/Students

Sexual Harassment/Title IX

Prohibition of Sex Discrimination and Sexual Harassment In The Workplace

The Griswold Board of Education (the “Board”) prohibits any form of sex discrimination or sexual harassment in the Board’s education programs and activities, whether by students, Board employees or third parties subject to substantial control by the Board. Discrimination or harassment on the basis of sex includes discrimination or harassment on the basis of gender identity or sexual orientation.

Students, District employees and third parties are expected to adhere to a standard of conduct that is respectful of the rights of students, District employees, and third parties. It is the policy of the Board to maintain a working environment free from harassment, insults or intimidation on the basis of an employee's sex and free from discrimination based on sex. Verbal or physical conduct by a supervisor or co-worker relating to an employee's sex that has the effect of creating an intimidating, hostile or offensive work environment, unreasonably interfering with the employee's work performance, or adversely affecting the employee's employment opportunities is prohibited.

Any employee or student who engages in conduct prohibited by the Board’s Policy regarding the Prohibition of Sex Discrimination and Sexual Harassment (Personnel) shall be subject to disciplinary action. Any third party who engages in conduct prohibited by the Board’s Policy regarding the Prohibition of Sex Discrimination and Sexual Harassment (Personnel) shall be subject to remedial measures, which may include exclusion from school property.

Sex discrimination occurs when a person, because of the person’s sex, is denied participation in or the benefits of any education program or activity receiving federal financial assistance.

Sexual harassment under Title IX means conduct on the basis of sex that satisfies one or more of the following:

- (1) An employee of the Board conditioning the provision of an aid, benefit, or service of the Board on an individual’s participation in unwelcome sexual conduct (i.e., *quid pro quo*);
- (2) Unwelcome conduct determined by a reasonable person to be so severe, pervasive, and objectively offensive that it effectively denies a person equal access to the District’s education programs or activities; or
- (3) “Sexual assault” as defined in 20 U.S.C. 1092(f)(6)(A)(v), “dating violence” as defined in 34 U.S.C. 12291(a)(10), “domestic violence” as defined in 34 U.S.C. 12291(a)(8), or “stalking” as defined in 34 U.S.C. 12291(a)(30). These definitions can be found in Appendix A of these Administrative Regulations.

Personnel -- Certified/Non-Certified/Students

Sexual Harassment/Title IX

Prohibition of Sex Discrimination and Sexual Harassment In The Workplace

Sexual harassment under Title VII and Connecticut law means unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature when:

- (1) Submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment;
- (2) Submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual; or
- (3) Such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile, or offensive working environment.

Although not an exhaustive list, the following are other examples of conduct prohibited by the Board's Policy regarding the Prohibition of Sex Discrimination and Sexual Harassment (Personnel):

1. Unwelcome sexual advances from a co-worker or supervisor, such as unwanted hugs, touches, or kisses;
2. Unwelcome attention of a sexual nature, such as degrading, suggestive or lewd remarks or noises;
3. Dirty jokes, derogatory or pornographic posters, cartoons or drawings;
4. The threat or suggestion that continued employment advancement, assignment or earnings depend on whether or not the employee will submit to or tolerate harassment;
5. Circulating, showing, or exchanging emails, text messages, digital images or websites of a sexual nature;
6. Using computer systems, including email, instant messaging, text messaging, blogging or the use of social networking websites, or other forms of electronic communications, to engage in any conduct prohibited by the Board's Policy regarding the Prohibition of Sex Discrimination and Sexual Harassment (Personnel).

Notice of The Title IX Coordinator

The Board's Title IX Coordinator is **Christopher Champlin, Director of Student Services**. Any individual may make a report of sex discrimination and/or sexual harassment to any Board employee or directly to the Title IX Coordinator using any one, or multiple, of the following points of contact:

Christopher Champlin, Title IX Coordinator
Griswold Public Schools
211 Slater Avenue
Griswold, CT 06351
[860-376-7600 & Email: Champlin@griswoldpublicschools.org](mailto:Champlin@griswoldpublicschools.org)

Personnel -- Certified/Non-Certified/Students

Sexual Harassment/Title IX

Notice of the Title IX Coordinator (continued)

Any District employee in receipt of allegations of sex discrimination or sexual harassment, or in receipt of a formal complaint, shall immediately forward such information to the Title IX Coordinator. The Title IX Coordinator manages the District's compliance with Title IX, Title VII and Connecticut law with respect to sexual harassment and/or sex discrimination and is an available resource to anyone seeking information or wishing to file a formal complaint of same. When a student, District employee, or other participant in the District's programs and activities feels that such person has been subjected to discrimination on the basis of sex in any District program or activity, including without limitation being subjected to sexual harassment, such person may contact the Title IX Coordinator or utilize the Title IX, Title VII and Connecticut law grievance systems set forth herein to bring concerns forward for the purpose of obtaining a prompt and equitable resolution.

[Note: Additional Persons May Be Added. The federal regulations provide that each recipient of federal financial assistance must designate and authorize "at least one Employee" to coordinate its efforts to comply with its responsibilities under the federal regulations.]

Explanation of Complaint Process and Procedure

The federal regulations implementing Title IX require the adoption and publication of two separate grievance systems:

- a grievance process for complaints of sex discrimination involving allegations of sexual harassment; and
- grievance procedures for complaints of sex discrimination that are not sexual harassment.

Accordingly, the Administration will process any complaints of sex discrimination involving allegations of sexual harassment, as defined above, pursuant to the **grievance process** set forth in Section I of these regulations. The Administration will process any complaints of sex discrimination that are not sexual harassment pursuant to the **grievance procedures** set forth in Section II of these regulations.

The District will keep confidential the identity of any individual who has made a report or complaint of sex discrimination, including any individual who has made a report or filed a formal complaint of sexual harassment, any complainant, any individual who has been reported to be the perpetrator of sex discrimination, any respondent, and any witness, except as may be permitted by the Family Educational Rights and Privacy Act (FERPA), or as required by law, or to carry out the purposes of these Administrative Regulations, including the conduct of any investigation, hearing, or judicial proceeding arising from these Administrative Regulations.

The obligation to comply with Title IX is not obviated or alleviated by the FERPA.

Personnel -- Certified/Non-Certified/Students

Sexual Harassment/Title IX

Prohibition of Sex Discrimination and Sexual Harassment In The Workplace

Section I. Grievance Process for Complaints of Sexual Harassment Under Title IX

A. Definitions

- **Bias** occurs when it is proven that the Title IX Coordinator, investigator(s), and/or decision-maker(s) demonstrate actual bias, rather than the appearance of bias. Actual bias includes, but is not limited to, demonstrated personal animus against the respondent or the complainant and/or prejudgment of the facts at issue in the investigation.
- **Complainant** means an individual who is alleged to be the victim of conduct that could constitute sexual harassment.
- A **conflict of interest** occurs when it is proven that the Title IX Coordinator, investigator(s), and/or decision-maker(s) have personal, financial and/or familial interests that affected the outcome of the investigation.
- **Consent** means an active, clear and voluntary agreement by a person to engage in sexual activity with another person (also referred to hereafter as “affirmative consent”).

For the purposes of an investigation conducted pursuant to these Administrative Regulations, the following principles shall be applied in determining whether consent for sexual activity was given and/or sustained:

- A. Affirmative consent is the standard used in determining whether consent to engage in sexual activity was given by all persons who engaged in the sexual activity.
- B. Affirmative consent may be revoked at any time during the sexual activity by any person engaged in the sexual activity.
- C. It is the responsibility of each person engaging in sexual activity to ensure that the person has the affirmative consent of all persons engaged in the sexual activity to engage in the sexual activity and that the affirmative consent is sustained throughout the sexual activity.
- D. It shall not be a valid excuse to an alleged lack of affirmative consent that the respondent to the alleged violation believed that the complainant consented to the sexual activity:
 - (i) because the respondent was intoxicated or reckless or failed to take reasonable steps to ascertain whether the complainant affirmatively consented, or

Personnel -- Certified/Non-Certified/Students

Sexual Harassment/Title IX

Prohibition of Sex Discrimination and Sexual Harassment In The Workplace

Section I. Grievance Process for Complaints of Sexual Harassment Under Title IX

A. Definitions (continued)

- (ii) if the respondent knew or should have known that the complainant was unable to consent because such individual was unconscious, asleep, unable to communicate due to a mental or physical condition, unable to consent due to the age of the individual or the age difference between the individual and the respondent, or incapacitated due to the influence of drugs, alcohol or medication.
- E. The existence of a past or current dating or sexual relationship between the complainant and the respondent, in and of itself, shall not be determinative of a finding of consent.
 - For purposes of investigations and complaints of sexual harassment, **education program or activity** includes locations, events, or circumstances over which the Board exercises substantial control over both the respondent and the context in which the sexual harassment occurs.
 - **Employee** means (A) a teacher, substitute teacher, school administrator, school superintendent, guidance counselor, school counselor, psychologist, social worker, nurse, physician, school paraprofessional or coach employed by the Board or working in a public elementary, middle or high school; or (B) any other individual who, in the performance of the individual's duties, has regular contact with students and who provides services to or on behalf of students enrolled in a public elementary, middle or high school, pursuant to a contract with the Board.
 - **Formal complaint** means a document filed by a complainant or signed by the Title IX Coordinator alleging sexual harassment (as defined under Title IX) against a respondent and requesting that the Administration investigate the allegation of sexual harassment. A "document filed by a complainant" means a document or electronic submission that contains the complainant's physical or digital signature, or otherwise indicates that the complainant is the person filing the formal complaint.
 - **Respondent** means an individual who has been alleged to be the perpetrator of conduct that could constitute sexual harassment.

Personnel -- Certified/Non-Certified/Students

Sexual Harassment/Title IX

Prohibition of Sex Discrimination and Sexual Harassment In The Workplace

Section I. Grievance Process for Complaints of Sexual Harassment Under Title IX

A. Definitions (continued)

- **School days** means the days that school is in session as designated on the calendar posted on the Board's website. In its discretion, and when equitably applied and with proper notice to the parties, the District may consider business days during the summer recess as "school days" if such designation facilitates the prompt resolution of the grievance process.
- **Supportive measures** mean non-disciplinary, non-punitive individualized services offered as appropriate, as reasonably available, and without fee or charge to the complainant or the respondent before or after the filing of a formal complaint or where no formal complaint has been filed. Such measures are designed to restore or preserve equal access to the District's education program or activity without unreasonably burdening the other party, including measures designed to protect the safety of all parties or the District's educational environment, or deter sexual harassment. Supportive measures may include counseling, extensions of deadlines or other course-related adjustments, modifications of work or class schedules, mutual restrictions on contact between the parties, increased security and monitoring, and other similar measures.

B. Reporting Sexual Harassment

1. It is the express policy of the Board to encourage victims of sexual harassment to report such claims. Any person may report sexual harassment (whether or not the person reporting is the person alleged to be the victim of conduct that could constitute sexual harassment), in person, by mail, by telephone, or by electronic mail, using the contact information listed for the Title IX Coordinator. If the District receives notice of sexual harassment or alleged sexual harassment against a person in the District's education program or activity, the Title IX Coordinator will promptly contact the complainant to discuss the availability of supportive measures, whether or not the complainant files a formal complaint, and will consider the complainant's wishes with respect to such measures. If the complainant has yet to file a formal complaint, the Title IX Coordinator will explain to the complainant the process for doing so.

Personnel -- Certified/Non-Certified/Students
Sexual Harassment/Title IX

Prohibition of Sex Discrimination and Sexual Harassment in the Workplace

Section I. Grievance Process for Complaints of Sexual Harassment Under Title IX

B. Reporting Sexual Harassment (continued)

2. The District will treat complainants and respondents equitably. A respondent is presumed not responsible for the alleged conduct and a determination regarding responsibility will be made at the conclusion of the grievance process if a formal complaint is filed. Nothing in these Administrative Regulations shall preclude the District from placing an employee respondent on administrative leave during the pendency of the grievance process. Further, nothing in these Administrative Regulations shall limit or preclude the District from removing a respondent from the District's education program or activity on an emergency basis, provided that the District undertakes an individualized safety and risk analysis, and determines that an immediate threat to the physical health or safety of any student or other individual arising from the allegations of sexual harassment justifies removal. If a respondent is removed on an emergency basis, the District shall provide the respondent with notice and an opportunity to challenge the decision immediately following the removal.

C. Formal Complaint and Grievance Process

1. A formal complaint may be filed with the Title IX Coordinator in person, by mail, or by electronic mail, by using the contact information listed for the Title IX Coordinator. At the time of filing a formal complaint, a complainant must be participating in or attempting to participate in the District's education programs or activity. A formal complaint may be signed by the Title IX Coordinator. If the formal complaint being filed is against the Title IX Coordinator, the formal complaint should be filed with the Superintendent. If the formal complaint being filed is against the Superintendent, the formal complaint should be filed with the Board Chair, who will then retain an independent investigator to investigate the matter.
2. The District may consolidate formal complaints as to allegations of sexual harassment against more than one respondent, or by more than one complainant against one or more respondents, or by one party against the other party, where the allegations of sexual harassment arise out of the same facts or circumstances. If possible, formal complaints should be filed within ten (10) school days of the alleged occurrence in order to facilitate the prompt and equitable resolution of such claims.

Personnel -- Certified/Non-Certified/Students
Sexual Harassment/Title IX

Prohibition of Sex Discrimination and Sexual Harassment in the Workplace

Section I. Grievance Process for Complaints of Sexual Harassment Under Title IX

C. Formal Complaint and Grievance Process (continued)

2. (continued) The District will attempt to complete the formal grievance process within ninety (90) school days of receiving a formal complaint. This timeframe may be temporarily delayed or extended in accordance with Subsection G of this Section.
3. Upon receipt of a formal complaint, if the Title IX Coordinator has not already discussed the availability of supportive measures with the complainant, the Title IX Coordinator will promptly contact the complainant to discuss the availability of such measures and consider the complainant's wishes with respect to them. The Title IX Coordinator or designee may also contact the respondent, separately from the complainant, to discuss the availability of supportive measures for the respondent. The District will maintain as confidential any supportive measures provided to the complainant or respondent, to the extent that maintaining such confidentiality would not impair the ability of the District to provide such supportive measures.
4. Within ten (10) school days of receiving a formal complaint, the District will provide the known parties with written notice of the allegations potentially constituting sexual harassment under Title IX and a copy of this grievance process. The written notice must also include the following:
 - i. The identities of the parties involved in the incident, if known;
 - ii. The conduct allegedly constituting sexual harassment as defined above;
 - iii. The date and the location of the alleged incident, if known;
 - iv. statement that the respondent is presumed not responsible for the alleged conduct and that a determination regarding responsibility is made at the conclusion of the grievance process;
 - v. A statement that the parties may have an advisor of their choice, who may be, but is not required to be, an attorney, and may inspect and review evidence; and
 - vi. A statement of any provision in the District's policies that prohibits knowingly making false statements or knowingly submitting false information during the grievance process.

Personnel -- Certified/Non-Certified/Students

Sexual Harassment/Title IX

Prohibition of Sex Discrimination and Sexual Harassment in the Workplace

Section I. Grievance Process for Complaints of Sexual Harassment Under Title IX

C. Formal Complaint and Grievance Process (continued)

4. (continued) If, in the course of an investigation, the District decides to investigate allegations about the complainant or respondent that are not included in the written notice, the District must provide notice of the additional allegations to the parties whose identities are known.
5. The parties may have an advisor of their choice accompany them during any grievance proceeding at which the party's attendance is required. The District may, in its discretion, establish certain restrictions regarding the extent to which an advisor may participate in the proceedings. If any such restrictions are established, they will be applied equally to all parties.
6. The Title IX Coordinator will, as applicable, promptly commence an investigation of the formal complaint, designate a school administrator to promptly investigate the formal complaint, or dismiss the formal complaint in accordance with Subsection F of this Section. The standard of evidence to be used to determine responsibility is the preponderance of the evidence standard (i.e., more likely than not). The burden of proof and the burden of gathering evidence sufficient to reach a determination regarding responsibility rest on the District and not on the parties.
7. The parties will be given an equal opportunity to discuss the allegations under investigation with the investigator(s) and are permitted to gather and present relevant evidence. This opportunity includes presenting witnesses, including fact and expert witnesses, and other inculpatory and exculpatory evidence. Credibility determinations will not be based on a person's status as a complainant, respondent, or witness. The District will provide to a party whose participation is invited or expected (including a witness) written notice of the date, time, location, participants, and purpose of all hearings (if applicable), investigative interviews, or other meetings, with sufficient time for the party to prepare to participate.
8. Both parties will be given an equal opportunity to inspect and review any evidence obtained as part of the investigation that is directly related to the allegations raised in the formal complaint, including the evidence upon which the District does not intend to rely in reaching a determination regarding responsibility and inculpatory or exculpatory evidence whether obtained from a party or other source, so that each party can meaningfully respond to the evidence prior to the conclusion of the investigation.

Personnel -- Certified/Non-Certified/Students

Sexual Harassment/Title IX

Prohibition of Sex Discrimination and Sexual Harassment in the Workplace

Section I. Grievance Process for Complaints of Sexual Harassment Under Title IX

C. Formal Complaint and Grievance Process (continued)

- 8.(cont) Prior to completion of the investigative report, the District will send to each party and the party's advisor, if any, the evidence subject to inspection and review in an electronic format or a hard copy, and the parties will have ten (10) school days to submit a written response, which the investigator(s) will consider prior to completion of the investigative report, as described in Paragraph 9 of this Subsection.
9. The investigator(s) will create an investigative report that fairly summarizes relevant evidence. The investigator(s) will send the investigative report, in an electronic format or hard copy, to each party and to each party's advisor for their review and written response at least ten (10) school days prior to the time a determination regarding responsibility is made.
10. The Superintendent will appoint a decision-maker(s), who shall be a District employee or third-party contractor and who shall be someone other than the Title IX Coordinator or investigator(s). If the formal complaint filed is against the Superintendent, the Board Chair shall appoint the decision-maker, who shall be someone other than the Title IX Coordinator or investigator(s). The investigator(s) and the decision-maker(s) shall not discuss the investigation's facts and/or determination while the formal complaint is pending. The decision-maker(s) will afford each party the opportunity to submit written, relevant questions that a party wants asked of any party or witness, provide each party with the answers, and allow for additional, limited follow-up questions from each party. Questions and evidence about the complainant's sexual predisposition or prior sexual behavior are not relevant, unless such questions and evidence about the complainant's prior sexual behavior are offered to prove that someone other than the respondent committed the conduct alleged by the complainant, or if the questions and evidence concern specific incidents of the complainant's prior sexual behavior with respect to the respondent and are offered to prove consent. The decision-maker(s) will explain to the party proposing the questions any decisions to exclude a question as not relevant.

Personnel -- Certified/Non-Certified/Students

Sexual Harassment/Title IX

Prohibition of Sex Discrimination and Sexual Harassment in the Workplace

Section I. Grievance Process for Complaints of Sexual Harassment Under Title IX

C. Formal Complaint and Grievance Process (continued)

11. The decision-maker(s) will issue a written determination regarding responsibility. To reach this determination, the decision-maker must apply the preponderance of the evidence standard. The written determination will include: (1) identification of the allegations potentially constituting sexual harassment; (2) a description of the procedural steps taken from the receipt of the formal complaint through the determination, including any notifications to the parties, interviews with parties and witnesses, site visits, methods used to gather other evidence, and hearings held; (3) findings of fact supporting the determination; (4) conclusions regarding the application of the District's code of conduct to the facts; (5) a statement of, and rationale for, the result as to each allegation, including a determination regarding responsibility, any disciplinary sanctions the District will impose on the respondent, and whether remedies designed to restore or preserve equal access to the District's education program or activity will be provided by the District to the complainant; and (6) the District's procedures and permissible bases for the complainant and respondent to appeal. If the respondent is found responsible for violating the Board's Policy regarding the Prohibition of Sex Discrimination and Sexual Harassment (Personnel), the written determination shall indicate whether the respondent engaged in sexual harassment as defined by the Board's Policy and these Administrative Regulations. The written determination will be provided to both parties simultaneously.
12. Student respondents found responsible for violating the Board's Policy regarding the Prohibition of Sex Discrimination and Sexual Harassment (Personnel) may be subject to discipline up to and including expulsion. Employee respondents found responsible for violating the Board's Policy regarding the Prohibition of Sex Discrimination and Sexual Harassment (Personnel) may be subject to discipline up to and including termination of employment. Other respondents may be subject to exclusion from the District's programs, activities and/or property. In appropriate circumstances, the District may make a criminal referral. Remedies will be designed to restore or preserve equal access to the District's education programs or activities.

Personnel -- Certified/Non-Certified/Students

Sexual Harassment/Title IX

Prohibition of Sex Discrimination and Sexual Harassment in the Workplace (continued)

Section I. Grievance Process for Complaints of Sexual Harassment Under Title IX

C. Formal Complaint and Grievance Process (continued)

13. After receiving notification of the decision-maker(s)' decision, or after receiving notification that the District dismissed a formal complaint or any allegation therein, both complainant and respondent may avail themselves of the appeal process set forth in Section E of this Section.

D. Informal Resolution

At any time prior to reaching a determination regarding responsibility, but only after the filing of a formal complaint, the District may suggest to the parties the possibility of facilitating an informal resolution process, such as mediation, to resolve the formal complaint without the need for a full investigation and adjudication. If it is determined that an informal resolution may be appropriate, the Title IX Coordinator or designee will consult with the parties.

Prior to facilitating an informal resolution to a formal complaint, the Title IX Coordinator or designee will provide the parties with written notice disclosing the sexual harassment allegations, the requirements of an informal resolution process, and any consequences from participating in the informal resolution process. Upon receipt of this document, complainants and respondents have five (5) school days to determine whether they consent to participation in the informal resolution. The District must obtain voluntary, written consent to the informal resolution process from both parties.

Prior to agreeing to any resolution, any party has the right to withdraw from the informal resolution process and resume the grievance process with respect to the formal complaint. If a satisfactory resolution is reached through this informal process, the matter will be considered resolved. If these efforts are unsuccessful, the formal grievance process will continue.

Nothing in this section precludes an employee from filing a complaint of retaliation for matters related to an informal resolution, nor does it preclude either party from filing complaints based on conduct that is alleged to occur following the District's facilitation of the informal resolution.

An informal resolution is not permitted to resolve allegations that an employee sexually harassed a student.

Personnel -- Certified/Non-Certified/Students

Sexual Harassment/Title IX

Prohibition of Sex Discrimination and Sexual Harassment in the Workplace (continued)

Section I. Grievance Process for Complaints of Sexual Harassment Under Title IX

E. Appeal Process

After receiving notification of the decision-maker(s)' decision, or after receiving notification that the District dismissed a formal complaint or any allegation therein, both complainant and respondent have five (5) school days to submit a formal letter of appeal to the Title IX Coordinator specifying the grounds upon which the appeal is based. Upon receipt of an appeal, the Superintendent shall appoint a decision-maker(s) for the appeal, who shall be someone other than the Title IX Coordinator, investigator(s) or initial decision-maker(s).

Appeals will be appropriate only in the following circumstances:

- new evidence that was not reasonably available at the time the determination regarding responsibility or dismissal was made, that could affect the outcome of the matter;
- procedural irregularity that affected the outcome of the matter;
- the Title IX Coordinator, investigator(s), and/or decision-maker(s) had a conflict of interest or bias for or against complainants or respondents generally or the individual complainant or respondent that affected the outcome of the matter. A conflict of interest or bias does not exist solely because the Title IX Coordinator, investigators(s), and/or decision-maker(s) previously worked with or disciplined the complainant or respondent.

The District will provide the other party with written notice of such appeal. The appealing party will then have ten (10) school days to submit to the decision-maker(s) for the appeal a written statement in support of, or challenging, the outcome of the grievance process. The decision-maker(s) for the appeal will provide the appealing party's written statement to the other party. The other party will then have ten (10) school days to submit to the decision-maker for the appeal a written statement in support of, or challenging, the outcome of the grievance process. The decision-maker(s) for the appeal, in their discretion, will determine any additional necessary and appropriate procedures for the appeal.

Personnel -- Certified/Non-Certified/Students

Sexual Harassment/Title IX

Prohibition of Sex Discrimination and Sexual Harassment in the Workplace (continued)

Section I. Grievance Process for Complaints of Sexual Harassment Under Title IX

E. Appeal Process (continued)

After considering the parties' written statements, the decision-maker(s) for the appeal will provide a written decision. The decision-maker(s) for the appeal will attempt to issue the written decision within thirty (30) school days of receipt of all written statements from the parties. If it is found that one of the bases for appeal exists, the decision-maker(s) for the appeal will issue an appropriate remedy.

Supportive measures for either or both parties may be continued throughout the appeal process.

F. Dismissal of a Formal Complaint

The Title IX Coordinator shall dismiss any formal complaint that, under Title IX, 1) would not constitute sexual harassment as defined under Title IX even if proved, 2) did not occur in the District's education program or activity, or 3) did not occur against a person in the United States. Such dismissal does not preclude action under another Board policy.

The District may dismiss a formal complaint or any allegations therein, if at any time during the investigation or hearing a complainant notifies the Title IX Coordinator in writing that 1) the complainant would like to withdraw the formal complaint or any allegations therein; 2) the respondent is no longer enrolled or employed in the District; or 3) specific circumstances prevent the District from gathering evidence sufficient to reach a determination as to the formal complaint or allegations therein.

Upon a dismissal, the District will promptly and simultaneously send written notice of the dismissal and reason(s) therefor to each party. Either party can appeal from the District's dismissal of a formal complaint or any allegations therein using the appeals procedure.

In the event a formal complaint is dismissed prior to the issuance of a decision under Title IX, the Title IX Coordinator shall determine if the allegations of sexual harassment shall proceed through the grievance procedures identified in Section II of these Administrative Regulations for claims of sex discrimination for consideration as to whether the allegations constitute sexual harassment under Title VII or Connecticut law.

A dismissal pursuant to this section does not preclude action by the District under the Student Discipline policy, Code of Conduct for students/or and employees, or any other applicable rule, policy, and/or collective bargaining agreement.

Personnel – Certified/Non-Certified/Students

Sexual Harassment/Title IX

Prohibition of Sex Discrimination and Sexual Harassment in the Workplace

Section I. Grievance Process for Complaints of Sexual Harassment Under Title IX (continued)

G. Miscellaneous

1. Any timeframe set forth in these Administrative Regulations may be temporarily delayed or extended for good cause. Good cause may include, but is not limited to, considerations such as the absence or illness of a party, a party's advisor, or a witness; concurrent law enforcement activity; concurrent activity by the Department of Children and Families; or the need for language assistance or accommodation of disabilities. If any timeframe is altered on a showing of good cause, written notice will be provided to each party with the reasons for the action.
2. If a sexual harassment complaint raises a concern about discrimination or harassment on the basis of any other legally protected classification (such as race, religion, color, national origin, age, or disability), the Title IX Coordinator or designee shall make a referral to other appropriate personnel within the District (e.g. Section 504 Coordinator, etc.), so as to ensure that any such investigation complies with the requirements of policies regarding non-discrimination.
3. If the sexual harassment complaint results in reasonable cause to suspect or believe that a child has been abused or neglected, has had a non-accidental physical injury, or injury which is at variance with the history given of such injury, is placed at imminent risk of serious harm, or that a student has been sexually assaulted by a school employee, then, the person to whom the complaint is given or who receives such information shall report such matters in accordance with the Board's policy on the Reports of Suspected Child Abuse or Neglect of Children.
4. Retaliation against any individual who complains pursuant to the Board's Policy regarding the Prohibition of Sex Discrimination and Sexual Harassment (Personnel) and these Administrative Regulations is strictly prohibited. Neither the District nor any other person may intimidate, threaten, coerce, or discriminate against any individual for the purpose of interfering with any right or privilege secured by Title IX or these Administrative Regulations, or because the individual has made a report or complaint, testified, assisted, or participated or refused to participate in any manner in an investigation, proceeding, or hearing under these Administrative Regulations. The District will take actions designed to prevent retaliation. Complaints alleging retaliation may be filed according to the grievance procedures for sex discrimination described herein.

Personnel – Certified/Non-Certified/Students

Sexual Harassment/Title IX

Prohibition of Sex Discrimination and Sexual Harassment in the Workplace (continued)

Section I. Grievance Process for Complaints of Sexual Harassment Under Title IX

G. Miscellaneous (continued)

5. The District will maintain for a period of seven (7) years records of:
 - i. Each sexual harassment investigation including any determination regarding responsibility, any disciplinary sanctions imposed on the respondent, and any remedies provided to the complainant designed to restore or preserve equal access to the Board's education program or activity;
 - ii. Any appeal and the result therefrom;
 - iii. Any informal resolution and the result therefrom; and
 - iv. All material used to train Title IX Coordinators, investigators, decision-makers, and any person who facilitates an informal resolution process. The Board will make these training materials publicly available on its website.

If the District has actual knowledge of sexual harassment in an education program or activity of the Board, and for any report or formal complaint of sexual harassment, the District will create and maintain for a period of seven (7) years, records of any actions, including any supportive measures, taken in response to a report or formal complaint of sexual harassment. The District will document the basis for its conclusion that its response was not deliberately indifferent, and document that it has taken measures designed to restore or preserve equal access to the Board's education program or activity. If the District does not provide a complainant with supportive measures, then the District will document the reasons why such a response was not clearly unreasonable in light of the known circumstances.

Section II. Grievance Procedures for Claims of Sex Discrimination (Other Than Sexual Harassment Under Title IX)

A. Definitions

- **Complainant** means an individual who is alleged to be the victim of conduct that could constitute sex discrimination.
- **Respondent** means an individual who has been reported to be the perpetrator of conduct that could constitute sex discrimination.

Personnel – Certified/Non-Certified/Students

Sexual Harassment/Title IX

Prohibition of Sex Discrimination and Sexual Harassment in the Workplace

Section II. Grievance Procedures for Claims of Sex Discrimination (Other Than Sexual Harassment Under Title IX) (continued)

B. Reporting Sex Discrimination Other than Sexual Harassment under Title IX

It is the express policy of the Board to encourage victims of sex discrimination to report such claims. Any person may report sex discrimination (whether or not the person reporting is the person alleged to be the victim of conduct that could constitute sex discrimination), in person, by mail, by telephone, or by electronic mail, using the contact information listed for the Title IX Coordinator. If the District receives notice of sex discrimination or alleged sex discrimination against a person in the District's education program or activity, the Title IX Coordinator or designee will promptly notify the complainant of the grievance process. The District will treat complainants and respondents equitably during the grievance process. Sexual harassment is a form of sex discrimination, and any incident of sexual harassment under Title IX, as defined above, shall be handled pursuant to Section I of these Administrative Regulations. Any allegations of sexual harassment under Title VII or Connecticut law, as defined above, shall be handled pursuant to this Section II of these Administrative Regulations.

C. Grievance Procedures

1. As soon as an employee feels that the employee has been subjected to sex discrimination other than sexual harassment as defined under Title IX (including, without limitation, sexual harassment under Title VII or Connecticut law), the employee should make a written complaint to the Title IX Coordinator or to the building principal, or designee. The employee will be provided a copy of the Board's Policy and Administrative Regulations and made aware of the employee's rights under this Policy and Administrative Regulations. Preferably, complaints should be filed within ten (10) school days of the alleged occurrence. Timely reporting of complaints facilitates the investigation and resolution of such complaints.

Personnel – Certified/Non-Certified/Students

Sexual Harassment/Title IX

Prohibition of Sex Discrimination and Sexual Harassment in the Workplace (continued)

Section II. Grievance Procedures for Claims of Sex Discrimination (Other Than Sexual Harassment Under Title IX)

C. Grievance Procedures (continued)

2. The complaint should state the:
 - i. Name of the complainant;
 - ii. Date of the complaint;
 - iii. Date(s) of the alleged discrimination;
 - iv. Name(s) of the discriminator(s);
 - v. Location where such discrimination occurred;
 - vi. Names of any witness(es) to the discrimination;
 - vii. Detailed statement of the circumstances constituting the alleged discrimination; and
 - viii. Remedy requested.
3. Any employee who makes an oral complaint of sex discrimination to any of the above-mentioned personnel will be provided a copy of these Administrative Regulations and will be requested to make a written complaint pursuant to the above procedure.
4. All complaints are to be forwarded immediately to the building principal or designee unless that individual is the subject of the complaint, in which case the complaint should be forwarded directly to the Superintendent of Schools or designee. In addition, a copy of any complaint filed under this Policy shall be forwarded to the Title IX Coordinator. If the complaint being filed is against the Title IX Coordinator, the complaint should be filed with the Superintendent. If the complaint being filed is against the Superintendent, the complaint should be filed with the Board Chair, who will then retain an independent investigator to investigate the matter.
5. The Title IX Coordinator or designee shall investigate all complaints of sex discrimination against an employee, regardless of whether the conduct occurred on or off-school grounds. Complaints will be investigated promptly within the timeframes identified below. Timeframes may be extended as needed given the complexity of the investigation, availability of individuals with relevant information, and other extenuating circumstances. The investigation shall be conducted discreetly, maintaining confidentiality insofar as possible while still conducting an effective and thorough investigation.

Personnel – Certified/Non-Certified/Students

Sexual Harassment/Title IX

Prohibition of Sex Discrimination and Sexual Harassment in the Workplace (continued)

Section II. Grievance Procedures for Claims of Sex Discrimination (Other Than Sexual Harassment Under Title IX)

C. Grievance Procedures (continued)

6. Any employee who makes a complaint shall be notified of the District's intent to investigate the complaint. In the event the employee requests confidentiality or that an investigation not be conducted, the District will take reasonable steps to investigate and respond to the complaint to the extent possible, given the request for confidentiality or that the District not investigate the complaint. If the employee insists that this information not be shared with the alleged discriminator(s), the employee will be informed that the District's ability to investigate and/or take corrective action may be limited.
7. Upon receipt of a sex discrimination complaint, the Title IX Coordinator shall either promptly commence an investigation of the complaint, or shall designate a school administrator to promptly investigate the complaint. The Title IX Coordinator or designee shall:
 - i. offer to meet with the complainant and respondent (if applicable) separately within ten (10) school days to discuss the nature of the complaint, identify individuals the complainant and respondent (if applicable) believe have relevant information, and obtain any relevant documents the complainant and respondent may have;
 - ii. provide the complainant and respondent (if applicable) with a copy of the Board's sex discrimination policy and accompanying regulations;
 - iii. consider whether any interim measures may be appropriate to protect the complainant or respondent (if applicable), pending the outcome of the investigation;
 - iv. conduct an investigation that is adequate, reliable, and impartial. Investigate the factual basis of the complaint, including, as applicable, conducting interviews with individuals deemed relevant to the complaint;

Personnel – Certified/Non-Certified/Students

Sexual Harassment/Title IX

Prohibition of Sex Discrimination and Sexual Harassment in the Workplace (continued)

Section II. Grievance Procedures for Claims of Sex Discrimination (Other Than Sexual Harassment Under Title IX)

C. Grievance Procedures (continued)

- v. consider whether alleged sex discrimination has created a hostile work environment, including consideration of the effects of off-campus conduct on the school;
 - vi. communicate the outcome of the investigation in writing to the complainant, to the respondent, and to any individual properly identified as a party to the complaint (to the extent permitted by state and federal confidentiality requirements), within ninety (90) school days from the date the complaint was received by the Superintendent's office. The investigator may extend this deadline for no more than fifteen (15) additional school days if needed to complete the investigation. The complainant and respondent (if applicable) shall be notified of such extension. The written notice shall include a finding whether the complaint was substantiated and if so, shall identify, to the extent possible, how the District will remedy the discrimination, adhering to the requirements of state and federal law; and
 - vii. when sex discrimination has been found, take steps that are reasonably calculated to end the discrimination, take corrective and/or disciplinary action aimed at preventing the recurrence of the discrimination, as deemed appropriate by the Superintendent or designee, and take steps to remedy the effects of the sex discrimination.
- 8. If a complaint is made during summer recess, the complaint will be reviewed and addressed as quickly as possible given the availability of staff and/or other individuals who may have information relevant to the complaint. If fixed timeframes cannot be met, the complainant and respondent will receive notice and interim measures may be implemented as necessary.

Personnel – Certified/Non-Certified/Students

Sexual Harassment/Title IX

Prohibition of Sex Discrimination and Sexual Harassment in the Workplace (continued)

Section II. Grievance Procedures for Claims of Sex Discrimination (Other Than Sexual Harassment Under Title IX)

C. Grievance Procedures (continued)

9. If the complainant or respondent (if applicable) is dissatisfied with the findings of the investigation, the complainant or respondent may file a written appeal within five (5) school days to the Title IX Coordinator, or, if the Title IX Coordinator conducted the investigation, to the Superintendent of Schools. The Title IX Coordinator or Superintendent shall review the Title IX Coordinator or designee's written report, the information collected by the Title IX Coordinator or designee together with the recommended disposition of the complaint to determine whether the alleged conduct constitutes sex discrimination. The Title IX Coordinator or Superintendent of Schools may determine if further action and/or investigation is warranted. After completing this review, the Title IX Coordinator or Superintendent of Schools shall respond to the complainant and respondent (if applicable), in writing, within fifteen (15) school days following the receipt of the written request for review.

D. Miscellaneous

1. If a sex discrimination complaint raises a concern about discrimination or harassment on the basis of any other legally protected classification (such as race, religion, color, national origin, age, or disability), the Title IX Coordinator or designee shall make a referral to other appropriate personnel within the District (e.g. Section 504 Coordinator, etc.), so as to ensure that any such investigation complies with the requirements of policies regarding nondiscrimination.
2. If the sex discrimination complaint results in reasonable cause to suspect or believe that a child has been abused or neglected, has had a nonaccidental physical injury, or injury which is at variance with the history given of such injury, is placed at imminent risk of serious harm, or that a student has been sexually assaulted by a school employee, then, the person to whom the complaint is given or who receives such information shall report such matters in accordance with the Board's policy on the Reports of Suspected Child Abuse or Neglect of Children.

Personnel – Certified/Non-Certified/Students

Sexual Harassment/Title IX

Prohibition of Sex Discrimination and Sexual Harassment in the Workplace (continued)

Section II. Grievance Procedures for Claims of Sex Discrimination (Other Than Sexual Harassment Under Title IX)

D. Miscellaneous (continued)

3. Retaliation against any individual who complains pursuant to the Board's Policy regarding the Prohibition of Sex Discrimination and Sexual Harassment (Personnel) and these Administrative Regulations is strictly prohibited. Neither the District nor any other person may intimidate, threaten, coerce, or discriminate against any individual for the purpose of interfering with any right or privilege secured by Title IX or these Administrative Regulations, or because the individual has made a report or complaint, testified, assisted, or participated or refused to participate in any manner in an investigation, proceeding, or hearing under these Administrative Regulations. The District will take actions designed to prevent retaliation as a result of filing a complaint. Complaints alleging retaliation may be filed according to the grievance procedures for sex discrimination described herein.

Section III. Further Reporting

At any time, a complainant alleging sex discrimination or sexual harassment may also file a complaint with the Office for Civil Rights, Boston Office, U.S. Department of Education, 8th Floor, 5 Post Office Square, Boston, MA 02109-3921 (Telephone (617) 289-0111).

Employees may also make a report of sexual harassment and/or sex discrimination to the Connecticut Commission on Human Rights and Opportunities, 450 Columbus Boulevard, Hartford, CT 06103-1835 (Telephone: 860-541-3400 or Connecticut Toll Free Number: 1-800-477-5737).

Copies of these Administrative Regulations will be distributed to all employees.

Sexual Assault: An offense classified as forcible or nonforcible sex offense under the uniform crime reporting system of the Federal Bureau of Investigation.

Rape— (Except Statutory Rape) The carnal knowledge of a person, without the consent of the victim, including instances where the victim is incapable of giving consent because of the person's age or because of the person's temporary or permanent mental or physical incapacity.

Sodomy—Oral or anal sexual intercourse with another person, without the consent of the victim, including instances where the victim is incapable of giving consent because of the person's age or because of the person's temporary or permanent mental or physical incapacity.

Sexual Assault with an Object—To use an object or instrument to unlawfully penetrate, however slightly, the genital or anal opening of the body of another person, without the consent of the victim, including instances where the victim is incapable of giving consent because of the person's age or because of the person's temporary or permanent mental or physical incapacity.

Fondling—The touching of the private body parts of another person for the purpose of sexual gratification without the consent of the victim, including instances where the victim is incapable of giving consent because of the person's age or because of the person's temporary or permanent mental or physical incapacity.

Incest—Non-forcible sexual intercourse between persons who are related to each other within the degrees wherein marriage is prohibited by law.

Statutory Rape—Non-forcible sexual intercourse with a person who is under the statutory age of consent.

Dating Violence: Violence committed by a person who is or has been in a social relationship of a romantic or intimate nature with the victim; and where the existence of such a relationship shall be determined based on a consideration of the length of the relationship, the type of relationship, and the frequency of interaction between the persons involved in the relationship.

Domestic Violence: Includes felony or misdemeanor crimes of violence committed by a current or former spouse or intimate partner of the victim, by a person with whom the victim shares a child in common, by a person who is cohabitating with or has cohabitated with the victim as a spouse or intimate partner, by a person similarly situated to a spouse of the victim under the domestic or family violence laws of the jurisdiction receiving grant monies, or by any other person against an adult or youth victim who is protected from that person's acts under the domestic or family violence laws of the jurisdiction.

Stalking: Engaging in a course of conduct directed at a specific person that would cause a reasonable person to fear for the person's safety or the safety of others; or suffer substantial emotional distress.

**COMPLAINT FORM REGARDING SEXUAL HARASSMENT UNDER TITLE IX
(PERSONNEL)**

This complaint form should be used for complaints of sexual harassment as defined on page 1 of the Board's Administrative Regulations regarding the Prohibition of Sex Discrimination and Sexual Harassment (Personnel)

Name of the complainant _____

Date of the complaint _____

Date of the alleged sexual harassment _____

Name or names of the sexual harasser(s) _____

Location where such sexual harassment occurred _____

Name(s) of any witness(es) to the sexual harassment _____

Detailed statement of the circumstances constituting the alleged sexual harassment

Remedy requested _____

Signature of Complainant or Title IX Coordinator: _____

COMPLAINT FORM REGARDING SEX DISCRIMINATION (OTHER THAN SEXUAL HARASSMENT UNDER TITLE IX) (PERSONNEL)

This complaint form should be used for complaints of sex discrimination as defined on page 1 of the Board's Administrative Regulations regarding the Prohibition of Sex Discrimination and Sexual Harassment (Personnel)

Name of the complainant _____

Date of the complaint _____

Date of the alleged sex discrimination _____

Name or names of the sex discriminator(s) _____

Location where such sex discrimination occurred _____

Name(s) of any witness(es) to the sex discrimination _____

Detailed statement of the circumstances constituting the alleged sex discrimination

Remedy requested _____

Signature: _____

NOTICE OF SEXUAL HARASSMENT ALLEGATIONS UNDER TITLE IX

In accordance with the Board's Policy and Administrative Regulations regarding the Prohibition of Sex Discrimination and Sexual Harassment (Personnel), a formal complaint of sexual harassment has been filed with the Title IX Coordinator.

Identities of the parties involved, if known:

_____ (Complainant(s))
_____ (Respondent(s))

The conduct allegedly constituting sexual harassment: _____

The date and the location of the alleged incident, if known: _____

The Title IX Coordinator or designee will contact the parties regarding the next step in the grievance process. Questions can be directed to the Title IX Coordinator: **[INSERT CONTACT INFORMATION FOR TITLE IX COORDINATOR]**

The respondent is presumed not responsible for the alleged conduct. A determination regarding responsibility is made at the conclusion of the grievance process.

All parties involved may have an advisor of their choice who may be, but it not required to be, an attorney. This advisor may inspect and review evidence as permitted by the Board's Administrative Regulations regarding the Prohibition of Sex Discrimination and Sexual Harassment (Personnel).

Any employee who knowingly makes false statements or knowingly submits false information during this grievance process is subject to discipline, up to and including termination. Additionally, it is a violation of the Board's Student Discipline Policy to lie to school officials or otherwise engage in dishonest behavior, which includes knowingly making false statements or knowingly submitting false information during the grievance process. Any student who knowingly makes false statements or knowingly submits false information during this grievance process will be subject to sanctions pursuant to the Board's Student Discipline Policy.

A copy of the Board's Policy and Administrative Regulations regarding the Prohibition of Sex Discrimination and Sexual Harassment (Personnel) is included with this notice.

**NOTICE OF INFORMAL RESOLUTION PROCESS FOR SEXUAL HARASSMENT
COMPLAINTS UNDER TITLE IX**

In accordance with the Board's Policy and Administrative Regulations regarding the Prohibition of Sex Discrimination and Sexual Harassment (Personnel), a formal complaint of sexual harassment has been filed with the Title IX Coordinator. The Board has an informal resolution process to promptly and equitably resolve such complaints using mediation [*alternatively, could be restorative justice*]. This informal resolution process will only be utilized if both the Complainant and Respondent agree to do so.

The conduct allegedly constituting sexual harassment: _____

If both parties agree to the informal resolution process, it shall preclude the parties from resuming a formal complaint arising out of the same allegations. However, either party may withdraw from the informal resolution process at any time before agreeing to a resolution and resume the grievance process for formal complaints of sexual harassment.

If both parties agree to a resolution, that resolution is binding upon both parties and cannot be changed or appealed.

The District will maintain for a period of seven (7) years records of the informal resolution process and results therefrom.

I voluntarily consent to the informal resolution process:

Complainant

Date

Respondent

Date

[To be posted in a conspicuous place readily available
for viewing by employees and emailed to employees within three months of hire with the
subject line "Sexual Harassment Policy" or words of similar import]

SEXUAL HARASSMENT IS ILLEGAL

AND IS PROHIBITED

BY

THE CONNECTICUT DISCRIMINATION EMPLOYMENT PRACTICES ACT

(Section 46a-60(a)(8) of the Connecticut General Statutes)

AND

TITLE VII OF THE CIVIL RIGHTS ACT OF 1964

(42 United States Code Section 2000e et seq.)

SEXUAL HARASSMENT MEANS ANY UNWELCOME SEXUAL ADVANCES OR REQUESTS FOR SEXUAL FAVORS OR ANY CONDUCT OF A SEXUAL NATURE WHEN:

1. SUBMISSION TO SUCH CONDUCT IS MADE EITHER EXPLICITLY OR IMPLICITLY A TERM OR CONDITION OF AN INDIVIDUAL'S EMPLOYMENT;
2. SUBMISSION TO OR REJECTION OF SUCH CONDUCT BY AN INDIVIDUAL IS USED AS THE BASIS FOR EMPLOYMENT DECISIONS AFFECTING SUCH INDIVIDUAL; OR
3. such conduct has the purpose or effect of substantially interfering with an individual's work performance or creating an intimidating, hostile, or offensive working environment.

EXAMPLES OF SEXUAL HARASSMENT INCLUDE:

UNWELCOME SEXUAL ADVANCES

SUGGESTIVE OR LEWD REMARKS

UNWANTED HUGS, TOUCHES, KISSES

REQUESTS FOR SEXUAL FAVORS

RETALIATION FOR COMPLAINING ABOUT SEXUAL HARASSMENT

DEROGATORY OR PORNOGRAPHIC POSTERS, CARTOONS, OR DRAWINGS.

REMEDIES FOR SEXUAL HARASSMENT MAY INCLUDE:

CEASE AND DESIST ORDERS

BACK PAY

COMPENSATORY DAMAGES

PUNITIVE DAMAGES

HIRING, PROMOTION, OR REINSTATEMENT

Retaliation against any employee for complaining about sexual harassment is prohibited under this policy and illegal.

VIOLATION OF THIS POLICY IS GROUNDS FOR DISCIPLINE, INCLUDING DISCHARGE.

INDIVIDUALS WHO ENGAGE IN ACTS OF SEXUAL HARASSMENT MAY ALSO BE SUBJECT TO CIVIL AND CRIMINAL PENALTIES.

AN INFRACTION OF THIS POLICY BY SUPERVISORS OR CO-WORKERS SHOULD BE REPORTED IMMEDIATELY TO THE TITLE IX COORDINATOR **OR THE SUPERINTENDENT IF THE TITLE IX COORDINATOR IS THE SUBJECT OF THE COMPLAINT**. CONFIDENTIALITY WILL BE MAINTAINED TO THE EXTENT POSSIBLE.

ANY EMPLOYEE WHO BELIEVES THAT HE OR SHE HAS BEEN HARASSED OR DISCRIMINATED AGAINST IN THE WORKPLACE IN VIOLATION OF THIS POLICY MAY ALSO CONTACT:

THE CONNECTICUT COMMISSION ON HUMAN RIGHTS AND OPPORTUNITIES
[] REGION OFFICE [REGIONAL OFFICES AND THEIR ADDRESSES CAN BE FOUND
ON THE CHRO WEBSITE, [HTTP://WWW.STATE.CT.US/CHRO/](http://www.state.ct.us/chro/)
[ADDRESS]
[PHONE NUMBER]

AND/ OR:

THE EQUAL EMPLOYMENT OPPORTUNITY COMMISSION
BOSTON AREA OFFICE
JOHN F. KENNEDY FEDERAL BUILDING
475 GOVERNMENT CENTER
BOSTON, MA 02203
PHONE (800) 669-4000

CONNECTICUT LAW REQUIRES THAT A FORMAL WRITTEN COMPLAINT BE FILED WITH THE COMMISSION ON HUMAN RIGHTS AND OPPORTUNITIES WITHIN THREE HUNDRED (300) DAYS OF THE DATE WHEN THE ALLEGED HARASSMENT/ DISCRIMINATION OCCURRED.

9/24/20

Instruction

Graduation Requirements

Definition and Broad Guidelines

Graduation from Griswold Public Schools implies (1) that students have satisfactorily completed the prescribed courses of study for the several grade levels in accordance with their respective abilities to achieve, (2) that they have satisfactorily passed any examinations and satisfactorily demonstrated the district's performance standards, **assessed in part by the statewide mastery examinations**, established by the faculty and approved by the Griswold Board of Education, and (3) that they have fulfilled the legally mandated number and distribution of credits. ~~Graduation shall not be held until 180 days and 900 hours of actual school work are completed. The adopted school calendar shall indicate a graduation date which is no earlier than the 185th day. This may be modified after April 1 in any school year in conformity with applicable statute.~~

The Principal shall submit to the Board of Education through the Superintendent his/her detailed requirements and standards to agree with the goals of our district as adopted by the Griswold Board of Education. It is expected that faculty will apply measures of achievement to provide evidence that each student has progressed far enough toward program goals and requirements to warrant graduation according to the terms of paragraph #1 above.

The Griswold Board of Education, in recognition of its responsibility for the education of all students in the district, including those who do not successfully complete the assessment criteria listed above, and those who drop out of school, shall make available to all the school district's students a course of study or alternative programming for meeting standards that will enable them to acquire a high school or vocational school diploma.

The Griswold Board of Education shall award a high school diploma to any World War II veteran or veteran of the Korean Hostilities or Vietnam Era veteran requesting such diploma who left high school for military service as defined in the statutes and did not receive a diploma as a consequence of such service.

The Griswold Board of Education may grant students high school credit for successful completion of coursework earned from an accredited institution of higher learning taken either during the school year or summer months.

Graduation Criteria

The Griswold Board of Education adheres to the State requirement permitting any high school student to be granted a diploma upon satisfactorily completing a minimum of twenty-five credits, including no fewer than:

9.0 Humanities Credits	4.0 credits of English
	3.0 credits of History including 0.5 credit of Civics
	2.0 credits of Humanities courses of choice
9.0 Science, Technology, Engineering, & Mathematics (STEM) Credits	3.0 credits of Science
	3.0 credits of Mathematics
	0.5 credit of Capstone - Personal Finance
	0.5 credit of Capstone - Vision of the Graduate
	2.0 credits of STEM courses of choice
1.0 World Language Credit	1.0 credit of World Language
1.0 Physical Education and Wellness Credit	0.5 credit of Physical Education 9
	0.5 credit of Physical Education 10
1.0 Health and Safety Education Credit	0.5 credit of Health
	0.5 credit of Safety & Wellness
1.0 Community Service	40 hours (10 hours/year)
3.0 Electives	Courses of choice
Total Credits	25.0 Credits

A student shall be excused from the physical education requirement upon presentation of a certificate from a physician or advanced practice registered nurse indicating that participation in physical education is medically contraindicated because of the student's physical condition. An elective may fulfill the credit for physical education.

All students must take a minimum of 7 credits per year with the exception of senior year whereby a student in good academic standing may opt to take 6 credits.

Grade Assignment and Promotion

Students are promoted to the next higher grade according to the following accumulation of credits:

Grade 9 to Grade 10	6 credits
Grade 10 to Grade 11	11 credits
Grade 11 to Grade 12	17 credits

A student's grade classification is determined by credits earned and years in high school.

Student Support and Remedial Services

Beginning with the graduating class of 2023, the Board of Education will provide adequate student support and remedial services for students beginning in grade seven. Such student support and remedial services shall provide alternate means for a student to complete any of the high school graduation requirements previously listed if such student is unable to satisfactorily complete any of the required courses or exams. Such student support and remedial services shall include, but not be limited to, (1) allowing students to retake courses in summer school or through an approved online credit recovery course; or (2) allowing students to enroll in a class offered at a constituent unit of the state system of higher education, and (3) allowing those students whose individualized education plans state that such students are eligible for an alternate assessment to demonstrate competency on any of the five core courses through success on such alternate assessment.

The Griswold Public School's graduation requirements apply to all students, including students requiring Special Education Services except when the Planning and Placement Team exercises the right to adjust the standards of performance on an individual basis. ~~Performance standards for students participating in a functional, life skills curriculum will be based on the student's IEP goals and objectives.~~

~~The fulfillment of the mandated one-credit foreign language requirement can include the successful completion of a world language course in grades six, seven, or eight, an online course successfully completed, or the successful completion of a course offered privately through a nonprofit provider, provided such student achieves a passing grade on an examination prescribed by the Commissioner and such credits do not exceed four.~~

~~All credits earned toward meeting any of the graduation requirements through the successful completion of online courses must fulfill the requirements established in policy #6172.6, "Virtual/On-line Courses."~~

Student Success Plans

~~The Griswold Public Schools Administration shall create a student success plan for each enrolled student, beginning in grade six. Such plan shall include a student's career and academic choices in grades six through twelve. Beginning in grade six, such student success plan shall provide evidence of career exploration in each grade. The Griswold Board of Education shall utilize the Department of Education's issued and revised guidance regarding changes to such student success plans.~~

~~Student success plans shall be created, if possible, in collaboration with each student and the student's parent/guardian and shall, to the extent it does not conflict with the career choices of the student or his/her parent/guardian, include an academic plan that is in compliance with the Board's Challenging Curriculum Policy.~~

Eligible Credits

~~Per statute (C.G.S. 221a(f)) the determination of eligible credits is at the discretion of the Board of Education, provided the primary focus of the curriculum of eligible credits corresponds~~

directly to the subject matter of the specified course requirements. The Board may permit a

6146(d)

student to graduate during a period of expulsion if the Board determines the student has satisfactorily completed the necessary credits. The graduation requirements shall apply to any student requiring special education except when the Planning and Placement Team (PPT) determines the requirement not to be appropriate.

At Griswold High School, a credit is defined as a class of block time, per year, equivalent to 200 minutes per week. One-half credit is given for courses that complete work in one semester. In addition, credit toward high school graduation can be earned (1) at an institution accredited by the Board of Regents for Higher Education or State Board of Education or regionally accredited, (2) through on-line course work or (3) through a demonstration of mastery based on competency and performance standards, in accordance with guidelines adopted by the State Board of Education.

Only courses taken in grades nine through twelve, inclusive, and that are in accordance with the state-wide subject matter content standards, adopted by the State Board of Education shall satisfy this graduation requirement except that a student may be granted credit toward meeting the high school graduation requirements upon (1) the successful demonstration of mastery of the subject matter content described in this and the Mastery-Based Learning sections, achieved through education experiences and opportunities that provide flexible and multiple pathways to learning, including cross-curricular graduation requirements, career and technical education, virtual learning, work-based learning, high school courses taken during middle school (taught at the high school campus only), service learning, dual enrollment and early college courses, internships and student designed independent studies or (2) for the successful completion of coursework at an institution accredited by the Department of Higher Education or regionally accredited. One three-credit semester course, or its equivalent shall equal one-half high school credit.

Connecticut Seal of Biliteracy

Commencing with the graduating class of 2019, and for each graduating class thereafter, the Board of Education, utilizing criteria established by the State Board of Education, may affix the "Connecticut State Seal of Biliteracy" to a diploma awarded to a student who has achieved a high level of proficiency in English and one or more foreign languages. "Foreign language" means a world language other than English and includes American Sign Language and any other language spoken by a federally recognized Native American tribe. The Board of Education shall include on such student's transcript a designation that the student received the "Connecticut Seal of Biliteracy."

Awards of High School Diplomas

Students who complete all graduation requirements shall receive a diploma at the June commencement. Individuals also may satisfy graduation requirements by the satisfactory completion of the following:

1. Successful completion of a summer course or summer courses comparable (as determined by the Principal) to the subject(s) in which the student was deficient.

2. Honorable discharge from the United States Armed Forces after a minimum of ninety days of active service during World War II for individuals who withdrew from school to join the Armed Forces and for veterans of the Korean Hostilities and for veterans of the Vietnam Era.
3. Honorable discharge from the United States Armed Forces for individuals who left high school prior to graduation and did not receive a diploma as a consequence of such service.
4. Withdrawal from high school prior to graduation to work on a job that assisted the war effort during World War II, December 7, 1941 through December 31, 1946, not receiving a diploma as a consequence of such work and has been a resident of Connecticut for at least fifty (50) consecutive years.

LEGAL REFERENCE

Connecticut General Statutes

10-5c Board examination series pilot program. Issuance of certificate (as amended by P.A. 13-247)

Legal Reference: Connecticut General Statutes (continued)

10-14n State-wide mastery examination. Conditions for reexamination. Limitation on use of test results. (as amended by Section 115 of PA 14-217)

10-16(l) Graduation exercises. (as amended by P.A. 96-26 An Act Concerning Graduation Requirements and Readmission and Placement of Older Students)

10-221a High school graduation requirements. (as amended by P.A. 00-124, An Act Concerning High School Diplomas and Veterans of World War II, P.A. 00-156, An Act Requiring A Civics Course for High School Graduation and P.A. 08-138, An Act Concerning High School Credit for Private World Language Courses Other Subject Areas), P.A. 10-111, An Act Concerning Education Reform in Connecticut, P.A. 135, An Act Concerning Implementation Dates for Secondary School Reform, P.A. 13-57, An Act Concerning Honorary Diplomas for Vietnam Veterans, P.A. 13-122, An Act Concerning Minor Revisions to the Education Statutes, P.A. 13-247, Budget Implementer Bill, P.A.

15-237 An Act Concerning High School Graduation.) and PA 17-42

10-233(a) Promotion and graduation policies.

P.A. 13-108 An Act Unleashing Innovation in Connecticut Schools

P.A. 13-247 An Act Implementing Provisions of the State Budget

P.A. 15-237 An Act Concerning High School Graduation.

6146(f)

P.A. 16-44(SS) (Section 310)

Policy Revised: June 24, 2019

GRISWOLD PUBLIC SCHOOLS

Griswold, Connecticut

CURRENT POLICY

Students

Student Safety

The Board of Education (Board) shall strive to build safe, supportive, and academically challenging school learning environments in partnership with students, staff members and families. The Board shall develop and adopt a mission statement that promotes a safe and secure environment for learning. Such mission statement shall emphasize respect, caring, and high academic achievement.

The Board shall ensure that all facilities, grounds, equipment, and vehicles meet acceptable injury and violence prevention standards for design, installation, use and maintenance.

Student safety shall be a priority of all school district personnel through close supervision of students in all school buildings and grounds and through special attention to:

1. Maintenance of safe school environments through conducting regular safety, vulnerability, and hazard assessments of all school facilities, school grounds, sports-related equipment and vehicles used to transport students. Security and vulnerability assessments shall be conducted every two years, resulting in a school safety plan for each school, based upon the assessment results.
2. Safe practices by school personnel and students – particularly in instructional areas or in extracurricular activities presenting special hazards.
3. Development of school programs and activities consistent with appropriate abilities and limitations of students at each age level.
4. Offering safety education to students germane to particular subjects, such as laboratory courses in science, industrial arts, and health and physical education.
5. Appropriate first aid care for students in case of accident or sudden illness.
6. Adequacy of emergency response procedures at each school in the District (first aid, cardiopulmonary resuscitation, infection control security).
7. Development, adoption and implementation of a code of conduct and other appropriate rules that are designed to promote health and safety and prevent unintended injury, harassment, bullying and other forms of violence. Such code shall prohibit the use and possession of alcohol, tobacco and other drugs and weapons and dangerous instruments at school.
8. Training exercises for all school staff designed to help them maintain a positive climate for learning and to effectively enforce safety and discipline rules.
9. Requiring the District and its individual schools to have safety and security plans which serve as a guide to address the various safety needs in the school, such as lockdown procedures, evacuations, drills and safety protocols, and personnel assignments.
10. Conducting regular audits (at least annually) to evaluate and analyze the effectiveness of each school's safety and security plans. First responders, local law enforcement and the entire school community shall be involved in this process. Law enforcement and local public safety officials shall be invited to evaluate all fire and crisis response drills.

Students

Student Safety (continued)

11. Communicating with parents/guardians and community members about school-level emergency preparedness protocols to the greatest extent possible.
12. Providing regular training for all school employees on the Districts' school emergency management systems and protocols, as well as violence prevention training.
13. Creating a partnership between schools, local law enforcement and appropriate community agencies, including mental health, to prevent and reduce school violence.
14. Establishing a school security and safety committee at each school. Such committee shall be responsible for assisting in the development of the school's security and safety plan and administering such plan.
15. Assistance of the safe school climate committee at each school, originally established to address issues related to bullying in the school, to also collect, evaluate, and report information relating to instances of disturbing or threatening behavior that may not meet the statutory definition of bullying.

(cf. 0100 - Mission Statement)

(cf. 5131/5144/5114 - Conduct/Discipline/Suspension/Expulsion)

(cf. 5131.21 - Terroristic Threats/Acts of Violent Behavior)

(cf. 5131.6 - Drugs/Alcohol and Tobacco)

(cf. 5131.7 - Weapons and Dangerous Instruments)

(cf. 5131.911 - Bullying/Safe School Climate Plan)

(cf. 5141.21 - Administering Medications)

(cf. 5141.22 - Communicable and Infectious Diseases)

(cf. 5141.3 - Student Health Assessments and Immunizations)

(cf. 5141.4 - Child Abuse and Neglect)

(cf. 5141.5 - Suicide Prevention)

(cf. 5141.6 - Crisis Management Plan)

(cf. 6142.1 - Family Life and Sex Education)

(cf. 6114 - Emergencies and Disaster Preparedness)

(cf. 6114.7 - Safe Schools)

(cf. 6114.8 - Pandemic/Epidemic Emergencies)

Legal Reference: Connecticut General Statutes
10-220f Safety committee.
P.A. 13-3 An Act Concerning Gun Violence Prevention and Children's
Safety (Sections 86, 87, 88)

Policy adopted: October 26, 2015

GRISWOLD PUBLIC SCHOOLS
Griswold, Connecticut

RECOMMENDED, NEWLY EXPANDED POLICY AND REGULATION

Students

School Safety: Preparation, Response, and After Action

It is the policy of the Griswold Board of Education to maintain a safe, orderly, civil, and positive learning environment and to be prepared, as far as possible, to prevent and respond quickly and appropriately to unexpected crises, such as emergencies, disasters, and threats.

The Board of Education shall strive to build safe, supportive, and academically challenging school learning environments in partnership with students, staff members, families and community leaders and officials. Supporting these efforts, along with ensuring all facilities, grounds, equipment, and vehicles meet acceptable injury and violence prevention standards for design, installation, use, and maintenance, the Board recognizes that sound emergency preparedness planning and response are essential for the health, welfare, and safety of all students, staff and visitors. All school community members are responsible for doing everything in their power to promote everyone's safety at all times. District staff and students shall be prepared to respond immediately and responsibly to any combination of events that threaten the school community.

The Board directs the Superintendent to develop, maintain, and implement an *Emergency Disaster Preparedness and Response Plan (District Security and Safety Plan)* and, for each school, a **School Security and Safety Plan** and administrative procedures that detail provisions for responding to emergencies and disasters. This Plan will articulate the local emergency service providers' role in crisis preparedness and incident management, which shall be included in the District's Security and Safety Plan.

The School Security and Safety Plan

The Superintendent shall use state-approved School Security and Safety Plan Standards and a School Security and Safety Plan Template to comply with the National Incident Management System (NIMS) and incorporate the National Incident Command System when updating District- and site-level emergency and disaster preparedness plans. Each school in the District, each school year, will develop and implement a **School Security and Safety Plan**. Such plan shall be based upon the standards issued by the *Department of Emergency Services and Public Protection/Division of Emergency Management and Homeland Security (DESPP/DEMHS)* and the *School Security and Safety Plan Template*. In addition to preparedness and response, the plan shall provide guidance on recovery from any emergency incident.

In developing the District and School Security and Safety Plans, which include plans for various crisis scenarios, such as fire, bus accidents, criminal acts, civil disturbances, presence of intruders, hazardous material spill, weather-related emergencies, and bomb threats, the Superintendent shall collaborate with local and state emergency responders and local health officials in compliance with the provisions of PA 13-3.

Students

School Safety: Preparation, Response, and After Action

The School Security and Safety Plan (continued)

The Board through the Superintendent, shall annually, by November 1 of each year, submit the School Security and Safety Plans for each school to the Department of Emergency Services and Public Protection via submission to the District's DEMHS Regional Coordinator in the manner prescribed by said agency.

The Superintendent or designee shall use the School Security and Safety Plan standards and plan templates developed by the Department of Emergency Services, state-approved Standardized Emergency Management System guidelines, be compliant with the National Incident Management System (NIMS) and incorporate the National Incident Command System when updating district and site-level emergency and disaster preparedness plans.

The School Security and Safety Plan shall be developed within the context of the four recognized phases of crisis management: Mitigation/Prevention, Preparedness, Response, and Recovery.

Protocols for Interacting with Federal Immigration Authorities *(New and recommended)*

Through this policy, the Board of Education commits to ensuring the Griswold Public Schools follow all guidelines and protocols established by the Connecticut State Department of Education regarding immigration authorities interacting with the District. These plans cover each school.

These plans specifically require each district to do the following:

1. Designate at least one administrator at each school to serve as the individual responsible for interacting with federal immigration authorities;
2. Specify that this administrator, or any other school employee, may request specific information from the immigration authorities to take specific other actions (see below); and
3. Permit other school personnel to direct immigration authorities to the designated administrator if they request access to records, information, the interior of the school building, or other school personnel to communicate with.

Actions that the designated administrator or any other school employee may take:

1. Request and record a federal immigration authority's identification, including the name, badge or identification number, telephone number, and business card;
2. Ask the immigration authority if he or she has a judicial warrant to support the authority's request and, if so, show the warrant;
3. Review warrants or other materials that the authority provides to determine who issued the warrant and what it or the other material authorizes the authority to do; and

Students

School Safety: Preparation, Response, and After Action

Protocols for Interacting with Federal Immigration Authorities (continued)

4. Consult with the school district's legal counsel (or legal counsel's guidance) on how to interact with the immigration authority regarding the request's nature, whether a warrant is produced, the warrant's details (including whether it is a judicial warrant or an administrative warrant), whether the immigration authority is claiming exigent circumstances, and any other consideration the legal counsel has identified.

No staff member shall be disciplined, suspended, terminated, or otherwise punished for implementing the updated school security and safety plan relating to staff interacting with an immigration authority. This protection specifically applies to staff taking any of the permitted actions listed above and directing the immigration authority to communicate with the designated administrator.

District Security and Safety Committee

The **District Security and Safety Committee** includes the Superintendent, Town Emergency Officials, representative of school leadership, teachers and staff, mental health and special education staff representatives, **the administrator(s) designated to interact with immigration authorities**, and others deemed necessary. This Committee shall meet each month and fulfill the following tasks:

- Oversee and facilitate the process for the development and submission of **School Security and Safety Plans**;
- Ensure that District and school site security and safety plans address an all-hazards approach to emergencies;
- Assist individual school-based crisis response teams (the School Security and Safety Committee) to include community partners and school-based personnel as specified;
- Develop training activities and conduct emergency exercises, such as tabletop exercises, to support and improve the plan;
- Initiate, build and maintain relationships with community partners;
- Conduct regular safety, security and hazard assessments;
- Establish and update the district emergency management plan.
- Interview vendors that provide products related to school safety and security;
- Meet with the Board of Education committee that oversees district security and safety quarterly to report on the following:
 - Input related to policy changes and updates;
 - Resources supporting security and safety initiatives;
 - Security and Safety concerns facing the District;
 - Updates on communication procedures and protocols;
 - *(Discussions relating to emergency plans may require an Executive Session.)*

Students

School Safety: Preparation, Response, and After Action

District Security and Safety Committee (continued)

Each school shall establish a **School Security and Safety Committee**, which will assist in developing and implementing the school's **Security and Safety Plan**. Such plans shall be based upon the Department of Emergency Services and Public Protection standards.

The members of the Committee shall include a *local police officer*, *local first responder*, *teacher* and *administrator* from the school, a *mental health professional*, a *parent or legal guardian* of a student at the school, a *special education teacher*, and any other person deemed necessary, such as a *school nurse*, *custodian*, *local health director*, *transportation coordinator*, etc. Schools shall collaborate closely with law enforcement, fire and emergency services personnel, and community partners, including public health professionals who can assist with the development of a plan that addresses a wide range of crises. A security vulnerability assessment of each school shall be conducted every two years; the results of which shall be incorporated into the school's Security and Safety Plan and reported to the DEMHS Regional Coordinator.

School Security and Safety Plans are to be updated and submitted annually and conform to standards and templates developed by the Department of Emergency Services and the Division of Emergency Management and Homeland Security (DEMHS) pursuant to Section 86 of Public Act 13-3. In addition, the Superintendent or designee shall ensure that the District's procedures include strategies and actions that comply with the National Incident Management System (NIMS) used by all first responders at all levels of prevention/mitigation, preparedness, response and recovery.

(cf. 5114 – Suspension/Expulsion; Student Due Process)
(cf. 6114.7 - Safe Schools)

Legal Reference: Connecticut General Statutes

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.

10-220f Safety committee

10-221 Boards of education to prescribe rules

10-222m School security and safety plans. School security and safety committees

10-231 Fire drills

19a-221 Quarantine of certain persons.

Students

School Safety: Preparation, Response, and After Action

Legal Reference: Connecticut General Statutes (continued)

52-557b Immunity from liability for emergency medical assistance, first aid or medication by injection. School personnel not required to administer or render.

The Family Educational Rights and Privacy Act of 1974, (FERPA), 20 U.S.C. 1232g, 45 C.F.R. 99.

P.A. 13-3 An Act Concerning Gun Violence Prevention and Children's Safety (Section 86, 87, 88)

P.A. 19-5 An Act Concerning the Safe Storage of Firearms in the Home and Firearm Safety Programs in Public Schools

PA 25-1 An Act Concerning Interactions Between School Personnel and Immigration Authorities, The Purchase and Operation of Certain Drones, Grants to Certain Nonprofit Organizations, and Student Athlete Compensation Through Endorsement Contracts and Revenue Sharing Agreements

A sample excerpted regulation to accompany the policy.

Students

School Safety: Preparation, Response, and After Action

The Superintendent or designee, on behalf of the Board of Education, shall ensure that District and School Security and Safety Plans address an all-hazards approach to emergencies and shall include, but not limited to:

1. Fire on or off school grounds which endangers students and staff;
2. Natural disasters;
3. Environmental hazards;
4. Attack or disturbance, or threat of attack or disturbance, by an individual or group;
5. Bomb threat or actual detonation;
6. Biological, radiological, chemical, and other activities, or heightened warning of such activities;
7. Medical emergencies and quarantines, such as pandemic influenza outbreaks.

Protocols for Interacting with Federal Immigration Authorities

Through this policy, the Board of Education commits to ensuring the Griswold Public Schools follow all guidelines and protocols established by the Connecticut State Department of Education regarding immigration authorities interacting with the District. These plans cover each school.

These plans specifically require each district to do the following:

1. Designate at least one administrator at each school to serve as the individual responsible for interacting with federal immigration authorities;
2. Specify that this administrator, or any other school employee, may request specific information from the immigration authorities to take specific other actions (see below); and
3. Permit other school personnel to direct immigration authorities to the designated administrator if they request access to records, information, the interior of the school building, or other school personnel to communicate with.

Actions that the designated administrator or any other school employee may take:

1. Request and record a federal immigration authority's identification, including the name, badge or identification number, telephone number, and business card;
2. Ask the immigration authority if he or she has a judicial warrant to support the authority's request and, if so, show the warrant;
3. Review warrants or other materials that the authority provides to determine who issued the warrant and what it or the other material authorizes the authority to do; and

Students

School Safety: Preparation, Response, and After Action

Protocols for Interacting with Federal Immigration Authorities (continued)

4. Consult with the school district's legal counsel (or legal counsel's guidance) on how to interact with the immigration authority regarding the request's nature, whether a warrant is produced, the warrant's details (including whether it is a judicial warrant or an administrative warrant), whether the immigration authority is claiming exigent circumstances, and any other consideration the legal counsel has identified.

No staff member shall be disciplined, suspended, terminated, or otherwise punished for implementing the updated school security and safety plan relating to staff interacting with an immigration authority. This protection specifically applies to staff taking any of the permitted actions listed above and directing the immigration authority to communicate with the designated administrator. *(PA 25-1 An Act Concerning Interactions Between School Personnel and Immigration Authorities, The Purchase and Operation of Certain Drones, Grants to Certain Nonprofit Organizations, and Student Athlete Compensation Through Endorsement Contracts and Revenue Sharing Agreements)*

Each school and district building shall establish a **School Security and Safety Committee**. The Committee is responsible for developing the school's Security and Safety Plan and shall include a *local police officer, local first responder, teacher and administrator from the school, a mental health professional, a special education department representative, a parent or guardian of a student at the school, the administrator(s) designated to interact with immigration authorities*, and may include any other person deemed necessary, such as a *nurse, custodian or property manager, local emergency management director, local public health director, information technology manager, and transportation coordinator*. The School Security and Safety Committee shall also invite subject matter experts to participate as needed, including, for example, the local public works director, high school student council president, and/or food service director.

The Superintendent shall annually review, update as necessary, and submit a School Security and Safety Plan for each school under its jurisdiction to the DESPP/DEMHS Regional Coordinator based on the standards and required template as updated. These annual submissions shall also include results of security and vulnerability assessments for each school conducted every two years.

The Superintendent shall identify a lead administrator, such as the school principal, who shall conduct a security and vulnerability assessment for each school under the jurisdiction of such board every two years and develop a plan as described in **Personal safety and security** (Number 4 under Security and Safety Plans) and **Steps to be taken after the disaster or emergency** (Number 8 under the same section). By November 1st of each school year, the board of education, through the superintendent, shall submit to its DEMHS Regional Coordinator an electronic copy of the plan for that year.

CABE's newest version of this policy. Revised definition of "bullying" to align with Connecticut School Climate policy. Policy narrative, appendices, and regulation available upon request

Students

RECOMMENDED, NEWLY EXPANDED POLICY

Suspension and Expulsion/Due Process

The Griswold Board of Education is committed to creating a safe, orderly, and supportive learning environment for all students, staff, and visitors. This policy aims to balance the necessity of maintaining safety and order within our schools while adhering to progressive discipline and restorative practices, which seeks to address and correct inappropriate behavior while promoting accountability, personal growth, and the repair of harm.

Students are expected to comply with school rules and Board policies and may be disciplined for conduct on school grounds or at any school-sponsored activity that endangers persons or property, is seriously disruptive of the educational process, or that violates a publicized policy of the Board. Students may be disciplined for conduct off school grounds if such conduct is seriously disruptive to the educational process and violates Board policy.

Policy Objectives

1. **Ensure Safety and Order:** Maintain a secure and disciplined school environment conducive to learning and free from violence, threats, and disruptive behaviors.
2. **Promote Equity and Fairness:** Apply disciplinary measures in an equitable, consistent, and unbiased manner, ensuring that all students are treated with dignity and respect.
3. **Support Progressive Discipline:** Implement a progressive discipline model that focuses on intervention and prevention strategies to address and correct student behavior before it escalates.
4. **Implement Restorative Practices:** Incorporate restorative practices that emphasize accountability, reparation of harm, and the restoration of relationships within the school community.
5. **Encourage Personal Responsibility:** Foster a sense of personal responsibility and self-discipline in students, helping them to understand the consequences of their actions and to make better choices in the future.
6. **Engage Families and Communities:** Involve parents, guardians, and community members in the disciplinary process to support students in their behavioral and academic growth.

Policy Guidelines

1. **Clear Expectations and Communication:**
 - Establish and communicate clear behavioral expectations and the consequences of violating them.
 - Ensure that all students, staff, and parents/guardians are aware of the discipline policy and procedures.

Students

Suspension and Expulsion/Due Process

Policy Guidelines (continued)

2. Progressive Discipline Framework:

- Utilize a tiered approach to discipline that escalates in response to the severity and frequency of the behavior.
- Implement early intervention strategies such as counseling, mentoring, and behavior modification plans to address minor infractions.

3. Restorative Practices:

- Employ restorative practices such as mediation, peer counseling, and restorative circles to address conflicts and repair harm.
- Encourage students to take responsibility for their actions and to actively participate in the resolution process.

4. Consistent and Fair Application:

- Ensure that disciplinary measures are applied consistently and fairly across all student populations.
- Monitor and address any disparities in the application of disciplinary actions to prevent discrimination or bias.

5. Supportive Interventions:

- Provide support services such as counseling, social work, and mental health resources to help students address underlying issues contributing to behavioral problems.
- Develop individualized behavior plans for students with recurring or severe behavioral issues.

6. Engagement and Collaboration:

- Engage families in the disciplinary process through regular communication and involvement in restorative practices.
- Collaborate with community organizations and resources to support students and families in addressing behavioral and social-emotional needs.

7. Training and Professional Development:

- Provide ongoing training for staff on progressive discipline, restorative practices, and culturally responsive approaches to student behavior.
- Encourage staff to develop skills in conflict resolution, de-escalation techniques, and positive behavior support.

Students

Suspension and Expulsion/Due Process

Policy Guidelines (continued)

Review and Accountability

The Griswold Board of Education will regularly review the effectiveness of its discipline policy, incorporating feedback from students, staff, parents, and the community. Data on disciplinary actions and their outcomes will be collected and analyzed to ensure continuous improvement and the achievement of policy objectives.

By adopting this balanced approach to discipline, the Griswold Public School District aims to create a school environment where all students can learn, grow, and succeed while feeling safe and supported.

A. Definitions

1. **“Exclusion”** shall be defined as any denial of public school privileges to a student for disciplinary purposes.
2. **“Removal”** shall be defined as an exclusion from a classroom for all or a part of single class period, provided such exclusion shall not extend beyond ninety (90) minutes.
3. **“In-School Suspension”** means an exclusion from regular classroom activity for no more than five consecutive days, but not exclusion from school, provided such exclusion shall not extend beyond the end of the school year in which such in-school suspension was imposed. Such suspensions shall be served in any school building under the jurisdiction of the Board of Education.
4. **“Suspension”** means an exclusion from school privileges or from transportation services, provided such exclusion shall not extend beyond the end of the school year in which suspension was imposed. An out-of-school suspension for students in grades 3-12 shall not exceed ten days. An out-of-school suspension imposed for children in preschool to second grade shall not exceed five days.

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

Students

Suspension and Expulsion/Due Process

A. Definitions (continued)

4. Suspension (continued)

A student in grades preschool to two, inclusive, may be given an out-of-school suspension if it is determined by the administration that such suspension is appropriate based on evidence that the student's conduct on school grounds is of a violent or sexual nature that endangers persons. In addition, a person's duty as a mandated reporter to report suspected child abuse or neglect is not limited by this provision.

5. **"Expulsion"** shall be defined as an exclusion from school privileges for any student in grades three to twelve, inclusive, for more than ten (10) consecutive school days and shall be deemed to include but not be limited to, exclusion from the school to which such student was assigned at the time such disciplinary action was taken, provided that assignment to a regular classroom program in a different school in the district shall not constitute a suspension or an expulsion. Such period of exclusion may extend to the school year following the school year in which the exclusion was imposed, up to one calendar year. To be expelled, the student's conduct must be found to be both violative of a Board policy and either seriously disruptive of the educational process or endangering persons or property.

Unless an emergency exists, no student shall be expelled without a formal hearing provided whenever such student is a minor, the notice shall also be given to the parents or guardians of the student at least five business days before such hearing, not including the day of such hearing. If an emergency exists, such hearing shall be held as soon after the expulsion as possible. The notice shall include information concerning the parent's or guardian's and the student's legal rights and concerning legal services provided free of charge or at a reduced rate that are available locally and how to access such services. An attorney or other advocate may represent any student subject to expulsion proceedings. The parent or guardian of the student shall have the right to have the expulsion hearing postponed for up to one week to allow time to obtain representation, except that if an emergency exists, such hearing shall be held as soon after the expulsion as possible.

6. **"Emergency"** shall be defined as a situation under which the continued presence of the student in the school imposes such a danger to persons or property or such a disruption of the educational process that a hearing may be delayed until a time as soon after the exclusion of such student as possible.
7. **"Days"** is defined as days when school is in session.
8. **"School-sponsored activity"** is defined as any activity sponsored, recognized or authorized by the Board of Education and includes activities conducted on or off school property.
9. **"Possess"** means to have physical possession or otherwise to exercise dominion or control over tangible property.

Students

Suspension and Expulsion/Due Process

A. Definitions (continued)

10. **“Deadly weapon”** means any weapon, whether loaded or unloaded, from which a shot may be discharged, or a switchblade knife, gravity knife, billy, blackjack, bludgeon, or metal knuckles. A weapon such as a pellet gun and/or airsoft pistol may constitute a deadly weapon if such weapon is designed for violence and is capable of inflicting death or serious bodily harm.
11. **“Firearm”** as defined in 18 U.S.C. § 921, means 1) any weapon (including a starter gun) which will or is designed to or readily be converted to expel a projectile by the action of an explosive; 2) the frame or receiver of any such weapon; 3) any firearm muffler or firearm silencer; or 4) any destructive device. Firearm does not include any antique firearm. For purposes of this definition “destructive device” means any explosive, incendiary, or poison gas, bomb, grenade, rocket having a propellant charge of more than 4 ounces, missile having an explosive or incendiary charge of more than ¼ ounce, mine, or device similar to any of the weapons described herein. A “destructive device” does not include an antique firearm; a rifle intended to be used by the owner solely for sporting, recreational, or cultural purposes; or any device which is neither designed nor redesigned for use as a weapon.
12. **“Vehicle”** means a **“motor vehicle”** as defined in Section 14-1 of the Connecticut General Statutes, snow mobile, any aircraft, or any vessel equipped for propulsion by mechanical means or sail.
13. **“Martial arts weapon”** means a nunchaku kama, Kesari-fundo, octagon sai, tonfa, or Chinese star.
14. **“Dangerous Drugs and Narcotics”** is defined as any controlled drug in accordance with Connecticut General Statutes § 219-240.
15. **“Alternate education”** means a school or program maintained and operated by the Board of Education that is offered to students in a nontraditional setting and addresses their social, emotional, behavioral and academic needs. Such program must conform to SBE guidelines and conform to C.G.S. 10-15 and 16 (180 days/900 hours).
16. **“Dangerous Instrument”** means any instrument, article, or substance which, under the circumstances in which it is used or attempted or threatened to be used, is capable of causing death or serious physical injury, and includes a “vehicle” or a dog that has been commanded to attack.
17. **“Seriously disruptive of the educational process”** means, as applied to off-campus conduct, any conduct that markedly interrupts or severely impedes the day-to-day operation of a school.

Students

Suspension and Expulsion/Due Process (continued)

B. Removal from Class

1. All teachers are hereby authorized to remove a student from class when such student causes a serious disruption of the educational process within the classroom.
2. Such teacher shall send the student to a designated area and shall immediately inform the building Principal or his/her designee as to the name of the student and the reason for removal.
3. No student shall be removed from class more than six (6) times in any year nor more than twice in one week, unless such student is referred to the Building Principal or his/her designee and granted an informal hearing in accordance with the provisions of this policy, as stated in G(3).
4. A school principal or other school administrator shall notify a parent or guardian of a student whose behavior has caused a serious disruption to the instruction of other students, caused self-harm or caused physical harm to a teacher, another student or other school employee not later than twenty-four hours after such behavior occurs. Such notice shall include, but not be limited to, informing such parent or guardian that the teacher of record in the classroom in which such behavior occurred may request a behavior intervention meeting.

Any teacher of record in a classroom may request a behavior intervention meeting with the crisis intervention team for the school, for any student whose behavior has caused a serious disruption to the instruction of other students, or caused self-harm or physical harm to such teacher or another student or staff member in such teacher's classroom. The crisis intervention team shall, upon the request of such teacher and notifying such student's parent or guardian, convene a behavior intervention meeting regarding such student. The participants of such behavior intervention meeting shall identify resources and support to address such student's social, emotional and instructional needs. Not later than seven days after the behavior intervention meeting, the crisis intervention team shall submit to the parent or guardian of such student, in the dominant language of such parent or guardian, a written summary of such meeting, including, but not limited to, the resources and supports identified.

C. Exclusion from Co-Curricular and Extra-Curricular Activities

Participation in co-curricular and extra-curricular activities is a privilege and not an entitlement. Students involved in such programs are expected to follow all school rules and demonstrate good citizenship. Failure to do so may result in partial or complete exclusion from said activities and programs. Activities include, but are not limited to, athletic programs, musical or drama productions, clubs, field trips, and school trips out-of-state and abroad.

Students

Suspension and Expulsion/Due Process

D. Actions Leading to Disciplinary Action, including Removal from Class, Suspension and/or Expulsion

Conduct which may lead to disciplinary action (including, but not limited to, removal from class, suspension and/or expulsion in accordance with this policy) includes conduct on school grounds or at a school-sponsored activity (including on a school bus), and conduct off school grounds, as set forth above. Such conduct includes, but is not limited to, the following:

1. Striking or assaulting a student, members of the school staff or other persons.
2. Theft.
3. The use of obscene or profane language or gestures, the possession and/or display of obscenity or pornographic images or the unauthorized or inappropriate possession and/or display of images, pictures or photographs depicting nudity.
4. Violation of smoking, dress, transportation regulations, or other regulations and/or policies governing student conduct.
5. Refusal to obey a member of the school staff, law enforcement authorities, or school volunteers, or disruptive classroom behavior.
6. Any act of harassment based on an individual's sex, sexual orientation, race, color, religion, disability, national origin or ancestry.
7. Refusal by a student to identify himself/herself to a staff member when asked, misidentification of oneself to such person(s), lying to school officials or otherwise engaging in dishonest behavior.
8. Inappropriate displays of public affection of a sexual nature and/or sexual activity on school grounds or at a school-sponsored activity.
9. A walk-out from or sit-in within a classroom or school building or school grounds.
10. Blackmailing, threatening or intimidating school staff or students (or acting in a manner that could be construed to constitute blackmail, a threat, or intimidation, regardless of whether intended as a joke).
11. Possession of any weapon, weapon facsimile, deadly weapon, martial arts weapon, electronic defense weapon, pistol, knife, blackjack, bludgeon, box cutter, metal knuckles, pellet gun, air pistol, explosive device, firearm, whether loaded or unloaded, whether functional or not, or any other dangerous object or instrument. The possession and/or use of any object or device that has been converted or modified for use as a weapon.
12. Possession of any ammunition for any weapon described above in paragraph 11.
13. Unauthorized entrance into any school facility or portion of a school facility or aiding or abetting an unauthorized entrance.
14. Possession or ignition of any fireworks, combustible or other explosive materials, or ignition of any material causing a fire. Possession of any materials designed to be used in the ignition of combustible materials, including matches and lighters.

Students

Suspension and Expulsion/Due Process

D. Actions Leading to Disciplinary Action, including Removal from Class, Suspension and/or Expulsion (continued)

15. Unlawful possession, sale, distribution, use, or consumption of tobacco, electronic nicotine delivery systems (e.g. e-cigarettes), vapor products, drugs, narcotics or alcoholic beverages (or any facsimile of tobacco, drugs, narcotics or alcoholic beverages), including being under the influence of any such substances or aiding in the procurement of any such substances. For the purposes of this Paragraph 15, the term “electronic nicotine delivery system” shall mean an electronic device that may be used to simulate smoking in the delivery of nicotine or other substance to a person inhaling from the device and includes, but is not limited to, an electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe or electronic hookah and any related device and any cartridge or other component of such device. For the purposes of Paragraph 15, the term “vapor product” shall mean any product that employs a heating element, power source, electronic circuit or other electronic, chemical or mechanical means, regardless of shape or size, to produce a vapor that may or may not include nicotine that is inhaled by the user of such product. For the purposes of this Paragraph 15, the term “drugs” shall include, but shall not be limited to, any medicinal preparation (prescription and non-prescription) and any controlled substance whose possession, sale, distribution, use or consumption is illegal under state and/or federal law.
16. Sale, distribution, or consumption of substances contained in household items; including, but not limited to glue, paint, accelerants/propellants for aerosol canisters, and/or items such as the aerators for whipped cream; if sold, distributed or consumed for the purpose of inducing a stimulant, depressant, hallucinogenic or mind-altering effect.
17. Unlawful possession of paraphernalia used or designed to be used in the consumption, sale or distribution of drugs, alcohol or tobacco, as described in subparagraph (15) above. For purposes of this policy, drug paraphernalia includes any equipment, products and materials of any kind which are used, intended for use or designed for use in growing, harvesting, manufacturing, producing, preparing, packaging, storing, containing or concealing, or injecting, ingesting, inhaling or otherwise introducing controlled drugs or controlled substances into the human body, including but not limited to items such as “bongs,” pipes, “roach clips,” vials, tobacco rolling papers, and any object or container used, intended or designed for use in storing, concealing, possessing, distributing or selling controlled drugs or controlled substances.
18. The destruction of real, personal or school property, such as, cutting, defacing or otherwise damaging property in any way.
19. Accumulation of offenses such as school and class tardiness, class or study hall cutting, or failure to attend detention.

Students

Suspension and Expulsion/Due Process

D. Actions Leading to Disciplinary Action, including Removal from Class, Suspension and/or Expulsion (continued)

20. Trespassing on school grounds while on out-of-school suspension or expulsion.
21. Making false bomb threats or other threats to the safety of students, staff members, and/or other persons.
22. Defiance of school rules and the valid authority of teachers, supervisors, administrators, other staff members and/or law enforcement authorities.
23. Throwing snowballs, rocks, sticks and/or similar objects, except as specifically authorized by school staff.
24. Unauthorized and/or reckless and/or improper operation of a motor vehicle on school grounds or at any school-sponsored activity.
25. Leaving school grounds, school transportation or a school-sponsored activity without authorization.
26. Use of or copying of the academic work of another individual and presenting it as the student's own work, without proper attribution; or any other form of academic dishonesty, cheating or plagiarism.
27. Possession and/or use of a cellular telephone, radio, walkman, CD player, blackberry, personal data assistant, walkie talkie, Smartphone, mobile or handheld device, or similar electronic device, on school grounds or at a school-sponsored activity in violation of Board policy and/or administrative regulations regulating the use of such devices.
28. Possession and/or use of a beeper or paging device on school grounds or at a school-sponsored activity without the written permission of the principal or his/her designee.
29. Unauthorized use of any school computer, computer system, computer software, Internet connection or similar school property or system, or the use of such property or system for inappropriate purposes.
30. Possession and/or use of a laser pointer, unless the student possesses the laser pointer temporarily for an educational purpose while under the direct supervision of a responsible adult.
31. Hazing.

Students

Suspension and Expulsion/Due Process

D. Actions Leading to Disciplinary Action, including Removal from Class, Suspension and/or Expulsion (continued)

32. **“Bullying”** means unwanted and aggressive behavior among children in grades kindergarten to twelve, inclusive, that involves a real or perceived power imbalance.
33. Cyberbullying, defined as any act of bullying through the use of the Internet, interactive and digital technologies, cellular mobile telephone or other mobile electronic devices or any electronic communications.
34. Acting in any manner that creates a health and/or safety hazard for staff members, students, or the public, regardless of whether the conduct is intended as a joke.
35. Engaging in a plan to stage or create a violent situation for the purposes of recording it by electronic means; or recording by electronic means acts of violence for purposes of later publication.
36. Engaging in a plan to stage sexual activity for the purposes of recording it by electronic means; or recording by electronic means sexual acts for purposes of later publication.
37. Using computer systems, including email, instant messaging, text messaging, blogging or the use of social networking websites, or other forms of electronic communications, to engage in any conduct prohibited by this policy.
38. Use of a privately owned electronic or technological device in violation of school rules, including the unauthorized recording (photographic or audio) of another individual without permission of the individual or a school staff member.

Students

Suspension and Expulsion/Due Process (continued)

E. Scope of the Student Discipline Policy

a. Conduct on School Grounds or at a School-Sponsored Activity

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

b. Conduct off School Grounds

1. Students may be disciplined for conduct off school grounds if such conduct is seriously disruptive of the educational process and violative of a publicized policy of the Board. In determining whether such conduct is seriously disruptive of the educational process, the Administration and the Board of Education may consider, but such consideration shall not be limited to, the following factors: (1) whether the incident occurred within close proximity of a school; (2) whether other students from the school were involved or whether there was any gang involvement; (3) whether the conduct involved violence, threats of violence, or the unlawful use of a weapon, as defined in section Conn. Gen. Stat. § 29-38, and whether any injuries occurred; and (4) whether the conduct involved the use of alcohol.

In making a determination as to whether such conduct is seriously disruptive of the educational process, the Administration and/or the Board of Education may also consider whether such off-campus conduct involved the illegal use of drugs.

F. Mandatory Expulsion

It shall be the policy of the Board to expel a student, grades preschool, and kindergarten to twelve, inclusive, for one full calendar year if:

1. The student, on grounds or at a school-sponsored activity, was in possession of a firearm, as defined in 18 U.S.C. 921*, as amended from time to time, or deadly weapon, dangerous instrument or martial arts weapon, as defined in C.G.S. 53A-3; or the student, off school grounds, did possess such firearm in violation of C.G.S. 29-35 or did possess and use such a firearm, instrument or weapon in the commission of a crime; or the student, on or off school grounds offered for sale or distribution a controlled substance, as defined in subdivision (9) of C.G.S. 21a-240, whose manufacture, distribution, sale, prescription, dispensing, transporting or possessing with intent to sell or dispense, offering or administering is subject to criminal penalties under C.G.S. 21-277 and 21a-278.
2. Such a student shall be expelled for one calendar year if the Board of Education or impartial hearing officer finds that the student did so possess or so possess and use, as appropriate, such a weapon or firearm, instrument or weapon or did so offer for sale or distribution such a controlled substance.
3. The Board may modify the period of a mandatory expulsion on a case-by-case basis.

Students

Suspension and Expulsion/Due Process

F. Mandatory Expulsion (continued)

4. A firearm, as defined by C.G.S. 53a-3 includes any sawed-off shotgun, machine gun, rifle, shotgun, pistol, revolver, or other weapon, whether loaded or unloaded from which a shot may be discharged, or a switchblade knife, a gravity knife, billy, black jack, bludgeon or metal knuckles.
5. A student enrolled in a preschool program provided by the Board of Education, state or local charter school or interdistrict magnet school shall not be expelled from such school except that a student shall be expelled for one calendar year from such preschool program pursuant to the mandatory expulsion requirement in compliance with the Gun-Free School Act, as described in this section.

G. Suspension Procedure (as modified in Public Act 24-45, Sections 13 and 14)

All suspensions shall be in-school suspensions, except the Board of Education may authorize the administration of schools under its direction to impose an out-of-school suspension on any student in:

1. Grades three to twelve, inclusive, if, resulting from a due process hearing:
 - a. The administration determines that the student being suspended poses such a danger to persons or property or such a disruption of the educational process that the student shall be excluded from school during the period of suspension;
 - b. The administration determines that an out-of-school suspension is appropriate for such student based on evidence of:
 - i. Previous disciplinary problems that have led to suspensions or expulsion of such student, and
 - ii. Efforts by the administration to address such disciplinary problems through means other than out-of-school suspension or expulsion, including positive behavioral support strategies; **or for grades preschool to two if during the due process hearing:**
2. The administration determines that an out-of-school suspension is appropriate for such student based on evidence that such student's conduct on school grounds is behavior that causes physical harm;
3. Requires that such student receives services that are trauma-informed and developmentally appropriate and align with any behavioral intervention plan, individualized education program, or plan pursuant to Section 504 of the Rehabilitation Act of 1973, as amended from time to time, for such student upon such student's return to school immediately following the out-of-school suspension; and

**A firearm; currently defined by 18 U.S.C. 921, is any weapon that can expel a projectile by an explosive action and includes explosive devices, incendiaries, poison gases, and firearm frames, receivers, mufflers or silencers.*

Students

Suspension and Expulsion/Due Process

G. Suspension Procedure (as modified in Public Act 24-45, Sections 13 and 14 (continued))

4. Considers whether to convene a planning and placement team meeting for the purposes of conducting an evaluation to determine whether such student may require special education or related services.

An out-of-school suspension shall not exceed ten school days for students in grades 3-12.

An out-of-school suspension shall not exceed five school days for children in preschool through 2 grade.

An in-school suspension may be served in the student's school or any school building under the jurisdiction of the local or regional board of education, as determined by such board.

The administration shall also have the authority to suspend a student from transportation services whose conduct while awaiting or receiving transportation violates the standards set forth in paragraph D, above. The administration shall have the authority to immediately suspend from school any student when an emergency exists as that term is defined in paragraph A, above.

If an emergency situation exists, the hearing outlined in paragraph G (3) shall be held as soon as possible after the exclusion of the student.

5. In the case of suspension, the administration shall notify the student's parents and the Superintendent of Schools not later than twenty-four (24) hours of the suspension as to the name of the student who has been suspended and the reason therefore. Any student who is suspended shall be given an opportunity to complete any class work including, but not limited to, examinations which such student missed during the period of his/her suspension.
6. Except in the case of an emergency, as defined in paragraph A, above, a student shall be afforded the opportunity to meet with the administration and to respond to the stated charges prior to the effectuation of any period of suspension or in-school suspension. If, at such a meeting the student denies the stated charges, he/she may at that time present his/her version of the incident(s) upon which the proposed suspension is based. The administration shall then determine whether or not suspension or in-school suspension is warranted. In determining the length of a suspension period, the administration may receive and consider evidence of past disciplinary problems which have led to removal from a classroom, in-school suspension, or expulsion.
7. For any student who is suspended for the first time and who has never been expelled, the school administration may shorten the length of or waive the suspension period if the student successfully completes an administration-specified program and meets any other administration-required conditions. Such program shall be at no expense to the student or his/her parents/guardians.

Students

Suspension and Expulsion/Due Process (continued)

G. Suspension Procedure (as modified in Public Act 24-45, Sections 13 and 14 (continued))

8. No student shall be suspended more than ten times or a total of fifty (50) days in one school year, whichever results in fewer days of exclusion, unless a hearing as provided in paragraph H(5) is first granted.
9. No student shall be placed on in-school suspension more than fifteen times or a total of fifty (50) days in one school year, whichever results in fewer days of exclusion, unless a hearing as provided in paragraph H(5) is first granted.

H. Expulsion Procedures

1. The Board of Education may, upon recommendation of the Superintendent of Schools, expel any student for one or more of the reasons stated in this policy if in the judgment of the Board of Education, such disciplinary action is in the best interest of the school system.
2. Upon receipt of a recommendation for expulsion from the Superintendent of Schools the Board shall, after giving written notice, at least five (5) business days before such hearing, to the student and his parents or guardian, if said student is less than 18 years of age, conduct a hearing prior to taking any action on the expulsion of said student, provided however, that in the event of an emergency as defined in this policy, the student may be expelled prior to the hearing but in such case even a hearing shall be held as soon after the expulsion as possible. The notice shall include information concerning the student's and his/her parent's/guardian's legal rights and concerning legal services that are provided free of charge or at a reduced rate that are available locally (CT Legal Service a source of such services) and how to access such services. An attorney or other advocate may represent any student subject to expulsion proceedings. The parent/guardian of the student has the right to have the expulsion hearing postponed for up to one week to allow time to obtain representation, except that if an emergency exists, such hearing shall be held as soon after the expulsion as possible.
3. Expulsion hearings conducted by the Board will be heard by any three or more Board members. A decision to expel a student must be supported by a majority of the Board members present, provided that no less than three (3) affirmative votes to expel are cast.

Alternatively, the Board may appoint an impartial hearing officer composed of one (1) or more persons to hear and decide the expulsion matter, provided that no member of the Board may serve on such panel.

4. A special education student's handicapping conditions shall be considered before making a decision to expel. A Planning and Placement Team (PPT) meeting must be held to determine whether the behavior or student actions violative of Board of Education standards set forth in policy governing suspension and expulsion are the result of the student's handicapping condition.

Students

Suspension and Expulsion/Due Process

H. Expulsion Procedures (continued)

5. The procedure for any hearing conducted under this paragraph shall at least include the right to:
 - a. Notice prior to the date of the proposed hearing which shall include a statement of the time, place and nature of the hearing and a statement of the legal jurisdiction under which the hearing is to be held and a statement that students under sixteen years old who are expelled and students between sixteen and eighteen who have been expelled for the first time and who comply with conditions set by the Board of Education, must be offered an alternative educational opportunity;
 - b. A short and plain statement of the matters asserted, if such matters have not already been provided in a statement of reasons requested by the student;
 - c. The opportunity to be heard in the student's own defense;
 - d. The opportunity to present witnesses and evidence in the student's defense;
 - e. The opportunity to cross-examine adverse witnesses;
 - f. The opportunity to be represented by counsel at the parents'/student's own expense; and
 - g. Information concerning legal services provided free of charge or at a reduced rate that are available locally and how to access such services;
 - h. The opportunity to have the services of a translator, to be provided by the Board of Education whenever the student or his/her parent or legal guardian do not speak the English language;
 - i. The prompt notification of the decision of the Board of Education, which decision shall be in writing if adverse to the student concerned.
6. The record of the hearing held in any expulsion case shall include the following:
 - a. All evidence received and considered by the Board of Education;
 - b. Questions and offers of proof, objections and ruling on such objections;
 - c. The decision of the Board of Education rendered after such hearing; and
 - d. A copy of the initial letter of notice of proposed expulsion, a copy of any statement of reasons provided upon request, a statement of the notice of hearing and the official transcript, if any or if not transcribed, any recording or stenographic record of the hearing.

Students

Suspension and Expulsion/Due Process

H. Expulsion Procedures (continued)

7. Rules of evidence at expulsion hearings shall assure fairness, but shall not be controlled by the formal rules of evidence, and shall include the following:
 - a. Any oral or documentary evidence may be received by the Board of Education but, as a matter of policy, irrelevant, immaterial or unduly repetitious evidence may be excluded. In addition, other evidence of past disciplinary problems which have led to removal from a classroom, in-school suspension, suspension, or expulsion may be received for considering the length of an expulsion and the nature of the alternative educational opportunity, if any, to be offered;
 - b. The Board of Education shall give effect to the rules of privilege by law;
 - c. In order to expedite a hearing, evidence may be received in written form, provided the interest of any party is not substantially prejudiced thereby;
 - d. Documentary evidence may be received in the form of copies or excerpts;
 - e. A party to an expulsion hearing may conduct cross-examination of witnesses where examination is required for a full and accurate disclosure of the facts;
 - f. The Board of Education may take notice of judicially cognizable facts in addition to facts within the Board's specialized knowledge provided, however, the parties shall be notified either before or during the hearing of the material noticed, including any staff memoranda or data, and an opportunity shall be afforded to any party to contest the material so noticed;
 - g. A stenographic record or tape-recording of any oral proceedings before the Board of Education at an expulsion hearing shall be made provided, however, that a transcript of such proceedings shall be furnished upon request of a party with the cost of such transcript to be paid by the requesting party. Findings of fact made by the Board after an expulsion hearing shall be based exclusively upon the evidence adduced at the hearing.
 - h. Decisions shall be in writing if adverse to the student, and shall include findings of fact and conclusions necessary for the decision. Findings of fact made by the Board after an expulsion hearing shall be based exclusively upon the evidence adduced at the hearing.
8. For any student expelled for the first time and who has never been suspended, except for a student who has been expelled based on possession of a firearm or deadly weapon, the Board of Education may shorten the length of or waive the expulsion period if the student successfully completes a Board specified program and meets any other conditions required by the Board. Such a Board specified program shall not require the student or the parent/guardian of such student to pay for participation in the program.

Students

Suspension and Expulsion/Due Process (continued)

I. Notification

1. All students and parents within the jurisdiction of the Board of Education shall be informed, annually, of Board Policy governing student conduct by the delivery to each said student of a written copy of said Board Policy.
2. The parents or guardian of any minor student either expelled or suspended shall be given notice of such disciplinary action no later than 24 hours of the time of the institution of the period of expulsion or suspension.
3. The notice of an expulsion hearing shall be given at least five (5) business days before such hearing to the student and his/her parents or guardians, if said student is less than 18 years of age shall include information concerning the parent's/guardian's and the student's legal rights and concerning legal services that are provided free of charge or at a reduced rate that are available and how to access such services. The notification shall reference the maximum number of suspension days before the expulsion days proceed. 5 consecutive days for students in pre-school to second grade, 10 consecutive days for students in grades 3-12, a statement that an attorney or other advocate may represent any student subject to expulsion proceedings. The parent/guardian of the student shall be notified of the right to have the expulsion hearing postponed for up to one week to allow time to obtain representation, except that if an emergency exists, such hearing shall be held as soon after the expulsion as possible.

J. Stipulated Agreements

In lieu of the procedures used in this section, the Administration and the parents (or legal guardians) of a student facing expulsion may choose to enter into a Joint Stipulation of the Facts and a Joint Recommendation to the Board concerning the length and conditions of expulsion. Such Joint Stipulation and Recommendation shall include language indicating that the parents (or legal guardians) understand their right to have an expulsion hearing held pursuant to these procedures, and language indicating that the Board, in its discretion, has the right to accept or reject the Joint Stipulation of Facts and Recommendation.

If the Board rejects either the Joint Stipulation of Facts or the Recommendation, an expulsion hearing shall be held pursuant to the procedures outlined herein. If the Student is eighteen years of age or older, the student shall have the authority to enter into a Joint Stipulation and Recommendation on his or her own behalf.

If the parties agree on the facts, but not on the disciplinary recommendation, the Administration and the parents (or legal guardians) of a student facing expulsion may also choose to enter into a Joint Stipulation of the Facts and submit only the Stipulation of the Facts to the Board in lieu of holding the first part of the hearing, as described above. Such Joint Stipulation shall include language indicating that the parents understand their right to have a hearing to determine whether the student engaged in the alleged misconduct and that the Board, in its discretion, has the right to accept or reject the Joint Stipulation of Facts. If the Board rejects the Joint Stipulation of Facts, a full expulsion hearing shall be held pursuant to the procedures outlined herein.

Students

Suspension and Expulsion/Due Process (continued)

K. Students identified as eligible for services under the Individuals with Disabilities Education Act (“IDEA”)

If the Board of Education expels a student who has been identified as eligible for services under the Individuals with Disabilities Education Act (“IDEA”), it shall off an alternative educational opportunity to such student in accordance with the requirements of IDEA, as it may be amended from time to time.

L. Procedures Governing Suspension and Expulsion of Students Identified as Eligible for Services under the Individuals with Disabilities Education Act (“IDEA”)

A. Suspension of IDEA students

Notwithstanding the foregoing, if the Administration suspends a student identified as eligible for services under the IDEA (an “IDEA student”) who has violated any rule or code of conduct of the school district that applies to all students, the following procedures shall apply:

1. The administration shall make reasonable attempts to immediately notify the parents of the student of the decision to suspend on the date on which the decision to suspend was made, and a copy of the special education procedural safeguards must either be hand-delivered or sent by mail to the parents on the date that the decision to suspend was made.
2. During the period of suspension, the school district is not required to provide any educational services to the IDEA student beyond that which is provided to all students suspended by the school district.

B. Expulsion and Suspensions that Constitute Changes in Placement for IDEA Students

Notwithstanding any provision to the contrary, if the administration recommends for expulsion an IDEA student who has violated any rule or code of conduct of the school district that applies to all students, the procedures described in this section shall apply. The procedures described in this section shall also apply for students whom the administration has suspended in a manner that is considered under the IDEA, as it may be amended from time to time, to be a change in placement:

1. The parents of the student must be notified of the decision to recommend for expulsion (or to suspend if a change in placement) on the date on which the decision to suspend was made, and a copy of the special education procedural safeguards must either be hand-delivered or sent by mail to the parents on the date that the decision to recommend for expulsion (or to suspend if a change in placement) was made.
2. The school district shall immediately convene the student’s planning and placement team (“PPT”), but in no case later than ten (10) school days after the recommendation for expulsion or the suspension that constitutes a change in placement was made.

Students

Suspension and Expulsion/Due Process

L. Procedures Governing Suspension and Expulsion of Students Identified as Eligible for Services under the Individuals with Disabilities Education Act (“IDEA”) (continued)

B. Expulsion and Suspensions that Constitute Changes in Placement for IDEA Students (continued)

2. (continued) The student’s PPT shall consider the relationship between the student’s disability and the behavior that led to the recommendation for expulsion or the suspension which constitutes a change in placement, in order to determine whether the student’s behavior was a manifestation of his/her disability.
3. If the student’s PPT finds that the behavior was a manifestation of the student’s disability, the Administration shall not proceed with the recommendation for expulsion or the suspension that constitutes a change in placement.
4. If the student’s PPT finds that the behavior was not a manifestation of the student’s disability, the Administration may proceed with the recommended expulsion or suspension that constitutes a change in placement.
5. During any period of expulsion, or suspension of greater than ten (10) days per school year, the Administration shall provide the student with an alternative education program in accordance with the provisions of the IDEA.
6. When determining whether to recommend an expulsion or a suspension that constitutes a change in placement, the building administrator (or his or her designee) should consider the nature of the misconduct and any relevant educational records of the student.

C. Transfer of IDEA Students for Certain Offenses:

School personnel may transfer an IDEA student to an appropriate interim alternative educational setting for not more than forty-five (45) school days if the student:

1. Was in possession of a dangerous weapon, as defined in 18 U.S.C. 930(g)(2), as amended from time to time, on school grounds or at a school-sponsored activity, or
2. Knowingly possessed or used illegal drugs or sold or solicited the sale of a controlled substance while at school or at a school-sponsored activity; or
3. Has inflicted serious bodily injury upon another person while at school, on school premises, or at a school function.

Students

Suspension and Expulsion/Due Process

L. **Procedures Governing Suspension and Expulsion of Students Identified as Eligible for Services under the Individuals with Disabilities Education Act (“IDEA”)** (continued)

The following definitions shall be used for this subsection XII. C.

1. **Dangerous weapon** means a weapon, device, instrument, material, or substance, animate or inanimate, that is used for, or is readily capable of, causing death or serious bodily injury, except that such term does not include a pocket knife with a blade of less than 2.5 inches in length.
2. **Controlled substance** means a drug or other substance identified under schedules I, II, III, IV, or V in section 202(c) of the Controlled Substances Act, 21 U.S.C. 812(c).
3. **Illegal drug** means a controlled substance but does not include a substance that is legally possessed or used under the supervision of a licensed health-care professional or that is legally possessed or used under any other authority under the Controlled Substances Act or under any other provision of federal law.
4. **Serious bodily injury** means a bodily injury which involves: (A) a substantial risk of death; (B) extreme physical pain; (C) protracted and obvious disfigurement; or (D) protracted loss or impairment of the function of a bodily member, organ, or mental faculty.

M. **Procedures Governing Expulsions for Students Identified as Eligible under Section 504 of the Rehabilitation Act of 1973 (“Section 504”)**

- A. Except as provided in subsection B below, notwithstanding any provision to the contrary, if the Administration recommends for expulsion a student identified as eligible for educational accommodations under Section 504 who has violated any rule or code of conduct of the school district that applies to all students, the following procedures shall apply:
 1. The parents of the student must be notified of the decision to recommend the student for expulsion.
 2. The district shall immediately convene the student’s Section 504 team (“504 team”) for the purpose of reviewing the relationship between the student’s disability and the behavior that led to the recommendation for expulsion. The 504 team will determine whether the student’s behavior was a manifestation of his/her disability.
 3. If the 504 team finds that the behavior was a manifestation of the student’s disability, the Administration shall not proceed with the recommended expulsion.
 4. If the 504 team finds that the behavior was not a manifestation of the student’s disability, the Administration may proceed with the recommended expulsion.

Students

Suspension and Expulsion/Due Process

M. Procedures Governing Expulsions for Students Identified as Eligible under Section 504 of the Rehabilitation Act of 1973 (“Section 504”) (continued)

- B. The Board may take disciplinary action for violations pertaining to the use or possession of illegal drugs or alcohol against any student with a disability who currently is engaging in the illegal use of drugs or alcohol to the same extent that such disciplinary action is taken against nondisabled students. Thus, when a student with a disability is recommended for expulsion based solely on the illegal use or possession of drugs or alcohol, the 504 team shall not be required to meet to review the relationship between the student’s disability and the behavior that led to the recommendation for expulsion.

N. Procedures Governing Expulsions for Students Committed to a Juvenile Detention Center

- A. Any student who commits an expellable offense and is subsequently committed to a juvenile detention center, the Connecticut Juvenile Training School or any other residential placement for such offense may be expelled by the Board in accordance with the provisions of this section. The period of expulsion shall run concurrently with the period of commitment to a juvenile detention center, the Connecticut Juvenile Training School or any other residential placement.
- B. If a student who committed an expellable offense seeks to return to a school district after participating in a diversionary program or having been detained in a juvenile detention center, the Connecticut Juvenile Training School or any other residential placement and such student has not been expelled by the board of education for such offense under subdivision (A) of this subsection, the Board shall allow such student to return and may not expel the student for additional time for such offense.

O. Alternative Educational Opportunity

The Board of Education recognizes its obligation to offer any student under the age of sixteen (16) who is expelled, an alternative educational opportunity which shall be equivalent to alternative education, as defined, by C.G.S. 10-74j with an individualized learning plan, (1) if the Board provides such alternative education, or (2) in accordance with the standards adopted by the State Board of Education (by 8/15/17), which includes the kind of instruction to be provided and the number of hours to be provided, during the period of expulsion.

Any parent or guardian of such student who does not choose to have his or her child enrolled in an alternative educational opportunity shall not be subject to the provision of Section 10-184 of the Connecticut General Statutes. Any expelled student who is between the ages of sixteen (16) and eighteen (18) not previously expelled and who wishes to continue his or her education shall be offered such an alternative educational opportunity if he or she complies with conditions established by the Board of Education. other than the one from which the student has been excluded.

Students

Suspension and Expulsion/Due Process

O. Alternative Educational Opportunity (continued)

Such alternative educational opportunity may include, but shall not be limited to, the assignment of a student (who is seventeen (17) years of age or older) to any such adult education program or placement of such student in a regular classroom program of a school

Any student participating in an adult education program during a period of expulsion shall not be required to withdraw from school under C.G.S. 10-184. In determining the nature of the alternative education opportunity to be offered under this Section, the Board of Education may receive and consider evidence of past disciplinary issues which have led to removal from a classroom, suspension, or expulsion.

The Board of Education is not obligated to provide such alternative educational opportunity to any student eighteen years of age or older. The Board of Education is also required to offer such alternative educational opportunity, as defined, to any student between the ages of sixteen and eighteen who is expelled because of conduct which endangers persons, and involved the following, on school grounds or at a school-sponsored event:

1. Possession of a firearm, deadly weapon, dangerous instrument or martial arts weapon, or
2. Offering an illegal drug for sale or distribution.

If the Board expels a student for the sale or distribution of a controlled substance, the Board shall refer the student to an appropriate state or local agency for rehabilitation, intervention or job training, or any combination thereof, and inform the agency of its action. If a student is expelled for possession of a firearm, deadly weapon, dangerous instruments (those that can be used to cause death or serious injury) or martial arts weapons the Board shall report the violation to the local police department.

This provision shall not apply to students requiring special education who are described in subdivision (1) of sub-section (e) of C.G.S. 10-76a. The alternative educational opportunity for any such student shall be established by the IEP team (PPT) in accordance with the procedures described above.

P. Other Considerations

1. If a student is expelled, notice of the expulsion and the conduct for which the student was expelled shall be included on the student's cumulative educational record. Such notice, except for the notice of an expulsion of a student in grades nine through twelve, inclusive, based on possession of a firearm or deadly weapon, shall be expunged from the cumulative educational record by the Board if the Board determines that the student's conduct and behavior in the years following such expulsion warrants an expungement or if the student graduates from high school.

Students

Suspension and Expulsion/Due Process

P. Other Considerations (continued)

2. If a student's expulsion is shortened or the expulsion period waived based upon the fact that the student was expelled for the first time, had never been suspended, and successfully completed a Board specified program and/or met other conditions required by the Board, the notice of expulsion shall be expunged from the cumulative educational record if the student graduates from high school or, if the Board so chooses, at the time the student completes the Board specified program and meets any other conditions required by the Board.
3. If a student in grades preschool to eight, is expelled based on possession of a firearm or deadly weapon, the Board may expunge from the students' cumulative education record the notice of the expulsion and the conduct for which the student was expelled if the Board determines that the conduct and behavior of the student in the years following such expulsion warrants an expungement.
4. The Board may adopt the decision of a student expulsion hearing conducted by another school district provided such Board of Education held a hearing pursuant to C.G.S.10-233d(a). Adoption of such a decision shall be limited to a determination of whether the conduct which was the basis for the expulsion would also warrant expulsion under the policies of this Board. The student shall be excluded from school pending such hearing. The excluded student shall be offered an alternative education opportunity in accordance with item K above.
5. Whenever a student against whom an expulsion hearing is pending withdraws from school and after notification of such hearing but before the hearing is completed and a decision rendered, (1) notice of the pending expulsion hearing shall be included on the student's cumulative educational record and (2) the Board shall complete the expulsion hearing and render a decision.
6. A student expelled for possession of a firearm, deadly weapon, dangerous instrument or martial arts weapon shall have the violation reported to the local police department.
7. The period of expulsion shall not extend beyond a period of one calendar year. A period of exclusion may extend into the next school year.
8. An expelled student may apply for early readmission to school. Such readmission shall be at the discretion of the Board of Education/Superintendent of Schools (choose which). Readmission decisions shall not be subject to appeal to Superior Court. The Board or Superintendent, as appropriate, may condition such readmission on specified criteria.
9. Any student who commits an expellable offense and is subsequently committed to a juvenile detention center, The Connecticut Juvenile Training School or any other residential placement for such offense may be expelled by the local Board of Education. The period of expulsion shall run concurrently with the period of commitment to a juvenile detention center, the Connecticut Juvenile Training School or any other residential placement.

Students

Suspension and Expulsion/Due Process (continued)

Q. Change of Residence During Expulsion Proceedings (continued)

A. Student moving into the school district

1. If a student enrolls in the district while an expulsion hearing is pending in another district, such student shall not be excluded from school pending completion of the expulsion hearing unless an emergency exists, as defined above. The Board shall retain the authority to suspend the student or to conduct its own expulsion hearing.
2. Where a student enrolls in the district during the period of expulsion from another public school district, the Board may adopt the decision of the student expulsion hearing conducted by such other school district. The student shall be excluded from school pending such hearing. The excluded student shall be offered an alternative educational opportunity in accordance with statutory requirements. The Board shall make its determination based upon a hearing held by the Board, which hearing shall be limited to a determination of whether the conduct which was the basis of the previous public school district's expulsion would also warrant expulsion by the Board.

B. Student moving out of the school district:

Where a student withdraws from school after having been notified that an expulsion hearing is pending, but before a decision has been rendered by the Board, the notice of the pending expulsion hearing shall be included on the student's cumulative record and the Board shall complete the expulsion hearing and render a decision. If the Board subsequently renders a decision to expel the student, a notice of the expulsion shall be included on the student's cumulative record.

R. Compliance with Documentation and Reporting Requirements

- A. The Board of Education shall include on all disciplinary reports the individual student's state-assigned student identifier (SASID).
- B. The Board of Education shall report all suspensions and expulsions to the State Department of Education.
- C. If the Board of Education expels a student for sale or distribution of a controlled substance, the Board shall refer such student to an appropriate state or local agency for rehabilitation, intervention or job training and inform the agency of its action.
- D. If the Board of Education expels a student for possession of a deadly weapon or firearm, as defined in Conn. Gen. Stat. §53a-3, the violation shall be reported to the local police.

Students

Suspension and Expulsion/Due Process (continued)

Readmission of Student from a Residential Placement

A District student who has committed an expellable offense who seeks to return to a District school, after participating in a diversionary program or having been detained in a juvenile detention center, the Connecticut Juvenile Training School or any other residential placement, for one year or more, in lieu of expulsion from the District, shall be permitted to return to the appropriate school setting within the District. Further, the District shall not expel the student for any additional time for the offense(s).

Students and parents shall be notified of this policy annually.

Legal Reference: Connecticut General Statutes

4-176e through 4-180a. Contested Cases. Notice. Record, as amended

10-74j Alternative education (PA 15-133)

10-222d Safe school climate plans. Definitions. Safe school climate assessments.

10-233a through 10-233f Suspension, removal and expulsion of students, as amended by PA 95-304, PA 96-244, PA 98-139, PA 07-66, PA 07-122, PA 08-160, PA 09-82, PA 09-6 (September Special Session), PA 10-111, PA 11-126, PA 14-229, PA 15-96, PA 16-147 and PA 17-220, and PA 19-91.

10-233I Expulsion and suspension of children in preschool programs

19a-342a Use of electronic nicotine delivery system or vapor product prohibited.

29-38 Weapons in vehicles

53a-3 Definitions.

53a-217b Possession of Firearms and Deadly Weapons on School Grounds.

53-344b Sale and delivery of electronic nicotine delivery system or vapor products to minors.

53-206 Carrying of dangerous weapons prohibited.

PA 15-96 An Act Prohibiting Out-of-School Suspensions and Expulsions for Students in Preschool and Grades Kindergarten to Two.

GOALS 2000: Educate America Act, Pub. L. 103-227.

Title III - Amendments to the Individuals with Disabilities Education Act.
Sec. 314 (Local Control Over Violence)

Students

Suspension and Expulsion/Due Process (continued)

Legal Reference: (continued)

Elementary and Secondary Act of 1965 as amended by the Gun Free Schools Act of 1994

P.L. 105-17 The Individuals with Disabilities Act, Amendments of 1997.

Kyle P. Packer PPA Jane Packer v. Thomaston Board of Education.

P.L. 108-446 The Individuals with Disabilities Education Improvement Act of 2004, 20 U.S.C. 1400 et seq.

18 U.S.C. §921 – Definitions of “firearms”

18 U.S.C. §930(g)(2) – Definition of “dangerous weapon”

18 U.S.C. §1365(h)(3) – Identifying “serious bodily injury”

21 U.S.C. §812(c) – Identifying “controlled substances”

Public Act 24-45 An Act Concerning Education Mandate Relief, School Discipline and Disconnected Youth, Sections 13-14

Public Act 24-93 An Act Concerning Various and Assorted Revisions to the Education Statutes, Section 11 and Section 12

Current Existing Policy

Students

Suspension and Expulsion/Due Process

It is the goal of the Board of Education to ensure the safety and welfare of all students in attendance, and to maintain an atmosphere conducive to learning. In keeping with this goal, students are expected to comply with school rules and regulations, as well as Board policies. Students may be disciplined for conduct on school grounds or at any school-sponsored activity that endangers persons or property, is seriously disruptive of the educational process, or that violates a publicized policy of the Board. Students may be disciplined for conduct off school grounds if such conduct is seriously disruptive of the educational process and violates a publicized policy of the Board.

In working with students, emphasis shall be placed upon developing effective self-discipline as the most effective disciplinary approach.

A. Definitions

1. **“Exclusion”** shall be defined as any denial of public school privileges to a student for disciplinary purposes.
2. **“Removal”** shall be defined as an exclusion from a classroom for all or a part of single class period, provided such exclusion shall not extend beyond ninety (90) minutes.
3. **“In-School Suspension”** shall be defined as an exclusion from regular classroom activity for no more than ten consecutive school days, but not exclusion from school, provided such exclusion shall not extend beyond the end of the school year in which such in-school suspension was imposed. Such suspensions shall be served in the school attended by the student.
4. **“Suspension”** shall be defined as an exclusion from school privileges or from transportation services for no more than ten (10) consecutive school days, provided such exclusion shall not extend beyond the end of the school year in which such suspension was imposed. All suspensions shall be in-school suspensions unless the administration determines for any student in grades three through twelve, inclusive, that (1) the student being suspended poses such a danger to persons or property or such a disruption of the educational process that the student (grades three to twelve, inclusive) shall be excluded from school during the period of suspension, or (2) that an out-of-school suspension is appropriate based on evidence of previous disciplinary problems that have led to suspensions or expulsion of the student and efforts by the administration to address such disciplinary problems through means other than out-of-school suspension or expulsion, including positive support strategies.

Students

Suspension and Expulsion/Due Process

A. Definitions (continued)

A student in grades preschool to two, inclusive, may be given an out-of-school suspension if it is determined by the administration that such suspension is appropriate based on evidence that the student's conduct on school grounds is of a violent or sexual nature that endangers persons. In addition a person's duty as a mandated reporter to report suspected child abuse or neglect is not limited by this provision.

5. **"Expulsion"** shall be defined as an exclusion from school privileges for any student in grades three to twelve, inclusive, for more than ten (10) consecutive school days and shall be deemed to include but not be limited to, exclusion from the school to which such student was assigned at the time such disciplinary action was taken, provided that assignment to a regular classroom program in a different school in the district shall not constitute a suspension or an expulsion. Such period of exclusion may extend to the school year following the school year in which the exclusion was imposed, up to one calendar year.
6. **"Emergency"** shall be defined as a situation under which the continued presence of the student in the school imposes such a danger to persons or property or such a disruption of the educational process that a hearing may be delayed until a time as soon after the exclusion of such student as possible.
7. **"Days"** is defined as days when school is in session.
8. **"School-sponsored activity"** is defined as any activity sponsored, recognized or authorized by the Board of Education and includes activities conducted on or off school property.
9. **"Possess"** means to have physical possession or otherwise to exercise dominion or control over tangible property.
10. **"Deadly weapon"** means any weapon, whether loaded or unloaded, from which a shot may be discharged, or a switchblade knife, gravity knife, billy, blackjack, bludgeon, or metal knuckles.
11. **"Firearm"** means 1) any weapon (including a starter gun) which will or is designed to or readily be converted to expel a projectile by the action of an explosive; 2) the frame or receiver of any such weapon; 3) any firearm muffler or firearm silencer; or 4) any destructive device. Firearm does not include any antique firearm. For purposes of this definition "destructive device" means any explosive, incendiary, or poison gas, bomb, grenade, rocket having a propellant charge of more than 4 ounces, missile having an explosive or incendiary charge of more than ¼ ounce, mine, or device similar to any of the weapons described herein.

Students

Suspension and Expulsion/Due Process

A. Definitions (continued)

12. **“Vehicle”** means a **“motor vehicle”** as defined in Section 14-1 of the Connecticut General Statutes, snow mobile, any aircraft, or any vessel equipped for propulsion by mechanical means or sail.
13. **“Martial arts weapon”** means a nunchakum kama, kasari-fundo, octagon sai, tonfa or chinese star.
14. **“Dangerous Drugs and Narcotics”** is defined as any controlled drug in accordance with Connecticut General Statutes §219-240.

B. Removal from Class

1. All teachers are hereby authorized to remove a student from class when such student causes a serious disruption of the educational process within the classroom.
2. Such teacher shall send the student to a designated area and shall immediately inform the building Principal or his/her designee as to the name of the student and the reason for removal.
3. No student shall be removed from class more than six (6) times in any year nor more than twice in one week, unless such student is referred to the Building Principal or his/her designee and granted an informal hearing in accordance with the provisions of this policy, as stated in G(3).

C. Exclusion from Co-Curricular and Extra-Curricular Activities

Participation in co-curricular and extra-curricular activities is a privilege and not an entitlement. Students involved in such programs are expected to follow all school rules and demonstrate good citizenship. Failure to do so may result in partial or complete exclusion from said activities and programs. Activities include, but are not limited to, athletic programs, musical or drama productions, clubs, field trips, and school trips out-of-state and abroad.

Students

Suspension and Expulsion/Due Process (continued)

D. Suspension and Expulsion

1. A student may be suspended (in-school) or suspended (out-of-school) or expelled (grade three to twelve, inclusive) for conduct on school property or at a school-sponsored activity that endangers persons or property, is violative of a publicized policy of the Board, or is seriously disruptive of the educational process, including but not limited to one or more of the following reasons:
 - a. Conduct causing danger to the physical well-being of himself/herself or other people that is not reasonably necessary for self-defense;
 - b. Intentionally causing or attempting to cause physical injury to another person that is not reasonably necessary for self-defense;
 - c. Intentionally causing or attempting to cause damage to school property or material belonging to staff (private property);
 - d. Stealing or attempting to steal private or school property or taking or attempting to take personal property or money from any other person;
 - e. The use, either spoken or written on clothing, of obscene or profane language or gestures on school property or at a school-sponsored activity;
 - f. Deliberate refusal to obey the directions or orders of a member of the school staff;
 - g. Harassment and/or hazing/bullying on the basis of that person's race, religion, ethnic background, gender or sexual orientation;
 - h. Open defiance of the authority of any teacher or person having authority over the student, including verbal abuse;
 - i. Threatening in any manner, including orally, in writing, or via electronic communication, a member of the school including any teacher, a member of the school administration or any other employee, or a fellow student;
 - j. Blackmailing a member of the school community, including any teacher, member of the school administration or any other employee or fellow student;
 - k. Possession of a firearm, deadly weapon, dangerous instrument, or martial arts weapon, as defined in Section 53a-3, such as a pistol, knife, blackjack, etc.;
 - l. Possession of any weapon or weapon facsimile, including but not limited to knife, pistol, pellet guns and/or air soft pistols.

Students

Suspension and Expulsion/Due Process

D. Suspension and Expulsion (continued)

- m. Possession, transmission, distribution, selling, use or consumption of alcoholic beverages, dangerous drugs or narcotics or intoxicant of any kind or any facsimile of a dangerous drug, narcotic or intoxicant of any kind;
- n. Knowingly being in the presence of those who are in possession of using, transmitting, or being under the influence of any dangerous drug, narcotic, hallucinogenic drug, amphetamine, barbiturate, marijuana, alcoholic beverage, or intoxicant of any kind;
- o. Participation in any unauthorized occupancy by any group of students or others of any part of any school, school premises or other building owned by any school district after having been ordered to leave said school premises or other facility by the Principal or other person then in charge of said school building or facility;
- p. Participation in any walkout from a classroom or school building by any group of students and refusing to immediately return to said classroom or school building after having been directed to do so by the Principal or other person then in charge of said classroom or school building;
- q. Intentional incitement which results in an unauthorized occupation of, or walkout from, any school building, school premises, facility or classroom by any group of students or other persons;
- r. Repeated unauthorized absence from or tardiness to school;
- s. Intentional and successful incitement of truancy by other students;
- t. The use or copying of the academic work of another and the presenting of it as one's own without proper attribution;
- u. Violation of school rules and practices or Board policy, regulation or agreement, including that dealing with conduct on school buses and the use of school district equipment;
- v. Violation of any federal or state law which would indicate that the violator presents a danger to any person in the school community or to school property;
- w. Lying, misleading or being deceitful to a school employee or person having authority over the student;
- x. Unauthorized leaving of school or school-sponsored activities;
- y. Unauthorized smoking.

Students

Suspension and Expulsion/Due Process (continued)

E. Suspension for Conduct Off School Grounds

1. Students are subject to suspension for conduct off school property and outside of school-sponsored activities in accordance with law, for conduct that violates a publicized policy of the Board and is seriously disruptive of the educational process, including but not limited to the following:
 - a. Conduct leading to a violation of any federal or state law if that conduct is determined to pose a danger to the student himself/herself, other students, school employees or school property.
 - b. Adjudication as a delinquent or a youthful offender as the result of a felony if the conduct leading to the adjudication is determined to pose a danger to the student himself/herself, other students, school employees or school property.
2. In making a determination as to whether conduct is “seriously disruptive of the educational process,” the administration, Board of Education or impartial hearing board may consider, but such consideration shall not be limited to; (1) whether the incident occurred within close proximity of a school; (2) whether other students from the school were involved or whether there was any gang involvement; (3) whether the conduct involved violence, threats of violence or the unlawful use of a weapon as defined in Section 29-38 and whether any injuries occurred, and (4) whether the conduct involved the use of alcohol, narcotic drug, hallucinogenic drug, amphetamine, barbiturate or marijuana.

F. Mandatory Expulsion

It shall be the policy of the Board to expel a student, grades preschool, and kindergarten to twelve, inclusive, for one full calendar year if:

1. The student, on grounds or at a school-sponsored activity, was in possession of a firearm, as defined in 18 U.S.C. 921*, as amended from time to time, or deadly weapon, dangerous instrument or martial arts weapon, as defined in C.G.S. 53A-3; or the student, off school grounds, did possess such firearm in violation of C.G.S. 29-35 or did possess and use such a firearm, instrument or weapon in the commission of a crime; or the student, on or off school grounds offered for sale or distribution a controlled substance, as defined in subdivision (9) of C.G.S. 21a-240, whose manufacture, distribution, sale, prescription, dispensing, transporting or possessing with intent to sell or dispense, offering or administering is subject to criminal penalties under C.G.S. 21-277 and 21a-278.

*A firearm; currently defined by 18 U.S.C. 921, is any weapon that can expel a projectile by an explosive action and includes explosive devices, incendiaries, poison gases, and firearm frames, receivers, mufflers or silencers.

Students

Suspension and Expulsion/Due Process

F. Mandatory Expulsion (continued)

2. Such a student shall be expelled for one calendar year if the Board of Education or impartial hearing board finds that the student did so possess or so possess and use, as appropriate, such a weapon or firearm, instrument or weapon or did so offer for sale or distribution such a controlled substance.
3. The Board may modify the period of a mandatory expulsion on a case-by-case basis.
4. A firearm, as defined by C.G.S. 53a-3 includes any sawed-off shotgun, machine gun, rifle, shotgun, pistol, revolver, or other weapon, whether loaded or unloaded from which a shot may be discharged, or a switchblade knife, a gravity knife, billy, black jack, bludgeon or metal knuckles.
5. A student enrolled in a preschool program provided by the Board of Education, state or local charter school or interdistrict magnet school shall not be expelled from such school except that a student shall be expelled for one calendar year from such preschool program pursuant to the mandatory expulsion requirement in compliance with the Gun-Free School Act, as described in this section.

G. Suspension Procedure

1. The administration of each school shall have the authority to invoke suspension for a period of up to ten days or to invoke in-school suspension for a period of up to ten school days of any student for one or more of the reasons stated in paragraph C, above, in accordance with the procedure outlined in this paragraph. Suspensions shall be in-school suspensions unless the administration determines that the student being suspended poses such a danger to persons or property or such a disruption of the educational process that the student shall be excluded from school during the period of suspension. The administration may also consider a student's previous disciplinary problems when deciding whether an out-of-school suspension is warranted, as long as the school previously attempted to address the problems by means other than an out-of-school suspension or an expulsion.

The administration is expected to use the guidelines developed and promulgated by the Commissioner of Education to help determine whether a student should receive an in-school or out-of-school suspension.

Students

Suspension and Expulsion/Due Process

G. Suspension Procedure (continued)

The administration shall also have the authority to suspend a student from transportation services whose conduct while awaiting or receiving transportation violates the standards set forth in paragraph C, above. The administration shall have the authority to immediately suspend from school any student when an emergency exists as that term is defined in paragraph A, above.

If an emergency situation exists, the hearing outlined in paragraph G (3) shall be held as soon as possible after the exclusion of the student.

2. In the case of suspension, the administration shall notify the student's parents and the Superintendent of Schools not later than twenty-four (24) hours of the suspension as to the name of the student who has been suspended and the reason therefore. Any student who is suspended shall be given an opportunity to complete any class work including, but not limited to, examinations which such student missed during the period of his/her suspension.
3. Except in the case of an emergency, as defined in paragraph A, above, a student shall be afforded the opportunity to meet with the administration and to respond to the stated charges prior to the effectuation of any period of suspension or in-school suspension. If, at such a meeting the student denies the stated charges, he/she may at that time present his/her version of the incident(s) upon which the proposed suspension is based. The administration shall then determine whether or not suspension or in-school suspension is warranted. In determining the length of a suspension period, the administration may receive and consider evidence of past disciplinary problems which have led to removal from a classroom, in-school suspension, or expulsion.
4. For any student who is suspended for the first time and who has never been expelled, the school administration may shorten the length of or waive the suspension period if the student successfully completes an administration-specified program and meets any other administration-required conditions. Such program shall be at no expense to the student or his/her parents/guardians.
5. No student shall be suspended more than ten times or a total of fifty (50) days in one school year, whichever results in fewer days of exclusion, unless a hearing as provided in paragraph H(5) is first granted.
6. No student shall be placed on in-school suspension more than fifteen times or a total of fifty (50) days in one school year, whichever results in fewer days of exclusion, unless a hearing as provided in paragraph H(5) is first granted.

Students

Suspension and Expulsion/Due Process (continued)

H. Expulsion Procedures

1. The Board of Education may, upon recommendation of the Superintendent of Schools, expel any student for one or more of the reasons stated in this policy if in the judgment of the Board of Education, such disciplinary action is in the best interest of the school system.
2. Upon receipt of a recommendation for expulsion from the Superintendent of Schools the Board shall, after giving written notice to the student and his parents or guardian, if said student is less than 18 years of age, conduct a hearing prior to taking any action on the expulsion of said student, provided however, that in the event of an emergency as defined in this policy, the student may be expelled prior to the hearing but in such case even a hearing shall be held as soon after the expulsion as possible. The notice shall include information concerning legal services that are provided free of charge or at a reduced rate that are available locally (CT Legal Service a source of such services) and how to access such services.
3. Three members of the Board of Education shall constitute a quorum for an expulsion hearing. A student may be expelled if a majority of the Board members sitting in the expulsion hearing vote to expel and provided at least three affirmative votes for expulsion are cast.
4. A special education student's handicapping conditions shall be considered before making a decision to expel. A Planning and Placement Team (PPT) meeting must be held to determine whether the behavior or student actions violative of Board of Education standards set forth in policy governing suspension and expulsion are the result of the student's handicapping condition.
5. The procedure for any hearing conducted under this paragraph shall at least include the right to:
 - a. Notice prior to the date of the proposed hearing which shall include a statement of the time, place and nature of the hearing; a statement of the legal jurisdiction under which the hearing is to be held; and a statement that the board is not required to offer an alternative educational opportunity to any student between 16 and 18 who was previously expelled or who is found to have engaged in conduct endangering persons which involved (1) possession of a firearm, deadly weapon, dangerous instrument or martial arts weapon on school property or school transportation or at a school sponsored activity or (2) offering for sale or distribution on school property or at a school sponsored activity a controlled substance, as defined in Section 21a-240(a) of the Connecticut General Statutes.

Students

Suspension and Expulsion/Due Process

H. Expulsion Procedures (continued)

- b. A short and plain statement of the matters asserted, if such matters have not already been provided in a statement of reasons requested by the student;
 - c. The opportunity to be heard in the student's own defense;
 - d. The opportunity to present witnesses and evidence in the student's defense;
 - e. The opportunity to cross-examine adverse witnesses;
 - f. The opportunity to be represented by counsel at the parents'/student's own expense; and
 - g. Information concerning legal services provided free of charge or at a reduced rate that are available locally and how to access such services;
 - h. The opportunity to have the services of a translator, to be provided by the Board of Education whenever the student or his/her parent or legal guardian do not speak the English language;
 - i. The prompt notification of the decision of the Board of Education, which decision shall be in writing if adverse to the student concerned.
- 6. The record of the hearing held in any expulsion case shall include the following:
 - a. All evidence received and considered by the Board of Education;
 - b. Questions and offers of proof, objections and ruling on such objections;
 - c. The decision of the Board of Education rendered after such hearing; and
 - d. A copy of the initial letter of notice of proposed expulsion, a copy of any statement of reasons provided upon request, a statement of the notice of hearing and the official transcript, if any or if not transcribed, any recording or stenographic record of the hearing.
- 7. Rules of evidence at expulsion hearings shall assure fairness, but shall not be controlled by the formal rules of evidence, and shall include the following:
 - a. Any oral or documentary evidence may be received by the Board of Education but, as a matter of policy, irrelevant, immaterial or unduly repetitious evidence may be excluded. In addition, other evidence of past disciplinary problems which have led to removal from a classroom, in-school suspension, suspension, or expulsion may be received for considering the length of an expulsion and the nature of the alternative educational opportunity, if any, to be offered;

Students

Suspension and Expulsion/Due Process

H. Expulsion Procedures (continued)

- b. The Board of Education shall give effect to the rules of privilege by law;
 - c. In order to expedite a hearing, evidence may be received in written form, provided the interest of any party is not substantially prejudiced thereby;
 - d. Documentary evidence may be received in the form of copies or excerpts;
 - e. A party to an expulsion hearing may conduct cross-examination of witnesses where examination is required for a full and accurate disclosure of the facts;
 - f. The Board of Education may take notice of judicially cognizable facts in addition to facts within the Board's specialized knowledge provided, however, the parties shall be notified either before or during the hearing of the material noticed, including any staff memoranda or data, and an opportunity shall be afforded to any party to contest the material so noticed;
 - g. A stenographic record or tape-recording of any oral proceedings before the Board of Education at an expulsion hearing shall be made provided, however, that a transcript of such proceedings shall be furnished upon request of a party with the cost of such transcript to be paid by the requesting party. Findings of fact made by the Board after an expulsion hearing shall be based exclusively upon the evidence adduced at the hearing.
 - h. Decisions shall be in writing if adverse to the student and shall include findings of fact and conclusions necessary for the decision. Findings of fact made by the Board after an expulsion hearing shall be based exclusively upon the evidence adduced at the hearing.
8. For any student expelled for the first time and who has never been suspended, except for a student who has been expelled based on possession of a firearm or deadly weapon, the Board of Education may shorten the length of or waive the expulsion period if the student successfully completes a Board specified program and meets any other conditions required by the Board. Such a Board specified program shall not require the student or the parent/guardian of such student to pay for participation in the program.

Students

Suspension and Expulsion/Due Process (continued)

I. Notification

1. All students and parents within the jurisdiction of the Board of Education shall be informed, annually, of Board Policy governing student conduct by the delivery to each said student of a written copy of said Board Policy.
2. The parents or guardian of any minor student either expelled or suspended shall be given notice of such disciplinary action no later than 24 hours of the time of the institution of the period of expulsion or suspension.
3. The notice of an expulsion hearing to the student and his/her parents or guardians, if said student is less than 18 years of age shall include information concerning legal services that are provided free of charge or at a reduced rate that are available and how to access such services.

J. Students with Disabilities

A special education student's IEP and/or 504 disability shall be considered before making a decision to suspend. A student with disabilities may be suspended for up to ten school days in a school year without the need for the district to provide any educational services. A disabled student may be additionally removed (suspended) for up to ten school days at a time for separate acts of misconduct as long as the removals do not constitute a pattern. During any subsequent suspension of ten days or less of a student with disabilities, the district shall provide services to the disabled student to the extent determined necessary to enable the student to appropriately advance in the general education curriculum and toward achieving his/her IEP goals. In cases involving removals for ten days or less, school personnel (school administration) in consultation with the child's special education teacher, shall make the service determination.

If the disabled student's suspensions beyond ten school days in a school year constitute a pattern because of factors such as the length of each removal, the total amount of time the child is removed and the proximity of the removals to one another, the IEP team (PPT) shall conduct a manifestation determination. Meetings of a student's IEP team (PPT) are required to develop a behavioral assessment plan or to review and modify as necessary one previously developed when the disabled student has been removed (suspended) from his/her current placement for more than ten school days in a school year and when commencing a removal (suspension) that constitutes a change in placement.

Students

Suspension and Expulsion/Due Process

J. Students with Disabilities (continued)

Whenever a student is suspended, notice of the suspension and the conduct for which the student was suspended shall be included on the student's cumulative educational record. Such notice shall be expunged from the record by the Board if the student graduates from high school.

Notwithstanding the foregoing, the following procedures shall apply to students who have been identified as having one or more disabilities under the IDEA (Individual with Disabilities Education Act) and/or Section 504 of the Rehabilitation Act (a "student with disabilities"):

1. If a student with disabilities engages in conduct that would lead to a recommendation for expulsion, the district shall promptly convene an IEP team (PPT) meeting to determine whether the misconduct was caused by or had a direct and substantial relationship to the student's disability or if the conduct in question was the direct result of the District's failure to implement the IEP. A student may be suspended for up to ten days pending the IEP team (PPT) determination.
2. If the District, parent and relevant members of the IEP team (PPT) determine that the misconduct was not caused by the disability, the Superintendent may proceed with a recommendation for expulsion. During any period of expulsion, a student with disabilities under the IDEA shall receive an alternative educational plan consistent with the student's educational needs as determined by the IEP team (PPT) in light of such expulsion and the student's IEP. The services must continue to the extent determined necessary to enable the disabled student to appropriately advance in the general education curriculum and to advance toward achieving the goals of his/her IEP, and be provided a free appropriate public education.
3. If the District, parent and relevant members of the IEP team (PPT) determine that the misconduct was caused by or had a direct and substantial relationship to the disability, or the conduct in question was the direct result of the District's failure to implement the student's IEP, the Superintendent shall not proceed with the recommendation for expulsion. The IEP team (PPT) shall consider the student's misconduct and revise the IEP to prevent a recurrence of such misconduct and to provide for the safety of the other students and staff. A functional behavioral assessment shall be conducted, if not previously done, and a behavioral intervention plan implemented or revised, if in existence. The student shall be returned to the placement from which he/she was removed unless agreed otherwise by the District and parent.

Students

Suspension and Expulsion/Due Process

J. Students with Disabilities (continued)

4. Should a parent of a student with disabilities who is eligible for services under the IDEA (or the student himself/herself if eighteen years of age or older) file a request for a due process hearing to contest an expulsion under subparagraph (2) above or a proposed change in placement under subparagraph (3), unless the parents (or student if eighteen years of age or older) and the Board otherwise agree, the child shall stay in the interim alternate educational setting, if so placed by student authorities, pending decision in said due process hearing and any subsequent judicial review proceedings.
5. Notwithstanding the provisions of the preceding subparagraph (4), a student with disabilities may be assigned to an interim alternative educational setting for not more than forty-five (45) school days if the student brings a weapon to school or to a school function or knowingly possesses or uses illegal drugs or sells or solicits the sale of a controlled substance while at school or a school function, or has inflicted serious bodily injury upon another person while at school, on school premises, or at a school function. For purposes of this paragraph, "weapon" means a device instrument, material, or substance, animate or inanimate, that is used for, or is readily capable of, causing death or serious bodily injury, but excludes a pocket knife with a blade of less than 2 ½ inches in length. "Serious bodily injury" is defined as bodily injury which involves a substantial risk of death, extreme physical pain, protracted and obvious disfigurement or protracted loss or impairment of the function of a bodily member, organ or mental faculty. The interim alternative placement shall be determined by the IEP team (PPT). If a due process hearing is requested, the student shall remain in said interim alternative placement pending a decision in the due process hearing, unless the Board and the parents otherwise agree, or the Board obtains a court order.
6. In order for the district to unilaterally obtain a 45 day change in placement from a federal judge of Connecticut hearing officer, it must prove by substantial evidence that maintaining the current placement of the student is substantially likely to result in injury to the child or others. The school must also prove that it has made reasonable efforts to minimize the risk of harm the student presents in the current placement.

Students

Suspension and Expulsion/Due Process

K. Alternative Educational Opportunity

The Board of Education recognizes its obligation to offer any student under the age of sixteen (16) who is expelled an alternative educational opportunity during the period of expulsion. Any parent or guardian of such student who does not choose to have his or her child enrolled in an alternative educational program shall not be subject to the provision of Section 10-184 of the Connecticut General Statutes. Any expelled student who is between the ages of sixteen (16) and eighteen (18) not previously expelled and who wishes to continue his or her education shall be offered an alternative educational opportunity if he or she complies with conditions established by the Board of Education. Such alternative educational opportunity may include, but shall not be limited to, the assignment of a student (who is sixteen years of age or older) to an adult education program or placement of such student in a regular classroom program of a school other than the one from which the student has been excluded. Any student participating in an adult education program during a period of expulsion shall not be required to withdraw from school under C.G.S. 10-184. In determining the nature of the alternative education opportunity to be offered under this Section, the Board of Education may receive and consider evidence of past disciplinary problems which have led to removal from a classroom, suspension, or expulsion.

The Board of Education is not obligated to provide such alternative educational opportunity to any student eighteen years of age or older. The Board of Education is not required to offer such alternative educational opportunity to any student between the ages of sixteen and eighteen who is expelled because of conduct which endangers person, if it was determined at the expulsion hearing that the conduct for which the student was expelled involved (a) carrying on or introducing onto school property a firearm, deadly weapon or dangerous instrument as defined in C.G.S. 53a-3 or (b) offering for sale or distribution on school property or at a school sponsored activity a controlled substance, as defined in subdivision (8) of C.G.S. 21a-240, whose manufacture, distribution, sale, prescription, dispensing, transporting, or possessing with the intent to sell or dispense, offering, or administration is subject to criminal penalties under C.G.S. 21a-277 and 21a-278. If the Board expels a student for the sale or distribution of such a controlled substance, the Board shall refer the student to an appropriate state or local agency for rehabilitation, intervention or job training, or any combination thereof, and inform the agency of its action. If a student is expelled for possession of a firearm or deadly weapon, the Board shall report the violation to the local police department.

This provision shall not apply to students requiring special education who are described in subdivision (1) of sub-section (e) of C.G.S. 10-76a. The alternative educational opportunity for any such student shall be established by the IEP team (PPT) in accordance with the procedures described above.

Students

Suspension and Expulsion/Due Process

K. Alternative Educational Opportunity (continued)

Whenever the Board notifies a student between the ages of sixteen and eighteen or the parents/guardians of such student, that an expulsion hearing will be held, the notification shall include a statement that the Board is not required to offer an alternative educational opportunity to any student who is found to have engaged in conduct including possession of a martial arts weapon, firearms, deadly weapons or dangerous instruments on school property or at a school function.

L. Other Considerations

1. If a student is expelled, notice of the expulsion and the conduct for which the student was expelled shall be included on the student's cumulative educational record. Such notice, except for the notice of an expulsion of a student in grades nine through twelve, inclusive, based on possession of a firearm or deadly weapon, shall be expunged from the cumulative educational record by the Board if the Board determines that the student's conduct and behavior in the years following such expulsion warrants an expungement or if the student graduates from high school.
2. If a student's expulsion is shortened or the expulsion period waived based upon the fact that the student was expelled for the first time, had never been suspended, and successfully completed a Board specified program and/or met other conditions required by the Board, the notice of expulsion shall be expunged from the cumulative educational record if the student graduates from high school or, if the Board so chooses, at the time the student completes the Board specified program and meets any other conditions required by the Board.
3. If a student in grades kindergarten to eight, is expelled based on possession of a firearm or deadly weapon, the Board may expunge from the students' cumulative education record the notice of the expulsion and the conduct for which the student was expelled if the Board determines that the conduct and behavior of the student in the years following such expulsion warrants an expungement.
4. The Board may adopt the decision of a student expulsion hearing conducted by another school district provided such Board of Education held a hearing pursuant to C.G.S.10-233d(a). Adoption of such a decision shall be limited to a determination of whether the conduct which was the basis for the expulsion would also warrant expulsion under the policies of this Board. The student shall be excluded from school pending such hearing. The excluded student shall be offered an alternative education opportunity in accordance with item K above.

Students

Suspension and Expulsion/Due Process

L. Other Considerations (continued)

5. Whenever a student against whom an expulsion hearing is pending withdraws from school and after notification of such hearing but before the hearing is completed and a decision rendered, (1) notice of the pending expulsion hearing shall be included on the student's cumulative educational record and (2) the Board shall completed the expulsion hearing and render a decision.
6. A student expelled for possession of a firearm or deadly weapon shall have the violation reported to the local police department.
7. The period of expulsion shall not extend beyond a period of one calendar year. A period of exclusion may extend into the next school year.
8. An expelled student may apply for early readmission to school. Such readmission shall be at the discretion of the Board of Education/Superintendent of Schools (choose which). Readmission decisions shall not be subject to appeal to Superior Court. The Board or Superintendent, as appropriate, may condition such readmission on specified criteria.
9. Any student who commits an expellable offense and is subsequently committed to a juvenile detention center, The Connecticut Juvenile Training School or any other residential placement for such offense may be expelled by the local board of education. The period of expulsion shall run concurrently with the period of commitment to a juvenile detention center, the Connecticut Juvenile Training School or any other residential placement.

Readmission of Student from a Residential Placement

A District student who has committed an expellable offense who seeks to return to a District school, after having been in a juvenile detention center, the Connecticut Juvenile Training School or any other residential placement, for one year or more, in lieu of expulsion from the District, shall be permitted to return to the appropriate school setting within the District. Further, the District shall not expel the student for any additional time for the offense(s).

Students and parents shall be notified of this policy annually.

Legal Reference: Connecticut General Statutes
 4-176e through 4-180a. Contested Cases. Notice. Record, as amended
 10-233a through 10-233f Suspension, removal and expulsion of students, as amended by PA 95-304, PA 96-244, PA 98-139, PA 07-66, PA 07-122, PA 08-160, PA 09-82, PA 09-6 (September Special Session), PA 10-111, PA 11-126, PA 14-229 and PA 15-96.

Students

Suspension and Expulsion/Due Process

Legal Reference: Connecticut General Statutes (continued)
53a-3 Definitions.
53a-217b Possession of Firearms and Deadly Weapons on School Grounds.
PA 94-221 An Act Concerning School Discipline and Safety.
PA 15-96 An Act Prohibiting Out-of-School Suspensions and Expulsions for Students in Preschool and Grades Kindergarten to Two.
GOALS 2000: Educate America Act, Pub. L. 103-227.
18 U.S.C. 921 Definitions.
Title III - Amendments to the Individuals with Disabilities Education Act.
Sec. 314 (Local Control Over Violence)
Elementary and Secondary Act of 1965 as amended by the Gun Free Schools Act of 1994
P.L. 105-17 The Individuals with Disabilities Act, Amendments of 1997.
Kyle P. Packer PPA Jane Packer v. Thomaston Board of Education.
20 U.S.C. Section 7114, No Child Left Behind Act
P.L. 108-446 The Individuals with Disabilities Education Improvement Act of 2004



Griswold Public Schools

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Sean McKenna, Superintendent
Erik Christensen, Interim Director of Fiscal & Personnel

Glenn LaBossiere, Assistant Superintendent
Christopher Champlin, Director of Student Services

GRISWOLD BOARD OF EDUCATION

Regular Meetings

2025/2026

(Second & Fourth Thursdays of Each Month)

Please note that the Griswold Board of Education meetings will be held at Griswold Middle School in the Cafeteria, located on the first floor. The BOE meetings will be on the second and fourth Thursdays of each month. The start time for the BOE meetings have been set for 6 PM. Please note that some dates were revised due to holidays and school vacations.

July 10	January 22
July 24	February 12
August 14	February 26
August 28	March 12
September 11	March 26
September 25	April 9
October 9	April 23
October 23	May 14
November 13	May 28
December 11	June 11
January 8	June 25

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TOWN OF GRISWOLD, CONNECTICUT

State Single Audit

For the Year Ended June 30, 2024

TOWN OF GRISWOLD, CONNECTICUT

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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 Finance
Town of Griswold, Connecticut

We have audited, 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 the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Griswold, Connecticut (the "Town"), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated May 20, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town'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 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 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items **2024-001**, **2024-002** and **2024-003** to be significant deficiencies.

Report on Compliance and Other Matters

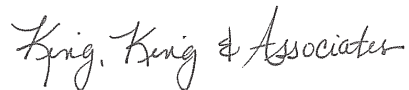
As part of obtaining reasonable assurance about whether the Town's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect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

Town of Griswold's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Town of Griswold's response to findings identified in our report and described in the accompanying schedule of findings and questioned costs. The Town of Griswold's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 result of that testing, and not to provide an opinion on the effectiveness of the Town'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 Town's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



King, King & Associates, CPAs
Winsted, CT
May 20, 2025



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

To the Board of Finance
Town of Griswold, Connecticut

**Report on Compliance for Each Major State Program
Opinion on Each Major State Program**

We have audited the Town of Griswold, CT's (Town) compliance with the types of compliance requirements described in the Office of Policy and Management's *Compliance Supplement* that could have a direct and material effect on each of the Town's major state programs for the year ended June 30, 2024. The Town's major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Town 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, 2024.

Basis for Opinion on Each Major State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); 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 (C.G.S Section 4-230 to 4-236). Our responsibilities under those standards and the State Single Audit Act are further described in the Auditors' Responsibilities for the Audit of Compliance section of the report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Town's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the Town's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the State Single Audit Act, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

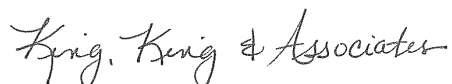
Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant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

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

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

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Griswold, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements. We have issued our report thereon dated May 20, 2025, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the 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 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 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.



King, King & Associates, CPAs
Winsted, CT
May 20, 2025

TOWN OF GRISWOLD, CONNECTICUT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2024

Page1 of 2

State Grantor/Pass-Through Grantor/Program Title	State Grant Program Core-CT Number	Expenditures
Connecticut State Library		
Historic Document Preservation Grant	12060-CSL66094-35150	\$ 6,000
Department of Transportation		
Town Aid Road Grants - Municipal	12052-DOT57131-43455	161,793
Town Aid Road Grants - STO	13033-DOT57131-43459	317,152
Town Aid Road Grants - Municipal	12001-DOT57131-17036	192,943
Department of Energy and Environmental Protection		
Public/ Educ/Govern Programming	12060-DEP44620-35363	3,880
Department of Children and Families		
Youth Service Bureau Grant	11000-DCF91185-17107	8,604
Youth Service Bureau Grant	11000-DCF91185-17052	14,103
Community Based Prevention Programs	11000-DCF91185-16092	3,451
Department of Public Safety		
Volunteer Firefighting Training	11000-DPS32251-17110	11,455
Department of Revenue Services		
Fees & Permits	11000-DRS16410-10020	70
Department of Social Services		
Fees and Permits	11000-DSS60439-10020	10
Department of Justice		
Judicial Fines and Fees	34001-JUD95162-40001	4,785
Office of Early Childhood		
School Readiness in Competitive Grant Municipalities	11000-OEC64845-16274	458,882
Child Care Quality Enhancement	11000-OEC64845-16158	3,234

See notes to schedule.

TOWN OF GRISWOLD, CONNECTICUT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2024

Page 2 of 2

State Grantor/Pass-Through Grantor/Program Title	State Grant Program Core-CT Number	Expenditures
Department of Education		
Healthy Foods Initiative Grant	11000-SDE64370-16212	\$ 17,766
School Breakfast -State Match	11000-SDE64370-17046	10,609
Talent Development	11000-SDE64370-12552	3,267
Child Nutrition State Matching Grant	11000-SDE64370-16211	9,431
Adult Education	11000-SDE64370-17030	30,101
Office of the State Comptroller		
Other Expenses	11000-OSC15301-10020	21,158
Office of the Secretary of State		
Early Voting	12060-SOS12500-21461	10,500
Office of Policy and Management		
Tiered PILOT	12002-OPM20600-17111	51,141
Property Tax Relief for Totally Disabled Persons	11000-OPM20600-17011	847
Local Capital Improvement Program	12050-OPM20600-40254	135,854
Municipal Purposes and Projects	12052-OPM20600-43587	31,895
Property Tax Relief for Veterans	11000-OPM20600-17024	6,017
Total State Financial Assistance Before Exempt Programs		\$ 1,514,948
EXEMPT PROGRAMS		
Department of Education		
Educational Cost Sharing	11000-SDE64370-17041-82010	\$ 10,819,102
Excess Cost Student Based and Equity	11000-SDE64370-17047	832,541
Total Department of Education		<u>11,651,643</u>
Office of Policy and Management		
Municipal Revenue Sharing	12060-OPM20600-35458	288,731
Mashantucket Pequot and Mohegan Fund	12009-OPM20600-17005	55,478
Total Exempt Programs		<u>11,995,852</u>
Total State Financial Assistance		<u>\$ 13,510,800</u>

See notes to schedule.

TOWN OF GRISWOLD, CONNECTICUT
NOTES TO SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying schedule of expenditures of state financial assistance includes state grant activity of the Town of Griswold, Connecticut under programs of the State of Connecticut for the fiscal year ended June 30, 2024. Various departments and agencies of the State of Connecticut have provided financial assistance through grants and other authorizations in accordance with the General Statutes of the State of Connecticut. Because the schedule presents only a selected portion of the operations of the Town of Griswold, it is not intended and does not present the financial position, changes in fund balance, changes in net position or cash flows of the Town of Griswold.

The accounting policies of the Town of Griswold conform to accounting principles generally accepted in the United States of America as applicable to governments.

The information in the Schedule of Expenditures of State Financial Assistance is presented based upon regulations established by the State of Connecticut, Office of Policy of Management.

Basis of Accounting

The expenditures reported on the Schedule of Expenditures of State Financial Assistance are reported on the modified accrual basis of accounting. In accordance with Section 4-236-22 of the Regulations to the State Single Audit Act, certain grants are not dependent on expenditure activity, and accordingly, are considered to be expended in the fiscal year of receipt. These grant program receipts are reflected in the expenditures column of the Schedule of Expenditure of State Financial Assistance.

TOWN OF GRISWOLD, CONNECTICUT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2024

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

We audited the financial statements of the Town of Griswold, Connecticut as of and for the year ended June 30, 2024, and issued our unmodified report thereon dated May 20, 2025.

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

We have issued an unmodified opinion relating to compliance for major State programs.

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 and Program	State Core - CT Number	Expenditures
Department of Transportation		
Town Aid Roads Transportation Fund	12001-DOT57131-17036	\$ 192,943
Town Aid Roads Transportation Fund	12052-DOT57131-43455	161,793
Town Aid Roads Transportation Fund	13033-DOT57131-43459	317,152
Office of Policy & Management		
Local Capital Improvement Program	12050-OPM20600-40254	\$ 135,854
Municipal Grant in Aid	12052-OPM20600-43587	31,895
Dollar threshold used to distinguish between type A and type B programs		<u>\$ 200,000</u>

TOWN OF GRISWOLD, CONNECTICUT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2024

II. FINANCIAL STATEMENT FINDINGS

- We issued reports, dated May 20, 2025, on internal control over financial reporting and on compliance and other matters based on our audit of financial statements performed in accordance with *Government Auditing Standards*.
- Our report on compliance indicated no reportable instances of noncompliance.
- Our report on internal control over financial reporting indicated deficiencies, described below as Findings 2024-001, 2024-002 and 2024-003.

FINDING 2024-001 – SIGNIFICANT DEFICIENCY IN INTERNAL CONTROL OVER FINANCIAL REPORTING

Criteria

The Board of Education must prepare complete and accurate reportings of all accounts to the annual Town budget allocation.

Condition

There were delays in obtaining an accurate reconciliation of expenditures and revenues reported by the Board of Education (BOE) Fiscal & Personnel Services Office to the banking activity reported by the Town Director of Finance.

Context

In prior years, the BOE Fiscal and Personnel Services was unable to prepare a complete accounting due to the untimely reconciliation between the BOE and the Town, resulting in errors in financial reporting, incorrect bank reconciliations, and incomplete trial balances for BOE funds. Significant progress has been made during the year in reconciling the Board of Education's General Fund, but time, resources, expertise and a continued cooperative effort between the Town and BOE is needed for timely reporting and accurate reporting for other Education Funds.

Effect

The cafeteria, scholarship, student activities, and grants fund accounting reported by the BOE Fiscal & Personnel Office was incomplete. The Town Finance Director maintains duplicate Cafeteria, Special Education Grants and Other BOE Grant funds which include activity that has not been recorded in the BOE Fiscal & Personnel Services Office. The Town Finance Director utilized the BOE's detail reports to reconcile activity to the duplicate and summarized information maintained by the town. The BOE reports do not include accurate Receivables, Deferred Revenue and Interfund Activity. Misstatements could occur that are material to the financial statements.

Cause

The BOE Fiscal & Personnel Services Office and the Town Finance Director have made significant progress in reconciling the Board of Education General Fund, but the process needs to be expanded to include the cafeteria, scholarship, student activities and education grant funds.

Recommendation

We recommend that the Town Finance Director and the Board of Education Director of Fiscal and Personnel Services reconcile activity throughout the year so that timely reporting can be provided. In addition, the process should be expanded to the remaining education funds.

TOWN OF GRISWOLD, CONNECTICUT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2024

Views of Responsible Officials and Planned Corrective Actions

The Town Finance Director and BOE Director of Fiscal and Personnel Services have been meeting and reconciling monthly as well as meeting monthly with the Chairman of the Board of Finance to ensure reconciliations are done in a timely manner. The Town Finance Director is also helping to improve the reconciliation process by suggesting procedures to be implemented to ensure accurate reporting.

FINDING 2024-002 - SIGNIFICANT DEFICIENCY IN INTERNAL CONTROL OVER FINANCIAL REPORTING OF SCHOLARSHIP AND STUDENT ACTIVITY FUNDS

Criteria

The Board of Education must maintain accurate accountings of Scholarship and Student Activity Funds.

Condition

Bank Reconciliations for the Student Activity, GHS, and Brunet Scholarship Funds have old unresolved reconciling items.

The GHS Scholarship Fund is reported with the Scholarship Funds. Accounting records for the GHS Scholarship Fund and the Student Activity Funds do not provide Revenue and Expense activity.

The Farnsworth and GHS Scholarship Funds, and the Student Activity Fund, have unresolved interfund balances.

Context

The activity for the GHS and Student Activity Funds flow through liability accounts and are maintained in one fund in the software.

Contributions, investment income, and scholarship awards in the GHS Scholarship Fund should be reported in separate revenue and expenses accounts and not flow through a liability account. The GHS Scholarship fund should be separated from the Student Activity Funds.

The activity for all Student Activity Funds should be reported in separate revenue and expense accounts and not flow through a liability account. The activity should be segregated from the GHS scholarship fund.

The beginning fund balance for the Farnsworth Scholarship Fund is reported as a liability balance.

The bank reconciliations for the Student Activity Funds and Brunet Scholarship fund contained old reconciling items and interfund balances have not been resolved.

Effect

The funds maintained in the accounting software are not accurate. Oversight over the scholarship and student activity funds may be weakened.

TOWN OF GRISWOLD, CONNECTICUT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2024

Recommendation

We recommend that the GHS Scholarship Fund be segregated from the Student Activity Funds.

We recommend that revenue and expense accounts be tracked throughout the year for the GHS Scholarship Fund.

We recommend training so that the software can be utilized to track individual Student Activity Revenue and Expenses and also track individual fund balances.

Old reconciling items on the Student Activity Funds, Brunet and GHS Scholarship bank reconciliations should be resolved and corrected in a timely manner. Accounts payable and Interfund balances should be resolved.

Views of Responsible Officials and Planned Corrective Actions

The Town Finance Director is working with the BOE Director of Fiscal and Personnel Services to improve the recording of the GHS Scholarship Fund and Student Activity Funds. Revenues and expenditures will be tracked, and old reconciling items will be investigated and cleared up.

FINDING 2024-003 - SIGNIFICANT DEFICIENCY IN INTERNAL CONTROL OVER BANK ACCOUNTS

Criteria

Banking controls should be maintained.

Condition

The Board of Education accounts payable bank account was compromised through fraudulent activity during the year, but the account continues to process the Board of Education direct payroll deposits and receive Care4Kids funding direct deposits from the state.

Context

Most of the activity processed through the account has been moved to the new account that was opened during the year. No checks are processed through the account, only electronic transactions.

Effect

There is the risk that the account could be compromised again.

Recommendation

We recommend that the payroll direct deposits should be moved to the BOE payroll account and the Care4Kids deposits be moved to the new BOE accounts payable account.

Views of Responsible Officials and Planned Corrective Actions

The Town Finance Director is working with the BOE Director of Fiscal and Personnel Services to close the account.

III. STATE FINANCIAL ASSISTANCE FINDINGS AND QUESTIONED COSTS

- No findings or questioned costs are reported relating to State Financial Assistance Programs.

TOWN OF GRISWOLD, CONNECTICUT
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2024

Prior Year Material Weaknesses

Finding 2022-01 – Material Weakness in Internal Control over Financial Reporting

This finding has been partially resolved and is repeated as 2024-001.

Prior Year Significant Deficiencies

Finding 2022-04 – Significant Deficiency in Internal Control Over Financial Reporting of Scholarship Funds

This finding has been partially resolved and is repeated as 2024-002.

Finding 2022-05 – Significant Deficiency in Internal Control over Financial Reporting of Student Activity Funds

This finding has been partially resolved and is repeated as 2024-002.

TOWN OF GRISWOLD, CONNECTICUT

Federal Single Audit

For the Year Ended June 30, 2024

TOWN OF GRISWOLD, CONNECTICUT

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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 Finance
Town of Griswold, Connecticut

We have audited, 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 the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Griswold, Connecticut (the "Town"), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated May 20, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town'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 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 combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit the 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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 were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items **2024-001, 2024-002, and 2024-003** that we consider to be significant deficiencies.

Report on Compliance and Other Matters

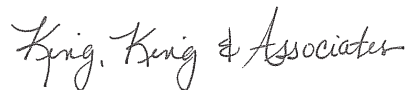
As part of obtaining reasonable assurance about whether the Town's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect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

Town of Griswold's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Town of Griswold's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Town of Griswold's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 result of that testing, and not to provide an opinion on the effectiveness of the Town'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 Town's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



King, King & Associates, CPAs
Winsted, CT
May 20, 2025



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY UNIFORM GUIDANCE

To the Board of Finance
Town of Griswold, Connecticut

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Town of Griswold, CT's (Town) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Town's major federal programs for the year ended June 30, 2024. The Town's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Town of Griswold complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S Code of *Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements* for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibility for the Audit of Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Town's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Town's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

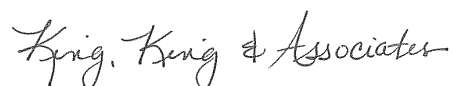
Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant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

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

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

Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements. We have issued our report thereon dated May 20, 2025, 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 Town's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



King, King & Associates, CPAs
Winsted, CT
May 20, 2025

TOWN OF GRISWOLD, CONNECTICUT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

Federal Grantor/Pass-Through Grantor/ Program Title or Cluster Title	FEDERAL AL NUMBER	PASS-THROUGH ENTITY'S IDENTIFYING NUMBER.	TOTAL EXPENDITURES
United States Department of Agriculture			
<i>Passed Through the State of Connecticut Department of Education:</i>			
Child Nutrition Cluster:			
School Breakfast Program	10.553	12060-SDE64370-20508	\$ 208,801
National School Lunch Program	10.555	12060-SDE64370-20560	549,596
National School Lunch Program - USDA/FFVP Commodities	10.555	N/A	<u>57,024</u>
			815,421
State Pandemic Electronic Benefit Transfer (P-EBT) Administrative Costs	10.649	12060-SDE64370-29802	3,265
State Administrative Expense for Child Nutrition Supply Chain Assistance	10.560	12060-SDE64370-23126	47,006
<i>Direct:</i>			
Community Facilities Grant	10.766	Direct	<u>411,800</u>
Total United States Department of Agriculture			<u>1,277,492</u>
United States Department of Education			
<i>Passed Through the State of Connecticut Department of Education:</i>			
Title I Part A Cluster:			
Title I Grants to Local Educational Agencies	84.010	12060-SDE64370-20679	281,541
Special Education Cluster:			
Preschool Grant (IDEA Part B) Grant	84.173	12060-SDE64370-20983	21,256
COVID 19 - ARP IDEA Preschool Grants	84.173X	12060-SDE64370-29684	3,892
Special Education Grants to States - IDEA Part B Section 611	84.027	12060-SDE64370-20977	343,647
COVID 19 - American Rescue Plan ARP IDEA	84.027X	12060-SDE64370-23083	<u>44,909</u>
			413,704
Education Stabilization Fund			
COVID 19 - Elementary & Secondary School Emergency Relief (ESSER)	84.425D	12060-SDE64370-29571	588,915
COVID 19 - ESSER - Homeless Children and Youth	84.425W	12060-SDE64370-29650	6,714
COVID 19 - American Rescue Plan ESSER	84.425U	12060-SDE64370-29636	1,494,390
COVID-19 - GEER II Behavioral Health PILOT	84.425C	12060-SDE64370-29631	<u>212,020</u>
			2,302,039
Title II - Improving Teacher Quality Grants	84.367	12060-SDE64370-20858	23,363
Title III - English Language	84.365	12060-SDE20868-82075	3,151
Title IV - Student Support and Academic Enrichment	84.424	12060-SDE64370-22854	24,397
Career and Technical Education	84.048	12060-SDE64370-20742	<u>27,041</u>
Total United States Department of Education			<u>3,075,236</u>
United States Housing and Urban Development			
<i>Passed Through the State of Connecticut Department of Housing</i>			
Small Cities Community Development Block Grant	14.228	12060-DOH46930-20730	<u>460,849</u>
Total United States Housing and Urban Development			<u>460,849</u>
United States Department of the Treasury			
<i>Passed Through the State of Connecticut Department of Education</i>			
COVID 19 - SMART - ARPA Free Meals for Students	21.027	12060-SDE64370-28105	119,891
COVID-19 - FAFSA Completion	21.027	12060-SDE64370-28092	6,340
<i>Passed Through the State of Connecticut Office of Early Childhood</i>			
COVID 19 - ARPA -School Readiness Enrollment Grant	21.027	12060-OEC64845-28227	28,941
<i>Passed Through the State of Connecticut Office of Policy and Management</i>			
COVID19 - State and Local Fiscal Recovery Fund	21.027	12060-OPM20600-29669	<u>271,940</u>
Total United States Department of the Treasury			<u>427,112</u>
Total Expenditures of Federal Awards			<u>\$ 5,240,689</u>

See notes to schedule

TOWN OF GRISWOLD, CONNECTICUT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

Basis of Presentation

The accompanying schedule of expenditures of federal awards ("Schedule") includes the federal grant activity of the Town of Griswold, Connecticut ("Town") under programs of the federal government for the year ended June 30, 2024. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Because the Schedule presents only a selected portion of the operations of the Town, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Town.

Summary of Significant Accounting Policies

Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

The financial statements for the governmental fund types contained in the Town's basic financial statements are prepared on the modified accrual basis of accounting. The government-wide financial statements are prepared on the full 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 for the current period.
- Expenditures are generally recorded when the related fund liability is incurred, if measurable.

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Noncash Awards

Donated commodities in the amount of \$57,024 are included in the Department of Agriculture's National School Lunch Program, AL #10.555. This amount represents the market value of commodities received.

Indirect Costs

The Town of Griswold has elected not to use the 10% de minimis indirect cost rate provided under Section 200.414 of the Uniform Guidance.

TOWN OF GRISWOLD, CONNECTICUT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2024

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

We audited the financial statements of the Town of Griswold, Connecticut as of and for the year ended June 30, 2024 and issued our unmodified report thereon dated May 20, 2025.

Internal control over financial reporting:

- Material weakness(es) identified? Yes ✓ No
- Significant deficiency(ies) identified? ✓ Yes None Reported

Noncompliance material to financial statements noted?

 Yes ✓ No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? Yes ✓ No
- Significant deficiency(ies) identified? Yes ✓ None Reported

We have issued an unmodified opinion relating to compliance for major Federal programs.

Any audit findings disclosed that are required to be reported in accordance with Section 516(a) of the Uniform Guidance?

 Yes ✓ No

Identification of Major Programs

10.553, 10.555 – Child Nutrition Cluster

84.425U, 84.425D, 84.425W, 84.425C - Education Stabilization Fund (ESF)

Dollar Threshold

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

Low-Risk Auditee

The Town of Griswold, Connecticut did not qualify as a low-risk auditee.

TOWN OF GRISWOLD, CONNECTICUT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2024

II. FINANCIAL STATEMENT FINDINGS

- We issued reports, dated May 20, 2025, on internal control over financial reporting and on compliance and other matters based on our audit of financial statements performed in accordance with *Government Auditing Standards*.
- Our report on compliance reported no instances of noncompliance.
- Our report on internal control over financial reporting indicated significant deficiencies, described below as findings **2024-001, 2024-002, and 2024-003**.

FINDING 2024-001 – SIGNIFICANT DEFICIENCY IN INTERNAL CONTROL OVER FINANCIAL REPORTING

Criteria

The Board of Education must prepare complete and accurate reportings of all accounts to the annual Town budget allocation.

Condition

There were delays in obtaining an accurate reconciliation of expenditures and revenues reported by the Board of Education (BOE) Fiscal & Personnel Services Office to the banking activity reported by the Town Director of Finance.

Context

In prior years, the BOE Fiscal and Personnel Services was unable to prepare a complete accounting due to the untimely reconciliation between the BOE and the Town, resulting in errors in financial reporting, incorrect bank reconciliations, and incomplete trial balances for BOE funds. Significant progress has been made during the year in reconciling the Board of Education's General Fund, but time, resources, expertise and a continued cooperative effort between the Town and BOE is needed for timely reporting and accurate reporting for other Education Funds.

Effect

The cafeteria, scholarship, student activities, and grants fund accounting reported by the BOE Fiscal & Personnel Office was incomplete. The Town Finance Director maintains duplicate Cafeteria, Special Education Grants and Other BOE Grant funds which includes activity that has not been recorded in the BOE Fiscal & Personnel Services Office. The Town Finance Director utilized the BOE's detail reports to reconcile activity to the duplicate and summarized information maintained by the town. The BOE reports do not include accurate Receivables, Deferred Revenue and Interfund Activity. Misstatements could occur that are material to the financial statements.

Cause

The BOE Fiscal & Personnel Services Office and the Town Finance Director have made significant progress in reconciling the Board of Education General Fund, but the process needs to be expanded to include the cafeteria, scholarship, student activities and education grant funds.

Recommendation

We recommend that the Town Finance Director and the Board of Education Director of Fiscal and Personnel Services reconcile activity throughout the year so that timely reporting can be provided. In addition, the process should be expanded to the remaining education funds.

TOWN OF GRISWOLD, CONNECTICUT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2024

Views of Responsible Officials and Planned Corrective Actions

The Town Finance Director and BOE Director of Fiscal and Personnel Services have been meeting and reconciling monthly as well as meeting monthly with the Chairman of the Board of Finance to ensure reconciliations are done in a timely manner. The Town Finance Director is also helping to improve the reconciliation process by suggesting procedures to be implemented to ensure accurate reporting.

FINDING 2024-002 - SIGNIFICANT DEFICIENCY IN INTERNAL CONTROL OVER FINANCIAL REPORTING OF SCHOLARSHIP AND STUDENT ACTIVITY FUNDS

Criteria

The Board of Education must maintain accurate accountings of Scholarship and Student Activity Funds.

Condition

Bank Reconciliations for the Student Activity, GHS, and Brunet Scholarship Funds have old unresolved reconciling items.

The GHS Scholarship Fund is reported with the Scholarship Funds. Accounting records for the GHS Scholarship Fund and the Student Activity Funds do not provide Revenue and Expense activity.

The Farnsworth and GHS Scholarship Funds, and the Student Activity Fund, have unresolved interfund balances.

Context

The activity for the GHS and Student Activity Funds flow through liability accounts and are maintained in one fund in the software.

Contributions, investment income, and scholarship awards in the GHS Scholarship Fund should be reported in separate revenue and expenses accounts and not flow through a liability account. The GHS Scholarship fund should be separated from the Student Activity Funds.

The activity for all Student Activity Funds should be reported in separate revenue and expense accounts and not flow through a liability account. The activity should be segregated from the GHS scholarship fund.

The beginning fund balance for the Farnsworth Scholarship Fund is reported as a liability balance.

The bank reconciliations for the Student Activity Funds and Brunet Scholarship fund contained old reconciling items and interfund balances have not been resolved.

Effect

The funds maintained in the accounting software are not accurate. Oversight over the scholarship and student activity funds may be weakened.

TOWN OF GRISWOLD, CONNECTICUT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2024

Recommendation

We recommend that the GHS Scholarship Fund be segregated from the Student Activity Funds.

We recommend that revenue and expense accounts be tracked throughout the year for the GHS Scholarship Fund.

We recommend training so that the software can be utilized to track individual Student Activity Revenue and Expenses and also track individual fund balances.

Old reconciling items on the Student Activity Funds, Brunet and GHS Scholarship bank reconciliations should be resolved and corrected in a timely manner. Accounts payable and Interfund balances should be resolved.

Views of Responsible Officials and Planned Corrective Actions

The Town Finance Director is working with the BOE Director of Fiscal and Personnel Services to improve the recording of the GHS Scholarship Fund and Student Activity Funds. Revenues and expenditures will be tracked, and old reconciling items will be investigated and cleared up.

FINDING 2024-003 - SIGNIFICANT DEFICIENCY IN INTERNAL CONTROL OVER BANK ACCOUNTS

Criteria

Banking controls should be maintained.

Condition

The Board of Education accounts payable bank account was compromised through fraudulent activity during the year, but the account continues to process the Board of Education direct payroll deposits and receive Care4Kids funding direct deposits from the state.

Context

Most of the activity processed through the account has been moved to the new account that was opened during the year. No checks are processed through the account, only electronic transactions.

Effect

There is the risk that the account could be compromised again.

Recommendation

We recommend that the payroll direct deposits should be moved to the BOE payroll account and the Care4Kids deposits be moved to the new BOE accounts payable account.

Views of Responsible Officials and Planned Corrective Actions

The Town Finance Director is working with the BOE Director of Fiscal and Personnel Services to close the account.

III. FEDERAL AWARD - FINDINGS AND QUESTIONED COSTS

- No findings or questioned costs are reported relating to federal award programs.

TOWN OF GRISWOLD, CONNECTICUT
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2024

Prior Year Material Weaknesses

Finding 2022-01 – Material Weakness in Internal Control over Financial Reporting

This finding has been partially resolved and is repeated as 2024-001.

Prior Year Significant Deficiencies

Finding 2022-04 – Significant Deficiency in Internal Control Over Financial Reporting of Scholarship Funds

This finding has been partially resolved and is repeated as 2024-002.

Finding 2022-05 – Significant Deficiency in Internal Control over Financial Reporting of Student Activity Funds

This finding has been partially resolved and is repeated as 2024-002.

TOWN OF GRISWOLD, CONNECTICUT

Annual Financial Statements

For the Year Ended June 30, 2024

TOWN OF GRISWOLD, CONNECTICUT

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TOWN OF GRISWOLD, CONNECTICUT

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Financial Section



INDEPENDENT AUDITOR'S REPORT

To the Board of Finance
Town of Griswold, Connecticut

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Griswold, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Town of Griswold's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Griswold, as of June 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Griswold and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibility for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Griswold's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Griswold's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and the pension and OPEB schedules on pages 4-10 46-57, and 58-61 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Griswold's basic financial statements. The accompanying combining and individual nonmajor fund financial statements, trend information, and other supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, trend information, and other supplemental schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the trend information but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 20, 2025, on our consideration of the Town of Griswold's internal control over financial reporting and on our test of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town of Griswold's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Griswold's internal control over financial reporting and compliance.



King, King & Associates, P.C., CPAs
Winsted, CT
May 20, 2025

TOWN OF GRISWOLD, CONNECTICUT
Management's Discussion and Analysis
June 30, 2024

As management of the Town of Griswold, CT, we offer readers of the Town of Griswold, CT's financial statements this narrative overview and analysis of the financial activities of the Town of Griswold, CT for the fiscal year ended June 30, 2024.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the Town of Griswold, CT exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$95,092,355 (*net position*). Of this amount, \$44,408 (*unrestricted net position*) may be used to meet the Town's ongoing obligations to citizens and creditors.
- The Town's total net position increased by \$1,759,901.
- As of the close of the current fiscal year, the Town of Griswold, CT's governmental funds reported combined ending fund balances of \$13,037,480, an increase of \$9,026,819 in comparison with the prior year. Of this amount, \$8,763,497 is available for spending at the government's discretion (*unassigned fund balance*).
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$8,763,497 or 21.7 percent of total General Fund budgetary expenditures and transfers out.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Town of Griswold, CT's basic financial statements. The Town of Griswold, CT'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 Town of Griswold, CT's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the Town of Griswold, CT's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator whether the financial position of the Town of Griswold, CT is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position is 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 periods (e.g., earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the Town of Griswold, CT that are principally supported by 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 Town has no business-type activities. The governmental activities of the Town of Griswold, CT include general government, public safety, public works, human services, civic and cultural, development and planning, sundry, and education. Property taxes, state and federal grants, and local revenues such as fees and licenses finance most of these activities.

TOWN OF GRISWOLD, CONNECTICUT
Management's Discussion and Analysis
June 30, 2024

The government-wide financial statements can be found on pages 11-12 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 Town of Griswold, CT, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

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 a government'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 government'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.

The Town of Griswold, CT, maintains a number of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, ARPA Grant Fund, and the Community Multi-Purpose Field Fund. Data from the other governmental funds are combined into a single, aggregate presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The Town of Griswold, CT, adopts an annual appropriated budget for its General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 13-16 of this report.

Notes to the financial statements. The notes 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 17-45 of this report.

TOWN OF GRISWOLD, CONNECTICUT
Management's Discussion and Analysis
June 30, 2024

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Town of Griswold, CT, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$95,092,355 at the close of the most recent fiscal year.

SUMMARY STATEMENT OF NET POSITION

	2024	2023	Variance
Current and Other Assets	\$ 17,270,111	\$ 13,690,599	\$ 3,579,512
Capital Assets	113,183,959	113,516,894	(332,935)
Total Assets	<u>130,454,070</u>	<u>127,207,493</u>	<u>3,246,577</u>
Deferred Outflows of Resources	<u>5,140,961</u>	<u>5,329,212</u>	<u>(188,251)</u>
Other Liabilities	3,489,530	3,638,320	(148,790)
Long-Term Liabilities	<u>36,252,718</u>	<u>34,350,475</u>	<u>1,902,243</u>
Total Liabilities	<u>39,742,248</u>	<u>37,988,795</u>	<u>1,753,453</u>
Deferred Inflows of Resources	<u>760,428</u>	<u>1,215,456</u>	<u>(455,028)</u>
Net Position:			
Net Investment in Capital Assets	92,607,823	94,708,262	(2,100,439)
Restricted	2,440,124	2,519,907	(79,783)
Unrestricted	<u>44,408</u>	<u>(3,895,715)</u>	<u>3,940,123</u>
Total Net Position	<u><u>\$ 95,092,355</u></u>	<u><u>\$ 93,332,454</u></u>	<u><u>\$ 1,759,901</u></u>

The largest portion of the Town's net position reflects its investment in capital assets (land, construction in progress, buildings and improvements, machinery and equipment, and infrastructure assets such as roads and bridges) less any related debt used to acquire those assets that is still outstanding. The Town uses these assets to provide services to its citizens; consequently, these assets are not available for spending. Although the Town'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.

The Town's restricted net position of \$2,440,124 decreased by \$79,783 compared to last year's restricted net position of \$2,519,907 primarily due to grant funds received in prior years being spent on road projects during the year.

The Town's unrestricted net position of \$44,408 increased by \$3,940,123 compared to last year's unrestricted net position of (\$3,895,715). This increase is primarily due to the proceeds from financing the Community Multi-Purpose Field project. Additionally, the fund balance will increase subsequent to year-end in late 2024 with the financing for the sewer line extension project.

TOWN OF GRISWOLD, CONNECTICUT
Management's Discussion and Analysis
June 30, 2024

STATEMENT OF CHANGES IN NET POSITION

	2024	2023	Variance
REVENUES			
<i>Program:</i>			
Charges for services	\$ 6,001,692	\$ 4,820,593	\$ 1,181,099
Operating grants and contributions	21,844,430	22,692,905	(848,475)
Capital grants and contributions	985,849	36,154	949,695
<i>General:</i>			
Property taxes	23,311,580	23,236,278	75,302
Grants and contributions, not restricted to specific programs	419,478	378,071	41,407
Unrestricted investment earnings	620,232	408,577	211,655
Other	7,283	14,371	(7,088)
Total Revenues	<u>53,190,544</u>	<u>51,586,949</u>	<u>1,603,595</u>
EXPENSES			
<i>Governmental Activities:</i>			
General Government	1,841,711	2,217,072	(375,361)
Public Safety	750,150	704,767	45,383
Public Works	3,113,307	2,519,161	594,146
Human Services	1,376,972	589,045	787,927
Civic and Cultural	445,661	414,969	30,692
Development and Planning	190,257	186,378	3,879
Sundry	9,815	9,490	325
Education	43,226,947	43,286,924	(59,977)
Interest on long-term debt	475,823	509,469	(33,646)
Total Expenses	<u>51,430,643</u>	<u>50,437,275</u>	<u>993,368</u>
Change in Net Position	1,759,901	1,149,674	<u>\$ 610,227</u>
Beginning Net Position	<u>93,332,454</u>	<u>92,182,780</u>	
Ending Net Position	<u>\$ 95,092,355</u>	<u>\$ 93,332,454</u>	

Governmental activities. Governmental activities increased the Town of Griswold, CT's net position by \$1,759,901.

Key elements of this increase are as follows:

- General Government revenues increased due to the unanticipated Municipal Revenue Sharing Grant, proceeds from the sale of the old alternative school, increase in interest rates, increase in tuition revenues.
- Capital Asset activity net of debt repayment and pension revaluations.

Forty-four percent (44%) of the revenues of the Town were derived from property taxes, followed by forty-four percent (44%) from grants and contributions, eleven percent (11%) from charges for services and less than one percent (1%) of the Town's revenue in the fiscal year was derived from investment and other income.

TOWN OF GRISWOLD, CONNECTICUT
Management's Discussion and Analysis
June 30, 2024

Eighty-four percent (84%) of the expenses of the Town were related to education, followed by four percent (4%) related to general government, six percent (6%) related to public works and six percent (6%) related to the remainder of the government's expenses.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the Town of Griswold, CT uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

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

As of the end of the current fiscal year, the Town of Griswold, CT's governmental funds reported combined ending fund balances of \$13,037,480 an increase of \$4,010,661 in comparison with the prior year. Sixty-seven percent (67%) of this total amount constitutes *unassigned fund balance*, which is available for spending at the government's discretion.

General Fund. The General Fund is the chief operating fund of the Town of Griswold, CT. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$8,763,497. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance represents twenty-two percent (22%) percent of total General Fund budgetary basis expenditures and transfers out.

The fund balance of the Town of Griswold, CT's General Fund increased by \$594,728 during the current fiscal year. Key factors in this increase are as follows:

- Favorable interest rates, tuition revenues, unanticipated grant revenues, and miscellaneous revenues which include the proceeds from the sale of the old alternative school.
- Expenditures coming in less than budgeted due to being overly cautious with spending as a result of economic uncertainty.
- Both of the above contributed to not utilizing the \$850,000 budgeted use of fund balance.

ARPA Grant Fund. The fund is a special revenue fund that holds the grant proceeds from the American Rescue Plan Act of 2021 as unearned revenue until they are used for qualified expenditures. During FYE 2024, \$271,940 was expended, including architects and engineering costs for Water Infrastructure improvements and a new van for the Senior Center.

Capital Projects Fund. The fund is a capital projects fund to track construction expenditures for the sewer infrastructure project, Griswold Housing project, and multiple road projects.

GENERAL FUND BUDGETARY HIGHLIGHTS

The actual net change in fund balance of the General Fund on a budgetary basis was an increase of \$485,040. Budgetary revenues were \$2,752 less than expected due to not utilizing the budgeted use of fund balance, and the increase in interest rates, tuition revenues and additional grant revenues. Budgetary expenditures were \$487,792 less than expected due primarily to savings in the general government, public works, Civic and Cultural and Sundry.

TOWN OF GRISWOLD, CONNECTICUT
Management's Discussion and Analysis
June 30, 2024

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. The Town of Griswold, CT's reported value in capital assets for its governmental activities as of June 30, 2024, amounts to \$113,183,959 (net of accumulated depreciation). This reported value in capital assets includes land, construction in progress, buildings and improvements, machinery, equipment and vehicles, infrastructure assets such as roads and bridges and right of use assets. The total decrease in the Town's investment in capital assets for the current fiscal year was \$332,935, which consisted of net capital additions of \$3,232,493, offset by current year depreciation of \$3,575,437 and a gain on disposal of \$10,009.

	<u>2024</u>	<u>2023</u>
Land	\$ 1,242,583	\$ 1,242,583
Construction in Progress	1,358,387	4,861,453
Buildings and Improvements	74,503,245	76,223,082
Machinery and Equipment	2,850,132	2,074,650
Infrastructure	32,793,952	28,586,272
Right of Use Equipment	435,660	528,854
	<u>\$113,183,959</u>	<u>\$113,516,894</u>

Major capital asset events during the current fiscal year included the following:

- The Community Multi-Purpose field which had been under construction was placed in service.
- 2023 Smeal Pumper ordered and financed by capital lease in a prior year was delivered
- Sale of the old Alternative School and renovations of the New Soule Street Academy
- John Deere backhoe
- Architectural and Engineering costs for the Water & Sewer Project
- New BOE servers, air handlers and sink replacements
- 2023 Ford Passenger Wagon
- GVFD boiler, CPR equipment and telescopic ram
- Road improvements on several multiple roads including Brown Avenue, Lenox Street, Palmer Avenue, Phillips Street, Talcott Avenue, Tift Avenue and Latham Drive

Additional information on the Town of Griswold, CT's capital assets can be found in Note 5 on page 26 of this report.

Long-term debt. At the end of the current fiscal year, the Town of Griswold, CT had long-term debt and long-term liabilities outstanding of \$36,252,718.

	<u>2024</u>	<u>2023</u>
G.O. Bonds	\$ 18,215,000	\$ 16,320,000
Unamortized Premium	1,630,484	1,613,894
Equipment Financing	486,661	641,520
Lease Liabilities	442,362	531,949
Compensated Absences	222,189	225,851
Net Pension Liability	11,195,577	11,137,594
OPEB Liability	4,060,445	3,879,667
	<u>\$ 36,252,718</u>	<u>\$ 34,350,475</u>

TOWN OF GRISWOLD, CONNECTICUT
Management's Discussion and Analysis
June 30, 2024

The Town of Griswold, CT's total long-term debt and long-term liabilities increased by 5.5% or \$1,902,243 during the current fiscal year primarily due to the bonds issued for the Community Field. Additional information on the Town of Griswold, CT's long-term debt, can be found in Note 6 on pages 27-29 of this report.

The Town of Griswold currently maintains a bond rating of "AA" by Standard and Poor's.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

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

- The Town receives intergovernmental revenues from the State of Connecticut. Connecticut's economy moves in the same general cycle as the national economy, which from time to time will affect the amount of intergovernmental revenues the Town will receive.
- Increased threat of losing State funding will continue to be a variable in the Town's local budget.
- Inflationary trends in the region compare favorably to national indices.
- The Town received approval from the State for a Community Investment Fund Grant in July 2024 in the amount of \$8,707,755 for the extension of the water line down Rt. 164 and associated water tower to free up 325 acres of commercial land for economic development. The Town has also received commitment from USDA for a \$3,675,000 low interest loan and \$1,550,000 grant for the Rt 164 sewer extension expected to be completed in 2025. The town originally approved bonding for the water and sewer project in the amount of \$6,070,000.

All of these factors were considered in preparing the Town of Griswold, CT's budget for the 2025 fiscal year.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the Town of Griswold, CT's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Finance Department, Town of Griswold, 28 Main Street, Jewett City, CT 06351.

Basic Financial Statements

TOWN OF GRISWOLD, CONNECTICUT

Statement of Net Position

June 30, 2024

	Governmental Activities
Assets	
Cash and Cash Equivalents	\$ 13,287,426
Restricted Cash	51,690
Investments	2,125,457
Receivables, Net	1,768,024
Other Assets	37,514
Capital Assets:	
Assets Not Being Depreciated	2,600,970
Assets Being Depreciated, Net	<u>110,582,989</u>
Total Assets	<u>130,454,070</u>
Deferred Outflows of Resources	
Deferred Charges on Refunding	198,371
Deferred Outflows - Pension	4,441,718
Deferred Outflows - OPEB	<u>500,872</u>
Total Deferred Outflows of Resources	<u>5,140,961</u>
Liabilities	
Accounts Payable and Accrued Items	1,228,464
Accrued Interest Payable	238,294
Unearned Revenue	1,971,082
Performance Bonds	51,690
Noncurrent Liabilities:	
Due Within One Year	2,460,044
Due In More Than One Year	<u>33,792,674</u>
Total Liabilities	<u>39,742,248</u>
Deferred Inflows of Resources	
Deferred Inflows - Pension	325,737
Deferred Inflows - OPEB	<u>434,691</u>
Total Deferred Inflows of Resources	<u>760,428</u>
Net Position	
Net Investment in Capital Assets	92,607,823
Restricted:	
Nonexpendable	18,000
Expendable	2,422,124
Unrestricted	<u>275,609</u>
Total Net Position	<u>\$ 95,323,556</u>

The notes to the financial statements are an integral part of this statement

TOWN OF GRISWOLD, CONNECTICUT

Statement of Activities
For the Year Ended June 30, 2024

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental Activities:					
General Government	\$ 1,841,711	\$ 778,649	\$ 123,916	\$ -	\$ (939,146)
Public Safety	750,150	-	11,455	-	(738,695)
Public Works	3,113,307	579,139	702,656	-	(1,831,512)
Human Services	1,376,972	-	411,800	985,849	20,677
Civic and Cultural	445,661	180,386	-	-	(265,275)
Development and Planning	190,257	12,327	-	-	(177,930)
Sundry	9,815	-	-	-	(9,815)
Education	43,226,947	4,451,191	20,594,603	-	(18,181,153)
Interest on Long-Term Debt	475,823	-	-	-	(475,823)
Total Governmental Activities	<u>\$ 51,430,643</u>	<u>\$ 6,001,692</u>	<u>\$ 21,844,430</u>	<u>\$ 985,849</u>	<u>(22,598,672)</u>
General Revenues:					
Property Taxes					23,311,580
Grants and Contributions not Restricted to Specific Programs					419,478
Unrestricted Investment Earnings					620,232
Other					<u>7,283</u>
Total General Revenues					<u>24,358,573</u>
Change in Net Position					1,759,901
Net Position - Beginning of Year					<u>93,332,454</u>
Net Position - End of Year					<u>\$ 95,092,355</u>

The notes to the financial statements are an integral part of this statement

TOWN OF GRISWOLD, CONNECTICUT

Balance Sheet Governmental Funds June 30, 2024

	General Fund	ARPA Grant Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets					
Cash and Cash Equivalents	\$ 12,419,908	\$ -	\$ 25	\$ 867,493	\$ 13,287,426
Restricted Cash	51,690	-	-	-	51,690
Investments	2,094,594	-	-	30,863	2,125,457
Receivables, Net of Allowance	1,212,910	-	295,623	259,491	1,768,024
Other	4,497	-	-	33,017	37,514
Due from Other Funds	790,488	1,861,670	1,194,530	2,991,666	6,838,354
Total Assets	<u>\$ 16,574,087</u>	<u>\$ 1,861,670</u>	<u>\$ 1,490,178</u>	<u>\$ 4,182,530</u>	<u>\$ 24,108,465</u>
Liabilities					
Accounts Payable and Accrued Items	\$ 588,799	\$ 46,171	\$ 333,988	\$ 259,506	\$ 1,228,464
Unearned Revenue	-	1,815,499	-	155,583	1,971,082
Performance Bonds	51,690	-	-	-	51,690
Due to Other Funds	6,016,202	-	790,412	31,740	6,838,354
Total Liabilities	<u>6,656,691</u>	<u>1,861,670</u>	<u>1,124,400</u>	<u>446,829</u>	<u>10,089,590</u>
Deferred Inflows of Resources					
Unavailable Revenues:					
Property Taxes and Interest	981,395	-	-	-	981,395
Fund Balances					
Nonspendable	-	-	-	18,000	18,000
Restricted	-	-	-	2,422,124	2,422,124
Committed	-	-	596,979	1,295,577	1,892,556
Assigned	172,504	-	-	-	172,504
Unassigned	8,763,497	-	-	-	8,763,497
Total Fund Balances	<u>8,936,001</u>	<u>-</u>	<u>596,979</u>	<u>3,735,701</u>	<u>13,268,681</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 16,574,087</u>	<u>\$ 1,861,670</u>	<u>\$ 1,721,379</u>	<u>\$ 4,182,530</u>	<u>\$ 24,339,666</u>

The notes to the financial statements are an integral part of this statement

TOWN OF GRISWOLD, CONNECTICUT

Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position June 30, 2024

Fund balances reported in governmental funds Balance Sheet \$ 13,268,681

**Amounts reported for governmental activities in the Statement
of Net Position are different because:**

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

<i>Capital Assets</i>	170,639,084
<i>Depreciation</i>	(57,890,785)
<i>Right of Use Asset</i>	648,261
<i>Amortization of Right of Use Asset</i>	(212,601)

Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.

<i>Property taxes, interest and liens receivable greater than 60 days</i>	981,395
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Governmental funds report the effects of premiums, deferred charges and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Net Position.

<i>Deferred Charges on Refunding</i>	198,371
<i>Unamortized Bond Premium</i>	(1,630,484)

Governmental funds report the effects of premiums, deferred charges and

<i>Deferred Outflows - Pension</i>	4,441,718
<i>Deferred Outflows - OPEB</i>	500,872
<i>Deferred Inflows - Pension</i>	(325,737)
<i>Deferred Inflows - OPEB</i>	(434,691)

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the fund statements.

<i>Accrued Interest Payable</i>	(238,294)
<i>Bonds Payable</i>	(18,215,000)
<i>Equipment Financing Lease</i>	(486,661)
<i>Operating Leases Payable</i>	(442,362)
<i>Compensated Absences</i>	(222,189)
<i>Net Pension Liability</i>	(11,195,577)
<i>OPEB Liability</i>	<u>(4,060,445)</u>

Net position of governmental activities \$ 95,323,556

TOWN OF GRISWOLD, CONNECTICUT
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2024

	General Fund	ARPA Grant Fund	Capital Projects Fund	Community Multi-Purpose Field	Nonmajor Governmental Funds	Total Governmental Funds
Revenues						
Property Taxes, Interest and Lien Fees	\$ 23,558,141	\$ -	\$ -	\$ -	\$ -	\$ 23,558,141
Intergovernmental Revenues	16,919,669	271,940	460,849	-	5,297,987	22,950,445
Contributions	-	-	525,000	-	232,673	757,673
Charges for Services	4,845,597	-	-	-	1,156,095	6,001,692
Investment Income	619,548	-	-	-	684	620,232
Other Revenue	-	-	7,283	-	-	7,283
Total Revenues	<u>45,942,955</u>	<u>271,940</u>	<u>993,132</u>	<u>-</u>	<u>6,687,439</u>	<u>53,895,466</u>
Expenditures						
Current:						
General Government	1,899,893	58,855	1,500	-	99,890	2,060,138
Public Safety	555,876	-	-	-	42,685	598,561
Public Works	1,672,435	178,237	-	-	857,791	2,708,463
Human Services	501,852	34,848	-	-	233,733	770,433
Civic and Cultural	397,144	-	-	-	34,467	431,611
Development and Planning	191,384	-	-	-	-	191,384
Sundry	9,815	-	-	-	-	9,815
Education	36,134,450	-	-	-	5,731,568	41,866,018
Debt Service	2,197,470	-	-	-	-	2,197,470
Capital Outlay	-	-	2,107,055	-	558,393	2,665,448
Total Expenditures	<u>43,560,319</u>	<u>271,940</u>	<u>2,108,555</u>	<u>-</u>	<u>7,558,527</u>	<u>53,499,341</u>
Excess/(Deficiency) of Revenues over Expenditures	2,382,636	-	(1,115,423)	-	(871,088)	396,125
Other Financing Sources/(Uses)						
Proceeds From Bond	-	-	-	-	3,385,000	3,385,000
Proceeds From Bond Premium	-	-	-	-	229,536	229,536
Transfers In	-	-	1,250,000	-	537,908	1,787,908
Transfers Out	(1,787,908)	-	-	-	-	(1,787,908)
Total Other Financing Sources/(Uses)	<u>(1,787,908)</u>	<u>-</u>	<u>1,250,000</u>	<u>-</u>	<u>4,152,444</u>	<u>3,614,536</u>
Net Change in Fund Balances	594,728	-	134,577	-	3,281,356	4,010,661
Fund Balances at Beginning of Year	8,341,273	-	-	(3,047,461)	3,733,007	9,026,819
Change in Presentation from Non-Major to Major	-	-	231,201	-	(231,201)	-
Change in Presentation from Major to Non-Major	-	-	-	3,047,461	(3,047,461)	-
Fund Balances at beginning of Year, as Adjusted	<u>8,341,273</u>	<u>-</u>	<u>231,201</u>	<u>-</u>	<u>454,345</u>	<u>9,026,819</u>
Fund Balances at End of Year	<u>\$ 8,936,001</u>	<u>\$ -</u>	<u>\$ 596,979</u>	<u>\$ -</u>	<u>\$ 4,190,046</u>	<u>\$ 22,064,299</u>

The notes to the financial statements are an integral part of this statement

TOWN OF GRISWOLD, CONNECTICUT

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, 2024

Net Change in Fund Balances - Total Governmental Funds	\$ 4,010,661
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**Amounts reported for governmental activities in the Statement of Activities
are 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 as depreciation expense.

<i>Capital expenditures</i>	3,167,075
<i>Depreciation expense</i>	(3,602,269)
<i>Loss on disposal</i>	10,009

Revenues in the Statement of Activities that do not provide current
financial resources are not reported as revenue in the funds

<i>Property taxes, interest and liens collected accrual basis change</i>	(246,561)
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Debt proceeds provide current financial resources to governmental funds, but
issuing debt increases long-term liabilities in the statement of net position.
Repayment of debt principal is an expenditure in the governmental funds, but
the repayment reduces long-term liabilities in the Statement of Net Position.

<i>Principal payments on long-term debt - general obligation bonds</i>	1,490,000
<i>Principal payments on long-term debt - capital leases</i>	154,859
<i>Payments on Operating Leases</i>	181,837

Some expenses reported in the statement of activities do not require the use of
current financial resources and, therefore, are not reported as expenditures in
the governmental funds.

<i>Accrued Interest</i>	(35,798)
<i>Bonds Payable</i>	(3,614,536)
<i>Amortization of Bond Premium</i>	212,946
<i>Amortization of Deferred Charges on Refunding</i>	(100,360)
<i>Amortization of Deferred Outflows of Resources</i>	(87,891)
<i>Amortization of Deferred Inflows of Resources</i>	455,028
<i>Compensated Absences</i>	3,662
<i>Pension Liability</i>	(57,983)
<i>OPEB Liability</i>	<u>(180,778)</u>

Change in net position of governmental activities	<u>\$ 1,759,901</u>
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TOWN OF GRISWOLD, CONNECTICUT
Notes to the Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements of the Town of Griswold, Connecticut (the "Town") have been prepared in conformance with accounting principles generally accepted in the United States of America as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing the governmental accounting and financial reporting principles. The Town's significant accounting policies are described below.

Reporting Entity

The Town is a municipal corporation incorporated in 1815. The Town covers 37 square miles located in Southeastern Connecticut. The Town is governed by a Selectman-Town Meeting form of government. Under this form of government, the Town Meeting is the legislative body. A Town Meeting is required to make appropriations, levy taxes and borrow money. The administrative branch is led by an elected three-member Board of Selectmen. The Selectmen oversee most of the activities not assigned specifically to another body. An elected Board of Education oversees the public-school system. The elected Board of Finance is the budget-making authority and supervises the Town financial matters.

The Town's financial statements include the accounts of all Town-controlled operations. As required by generally accepted accounting principles, the financial statements of the reporting entity include those of the Town of Griswold (the primary government) and its component units. The basic criteria for inclusion of a component unit in a governmental unit's reporting entity for financial reporting is the exercise of oversight responsibility. Oversight responsibility is determined on the basis of financial interdependence, selection of governing authority, designation of management, ability to significantly influence operations, accountability for fiscal matters and scope of public service. Currently, there are no entities considered component units of the Town. The Town includes all funds, agencies, boards, commissions, and authorities that are controlled by or dependent on the Town's executive and legislative branches. The financial statements presented herein do not include agencies which have been formed under applicable State laws or separate and distinct units of government apart from the Town of Griswold.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Town. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities are normally supported by taxes and intergovernmental revenues.

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

Separate financial statements are provided for governmental and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

The accounts of the Town are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts which comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balances, revenues and expenditures. Fund accounting segregates funds according to their intended purpose

TOWN OF GRISWOLD, CONNECTICUT

Notes to the Financial Statements

and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The Town maintains the minimum number of funds consistent with legal and managerial requirements. The focus of governmental fund financial statements is on major funds as that term is defined in professional pronouncements. Each major fund is to be presented in a separate column, with nonmajor funds, if any, aggregated and presented in a single column. Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements' governmental activities column, a reconciliation is presented on the pages following, which briefly explains the adjustments necessary to transform the fund based financial statements into the governmental activities column of the government-wide presentation.

Measurement Focus, Basis of Accounting, and Financial Statements Presentation

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. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Their revenues are recognized when they become measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. In addition, the Town considers reimbursement grants to be available if they are collected within one year of the end of the current fiscal period. Expenditures are generally recorded when a liability is incurred. Exceptions to this general rule include compensated absences, debt service, capital leases, other post-employment benefit obligations, and claims and judgments that are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in the governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes and interest, expenditure reimbursement type grants, certain intergovernmental revenues, charges, and transfers associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Town.

Governmental Funds are those through which most governmental functions typically are financed. The following are the Town's major governmental funds:

- The *General Fund* is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another manner.
- The *ARPA Grant Fund* is used to account for, and report financial resources related to the federal American Rescue Plan Act grant.
- The *Capital Projects Fund* is used to account for the financial revenues to be used for major capital asset construction and/or purchased funded substantially by grants and general fund appropriations.

TOWN OF GRISWOLD, CONNECTICUT
Notes to the Financial Statements

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 of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity

Cash and Cash Equivalents – The Town'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.

Investments - In general, State of Connecticut Statutes allow the Town to invest in obligations of the United States of America or United States government sponsored corporations, in shares or other interests in any custodial arrangement, pool, or no-load, open-end management type investment company or investment trust, in obligations of any state or political subdivision rated within the top two rating categories of any nationally recognized rating service, or in obligations of the State of Connecticut or political subdivision rated within the top three rating categories of any nationally recognized rating service. The Statutes (Sections 3-24f and 3-27f) also provide for investment in shares of the Connecticut Short-Term Investment Fund. Trust funds are able to invest in a wider range of investments. Investments are stated at fair value, based on quoted market prices. Certificates of Deposit are reported at cost.

The Short-Term Investment Fund ("STIF") is a money market investment pool managed by the Cash Management Division of the State Treasurer's Office created by Section 3-27 of the Connecticut General Statutes ("CGS"). Pursuant to CGS 3-27a through 3-27f, the State, municipal entities, and political subdivisions of the State are eligible to invest in the fund. The fund is considered a "2a7-like" pool and, as such, reports its investments at amortized cost (which approximates fair value). A 2a7-like pool is not necessarily registered with the Security and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's rule 2a7 of the Investment Company Act of 1940 that allows money market mutual funds to use the amortized cost to report net assets. The pool is overseen by the Office of the State Treasurer. The pool is rated AAAM by Standard & Poor's. This is the highest rating for money market funds and investment pools. The pooled investment funds' risk category cannot be determined since the Town does not own identifiable securities but invests as a shareholder of the investment pool. The fair value of the position in the pool is the same as the value of the pool shares.

Due From/To Other Funds - Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as interfund receivables and payables. They arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed.

Taxes Receivable- All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible. The Town has established an allowance for estimated uncollectible motor vehicle and personal property taxes and interest in the amount of \$149,000. Property taxes are assessed of October 1 and billed the following July. Real property bills are payable in two installments, July 1 and January 1. Motor vehicle and personal property taxes are payable in one installment on July 1, with the Motor vehicle supplemental bills payable on January 1. Assessments for real and personal property, including motor vehicles, are computed at seventy percent of the market value. Liens are effective on the assessment date and are continued by filing before the end of the year following the due date.

TOWN OF GRISWOLD, CONNECTICUT

Notes to the Financial Statements

Capital Assets - Capital assets, which include property, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$5,000, and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, and equipment is depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and Improvements	20 - 50
Machinery and Equipment	5 - 25
Infrastructure	30 - 50

Right of Use Lease Asset – The Town has recorded right of use lease assets as a result of implementing GASB 87, Leases. The right of use assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives and plus ancillary charges necessary to place the lease into service. The right of use assets are amortized on a straight-line basis over the life of the related lease.

Unearned Revenues - Unearned revenues arise when assets are recognized before revenue recognition criteria have been satisfied. In the government-wide financial statements, unearned revenues consist of revenue received in advance and/or amounts from grants received before the eligibility requirements have been met.

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 bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are recognized as an expense in the period they are incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, 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, and debt payments, are reported as debt service expenditures.

Compensated absences - Town employees accumulate vacation and sick leave hours for subsequent use or for payment upon termination or retirement. Vacation and sick leave expenses to be paid in future periods are accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if the liability has matured through employee resignation or retirement.

Termination benefits – Termination benefits represent the present value of future benefits to be paid to former employees. Certain Board of Education employees were granted retirement awards based on years of service and other provisions of their contracts. A liability for these amounts has been recorded in the government-wide financial statements.

TOWN OF GRISWOLD, CONNECTICUT

Notes to the Financial Statements

Deferred Outflows/Inflows of Resources – In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *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 Town reports deferred charges on refunding in the government-wide statement of net position, which resulted 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.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *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 Town reports unavailable revenue from property taxes and related interest in the governmental funds balance sheet. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

The Town also reports deferred outflows and inflows of resources related to pensions and OPEB in the government-wide financial statements for differences between expected and actual experience, changes in assumptions, and net difference between projected and actual earnings on plan investments. The deferred outflow or inflow related to differences between expected and actual experience and changes in assumptions will be amortized over the average remaining service life of all plan members. The deferred outflow or inflow related to the net difference between projected and actual earnings on plan investments will be amortized over a five-year period.

Fund equity and net position– Net position represents the difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources. In the government-wide statement of net position, net position is classified in the following categories:

Net Investment in Capital Assets – This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduces this category.

Restricted Net Position – This category presents external restrictions imposed by creditors, grantors, contributors, or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Position – This category represents the net position of the Town, which is not restricted for any project or other purpose.

When both restricted and unrestricted resources are available for certain expenses, the Town expends restricted resources first and uses unrestricted resources when the restricted funds are depleted.

TOWN OF GRISWOLD, CONNECTICUT

Notes to the Financial Statements

In the fund financial statements, fund balances of governmental funds are classified in the following five separate categories:

Nonspendable Fund Balance – Indicates amounts that cannot be spent because they are either not in spendable form, or are legally or contractually required to be maintained intact.

Restricted Fund Balance – Indicates amounts that are restricted to specific purposes. The spending constraints placed on the use of fund balance amounts are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance – Indicates amounts that can be used only for specific purposes pursuant to constraints imposed by formal budgetary action of the Board of Finance and Town Meeting in accordance with provisions of the Connecticut General Statutes.

Assigned Fund Balance – Indicates amounts that are constrained by the Town's intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by the approval of a resolution by the Board of Finance or by a properly approved purchase order (encumbrance).

Unassigned Fund Balance – Represents the remaining fund balance after amounts are set aside for all other classifications. This category is only reported in the general fund for positive amounts and in any other fund that has a fund balance deficit.

The Town does not have a formal policy over the use of fund balance. When both restricted and unrestricted (committed, assigned, unassigned) amounts of fund balance are available for use for expenditures incurred, it is assumed that the Town will use restricted fund balance first if the expenditure meets the restricted purpose, followed by committed, assigned and unassigned amounts.

The Board of Finance amended the fund balance policy for the General Fund to maintain an unassigned fund balance no less than 10% of the Town's general fund budget and no greater than 19%. Once the Town achieves its goal of an appropriate level of unassigned fund balance, any excess funds may be utilized for other municipal fiscal purposes, such as additional capital improvement needs, debt reduction, and emergency situations.

Encumbrances – In governmental funds, encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve applicable appropriations, is generally employed as an extension of formal budgetary integration in the General Fund. Encumbrances outstanding at year-end are reported as assigned fund balance since they do not constitute expenditures or liabilities.

Fair Value of Financial Instruments

In accordance with GASB Statement No. 72, the Town is required to measure the fair value of its assets and liabilities under a three-level hierarchy, as follows:

Level 1: Quoted market prices for identical assets or liabilities to which an entity has access to at the measurement date.

Level 2: Inputs and information other than quoted market indices included in Level 1 that are observable for the asset or liability, either directly or indirectly. Level 2 inputs include:

- a. Quoted prices for similar assets or liabilities in active markets.
- b. Quoted prices for identical or similar assets in markets that are not active.
- c. Observable inputs other than quoted prices for the assets or liability.

TOWN OF GRISWOLD, CONNECTICUT

Notes to the Financial Statements

- d. Inputs derived principally from, or corroborated by, observable market data by correlation or by other means.

Level 3: Unobservable inputs for the asset or liability. Unobservable inputs should be used to measure the fair value to the extent that observable inputs are not available.

Observable inputs reflect the assumptions market participants would use in pricing the asset or liability developed from sources independent of the reporting entity; and *unobservable inputs* reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability developed based on the best information available in the circumstances.

Certificates of Deposit are reported at amortized cost and are excluded from the fair value disclosures.

NOTE 2 – CASH, CASH EQUIVALENTS, AND INVESTMENTS

The deposit of public funds is controlled by the Connecticut General Statutes (Section 7-402). Deposits may be made in a "qualified public depository" as defined by Statute or in amounts not exceeding the Federal Deposit Insurance Corporation insurance limit in an "out of state bank" as defined by the Statutes, which is not a "qualified public depository". The following is a summary of cash and cash equivalents at June 30, 2024.

	Governmental
	Funds
Cash	\$ 3,066,171
Cash Equivalents	10,221,255
Restricted Cash	51,690
	<u>\$ 13,339,116</u>

Custodial Credit Risk - Deposits: Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town does not have a deposit policy for custodial credit risk. The State of Connecticut requires that each depository maintain segregated collateral in an amount equal to a defined percentage of its public deposits based upon the bank's risk-based capital ratio. The following is a reconciliation of the Town's deposits subject to custodial credit risk:

Cash, Cash Equivalents, and Restricted Cash	\$ 13,339,116
Less: Cash Equivalents (STIF)	(10,221,255)
Plus: Investments (CDs)	2,125,457
	<u>\$ 5,243,318</u>

At year-end, the Town's carrying amount of deposits subject to custodial credit risk was \$5,243,318 and the bank balance was \$6,407,191. Of the bank balance, the Federal Depository Insurance Corporation insured \$2,834,055.

As of June 30, 2024, \$3,573,136 of the Town's bank balance of \$6,407,191 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$ 3,165,822
Uninsured and collateral held by pledging bank's Trust department not in the Town's name	407,314
Total	<u>\$ 3,573,136</u>

TOWN OF GRISWOLD, CONNECTICUT

Notes to the Financial Statements

Cash Equivalents

At June 30, 2024, the Town's cash equivalents (Short-Term Investment Fund "STIF") amounted to \$10,221,255. STIF is rated AAAM by Standard and Poor's and has an average maturity of under 60 days.

Investments

The following is a summary of investments at June 30, 2024:

	<u>Governmental Funds</u>
Certificates of Deposit	<u>\$ 2,125,457</u>

Custodial Credit Risk - This is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. The Town does not have a policy for custodial credit risk.

Credit Risk – The Town does not have an investment policy that limits investment choices further than the Connecticut General Statutes. Generally, credit risk is defined as the risk that an issuer of a debt type investment will not fulfill its obligation to the holder. This is measured by assignment of a rating by a nationally recognized rating organization.

Concentrations of Credit Risk – The Town places no limit on the amount of investment in any one issuer.

Interest Rate Risk - The Town 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. As of June 30, 2024, the Town had the following investments subject to interest rate risk:

	Total	<u>Investment Maturities (In Years)</u>		
		<u>Less Than 1</u>	<u>1 - 5</u>	<u>6 - 10</u>
Certificates of Deposit	<u>\$ 2,125,457</u>	<u>\$ 2,105,457</u>	<u>\$ 20,000</u>	<u>\$ -</u>

NOTE 3 – RECEIVABLES

Receivables as of year-end for the Town's individual major funds and nonmajor funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Nonmajor and Other Funds</u>	<u>Total</u>
Receivables:				
Property Taxes	\$ 856,731	\$ -	\$ -	\$ 856,731
Interest, Liens, and Fees	363,493	-	-	363,493
Intergovernmental	-	295,623	248,739	544,362
Accounts	<u>141,686</u>	<u>-</u>	<u>10,752</u>	<u>152,438</u>
Gross Receivables	<u>1,361,910</u>	<u>295,623</u>	<u>259,491</u>	<u>1,917,024</u>
Less Allowance for				
Uncollectibles:				
Property Taxes	(81,000)	-	-	(81,000)
Interest, Liens, and Fees	<u>(68,000)</u>	<u>-</u>	<u>-</u>	<u>(68,000)</u>
Total Allowance	<u>(149,000)</u>	<u>-</u>	<u>-</u>	<u>(149,000)</u>
Net Total Receivables	<u>\$ 1,212,910</u>	<u>\$ 295,623</u>	<u>\$ 259,491</u>	<u>\$ 1,768,024</u>

TOWN OF GRISWOLD, CONNECTICUT

Notes to the Financial Statements

Governmental funds report unavailable revenue in connection with receivables that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of unearned revenue reported in the governmental funds were as follows:

	Governmental Funds
Major Fund:	
ARPA Fund	\$ 1,815,499
Nonmajor Funds:	
Advances on Grants	153,417
Fees Collected in Advance	2,166
Total Unearned Revenue	<u>\$ 1,971,082</u>

NOTE 4 – INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The outstanding balances between funds result mainly from the time lag between the dates that: 1) inter-fund goods and services are provided or reimbursable expenditures occur; 2) transactions are recorded in the accounting system; and 3) payments between funds are made. At June 30, 2024, the outstanding balances between funds were:

Payable Fund	Receivable Fund	Total
General Fund	ARPA Grant Fund	\$ 1,861,670
General Fund	Capital Projects	1,194,530
General Fund	Nonmajor Governmental Funds	2,960,002
Capital Projects Fund	General Fund	790,412
Nonmajor Governmental Funds	General Fund	76
Nonmajor Governmental Funds	Nonmajor Governmental Funds	31,664
		<u>\$ 6,838,354</u>

Fund 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) to account for unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. Interfund transfers during the year ended June 30, 2024 were as follows:

Transfers In:	Transfers Out:	Total
Capital Projects Fund	General Fund	\$ 1,250,000
Nonmajor Governmental Funds	General Fund	<u>537,908</u>
		<u>\$ 1,787,908</u>

TOWN OF GRISWOLD, CONNECTICUT

Notes to the Financial Statements

NOTE 5 – CAPITAL ASSETS

The following is a summary of the change in capital assets as of June 30, 2024:

	Beginning Balance	Increases	Decreases	Ending Balances
Governmental Activities				
Capital assets, not being depreciated				
Land	\$ 1,242,583	\$ -	\$ -	\$ 1,242,583
Undelivered Equipment Financed by Lease	738,484	-	(738,484)	-
Construction in Progress	4,122,969	305,410	(3,069,992)	1,358,387
Total capital assets, not being depreciated	<u>6,104,036</u>	<u>305,410</u>	<u>(3,808,476)</u>	<u>2,600,970</u>
Capital assets, being depreciated				
Right of Use Equipment	615,552	46,125	(13,416)	648,261
Buildings and Improvements	114,408,369	736,863	(350,000)	114,795,232
Machinery and Equipment	7,681,061	1,196,401	(146,865)	8,730,597
Infrastructure	40,277,347	5,119,586	(884,648)	44,512,285
Total capital assets, being depreciated	<u>162,982,329</u>	<u>7,098,975</u>	<u>(1,394,929)</u>	<u>168,686,375</u>
Less accumulated depreciation for:				
Right of Use Equipment	86,698	139,319	(13,416)	212,601
Buildings and Improvements	38,185,287	2,274,117	(167,417)	40,291,987
Machinery and Equipment	5,606,411	420,919	(146,865)	5,880,465
Infrastructure	11,691,075	754,498	(727,240)	11,718,333
Total accumulated depreciation	<u>55,569,471</u>	<u>3,588,853</u>	<u>(1,054,938)</u>	<u>58,103,386</u>
Total capital assets, being depreciated, net	<u>107,412,858</u>	<u>3,510,122</u>	<u>(339,991)</u>	<u>110,582,989</u>
Capital assets, net	<u>\$ 113,516,894</u>	<u>\$ 3,815,532</u>	<u>\$ (4,148,467)</u>	<u>\$ 113,183,959</u>

Depreciation expense was charged to functions/programs of the Town as follows:

General Government	\$ 60,893
Public Safety	208,060
Public Works	757,457
Human Services	212,580
Civic and Cultural	5,890
Education	2,343,973
Total	<u>\$ 3,588,853</u>

Construction Commitments

The Town has several active construction/renovation projects as of June 30, 2024. At year-end, the Town's commitments are as follows:

	Project Authorization	Cumulative Expenditures	Balance
Towns' Sewer and Water Line System	\$ 6,070,000	\$ 1,358,387	\$ 4,711,613

TOWN OF GRISWOLD, CONNECTICUT

Notes to the Financial Statements

NOTE 6 – LONG-TERM LIABILITIES

Long-term liability activity for the year ended June 30, 2024, was as follows:

Governmental Activities	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Bonds Payable:					
General Obligation Bonds	\$ 16,320,000	\$ 3,385,000	\$ 1,490,000	\$ 18,215,000	\$ 1,905,000
Unamortized Premium	<u>1,613,894</u>	<u>229,536</u>	<u>212,946</u>	<u>1,630,484</u>	<u>235,900</u>
Total Bonds Payable	17,933,894	3,614,536	1,702,946	19,845,484	2,140,900
Equipment Financing Leases	641,520	-	154,859	486,661	158,483
Leases Payable	531,949	46,125	135,712	442,362	139,323
Compensated Absences	225,851	133,360	137,022	222,189	21,338
Net Pension Liability	11,137,594	202,500	144,517	11,195,577	-
OPEB Liability	<u>3,879,667</u>	<u>180,778</u>	<u>-</u>	<u>4,060,445</u>	<u>-</u>
Total	<u>\$ 34,350,475</u>	<u>\$ 4,177,299</u>	<u>\$ 2,275,056</u>	<u>\$ 36,252,718</u>	<u>\$ 2,460,044</u>

Long-term obligations are generally liquidated by the General Fund.

General Obligation Bonds

The Town issues general obligation bonds to provide financing for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations of the Town and pledge the full faith and credit of the Town. General obligation bonds outstanding as of June 30, 2024, consisted of the following:

Bond Issue	Year of Issue	Original Amount	Interest Rates	FYE of Final Maturity	Principal Outstanding June 30, 2024
School and General Government Bonds:					
General Obligation	2021	\$ 8,110,000	2-4%	2042	\$ 7,520,000
School Bonds:					
Refunding	2016	14,625,000	2 - 5%	2030	7,010,000
General Obligation	2016	995,000	1.70%	2027	300,000
General Obligation	2024	3,385,000	3-5%	2034	<u>3,385,000</u>
					<u>\$ 18,215,000</u>

TOWN OF GRISWOLD, CONNECTICUT

Notes to the Financial Statements

The annual debt service requirements of the Town's general obligation bonds are as follows:

<u>Year(s)</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 1,905,000	\$ 611,268	\$ 2,516,268
2026	1,970,000	526,275	2,496,275
2027	2,040,000	438,950	2,478,950
2028	2,005,000	388,800	2,393,800
2029	2,070,000	272,150	2,342,150
2030-2034	4,455,000	703,525	5,158,525
2035-2039	2,290,000	264,200	2,554,200
2040-2044	1,480,000	44,700	1,524,700
Total	<u>\$ 18,215,000</u>	<u>\$ 3,249,868</u>	<u>\$ 21,464,868</u>

Interest paid and expensed on general obligation bonds for the year ended June 30, 2024 totaled \$460,812.

Bonds Authorized and Unissued

At June 30, 2024, there was \$6,070,000 authorized and unissued bonds for the water and sewer extension with construction to begin in 2024.

Compensated Absences

Vacation time earned during the fiscal year can be carried over to the succeeding year, subject to limitations as provided in the respective collective bargaining agreements. Employees are entitled to accumulate sick leave up to the maximum amount stipulated in each contract. Payment for accumulated sick leave is dependent upon the length of service and accumulated days. The value of all compensated absences has been reflected in the government-wide financial statements.

Leases Payable

The Town has entered into agreements to lease certain equipment. The leases qualify as other than short-term leases under GASB 87 and, therefore, have been recorded at the present value of the future minimum lease payments as of their inception.

An agreement was entered into in June 2018, to lease copiers and printers at the Board of Education and required monthly payments of \$11,302 through June 2023. The lease was extended through June 2027 and the monthly lease payment increased to \$11,466 in December 2022 when the new copiers were delivered. The lease liability is measured at a discount rate of 2%, which is the rate received when the Town financed a BAN. As a result of the lease, the Town has recorded a right of use asset with a net book value of \$394,125 at June 30, 2024.

Another agreement was entered into in February 2019, to lease a copier at the Town offices and requires monthly payments of \$431 through February 2024. The lease liability was measured at a discount rate of 2.0%, which is the rate received when the Town issued a BAN. The liability was repaid in Feb. 2024 when the Town entered into an agreement for a new copier requiring 60 payments of \$258. The lease liability was measured at a discount rate of 5% which is the rate when the 2024 bond issue. As a result of the lease, the Town has recorded a right of use asset with a net book value of \$12,305 at June 30, 2024.

TOWN OF GRISWOLD, CONNECTICUT

Notes to the Financial Statements

The Town also entered into an agreement for a postage meter requiring 60 payments of \$293 through December 2028. The lease liability was measured at a discount rate of 5% which is the rate of the 2024 bond issue. As a result of the lease, the Town has recorded a right of use asset with a net book value of \$13,735.

The Town entered into an agreement for a wide-format printer requiring 60 payments of \$319. The lease liability was measured at a discount rate of 5% which is the rate when the 2024 bond issue. As a result of the lease, the Town has recorded a right of use asset with a net book value of \$15,495 at June 30, 2024.

The annual debt service requirements of the Town's leases payable are as follows:

<u>Year(s)</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 139,323	\$ 8,720	\$ 148,043
2026	142,400	5,643	148,043
2027	145,551	2,491	148,042
2028	9,917	529	10,446
2029	5,171	77	5,248
Total	<u>\$ 442,362</u>	<u>\$ 17,460</u>	<u>\$ 459,822</u>

Interest paid and expensed on leases payable for the year ended June 30, 2024, totaled \$10,530.

TOWN OF GRISWOLD, CONNECTICUT

Notes to the Financial Statements

NOTE 7 – FUND BALANCE COMPONENTS

The components of fund balance for the governmental funds at June 30, 2024, are as follows:

	General Fund	ARPA Grant Fund	Capital Projects Fund	Other Governmental Funds	Total
Fund Balances:					
Nonspendable:					
Permanent Fund Principal	\$ -	\$ -	\$ -	\$ 18,000	\$ 18,000
Restricted for:					
General Government	\$ -	\$ -	\$ -	\$ 63,613	\$ 63,613
Public Works	-	-	-	104,755	104,755
Human Services	-	-	-	79,905	79,905
Cemetery	-	-	-	11,617	11,617
Civic and Cultural	-	-	-	831,538	831,538
Education	-	-	-	1,213,252	1,213,252
Capital	-	-	-	117,444	117,444
Total Restricted	\$ -	\$ -	\$ -	\$ 2,422,124	\$ 2,422,124
Committed to:					
General Government	\$ -	\$ -	\$ -	\$ 2,091	\$ 2,091
Development and Planning	-	-	-	52,586	52,586
Education	-	-	-	88,682	88,682
Capital	-	-	365,778	1,152,218	1,517,996
Total Committed	\$ -	\$ -	\$ 365,778	\$ 1,295,577	\$ 1,661,355
Assigned:					
Bicentennial Celebration	\$ 7,915	\$ -	\$ -	\$ -	\$ 7,915
Board of Education Vision	10,136	-	-	-	10,136
Encumbrances - GG	10,000	-	-	-	10,000
Encumbrances - BOE	144,453	-	-	-	144,453
Total Assigned	\$ 172,504	\$ -	\$ -	\$ -	\$ 172,504
Unassigned:	\$ 8,763,497	\$ -	\$ -	\$ -	\$ 8,763,497
Total	\$ 8,936,001	\$ -	\$ 365,778	\$ 3,735,701	\$ 13,037,480

TOWN OF GRISWOLD, CONNECTICUT
Notes to the Financial Statements

NOTE 8 – RETIREMENT BENEFITS

Connecticut Municipal Employees' Retirement System

Plan Description: All Town employees not covered by the Town pension plan, or the teacher retirement system participate in the Municipal Employees' Retirement System (MERS). This is a cost-sharing multiple-employer public employee retirement system (PERS) established by the State of Connecticut and administered by the State Retirement Commission to provide pension benefits for the employees of participating local government authorities. Chapters 7-425 to 7-451 of the State of Connecticut General Statutes, which can be amended by legislative action, establishes MERS benefits, member contribution rates and other plan provisions. MERS is considered to be part of the State of Connecticut's financial reporting entity and is included in the State's financial reports as a pension trust fund. Those reports can be obtained at www.ct.gov.

Benefit Provisions: The Plan provides retirement, disability and death benefits, and annual cost-of-living adjustments to plan members and their beneficiaries. Employees are eligible to retire at age 55 with 5 years of continuous active service, or 15 years of active non-continuous service. Employees under 55 are eligible to retire with 25 years of aggregate service. In addition, compulsory retirement is at age 65 for police and fire members.

Normal Retirement: For members not covered by social security, retirement benefits are calculated as 2% of average final compensation, times years of service. For members covered by social security, retirement benefits are calculated as 1.5% of the average final compensation not in excess of the year's breakpoint plus 2% of average final compensation in excess of the year's breakpoint, times years of service. The maximum benefit is 100% of average final compensation and the minimum benefit is \$1,000 annually.

Early Retirement: Members must have 5 years of active continuous or 15 years of active noncontinuous service. The benefit is calculated on the basis of the average final compensation and service to date of termination. Deferred to normal retirement age, or an actuarially reduced allowance may begin at the time of separation.

Disability Retirement – Service Connected: Employees are eligible for service-related disability benefits from being permanently or total disabled from engaging in the service of the municipality in the position in which such member has been employed provided such disability has arisen out of and in the course of employment with the municipality. Disability due to heart and hypertension in the case of fire and police, who began employment prior to July 1, 1996, is presumed to have been suffered in the line of duty. Disability benefits are calculated based on compensation and service to the date of the disability with a minimum benefit of 50% of compensation at the time of disability.

Disability Retirement – Non-Service Connected: Employees who have 10 years of service and are totally and permanently disabled. Disability benefits are calculated based on compensation and service to the date of the disability.

Pre-Retirement Death Benefit: The plan also offers a lump-sum return of contributions with interest, or if vested and married, the surviving spouse will receive a life-time benefit.

TOWN OF GRISWOLD, CONNECTICUT

Notes to the Financial Statements

Contributions - Member: Contributions for employees not covered by social security are required to contribute 6% of compensation. Employees covered by social security are required to contribute 3.25% of compensation up to the social security taxable wage base plus 6%, if any, in excess of such base.

Contributions – Employer: Participating employers make annual contributions consisting of a normal cost contribution, a contribution for the amortization of the net unfunded accrued liability and a prior service amortization payment, which covers the liabilities of MERS not met by member contributions. There is also an annual administrative fee per active & retired member.

Pension Liabilities, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pensions: At June 30, 2024, the Town reports a total liability of \$11,195,577 for government-wide financials for its proportionate share of the net pension liability. The net pension liability was measured at June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation at that date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participants, actuarially determined. At June 30, 2023, the Town's proportion was 2.4538%.

For the year ended June 30, 2024, the Town recognized pension expense of \$916,623. As of June 30, 2024, the Town reported deferred inflows and outflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Town contributions subsequent to the measurement date	\$ 1,272,952	\$ -
Difference between projected and actual earnings	938,108	-
Difference between expected and actual experience	716,887	123,277
Change in assumptions	1,019,087	-
Change in proportional share	494,684	202,460
Total	<u>\$ 4,441,718</u>	<u>\$ 325,737</u>

Amounts reported as deferred outflows of resources related to Town contributions after the measurement date will be recognized as a reduction of the net pension liability in the subsequent year. Amounts reported as deferred outflows of resources related to pension will be recognized in the pension expense as follows:

Year ended June 30:

2025	\$ 672,200
2026	620,153
2027	1,309,639
2028	173,733
2029	67,304
	<u>\$ 2,843,029</u>

TOWN OF GRISWOLD, CONNECTICUT

Notes to the Financial Statements

The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2023.

Actuarial Assumptions: The total pension liability was determined by an actuarial valuation as of June 30, 2023, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 Percent
Salary increases, including inflation	3.00-9.50% including inflation
Long-term investment rate of return, net of pension investment expense, including inflation.	7.00 Percent

Mortality rates were based on the PUB-2010 Mortality Tables set-forward one year (except Active Employees) are projected generationally with scale MP-2021.

The actuarial assumptions used in the June 30, 2023, valuation were based on the results of an actuarial experience study for the period July 1, 2017 – June 30, 2022.

The long-term expected rate of return on pension investments was determined using a statistical analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension 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 asset 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>
Global Equity	37.0%	6.80%
Public Credit	2.0%	2.90%
Core Fixed Income	13.0%	0.40%
Liquidity Fund	1.0%	-0.40%
Risk Mitigation	5.0%	0.10%
Private Equity	15.0%	11.20%
Private Credit	10.0%	6.10%
Real Estate	10.0%	6.30%
Infrastructure and Natural Resources	7.0%	7.70%
Total	<u>100.0%</u>	

Discount Rate: The discount rate used to measure the total pension liability was 7.00%. 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 employer contributions will be made at the actuarially determined contribution rates in the future years. Based on those assumptions, the pension'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 investments was applied to all periods of projected benefit payments to determine the total pension liability.

TOWN OF GRISWOLD, CONNECTICUT

Notes to the Financial Statements

Sensitivity of the Net Pension Liability to Changes in the Discount Rate: The following presents the Town's proportionate share of the net pension liability, calculated using the discount rate of 7.00%, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current rate:

	1% Decrease 6.0%	Discount Rate 7.0%	1% Increase 8.0%
Net Pension Liability as of June 30, 2024	\$ 15,536,916	\$ 11,195,577	\$ 7,537,726

Connecticut State Teacher's Retirement System

Plan Description: Teachers, principals, superintendents, or supervisors engaged in service of public schools are provided with pensions through the Connecticut State Teachers' Retirement System (the "System"). The System is a cost sharing multiple-employer pension plan administered by the Connecticut State Teachers' Retirement Board (CTRB). Chapter 167a of the State Statutes grants authority to establish and amend the benefited terms to the CTRB Board. The CTRB issues a publicly available financial report that can be obtained at www.ct.gov.

Benefit Provisions: The Plan provides retirement, disability and death benefits. Employees are eligible to retire at age 60 with 20 years of credited service in Connecticut, or 35 years of credited service including at least 25 years of service in Connecticut.

Normal Retirement: Retirement benefits for the employees are calculated as 2% of the average annual salary times years of credited service (maximum benefit is 75% of average annual salary during the 3 highest years of salary). In addition, amounts derived from the accumulation of the 6% contributions made prior to July 1, 1989, and voluntary contributions are payable.

Early Retirement: Employees are eligible after 25 years of credited service with a minimum of 20 years of Connecticut service, or age 55 with 20 years of credited service with a minimum of 15 years of Connecticut service. Benefit amounts are reduced by 6% per year for the first 5 years preceding normal retirement age and 4% per year for the next 5 years preceding normal retirement age. Effective January 1, 1999, the reduction for individuals with 30 or more years of service is 3% per year by which retirement preceded normal retirement date.

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

Disability Retirement: Employees are eligible for service-related disability benefits regardless of length of service. Five years of credited service is required to be eligible for non-service-related disability. Disability benefits are calculated as 2% per year of service times the average of the highest three years of pensionable salary, as defined per the Plan, but not less than 15% nor more than 50%. In addition, disability benefits under this Plan (without regard for cost-of-living adjustments) plus any initial award of Social Security benefits and workers' compensation cannot exceed 75% of average annual salary.

TOWN OF GRISWOLD, CONNECTICUT

Notes to the Financial Statements

A Plan member who leaves service and has attained 10 years of service will be entitled to 100% of the accrued benefits as of the date of termination of covered employment. Benefits are payable at age 60, and early retirement reductions are based on the number of years of service the member would have had if they had continued work until age 60.

Pre-Retirement Death Benefit: The Plan also offers a lump-sum return of contributions with interest or surviving spouse benefit depending on length of service.

Contributions: Per Connecticut General Statutes Section 10-183z (which reflects Public Act 79-436 as amended), contribution requirements of active employees and the State of Connecticut are amended and certified by the State Teachers Retirement Board and appropriated by the General Assembly. The contributions are actuarially determined as an amount that, when combined with employee contributions and investment earnings, is expected to finance the costs of the benefits earned by employees during the year, with any additional amounts to finance any unfunded accrued liability.

Administrative Expenses: Administrative expenses of the Plan are to be paid by the General Assembly per Section 10-183r of the Connecticut General Statutes.

Pension Liabilities, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pensions: At June 30, 2024, the Town reports no amounts for its proportionate share of the net pension liability, and related deferred outflows and inflows due to the statutory requirement that the State pay 100% of the required contribution. The amount recognized by the Town as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the Town were as follows:

Town's proportionate share of the net pension liability	\$ -
State's proportionate share of the net pension liability associated with the Town	<u>49,068,427</u>
Total	<u>\$ 49,068,427</u>

The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. At June 30, 2024, the Town had no proportionate share of the net pension liability.

For the year ended June 30, 2024, the Town recognized benefits expense and contribution revenue of \$4,552,862 in the governmental funds for on-behalf amounts for the benefits provided by the State. In the government-wide financial statements, the Town recognized \$4,698,018 for pension expense related to actuarial liabilities for on-behalf amounts for the benefits provided by the State.

Actuarial Assumptions: The total pension liability was determined by an actuarial valuation as of June 30, 2023, using the following actuarial assumptions, applied to all periods included in the measurement.

Inflation	2.50 Percent
Salary increases, including inflation	3.00-6.50 Percent
Investment rate of return	6.90 Percent net of pension plan investment expense, including inflation.

TOWN OF GRISWOLD, CONNECTICUT

Notes to the Financial Statements

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

Future cost-of-living increases for members who retired prior to September 1, 1992, are made in accordance with increases in the Consumer Price Index, with a minimum of 3% and a maximum of 5% per annum. For teachers who were members of the Teachers' Retirement System before July 1, 2007, and retire on or after September 1, 1992, pension benefit adjustments are made that are consistent with those provided for Social Security benefits on January 1 of the year granted, with a maximum of 6% per annum. If the return on assets in the previous year was less than 8.5%, the maximum increase is 1.5%. For teachers who were members of the Teachers' Retirement System after July 1, 2007, pension benefit adjustments are made that are consistent with those provided for Social Security benefits on January 1 of the year granted, with a maximum of 5% per annum. If the return on assets in the previous year was less than 11.5%, the maximum increase is 3%, and if the return on the assets in the previous year was less than 8.5%, the maximum increase is 1.0%.

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Global Equity	37.00%	6.80%
Public Credit	2.00%	2.90%
Core Fixed Income	13.00%	0.40%
Liquidity Fund	1.00%	-0.40%
Risk Mitigation	5.00%	0.10%
Private Equity	15.00%	11.20%
Private Credit	10.00%	6.10%
Real Estate	10.00%	6.20%
Infrastructure and Natural Resources	7.00%	7.70%

Discount Rate: The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that 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 investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate: The Town's proportionate share of the net pension liability is \$0 and therefore the change in the discount rate would only impact the amount recorded by the State of Connecticut.

TOWN OF GRISWOLD, CONNECTICUT

Notes to the Financial Statements

Other Post-Employment Benefits

Plan Description: The Town administers a single employer defined benefit healthcare plan (the "Plan") for certain Town and Board of Education employees in accordance with various collective bargaining agreements. The plan does not issue a publicly available financial report and is not included in the financial statements of another entity. The plan does not have assets accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

Benefit Provisions: The OPEB Plan provides for medical benefits for certain retired employees and all retired teachers. Benefits and contributions are established by contract and may be amended by union negotiations. Town and Board of Education Employees are eligible to retire under this plan upon the attainment of age 55 with 10 years of service as an active member. Retirees pay 100% of premiums for medical insurance, dental insurance and life insurance (less any Teachers' Retirement Board subsidies for retired teachers).

Employees Covered by Benefit Terms: At July 1, 2022, the following employees were covered by the benefit terms:

Retirees, beneficiaries, and dependents currently receiving benefits	15
Active participants	328
	<u>343</u>

Contributions: The Town is currently funding the plan on a pay as you go basis. Plan members are not required to contribute to the plan. Teachers who no longer work for the Board of Education are allowed by State Statute to participate in the Town's group medical insurance plan until they formally begin receiving benefits from the State Teachers' Retirement Plan. These retirees are required to contribute the cost of the insurance to the Town.

Total OPEB Liability: The Town's total OPEB liability of \$4,060,445 was measured as of June 30, 2024, and was determined by an actuarial valuation as of July 1, 2022.

Actuarial Assumptions and Other Inputs: Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend rate. Amounts determined regarding the funded status of the plan, and the annual required contributions of the employer, are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The information presented was determined as part of the actuarial valuation. Additional information as of the last actuarial valuation follows:

Valuation Date	July 1, 2022	
Actuarial Cost Method	Individual Entry Age Normal	
Amortization Method	Level Percentage	
Discount Rate	4.13%	
Salary Increases	3.00%	
Municipal Bond Rate	4.13%	
Inflation	2.50%	
Mortality Rates	PubG-2010 mortality table projected generationally with scale MP-2020 for males and females	
Healthcare Cost Trend Rates	FYE	Medical
	2024	5.0%
	2025	4.96%

TOWN OF GRISWOLD, CONNECTICUT

Notes to the Financial Statements

Because there is no funding policy, the discount rate was determined by a yield or index rate for 20 year, tax exempt general obligation municipal bonds with an average rate of AA/Aa or higher, which was based on the S&P Municipal Bond 20 – Year High Grade Index (“SAPIHG”) as of June 30, 2023.

Changes of assumptions primarily reflects a change in the discount rate from 2.25% to 4.13%, an update in the mortality table, and utilizing the Getzen model for future healthcare cost increases.

Changes in the Total OPEB Liability:

	Total OPEB Liability
Balance at 6/30/23	\$ 3,879,667
Changes for the year:	
Service Cost	183,980
Interest	164,403
Differences Between Expected and Actual Experience	-
Changes in Assumptions	-
Benefit Payments, Including Refunds of Member Contributions	(167,605)
Net Changes	180,778
Balance at 6/30/24	\$ 4,060,445

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate: The following presents the total OPEB liability of the Town, as well as what the Town’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.13%) or 1-percentage-point higher (5.13%) than the current discount rate:

	1% Decrease 3.13%	Current Discount Rate 4.13%	1% Increase 5.13%
Total OPEB Liability	\$ 4,558,719	\$ 4,060,445	\$ 3,625,007

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates: The following presents the total OPEB liability of the Town, as well as what the Town’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Current Trend Rates	1% Increase
Total OPEB Liability	\$ 3,536,740	\$ 4,060,445	\$ 4,678,963

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the year ended June 30, 2024, the Town recognized OPEB expense of \$292,347. As of June 30, 2024, the Town reported deferred outflows and inflows of resources related to OPEB from the following sources:

TOWN OF GRISWOLD, CONNECTICUT

Notes to the Financial Statements

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ (59,916)
Change in assumptions	500,872	(374,775)
Total	\$ 500,872	\$ (434,691)

Amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30:

2025	\$ 111,566
2026	55,586
2027	55,587
2028	(78,275)
2029	(78,283)
Thereafter	-
	<u>\$ 66,181</u>

Connecticut Teachers' Retirement System - OPEB

Plan Description - Teachers, principals, superintendents or supervisors engaged in service of public schools are provided with benefits, including retiree health insurance, through the Connecticut Teachers' Retirement System—a cost sharing multi-employer pension plan administered by the TRB. Chapter 167a of the State Statutes grants authority to establish and amend the benefit terms to the TRB. TRS issues a publicly available financial report that can be obtained at www.ct.gov.

Benefit Provisions - The Plan covers retired teachers and administrators of public schools in the State who are receiving benefits from the Plan. The Plan provides healthcare insurance benefits to eligible retirees and their spouses. Any member that is currently receiving a retirement or disability benefit through the Plan is eligible to participate in the healthcare portion of the Plan. Subsidized Local School District Coverage provides a subsidy paid to members still receiving coverage through their former employer and the TRB Sponsored Medicare Supplemental Plans provide coverage for those participating in Medicare but not receiving Subsidized Local School District Coverage.

Any member that is not currently participating in Medicare Parts A & B is eligible to continue healthcare coverage with their former employer. A subsidy of up to \$220 per month for a retired member plus an additional \$220 per month for a spouse enrolled in a local school district plan is provided to the school district to first offset the retiree's share of the cost of coverage, any remaining portion is used to offset the district's cost. The subsidy amount is set by statute. A subsidy amount of \$440 per month may be paid for a retired member, spouse or the surviving spouse of a member who has attained the normal retirement age to participate in Medicare, is not eligible for Part A of Medicare without cost and contributes at least \$440 per month towards coverage under a local school district plan. Employees are eligible to retire at age 60 with 20 years of credited service in Connecticut, or 35 years of credited service including at least 25 years of service in Connecticut. Any member that is currently participating in Medicare Parts A & B is eligible to either continue health care coverage with their former employer, if offered, or enroll in the Plan sponsored by the TRS. If they elect to remain in the Plan with their former employer, the same subsidies as above will be paid to offset the cost of coverage. If a member participating in Medicare Parts A & B so elects, they may enroll in one of the CTRB Sponsored Medicare Supplemental Plans. Active members, retirees, and the State pay equally toward the cost of the basic coverage (medical and prescription drug benefits).

TOWN OF GRISWOLD, CONNECTICUT
Notes to the Financial Statements

Contributions - Per Connecticut General Statutes Section 10-183z (which reflects Public Act 79-436 as amended), contribution requirements of active employees and the State of Connecticut are amended and certified by the TRB and appropriated by the General Assembly. The State pays for one third of the plan costs through an annual appropriation in the General Fund.

School district employers are not required to make contributions to the Plan. The State of Connecticut's estimated allocated contribution to the Plan on behalf of the Town was \$61,956.

The cost of providing plan benefits is financed on a pay-as-you-go basis as follows: active teachers' pay for one third of the Plan costs through a contribution of 1.25% of their pensionable salaries, and retired teachers pay for one third of the Plan costs through monthly premiums, which helps reduce the cost of health insurance for eligible retired members and dependents.

Administrative Expenses -. Administrative costs of the Plan are to be paid by the General Assembly per Section 10-183r if the Connecticut General Statutes.

Actuarial Assumptions - The total OPEB liability was determined by an actuarial valuation as of June 30, 2023, using the following actuarial assumptions and other inputs, applied to all periods included in the measurement:

Inflation	2.50%
Real Wage Growth	0.50%
Wage Inflation	3.00%
Salary increases	3.00-6.50%, including inflation
Long-term investment rate of return	3.00%, net of OPEB plan investment expense, including inflation
<u>Municipal bond index rate:</u>	
Measurement Date	3.65%
Prior Measurement Date	3.54%

The projected fiduciary net position is projected to be depleted in 2028.

Single equivalent interest rate

Measurement Date	3.64%, net of OPEB plan investment expense, including price inflation
Prior Measurement Date	3.53%, net of OPEB plan investment expense, Including price inflation

Healthcare cost trend rates:

Medicare	Known increases until calendar year 2024, then General trend decreasing to an ultimate rate of 4.5% by 2031.
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Mortality rates were based on the PubT-2010 Health Retiree Table (adjusted 105% for males and 103% for females as ages 82 and above), projected generationally with MP-2019 for the period after service retirement.

TOWN OF GRISWOLD, CONNECTICUT
Notes to the Financial Statements

Long-Term Rate of Return - The long-term expected rate of return on plan assets is reviewed as part of the GASB 75 valuation process. Several factors are considered in the evaluation of the long-term rate of return assumption, including the Plan's current asset allocations and a log-normal distribution analysis using the best-estimate ranges of expected future real rates of return (expected return, net of investment expense and inflation) for each major asset class.

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

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

Asset Class	Target Allocation	Expected 10-Year Geometric Real Rate of Return	Standard Deviation
U.S. Treasuries (Cash Equivalents)	100.0%	-0.77%	1.09%
Price inflation		2.50%	
Expected rate of return (Rounded nearest 0.25%)		3.25%	

Discount Rate - The discount rate used to measure the total OPEB liability was 3.64%. The projection of cash flows used to determine the discount rate was performed in accordance with GASB 75. The projection's basis was an actuarial valuation performed as of June 30, 2023.

In addition to the actuarial methods and assumptions of the June 30, 2023 actuarial valuation, the following actuarial methods and assumptions were used in the projection of cash flows:

- Total payroll for the initial projection year consists of the payroll of the active membership present on the valuation date. In subsequent projection years, total payroll was assumed to increase annually at a rate of 3.00%.
- Employee contributions were assumed to be made at the current member contribution rate. Employee contributions for future plan members were used to reduce the estimated amount of total service costs for future plan members.
- Annual State contributions were assumed to be equal to the most recent five-year average of state contributions toward the fund.

Based on those assumptions, the plan's fiduciary net position was projected to be depleted in 2028 and, as a result, the Municipal Bond Index Rate was used in the determination of the single equivalent rate.

TOWN OF GRISWOLD, CONNECTICUT

Notes to the Financial Statements

Sensitivity of the Net OPEB Liability to Changes in Healthcare Cost Trend Rates - The following presents the total OPEB liability, calculated using current cost trend rates, as well as what the Plan's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage point lower or 1-percentage point higher than current healthcare cost trend rates:

	1% Lower Trend Rates	Current Trend Rates	1% Higher Trend Rates
Initial Healthcare Cost Trend Rate	4.125%	5.125%	6.125%
Ultimate Healthcare Cost Trend Rate	3.50%	4.50%	5.50%
Net OPEB Liability	\$ 537,043	\$ 631,747	\$ 760,413

Sensitivity of the Net OPEB Liability to Changes in Discount Rates - The following presents the net OPEB liability, calculated using the current discount rate, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	1% Decrease (2.64%)	Current Discount Rate (3.64%)	1% Increase (4.64%)
Net OPEB liability	\$ 765,960	\$ 631,747	\$ 525,971

Pension Liabilities, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pensions: At June 30, 2024 the Town reports no amounts for its proportionate share of the net OPEB liability, and related deferred outflows and inflows due to the statutory requirement that the State pay 100% of the required contribution. The amount recognized by the Town as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the Town were as follows:

Town's proportionate share of the net OPEB liability	\$ -
State's proportionate share of the net OPEB liability associated with the Town	<u>4,597,038</u>
Total	<u>\$ 4,597,038</u>

The net OPEB liability was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2023. At June 30, 2024, the Town had no proportionate share of the net OPEB liability.

For the year ended June 30, 2024, the Town recognized OPEB expense and revenue of \$61,956 in the governmental funds for on-behalf amounts for the benefits provided by the State. In the government-wide financial statements, the Town recognized \$(541,561) for OPEB expense related to actuarial liabilities for on-behalf amounts for the benefits provided by the State.

TOWN OF GRISWOLD, CONNECTICUT

Notes to the Financial Statements

NOTE 9 – RISK MANAGEMENT

The Town is exposed to various risks of loss involving torts, theft of, damage to and destruction of assets, errors and omissions, injuries of employees, natural disaster and public official liabilities. The Town purchases commercial insurance for all risks of loss except workers' compensation and liability-automobile-property insurance for which it participates in risk sharing pools. Neither the Town nor its insurers have settled any claims which exceeded the Town's insurance coverage during the past three years. In addition, there have been no significant reductions in pooled or insured liability coverage from coverage in the prior year.

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

Workers Compensation Pool

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

Liability-Automobile-Property Pool

The Town is a member of CIRMA's Liability-Automobile-Property Pool, a risk-sharing pool. The Liability-Automobile-Property Pool provides general liability, automobile liability, employee benefit liability, law enforcement liability, public officials and property coverage. The premium is subject to these coverages, and claims and expense payments falling within the deductible amounts are the responsibility of the Town. CIRMA's Liability-Automobile-Property Pool retains \$1,000,000 per occurrence for each line of liability coverage.

NOTE 10 – LITIGATION AND CONTINGENCIES

The Town is a defendant in multiple lawsuits pertaining to tax assessment appeals. It is the opinion of the town management that they will not have an adverse, material effect on the will have an adverse, material effect on the Town's financial position.

Grants - The Town participates in several Federal and State assisted grants programs. These programs are subject to financial and compliance audits by the grantors or their representatives. The audits of certain of these programs for or including the year ended June 30, 2024, have not yet been conducted. Accordingly, the Town's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the Town expects such amounts, if any, to be immaterial.

TOWN OF GRISWOLD, CONNECTICUT
Notes to the Financial Statements

NOTE 11 – ACCOUNTING CHANGES AND ERROR CORRECTIONS

CHANGES TO OR WITHIN FINANCIAL REPORTING ENTITY

Change in Fund Presentation from Major to Non-Major – Community Multi-Purpose Field previously met the criteria to be reported as a major governmental fund. However, effective July 1, 2023, the fund no longer met the criteria to be reported as a major fund and is reported as a non-major governmental fund while the Capital Projects Fund met the requirements to be reported a major fund. These changes are made for the fiscal year ending June 30, 2024. The effect of that change is shown in the table below.

	Capital Projects Fund	Community Multi-Purpose Field	Nonmajor Funds
June 30, 2023, As Previously Reported	\$ -	\$ (3,047,461)	\$3,733,007
Change is Fund Presentation from Non-Major to Major	231,201	-	(231,201)
Change in Fund Presentation from Major to Nonmajor	-	3,047,461	(3,047,461)
July 1, 2023, As Adjusted or Restated	<u>\$ 231,201</u>	<u>\$ -</u>	<u>\$ 454,345</u>

NOTE 12 – SUBSEQUENT EVENTS

The State of Connecticut Community Investment fund notified the Town that they are recommended to receive \$8,707,755 through the DECD for the Route 164 Infrastructure Project. The project consists of a municipal water infrastructure project that will help to unlock more than 325 acres of commercial land along Route 164.

NOTE 13 – UPCOMING PRONOUNCEMENTS

GASB Pronouncements Issued, But Not Yet Effective

The Governmental Accounting Standards Board (GASB) has issued several pronouncements that have effective dates that may impact future financial presentations. Management has not currently determined what, if any, impact implementation of the following statements may have on the financial statements:

GASB Statement No. 101 – *Compensated Absences* - The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement are effective for the Town's reporting period beginning July 1, 2024.

GASB Statement No. 102 – *Certain Risk Disclosures* – The objective of this Statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. The requirements of this Statement are effective for the Town's reporting period beginning July 1, 2024.

TOWN OF GRISWOLD, CONNECTICUT
Notes to the Financial Statements

GASB Statement No. 103 – *Financial Reporting Model Improvements* – The objective of this Statement is to provide key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues. The requirements of this Statement are effective for the Town's reporting period beginning July 1, 2025.

GASB Statement No. 104 – *Disclosure of Certain Capital Assets* – The objective of this Statement is to provide users of governmental financial statements with essential information about certain types of capital assets. The requirements of this Statement are effective for the Town's reporting period beginning July 1, 2025.

TOWN OF GRISWOLD, CONNECTICUT
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Budgetary Basis)
For the Year Ended June 30, 2024

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	Budgeted Amounts		Actual	
	Original	Amended	Budgetary	Variance
			Basis	
REVENUES				
Property Taxes				
General Property Taxes	\$ 23,596,529	\$ 23,596,529	\$ 23,274,225	\$ (322,304)
Interest and Lien Fees	217,500	217,500	247,433	29,933
Telephone Access Line Tax	24,000	24,000	36,483	12,483
Total Property Taxes	<u>23,838,029</u>	<u>23,838,029</u>	<u>23,558,141</u>	<u>(279,888)</u>
Intergovernmental				
Education Cost Sharing	10,925,151	10,925,151	10,819,102	(106,049)
Municipal Revenue Sharing	-	-	288,731	288,731
PILOT - State Property	47,573	47,573	51,141	3,568
Mashantucket Pequot Fund	55,478	55,478	55,478	-
Tax Relief for Veterans	5,000	5,000	6,017	1,017
Tax Relief for Totally Disabled	850	850	847	(3)
MRSA Bonded Distribution	31,895	31,895	31,895	-
Local Capital Improvement	91,007	91,007	135,854	44,847
Youth Services	14,189	14,189	14,189	-
Judicial Fines from State	4,000	4,000	3,075	(925)
Total Intergovernmental	<u>11,175,143</u>	<u>11,175,143</u>	<u>11,406,329</u>	<u>231,186</u>
Charges for Services				
Finance Department	146,745	146,745	134,007	(12,738)
Town Clerk	275,000	275,000	259,267	(15,733)
Planning and Development	7,700	7,700	12,327	4,627
Building Official	300,000	300,000	215,700	(84,300)
Education Tuition	3,000,000	3,000,000	3,338,777	338,777
Use of Facilities	20,000	20,000	18,462	(1,538)
Selectman	5,000	5,000	8,390	3,390
Senior Center Programming/Membership Fees	1,000	1,000	-	(1,000)
Recreation Fees	175,000	175,000	180,386	5,386
Miscellaneous	5,000	5,000	323,574	318,574
Solid Waste	335,000	335,000	355,957	20,957
Total Charges for Services	<u>4,270,445</u>	<u>4,270,445</u>	<u>4,846,847</u>	<u>576,402</u>
Investment Income	<u>300,000</u>	<u>300,000</u>	<u>619,548</u>	<u>319,548</u>
Use of Fund Balance	<u>850,000</u>	<u>850,000</u>	<u>-</u>	<u>(850,000)</u>
Total Revenues	<u>40,433,617</u>	<u>40,433,617</u>	<u>40,430,865</u>	<u>(2,752)</u>
EXPENDITURES				
General Government				
Board of Finance				
Financial Director	120,200	120,200	120,200	-
Bookkeeper and Clerk	51,015	51,015	51,015	-

See accountant's report.

TOWN OF GRISWOLD, CONNECTICUT
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Budgetary Basis)
For the Year Ended June 30, 2024

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	Budgeted Amounts		Actual	Variance
	Original	Amended	Budgetary Basis	
Board of Finance (Continued)				
Assistant Bookkeeper	\$ 43,326	\$ 43,326	\$ 43,326	\$ -
Overtime Payroll	1,400	1,400	1,040	360
Longevity	-	-	-	-
Health Insurance	70,754	70,601	70,595	6
FICA	15,392	15,392	15,319	73
Pension	33,989	34,142	34,142	-
Meetings and Dues	900	900	657	243
Education and Training	500	500	408	92
Advertising	500	500	302	198
Office Supplies/Central Purchases	21,000	21,000	20,681	319
Postage	1,500	1,500	1,484	16
Finance and Accounting	40,000	40,000	39,962	38
Service Contracts and Leases	8,000	8,000	7,750	250
Technology Maintenance	1,500	1,500	1,500	-
Contracted Services	6,000	6,000	5,500	500
Total Board of Finance	415,976	415,976	413,881	2,095
Board of Selectmen				
Regular Full-time Payroll	56,657	56,657	50,010	6,647
Overtime payroll	2,500	2,500	2,020	480
Longevity	475	475	475	-
Contractual Temp and Occasional	4,000	4,000	1,708	2,292
Grant Writer/Project Funded Grant Manager	5,000	536	-	536
First Selectman - Elected Official	57,346	57,346	57,346	-
Second Selectman - Elected Official	3,000	3,000	3,000	-
Third Selectman - Elected Official	3,000	3,000	3,000	-
Health Insurance	12,584	20,715	20,715	-
FICA	10,640	10,640	9,510	1,130
Pension	18,412	18,412	17,261	1,151
First Selectman - Travel	1	1	-	1
Second Selectman - Travel	1	1	-	1
Third Selectman - Travel	1	1	-	1
First Selectman - Meetings	500	500	424	76
Second Selectman - Meetings	1	1	-	1
Third Selectman - Meetings	1	1	-	1
Advertising	6,000	6,000	5,889	111
Postage	500	500	188	312
School Building Committee Expenses	10	10	-	10
Health and Safety Committee Expenses	10	108	108	-
Town Historian	10	10	-	10
Liability/Auto/Property Insurance - Municipal	210,000	203,451	203,451	-
Workers' Compensation - Municipal Insurance	70,000	62,880	62,880	-
Service Contracts	12,600	12,600	11,329	1,271
Technology Maintenance	37,000	47,002	47,002	-

See accountant's report.

TOWN OF GRISWOLD, CONNECTICUT
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Budgetary Basis)
For the Year Ended June 30, 2024

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	Budgeted Amounts		Actual	
	Original	Amended	Budgetary	Variance
			Basis	
Board of Selectmen (Continued)				
Connecticut Conference of Municipalities	\$ 7,109	\$ 7,109	\$ 7,109	\$ -
S.E.A.T.	12,376	12,376	12,376	-
S.E. CT Enterprise Region	5,131	5,131	5,131	-
S.E. CT Council of Governments	4,441	4,441	4,441	-
Total Board of Selectmen	539,306	539,404	525,373	14,031
Treasurer				
Elected Officials	9,455	9,455	9,455	-
Deputy Treasurer	1,500	1,500	-	1,500
FICA	838	838	723	115
Travel	25	25	-	25
Total Treasurer	11,818	11,818	10,178	1,640
Tax Collector				
Regular Full-time Payroll	43,534	43,534	43,505	29
Overtime Payroll	300	475	475	-
Longevity	375	375	375	-
DMV Collection Fee	10	10	-	10
Elected Officials	71,859	71,859	71,859	-
Health Insurance	79,714	79,714	79,608	106
FICA	7,580	7,580	7,557	23
Pension	18,269	18,376	18,376	-
Travel	800	961	961	-
Meetings and Dues	1,100	1,240	1,240	-
Advertising	4,000	1,951	1,391	560
Postage	6,000	6,000	5,926	74
Service Contracts/Leases	28,500	29,966	29,966	-
Total Tax Collector	262,041	262,041	261,239	802
Assessor				
Assessor	62,982	62,562	32,608	29,954
Assistant Assessor	43,534	43,534	43,534	-
Overtime	1,000	1,000	511	489
Longevity	375	375	375	-
Contractural Temp and Occasional	2,000	2,420	2,420	-
Elected Officials - BAA	-	-	-	-
Health Insurance	47,744	47,744	35,628	12,116
FICA	7,493	7,493	5,139	2,354
Pension	16,982	16,982	9,950	7,032
Assessor - Travel	450	450	132	318
Assessor - Meetings	1,500	1,500	115	1,385
Assessor - Advertising	1,000	1,000	375	625
Board of Tax Review - Advertising	600	600	377	223
Postage - Assessor	1,300	1,300	714	586
Service Contracts/Leases	34,000	34,000	33,806	194

See accountant's report.

TOWN OF GRISWOLD, CONNECTICUT
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Budgetary Basis)
For the Year Ended June 30, 2024

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	Budgeted Amounts		Actual	
	Original	Amended	Budgetary	Variance
			Basis	
Assessor (Continued)				
Technology Maintenance	\$ 600	\$ 600	\$ 600	\$ -
Update Maps - Data Processing	7,150	7,150	850	6,300
Motor Vehicle - Data Processing	1,850	1,850	1,345	505
Personal Property Forms	50	50	-	50
Total Assessor	230,610	230,610	168,479	62,131
Elections and Registrations				
Contractual Temporary and Occasional	23,000	23,000	15,971	7,029
Registrars - Elected Officials	28,272	28,272	28,272	-
FICA	3,922	3,922	2,241	1,681
Registrars - Travel	500	650	650	-
Meetings and Dues	2,500	2,500	1,889	611
Annual Canvas	150	150	115	35
Election Supplies	10,000	9,441	6,618	2,823
Postage	2,500	2,909	2,909	-
Service Contracts/Leases	2,500	2,500	1,663	837
Total Elections and Registrations	73,344	73,344	60,328	13,016
Town Clerk				
Regular Full-time Payroll - Assistant Town Clerk	43,534	43,534	43,534	-
Overtime Payroll	250	250	233	17
Longevity	775	775	775	-
Elected Officials - Town Clerk	66,572	66,572	66,572	-
Health Insurance	55,305	55,195	54,868	327
FICA	7,613	7,613	7,541	72
Pension	17,492	17,604	17,604	-
Travel	300	300	199	101
Meetings and Dues	1,200	1,200	650	550
Advertising	3,000	4,631	4,631	-
Postage	1,500	1,500	1,033	467
Service Contracts/Leases	1,400	1,908	1,908	-
Indexing and Recording	20,000	20,000	18,166	1,834
Vital Statistics	900	900	900	-
Land Records/Update Town Code Book	4,000	1,859	1,195	664
Total Town Clerk	223,841	223,841	219,809	4,032
Legal				
Labor Legal Matters	20,000	20,000	10,471	9,529
Probate Court	9,672	9,672	9,672	-
BOF Legal	1	1	-	1
Town Counsel	70,000	70,000	59,220	10,780
Legal Settlement	-	-	-	-
Total Legal	99,673	99,673	79,363	20,310

See accountant's report.

TOWN OF GRISWOLD, CONNECTICUT
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Budgetary Basis)
For the Year Ended June 30, 2024

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	Budgeted Amounts		Actual	Variance
	Original	Amended	Budgetary Basis	
Maintenance of Town Building - 28 Main				
Regular Full-time Payroll - Custodian	\$ 45,409	\$ 45,409	\$ 45,409	\$ -
Overtime Payroll	300	84	84	-
Health Insurance	5,773	5,736	5,736	-
FICA	3,920	3,860	3,860	-
Pension	7,195	7,207	7,207	-
Telephone	13,000	11,990	11,990	-
Electricity	15,000	14,724	14,724	-
Heating Fuel	7,000	9,400	9,400	-
Water	1,500	1,314	1,314	-
Building Repairs	10,000	32,956	32,956	-
Custodial/Maintenance Supplies	5,800	9,390	9,390	-
Total Maintenance of Town Building - 28 Main	114,897	142,070	142,070	-
Maintenance of Town Building - Pachaug				
Telephone	450	450	347	103
Electricity	2,000	2,000	1,201	799
Heating Fuel	1,600	1,600	967	633
Building Repairs	1,000	1,000	276	724
Maintenance	100	100	9	91
Total Maintenance of Town Building - Pachaug	5,150	5,150	2,800	2,350
Maintenance of Town Building - Highway				
Electricity	5,500	5,500	3,995	1,505
Building Repairs	5,000	5,000	3,125	1,875
Maintenance/Supplies	1,200	1,200	657	543
Total Maintenance of Town Building - Highway	11,700	11,700	7,777	3,923
Maintenance of Town Building - 20 Soule				
Electricity	10	10	-	10
Heating Fuel	10	10	-	10
Water	10	10	-	10
Building Repairs	2,000	2,000	2,000	-
Maintenance/Supplies	10	10	-	10
Total Maintenance of Town Building - 20 Soule	2,040	2,040	2,000	40
Total General Government	1,990,396	2,017,667	1,893,297	124,370
Public Safety				
Emergency Services				
Contractual Temporary and Occasional	30,994	30,994	30,029	965
FICA	2,371	2,371	2,297	74
Postage	200	200	149	51
Other Purchased Supplies	6,300	6,300	4,160	2,140
GVFD Insurance	28,000	26,899	26,899	-

See accountant's report.

TOWN OF GRISWOLD, CONNECTICUT
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Budgetary Basis)
For the Year Ended June 30, 2024

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	Budgeted Amounts		Actual	Variance
	Original	Amended	Budgetary Basis	
Emergency Services (Continued)				
AA Young Insurance	\$ 28,000	\$ 26,899	\$ 26,899	\$ -
OSHA Physicals and Testing - GVFD	8,000	8,000	2,988	5,012
OSHA Physicals and Testing - AA Young	8,000	5,516	3,186	2,330
Office of Civil Preparedness	500	500	202	298
Griswold Volunteer Fire Department	109,700	109,700	100,596	9,104
Dispatch Service	27,500	27,101	27,101	-
AA Young Volunteer Fire Department	111,480	112,111	112,111	-
Retention and Recruitment - GVFD	60,000	60,000	60,000	-
Retention and Recruitment - AA Young	54,643	63,514	63,514	-
Hydrants - Town of Griswold	45,000	40,583	40,583	-
Total Emergency Services	520,688	520,688	500,714	19,974
Animal Control				
Telephone	350	355	355	-
Electricity	700	695	576	119
Heating Fuel	500	500	-	500
Building Repairs	100	100	-	100
Maintenance	500	500	-	500
Other Professional Services	42,776	42,776	42,776	-
Total Animal Control	44,926	44,926	43,707	1,219
Total Public Safety	565,614	565,614	544,421	21,193
Public Works				
Highway Department				
Regular Full-time Payroll	421,762	410,976	386,669	24,307
Director of Public Works	91,536	93,824	93,824	-
Overtime Payroll	18,000	18,001	18,001	-
Overtime Bulky Waste	14,000	14,000	10,776	3,224
Overtime Snow Removal	30,000	30,000	22,127	7,873
Longevity	3,179	3,179	3,179	-
Tree Warden - Contractual, Temporary	2,000	2,000	2,000	-
Safety Training	5,000	5,000	1,600	3,400
Tree Maintenance	20,000	20,000	19,550	450
Health Insurance	247,121	247,121	227,878	19,243
FICA	40,263	40,263	37,078	3,185
Pension	91,052	91,052	84,904	6,148
Other Purchased Supplies	19,000	19,000	14,381	4,619
JCDPU - Street Lighting	15,000	15,000	13,348	1,652
Eversource - Street Lighting	16,000	16,000	15,758	242
Gasoline Fuel and Fluids	60,000	60,000	35,588	24,412
Architects and Engineers	8,500	8,500	8,500	-
Snow Removal Meals	1,500	1,500	1,213	287

See accountant's report.

TOWN OF GRISWOLD, CONNECTICUT
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Budget and Actual (Budgetary Basis)
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	Budgeted Amounts		Actual	Variance
	Original	Amended	Budgetary Basis	
Highway Department (Continued)				
Cemeteries Maintenance	\$ 1,500	\$ 1,500	\$ 1,406	\$ 94
Equipment Repairs and Purchase	55,000	63,497	63,497	-
Snow Removal - Sand/Salt	70,000	70,000	59,801	10,199
Contractual Road Repairs	60,000	60,000	60,000	-
Historic Research and Road Discontinuance	1,000	1,000	-	1,000
Road Signage	6,000	6,000	5,984	16
Total Highway Department	1,297,413	1,297,413	1,187,062	110,351
Waste Disposal				
Meetings and Dues	100	100	100	-
Advertising	50	-	-	-
Office Supplies/Central Purchasing	400	454	454	-
Contracted Services	1,000	-	-	-
Resource Recovery Authority	290,000	292,567	292,567	-
Recycling	250	6	6	-
Tipping Fees	53,000	60,272	60,272	-
Maintenance - Transfer Station	250	340	340	-
Fuel	6,000	6,637	6,637	-
Electricity - Transfer Station	400	295	295	-
Dumpster Replacement	8,000	8,000	8,000	-
Fees	800	800	800	-
Total Waste Disposal	360,250	369,471	369,471	-
Building Official				
Regular Full-time Payroll - Building Official	48,266	48,266	48,266	-
Secretary	43,534	43,534	43,534	-
Overtime Payroll	1,800	1,800	1,794	6
Longevity	-	-	-	-
Contractual Temp and Occasional	25,000	25,000	4,467	20,533
Demolition	200	200	-	200
Health Insurance	5,773	5,759	5,736	23
FICA	7,584	7,584	7,584	-
Pension	6,884	6,898	6,898	-
Fuel for Vehicle	900	900	232	668
Meetings and Dues	1,200	1,200	-	1,200
Supplies and Equipment	3,500	3,500	2,676	824
Postage	1,000	1,000	651	349
Service Contracts/Leases	4,650	4,650	2,064	2,586
Total Building Official	150,291	150,291	123,902	26,389
Total Public Works	1,807,954	1,817,175	1,680,435	136,740

See accountant's report.

TOWN OF GRISWOLD, CONNECTICUT
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Budgetary Basis)
For the Year Ended June 30, 2024

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	Budgeted Amounts		Actual	Variance
	Original	Amended	Budgetary Basis	
Human Services				
Senior Citizens				
Senior Center Director	\$ 53,867	\$ 79,543	\$ 79,543	\$ -
Senior Center Driver	39,166	39,166	39,166	-
Senior Center Assistant	39,166	31,362	31,362	-
Contractual Temp and Occasional	900	-	-	-
Overtime Payroll	2,800	2,172	2,172	-
Longevity	1,425	1,425	1,425	-
Health Insurance	47,984	44,876	44,876	-
FICA	10,662	11,838	11,838	-
Pension	21,473	19,954	19,954	-
Meeting and Dues	300	50	50	-
Postage	250	46	46	-
Recreation Supplies/Subcontractors	3,000	2,215	2,215	-
Telephone	2,500	4,143	4,143	-
Electricity	12,000	17,603	17,603	-
Heating Fuel	4,400	6,591	6,591	-
Water	3,000	2,486	2,486	-
Maintenance	16,000	26,578	26,578	-
Gasoline, Fuel and Fluids	5,700	2,647	2,647	-
Vehicle Maintenance	2,000	1,980	1,980	-
Transportation	250	-	-	-
Municipal Agent	10	-	-	-
Meals on Wheels	12,000	11,642	11,642	-
Total Senior Citizens	<u>278,853</u>	<u>306,317</u>	<u>306,317</u>	<u>-</u>
Contributions				
TVCCA	3,300	3,300	3,300	-
Slater Library	95,000	95,000	95,000	-
Safe Futures	1,500	1,500	1,500	-
Local Veterans Council	2,000	2,000	2,000	-
Eastern Ct Conservation District	250	250	250	-
Snowflake Festival	700	700	420	280
Legion Baseball	10	10	-	10
Little League Baseball	2,000	2,000	2,000	-
Youth Soccer	2,000	2,000	2,000	-
The Last Green Valley	500	500	500	-
New London Homeless Hospitality Center	250	250	250	-
Sexual Assault Crisis Center	500	500	500	-
UCFS	5,000	5,000	5,000	-
Total Contributions	<u>113,010</u>	<u>113,010</u>	<u>112,720</u>	<u>290</u>
Health Department				
Contractual Temporary and Occasional	<u>82,815</u>	<u>82,815</u>	<u>82,815</u>	<u>-</u>
Total Human Services	<u>474,678</u>	<u>502,142</u>	<u>501,852</u>	<u>290</u>

See accountant's report.

TOWN OF GRISWOLD, CONNECTICUT
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Budgetary Basis)
For the Year Ended June 30, 2024

Page 9 of 10

	Budgeted Amounts		Actual	Variance
	Original	Amended	Budgetary Basis	
Civic and Cultural				
Parks and Recreation				
Recreation Director	\$ 53,867	\$ 53,867	\$ 53,867	\$ -
Regular Part-time Staff	134,552	134,552	129,888	4,664
Assistant Director	36,824	36,824	30,810	6,014
Overtime Payroll	100	100	100	-
Longevity	675	675	675	-
Health Insurance	77,324	75,896	43,631	32,265
FICA	18,513	18,513	17,997	516
FICA PT Assistant	-	-	-	-
Pension	15,791	15,791	12,661	3,130
Travel	750	750	621	129
Meetings & Dues	385	385	385	-
Education and Training	260	260	260	-
Advertising	-	-	-	-
Printing and Publications	200	200	190	10
Office Supplies/Central Purchases	400	400	377	23
Postage	50	129	129	-
Other Purchased Supplies	10,800	10,800	10,795	5
Recreation Supplies/Subcontractors	27,000	27,000	26,990	10
Field Trip Expenses	11,650	11,650	6,793	4,857
Telephone	5,200	5,200	5,176	24
Electricity	7,500	8,427	8,427	-
Heating Fuel	3,750	3,750	3,131	619
Water	1,400	1,400	908	492
Building Repairs	1,500	1,500	1,500	-
Maintenance/Custodial Supplies	14,000	14,422	14,422	-
Technology Maintenance	4,720	4,720	4,712	8
Park Improvements	300	300	239	61
Program Development	19,840	19,840	19,827	13
Total Parks and Recreation	447,351	447,351	394,511	52,840
Total Civic and Cultural	447,351	447,351	394,511	52,840
Development and Planning				
Regular Full-time Payroll - Town Planner	94,359	94,359	94,359	-
Secretary	24,001	19,161	17,832	1,329
Overtime Payroll	3,000	3,000	1,592	1,408
Longevity	475	475	475	-
Health Insurance	32,295	32,295	16,366	15,929
FICA	8,798	9,413	9,413	-
Pension	14,927	15,111	15,111	-
Professional Services - Contractual	6,000	6,000	4,905	1,095
Hearing Officer-Contractual	1	1	-	1
Travel	300	300	106	194
Planner - Meetings and Dues	1	1	-	1
P&Z - Meetings and Dues	200	200	130	70
ZBA - Meetings and Dues	1	1	-	1

See accountant's report.

TOWN OF GRISWOLD, CONNECTICUT
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Budgetary Basis)
For the Year Ended June 30, 2024

Page 10 of 10

	Budgeted Amounts		Actual	Variance
	Original	Amended	Budgetary Basis	
Development and Planning (Continued)				
CC - Meetings and Dues	\$ 150	\$ 150	\$ -	\$ 150
Economic Development Commission	3,000	3,000	242	2,758
Education and Training	1	1	-	1
Planner - Advertising	1	1	-	1
P&Z - Advertising	2,000	4,064	4,064	-
ZBA - Advertising	4,000	5,893	5,893	-
Wetlands/APA - Advertising	1,500	1,584	1,584	-
Postage	1,000	1,000	622	378
Service Contracts/Leases	3,200	3,200	1,702	1,498
State of Connecticut - MS4 Program	30,000	30,000	16,988	13,012
Total Development and Planning	<u>229,210</u>	<u>229,210</u>	<u>191,384</u>	<u>37,826</u>
Sundry				
Exchanges	70,000	6,044	-	6,044
BOE Contingency	70,000	70,000	-	70,000
Retiree Life Insurance	600	600	370	230
MERF - Administrative Assessor	8,970	8,970	8,970	-
Unemployment Compensation	1,000	1,000	475	525
Total Sundry	<u>150,570</u>	<u>86,614</u>	<u>9,815</u>	<u>76,799</u>
Education				
Board of Education	<u>30,782,465</u>	<u>30,782,465</u>	<u>30,744,732</u>	<u>37,733</u>
Debt Service				
School Construction Bond Principal	1,190,000	1,190,000	1,190,000	-
School Construction Bond Interest	327,400	327,400	327,399	1
Capital Lease Principal Payments	154,859	154,859	154,859	-
Capital Lease Interest Payments	15,012	15,012	15,012	-
Senior Center Bond Principal Payments	257,000	257,000	257,000	-
Senior Center Bond Interest Payments	179,860	179,860	179,860	-
Gas Line Principal Payments	43,000	43,000	43,000	-
Gas Line Interest	30,340	30,340	30,340	-
Community Multipurpose Field	80,000	80,000	80,000	-
Total Debt Service	<u>2,277,471</u>	<u>2,277,471</u>	<u>2,277,470</u>	<u>1</u>
Total Expenditures	<u>38,725,709</u>	<u>38,725,709</u>	<u>38,237,917</u>	<u>487,792</u>
Excess (Deficiency) of Revenues				
Over Expenditures	1,707,908	1,707,908	2,192,948	485,040
Other Financing Sources and (Uses)				
Transfers In	-	-	-	-
Transfers Out	(1,707,908)	(1,707,908)	(1,707,908)	-
Total Other Financing Sources and (Uses)	<u>(1,707,908)</u>	<u>(1,707,908)</u>	<u>(1,707,908)</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing (Uses) - Budgetary Basis	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 485,040</u>	<u>\$ 485,040</u>

See accountant's report.

Required Supplementary Information

TOWN OF GRISWOLD, CONNECTICUT
Notes to Required Supplementary Information

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES

Budgetary Information and Accounting

A formal, legally approved, annual budget is adopted for the General Fund only.

This budget is adopted on a basis consistent with Generally Accepted Accounting Principles (modified accrual basis) with the following exceptions:

1. The Town does not budget for as revenue or expenditures amounts for the State Teachers' pension and OPEB contributed by the State of Connecticut on the Town's behalf.
2. Certain grants are net with expenditures on the budgetary basis.
3. Encumbrances are reported as expenditures for the budgetary basis of accounting.
4. For reporting in accordance with generally accepted accounting principles, the general fund includes certain funds that are required to be reported as part of the general fund under the requirement of GASB 54.

The Board of Education is authorized under state law to make any transfers required within their budget at their discretion. Any additional appropriations must have Board of Education and Board of Finance approval and, if over one-half of one percent of the annual budget, Town Meeting 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 projects funds and those specifically reappropriated by the Board of Finance.

The Boards of Selectmen and Education submit requests for appropriation(s) to the Board of Finance. The budget is prepared by fund, function and activity, and includes all information on the past year, current year estimates, and requested appropriations for the next fiscal year.

The Board of Finance holds a public hearing, at which itemized estimates of the expenditures of the Town for the next fiscal year are presented. At this time, individuals are able to recommend any appropriations they desire to the Board of Finance to consider. The Board of Finance then considers the estimates, and any other matters brought to their attention at a public meeting held subsequent to the public hearing and prior to the annual meeting. The Board of Finance prepares the proposed budget.

The Board of Finance's estimated and recommended budget reports are submitted at the Annual Town Meeting. The Annual Town Meeting takes action on this budget. After the Annual Town Meeting, a referendum is held and, if passed, the Board of Finance meets to levy a tax on the grand list that will be sufficient to cover, together with other revenue, the amounts appropriated.

The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the department level. The governing body may amend the annual budget subject to the requirements of the Connecticut General Statutes. The Board of Finance may transfer unexpended balances between departments. The Board of Finance may make a one-time additional appropriation up to \$20,000 to any appropriations. A Town meeting must be called to make appropriations over \$20,000 and any additional appropriations over \$50,000 requires a referendum.

TOWN OF GRISWOLD, CONNECTICUT
Notes to Required Supplementary Information

Accounting principles applied for purposes of developing data on a budgetary basis differ from those used to present financial statements in conformity with accounting principles generally accepted in the United States of America ("GAAP basis"). The differences consist primarily of payments made by the State of Connecticut "on-behalf" of the Town into the State Teachers' Retirement System, which are not recorded for budgetary purposes, and additional revenues and expenditures pertaining to other Town funds, which are not budgeted for by the Town due to perspective differences.

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, 2024:

	Total Revenues	Total Expenditures	Other Financing Sources (Uses)
Budgetary Basis	\$ 40,430,865	\$ 38,237,917	\$ (1,707,908)
State Teachers' Pension On-behalf Amount	4,552,862	4,552,862	-
State Teachers' OPEB On-behalf Amount	61,956	61,956	-
Other Grants	898,522	898,522	-
Adjustment for Encumbrances	(1,250)	(104,554)	-
Transfer to Other Funds	-	(80,000)	(80,000)
Other Funds	<u>-</u>	<u>(6,384)</u>	<u>-</u>
GAAP Basis	<u>\$ 45,942,955</u>	<u>\$ 43,560,319</u>	<u>\$ (1,787,908)</u>

TOWN OF GRISWOLD, CONNECTICUT
Connecticut Municipal Employees' Retirement System
Proportionate Share of the Net Pension Liability and Schedule of Contributions
Last Ten Fiscal Years

**Schedule of Proportionate Share of the Net Pension Liability
Last 10 Fiscal Years or Since Inception of GASB 68**

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Town's Percentage of Collective Net Pension Liability	2.454%	2.477%	2.333%	2.225%	2.477%	2.349%	2.220%	2.220%	2.080%	2.080%
Town's Portion of Net Pension Liability	<u>\$ 11,195,577</u>	<u>\$ 11,137,594</u>	<u>\$ 5,521,443</u>	<u>\$ 8,737,397</u>	<u>\$ 9,142,925</u>	<u>\$ 8,984,290</u>	<u>\$ 3,669,518</u>	<u>\$ 4,357,166</u>	<u>\$ 2,848,256</u>	<u>\$ 2,140,037</u>
Town's Covered Payroll	<u>\$ 7,406,036</u>	<u>\$ 6,978,075</u>	<u>\$ 6,317,093</u>	<u>\$ 5,698,107</u>	<u>\$ 6,368,215</u>	<u>\$ 6,612,233</u>	<u>\$ 5,284,400</u>	<u>\$ 5,284,400</u>	<u>\$ 4,616,471</u>	<u>\$ 4,616,471</u>
Town's Portion of Net Pension Liability as a % of Covered Payroll	151.17%	159.61%	87.40%	153.34%	143.57%	135.87%	69.44%	82.45%	61.70%	46.36%
Plan Fiduciary Net Position as a % of Total Pension Liability	69.54%	68.71%	82.59%	71.18%	72.69%	73.60%	91.68%	88.29%	90.52%	90.48%

**Schedule of Employer Contributions
Since Inception of GASB 68**

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Town's Contractually Required Contribution	<u>\$ 1,272,952</u>	<u>\$ 1,208,561</u>	<u>\$ 989,372</u>	<u>\$ 788,716</u>	<u>\$ 775,192</u>	<u>\$ 705,703</u>	<u>\$ 667,934</u>	<u>\$ 601,365</u>	<u>\$ 610,674</u>	<u>\$ 582,540</u>
Town's Contributions in Relation to the Contractually Required Contribution	<u>1,272,952</u>	<u>1,208,561</u>	<u>989,372</u>	<u>788,716</u>	<u>775,192</u>	<u>705,703</u>	<u>667,934</u>	<u>601,365</u>	<u>610,674</u>	<u>582,540</u>
Town's Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Town's Covered Payroll	<u>\$ 7,406,036</u>	<u>\$ 6,978,075</u>	<u>\$ 6,317,093</u>	<u>\$ 5,698,107</u>	<u>\$ 6,368,215</u>	<u>\$ 6,011,099</u>	<u>\$ 5,689,387</u>	<u>\$ 5,284,402</u>	<u>\$ 5,366,204</u>	<u>\$ 5,118,981</u>
Town's Contributions as a Percentage of Covered Payroll	17.19%	17.32%	15.66%	13.84%	12.17%	11.74%	11.74%	11.38%	11.38%	11.38%

Notes to Schedule of Contributions

Actuarial valuation date June 30, 2023
Actuarial cost method Entry age Normal
Amortization method Level percent of pay dollar, closed

Asset valuation method Market Value on th measurement date. Plan's fiduciary net position also includes the present value of receivable initial liability payments established by participating employers upon entry into MERS.
Single equivalent amortization period Blended 24.3 to 24.4 years depnding on Tier
Inflation 2.50%
Salary Increases 3.0%-9.50%, including inflation
Investment rate of return 7.0% net of investment related expense

TOWN OF GRISWOLD, CONNECTICUT
State Teacher's Retirement System
Proportionate Share of Net Pension Liability
Last Ten Fiscal Years

Schedule of Proportionate Share of Net Pension Liability

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Town's percentage of the net pension liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Town's proportionate share of the net pension liability	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State of Connecticut's proportionate share of the net pension liability associated with the Town	<u>49,068,427</u>	<u>52,774,144</u>	<u>44,073,822</u>	<u>55,648,169</u>	<u>52,596,737</u>	<u>40,555,140</u>	<u>41,219,341</u>	<u>43,486,721</u>	<u>34,430,103</u>	<u>31,823,730</u>
Total	<u>\$ 49,068,427</u>	<u>\$ 52,774,144</u>	<u>\$ 44,073,822</u>	<u>\$ 55,648,169</u>	<u>\$ 52,596,737</u>	<u>\$ 40,555,140</u>	<u>\$ 41,219,341</u>	<u>\$ 43,486,721</u>	<u>\$ 34,430,103</u>	<u>\$ 31,823,730</u>
Town's covered payroll	<u>\$ 14,165,186</u>	<u>\$ 12,941,251</u>	<u>\$ 13,287,526</u>	<u>\$ 12,421,741</u>	<u>\$ 12,642,184</u>	<u>\$ 12,343,860</u>	<u>\$ 12,500,910</u>	<u>\$ 12,363,193</u>	<u>\$ 11,727,576</u>	<u>\$ 11,475,936</u>
Town's proportionate share of the net pension liability (asset) as a percentage of its covered payroll.	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	58.39%	54.06%	60.77%	49.24%	52.00%	57.69%	55.93%	52.26%	59.50%	61.51%

Notes to Schedule

Actuarial cost method	Entry Age
Amortization method	Level percent of pay closed, grading to a level dollar amortization method for the June 30, 2024 valuation.
Single equivalent amortization period	27.8 years
Asset valuation method	4 year smoothed market
Inflation	2.50%
Salary increases	3.0% - 6.50% average, including inflation
Investment rate of return	6.9% net of investment related expense

TOWN OF GRISWOLD, CONNECTICUT
Other Post Employment Benefits (OPEB) Plan
Schedule of Changes in Total OPEB Liability
Last Seven Fiscal Years*

	2024	2023	2022	2021	2020	2019	2018
Total OPEB Liability							
Service Cost	\$ 183,980	\$ 206,369	\$ 200,385	\$ 149,532	\$ 144,793	\$ 139,904	\$ 145,633
Interest	164,403	99,290	96,472	89,192	87,435	88,440	81,385
Differences Between Expected and Actual Experience	-	(547,933)	-	(92,210)	-	(26,524)	-
Changes in Assumptions	-	-	-	1,029,238	-	543,404	-
Benefit Payments, Including Refunds of Member Contributions	<u>(167,605)</u>	<u>(168,247)</u>	<u>(186,806)</u>	<u>(177,673)</u>	<u>(168,493)</u>	<u>(165,114)</u>	<u>(93,928)</u>
Net Change in Total OPEB Liability	180,778	(410,521)	110,051	998,079	63,735	580,110	133,090
Total OPEB Liability - Beginning	<u>3,879,667</u>	<u>4,290,188</u>	<u>4,180,137</u>	<u>3,182,058</u>	<u>3,118,323</u>	<u>2,538,213</u>	<u>2,405,123</u>
Total OPEB Liability - Ending	<u>\$ 4,060,445</u>	<u>\$ 3,879,667</u>	<u>\$ 4,290,188</u>	<u>\$ 4,180,137</u>	<u>\$ 3,182,058</u>	<u>\$ 3,118,323</u>	<u>\$ 2,538,213</u>
 Covered-Employee Payroll	 \$ 19,489,121	 \$ 18,981,477	 \$ 20,081,377	 \$ 19,496,483	 \$ 18,822,591	 \$ 18,274,360	 \$ 18,900,624
 Total OPEB Liability as a Percentage of Covered-Employee Payroll	 20.83%	 20.44%	 21.36%	 21.44%	 16.91%	 17.06%	 13.43%

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

There are no assets that are being accumulated in a trust that meets the criteria in GASB 75 to pay benefits.

Notes to Schedule

Measurement Date	June 30, 2024
Valuation Date	July 1, 2022
Inflation Rate	2.50%
Actuarial Cost Method	Individual Entry Age Normal
Salary Increases	3.00%
Healthcare Cost Trend Rates	FYE Medical
	2025 4.96%
	2026 4.92%
	2027 4.88%
	2028 4.84%
	2029 4.81%

Changes in Assumptions: For the year ending June 30, 2023, the discount rate was increased from 2.25% to 4.13%.

The percentage of participants assumed to have coverage lapse upon attainment of Medicare eligibility has been updated.

The Getzen model for projected healthcare costs was used.

TOWN OF GRISWOLD, CONNECTICUT
State Teacher's Retirement System
Proportionate Share of Net OPEB Liability
Last Seven Fiscal Years*

Schedule of Proportionate Share of Net OPEB Liability

	2024	2023	2022	2021	2020	2019	2018
Town's percentage of the net OPEB liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Town's proportionate share of the net OPEB liability	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State of Connecticut's proportionate share of the net OPEB liability associated with the Town	4,597,038	4,621,805	4,801,762	8,299,926	8,202,757	8,107,208	10,609,391
Total	\$ 4,597,038	\$ 4,621,805	\$ 4,801,762	\$ 8,299,926	\$ 8,202,757	\$ 8,107,208	\$ 10,609,391
Town's covered-employee payroll	\$ 14,165,186	\$ 12,941,251	\$ 13,287,526	\$ 12,421,741	\$ 12,642,184	\$ 12,343,860	\$ 12,500,910
Town's proportionate share of the net OPEB liability as a percentage of its covered-employee payroll.	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Plan fiduciary net position as a percentage of the total OPEB liability	11.92%	9.46%	6.11%	2.50%	2.08%	1.49%	1.79%

Notes to Schedule

Actuarial Cost Method	Entry age
Amortization Method	Level percent of payroll over a closed period
Remaining Amortization Period	30 years
Asset Valuation Method	Market Value of Assets
Investment Rate of Return	3.00%, net of investment related expense, including price inflation
Price Inflation	2.50%

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

Supplemental, Combining and Individual Fund Statements and Schedules

TOWN OF GRISWOLD, CONNECTICUT

Combining Balance Sheet

General Fund

June 30, 2024

	General Fund	Bicentennial Celebration Fund	Board of Education Vision Fund	Eliminations	Total
Assets					
Cash and Cash Equivalents	\$ 12,409,772	\$ -	\$ 10,136	\$ -	\$ 12,419,908
Restricted Cash	51,690	-	-	-	51,690
Investments	2,094,594	-	-	-	2,094,594
Receivables, Net of Allowance	1,212,910	-	-	-	1,212,910
Other	4,497	-	-	-	4,497
Due from Other Funds	790,488	7,915	-	(7,915)	790,488
Total Assets	<u>\$ 16,563,951</u>	<u>\$ 7,915</u>	<u>\$ 10,136</u>	<u>\$ (7,915)</u>	<u>\$ 16,574,087</u>
Liabilities					
Accounts Payable and Accrued Items	\$ 588,799	\$ -	\$ -	\$ -	\$ 588,799
Unearned Revenue	-	-	-	-	-
Performance Bonds	51,690	-	-	-	51,690
Due to Other Funds	6,024,117	-	-	(7,915)	6,016,202
Total Liabilities	<u>6,664,606</u>	<u>-</u>	<u>-</u>	<u>(7,915)</u>	<u>6,656,691</u>
Deferred Inflows of Resources					
Unavailable Revenues:					
Property Taxes and Interest	981,395	-	-	-	981,395
Fund Balances					
Assigned	154,453	7,915	10,136	-	172,504
Unassigned	8,763,497	-	-	-	8,763,497
Total Fund Balances	<u>8,917,950</u>	<u>7,915</u>	<u>10,136</u>	<u>-</u>	<u>8,936,001</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 16,563,951</u>	<u>\$ 7,915</u>	<u>\$ 10,136</u>	<u>\$ (7,915)</u>	<u>\$ 16,574,087</u>

See accountant's report.

TOWN OF GRISWOLD, CONNECTICUT

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

General Fund

For the Year Ended June 30, 2024

	General Fund	Bicentennial Celebration Fund	Board of Education Vision Fund	Eliminations	Total
Revenues					
Property Taxes, Interest and Lien Fees	\$ 23,558,141	\$ -	\$ -	\$ -	\$ 23,558,141
Intergovernmental	16,919,669	-	-	-	16,919,669
Charges for Services	4,845,597	-	-	-	4,845,597
Investment Income	619,548	-	-	-	619,548
Other	-	-	30,000	(30,000)	-
Total Revenues	<u>45,942,955</u>	<u>-</u>	<u>30,000</u>	<u>(30,000)</u>	<u>45,942,955</u>
Expenditures					
Current:					
General Government	1,899,893	-	-	-	1,899,893
Public Safety	555,876	-	-	-	555,876
Public Works	1,672,435	-	-	-	1,672,435
Human Services	501,852	-	-	-	501,852
Civic and Cultural	397,144	-	-	-	397,144
Development and Planning	191,384	-	-	-	191,384
Sundry	9,815	-	-	-	9,815
Education	36,140,834	-	23,616	(30,000)	36,134,450
Debt Service	2,197,470	-	-	-	2,197,470
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>43,566,703</u>	<u>-</u>	<u>23,616</u>	<u>(30,000)</u>	<u>43,560,319</u>
Excess/(Deficiency) of Revenues over Expenditures	2,376,252	-	6,384	-	2,382,636
Other Financing Sources/(Uses)					
Transfers In	-	-	-	-	-
Transfers Out	(1,787,908)	-	-	-	(1,787,908)
Total Other Financing Sources/(Uses)	<u>(1,787,908)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,787,908)</u>
Net Change in Fund Balances	588,344	-	6,384	-	594,728
Fund Balances at Beginning of Year	<u>8,329,606</u>	<u>7,915</u>	<u>3,752</u>	<u>-</u>	<u>8,341,273</u>
Fund Balances at End of Year	<u>\$ 8,917,950</u>	<u>\$ 7,915</u>	<u>\$ 10,136</u>	<u>\$ -</u>	<u>\$ 8,936,001</u>

See accountant's report.

TOWN OF GRISWOLD, CONNECTICUT

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Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2024

SPECIAL REVENUE FUNDS									
	Town Aid Road Fund	Board of Education Miscellaneous Fund	School Cafeteria Fund	Special Education Grant Fund	Youth Center Fund	Building Use/ Maintenance Fund	Dog Fund	Sheldon Road Park Fund	Records Preservation Fund
Assets									
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-	-	-	-	-	-
Receivables, Net	-	7,180	155,974	59,231	-	-	344	-	70
Other	-	-	33,017	-	-	-	-	-	-
Due from Other Funds	262,102	115,612	878,998	119,991	-	2,091	42,368	8,204	16,626
Total Assets	<u>\$ 262,102</u>	<u>\$ 122,792</u>	<u>\$ 1,067,989</u>	<u>\$ 179,222</u>	<u>\$ 100</u>	<u>\$ 2,091</u>	<u>\$ 42,712</u>	<u>\$ 8,204</u>	<u>\$ 16,696</u>
Liabilities and Fund Balances									
Liabilities:									
Accounts Payable and									
Accrued Items	\$ 192,078	\$ 523	\$ -	\$ 15,209	\$ -	\$ -	\$ -	\$ -	\$ -
Unearned Revenue	-	12,262	-	133,315	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	-	-	-
Total Liabilities	<u>192,078</u>	<u>12,785</u>	<u>-</u>	<u>148,524</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:									
Nonspendable	-	-	-	-	-	-	-	-	-
Restricted	70,024	110,007	1,067,989	30,698	100	-	42,712	8,204	16,696
Committed	-	-	-	-	-	2,091	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-
Total Fund Balances	<u>70,024</u>	<u>110,007</u>	<u>1,067,989</u>	<u>30,698</u>	<u>100</u>	<u>2,091</u>	<u>42,712</u>	<u>8,204</u>	<u>16,696</u>
Total Liabilities and Fund Balances	<u>\$ 262,102</u>	<u>\$ 122,792</u>	<u>\$ 1,067,989</u>	<u>\$ 179,222</u>	<u>\$ 100</u>	<u>\$ 2,091</u>	<u>\$ 42,712</u>	<u>\$ 8,204</u>	<u>\$ 16,696</u>

See accountant's report.

TOWN OF GRISWOLD, CONNECTICUT

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Combining Balance Sheet Nonmajor Governmental Funds June 30, 2024

	SPECIAL REVENUE FUNDS						
	Plan of Conservation and Development Fund	Historical Society Tercentenary Fund	Sewer Authority Fund	Griswold Pride Fund	Miscellaneous Donations Fund	Student Activity Fund	Scholarship Fund
Assets							
Cash and Cash Equivalents	\$ -	\$ 286	\$ 23,301	\$ -	\$ -	\$ 236,003	\$ 596,076
Investments	-	-	12,863	-	-	-	-
Receivables, Net	-	-	864	-	-	-	-
Other	-	-	-	-	-	-	-
Due from Other Funds	7,840	-	-	80,458	24,007	-	-
Total Assets	<u>\$ 7,840</u>	<u>\$ 286</u>	<u>\$ 37,028</u>	<u>\$ 80,458</u>	<u>\$ 24,007</u>	<u>\$ 236,003</u>	<u>\$ 596,076</u>
Liabilities and Fund Balances							
Liabilities:							
Accounts Payable and Accrued Items	\$ -	\$ -	\$ 55	\$ 553	\$ 1,088	\$ -	\$ -
Unearned Revenue	7,840	-	2,166	-	-	-	-
Due to Other Funds	-	-	76	-	-	31,664	-
Total Liabilities	<u>7,840</u>	<u>-</u>	<u>2,297</u>	<u>553</u>	<u>1,088</u>	<u>31,664</u>	<u>-</u>
Fund Balances:							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	286	34,731	79,905	22,919	204,339	596,076
Committed	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total Fund Balances	<u>-</u>	<u>286</u>	<u>34,731</u>	<u>79,905</u>	<u>22,919</u>	<u>204,339</u>	<u>596,076</u>
Total Liabilities and Fund Balances	<u>\$ 7,840</u>	<u>\$ 286</u>	<u>\$ 37,028</u>	<u>\$ 80,458</u>	<u>\$ 24,007</u>	<u>\$ 236,003</u>	<u>\$ 596,076</u>

See accountant's report.

TOWN OF GRISWOLD, CONNECTICUT

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Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2024

	CAPITAL PROJECT FUNDS						PERMANENT FUNDS		
	Community Multi-Purpose Field	Capital Projects Fund	BOE Donation Based Cap Projects Fund	Senior Center Expansion Fund	Capital Nonrecurring Fund	Open Space Fund	Rixtown Cemetery Fund	Anthony Trust Fund	Total
Assets									
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,245	\$ 3,482	\$ 867,493
Investments	-	-	-	-	-	-	-	18,000	30,863
Receivables, Net	-	-	-	35,753	75	-	-	-	259,491
Other	-	-	-	-	-	-	-	-	33,017
Due from Other Funds	138,682	-	4,558	715,764	518,070	52,586	3,372	337	2,991,666
Total Assets	<u>\$ 138,682</u>	<u>\$ -</u>	<u>\$ 4,558</u>	<u>\$ 751,517</u>	<u>\$ 518,145</u>	<u>\$ 52,586</u>	<u>\$ 11,617</u>	<u>\$ 21,819</u>	<u>\$ 4,182,530</u>
Liabilities and Fund Balances									
Liabilities:									
Accounts Payable and									
Accrued Items	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 259,506
Unearned Revenue	-	-	-	-	-	-	-	-	155,583
Due to Other Funds	-	-	-	-	-	-	-	-	31,740
Total Liabilities	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>446,829</u>
Fund Balances:									
Nonspendable	-	-	-	-	-	-	-	18,000	18,000
Restricted	-	-	4,558	-	117,444	-	11,617	3,819	2,422,124
Committed	88,682	-	-	751,517	400,701	52,586	-	-	1,295,577
Unassigned	-	-	-	-	-	-	-	-	-
Total Fund Balances	<u>88,682</u>	<u>-</u>	<u>4,558</u>	<u>751,517</u>	<u>518,145</u>	<u>52,586</u>	<u>11,617</u>	<u>21,819</u>	<u>3,735,701</u>
Total Liabilities and Fund Balances	<u>\$ 138,682</u>	<u>\$ -</u>	<u>\$ 4,558</u>	<u>\$ 751,517</u>	<u>\$ 518,145</u>	<u>\$ 52,586</u>	<u>\$ 11,617</u>	<u>\$ 21,819</u>	<u>\$ 4,182,530</u>

See accountant's report.

TOWN OF GRISWOLD, CONNECTICUT
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2024

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	SPECIAL REVENUE FUNDS								
	Town Aid Road Fund	Board of Education Miscellaneous Fund	School Cafeteria Fund	Special Education Grant Fund	Youth Center Fund	Building Use/ Maintenance Fund	Dog Fund	Sheldon Road Park Fund	Records Preservation Fund
Revenues									
Intergovernmental Revenues	\$ 262,967	\$ 2,081,214	\$ 1,023,391	\$ 1,490,146	\$ 11,969	\$ -	\$ -	\$ -	\$ 6,000
Contributions	-	-	-	-	12,500	-	-	-	-
Charges for Services	-	304,000	502,865	-	-	620	8,828	-	6,224
Investment Income	-	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-	-
Total Revenues	<u>262,967</u>	<u>2,385,214</u>	<u>1,526,256</u>	<u>1,490,146</u>	<u>24,469</u>	<u>620</u>	<u>8,828</u>	<u>-</u>	<u>12,224</u>
Expenditures									
Current:									
General Government	-	-	-	-	24,469	-	5,074	-	16,493
Public Safety	-	-	-	-	-	-	-	-	-
Public Works	671,888	-	-	-	-	-	-	-	-
Human Services	-	-	-	-	-	-	-	-	-
Civic and Cultural	-	-	-	-	-	-	-	-	-
Education	-	2,327,049	1,282,060	1,490,067	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total Expenditures	<u>671,888</u>	<u>2,327,049</u>	<u>1,282,060</u>	<u>1,490,067</u>	<u>24,469</u>	<u>-</u>	<u>5,074</u>	<u>-</u>	<u>16,493</u>
Excess/(Deficiency) of Revenues Over Expenditures	(408,921)	58,165	244,196	79	-	620	3,754	-	(4,269)
Other Financing Sources/(Uses)									
Proceeds from Bond	-	-	-	-	-	-	-	-	-
Proceeds from Bond Premium	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Total Other Financing Sources/(Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(408,921)	58,165	244,196	79	-	620	3,754	-	(4,269)
Fund Balances at Beginning of Year	478,945	51,842	823,793	30,619	100	1,471	38,958	8,204	20,965
Change in Presentation for Non-Major to Major	-	-	-	-	-	-	-	-	-
Change in Presentation from Major to Non-major	-	-	-	-	-	-	-	-	-
Fund Balance as Adjusted, Beginning of Year	<u>478,945</u>	<u>51,842</u>	<u>823,793</u>	<u>30,619</u>	<u>100</u>	<u>1,471</u>	<u>38,958</u>	<u>8,204</u>	<u>20,965</u>
Fund Balances at End of Year	<u>\$ 70,024</u>	<u>\$ 110,007</u>	<u>\$ 1,067,989</u>	<u>\$ 30,698</u>	<u>\$ 100</u>	<u>\$ 2,091</u>	<u>\$ 42,712</u>	<u>\$ 8,204</u>	<u>\$ 16,696</u>

See accountant's report.

TOWN OF GRISWOLD, CONNECTICUT
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2024

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	SPECIAL REVENUE FUNDS						
	Plan of Conservation and Development Fund	Historical Society Tercentenary Fund	Sewer Authority Fund	Griswold Pride Fund	Miscellaneous Donations Fund	Student Activity Fund	Scholarship Fund
Revenues							
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -	\$ 10,500	\$ -	\$ -
Contributions		-	-	51,724	31,223	-	137,226
Charges for Services	-	-	7,482	-	-	287,087	-
Investment Income	-	-	307	-	-	-	236
Other Revenue	-	-	-	-	-	-	-
Total Revenues	-	-	7,789	51,724	41,723	287,087	137,462
Expenditures							
Current:							
General Government	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-
Public Works	-	-	24,403	-	-	-	-
Human Services	-	-	-	22,646	-	-	-
Civic and Cultural	-	-	-	-	34,467	-	-
Education	-	-	-	-	-	317,615	137,071
Debt Service	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total Expenditures	-	-	24,403	22,646	34,467	317,615	137,071
Excess/(Deficiency) of Revenues Over Expenditures	-	-	(16,614)	29,078	7,256	(30,528)	391
Other Financing Sources/(Uses)							
Proceeds from Bond	-	-	-	-	-	-	-
Proceeds from Bond Premium	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Other Financing Sources/(Uses)	-	-	-	-	-	-	-
Net Change in Fund Balances	-	-	(16,614)	29,078	7,256	(30,528)	391
Fund Balances at Beginning of Year	-	286	51,345	50,827	15,663	234,867	595,685
Change in Presentation for Non-Major to Major	-	-	-	-	-	-	-
Change in Presentation from Major to Non-major	-	-	-	-	-	-	-
Fund Balance as Adjusted, Beginning of Year	-	286	51,345	50,827	15,663	234,867	595,685
Fund Balances at End of Year	\$ -	\$ 286	\$ 34,731	\$ 79,905	\$ 22,919	\$ 204,339	\$ 596,076

See accountant's report.

TOWN OF GRISWOLD, CONNECTICUT
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2024

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	CAPITAL PROJECT FUNDS						PERMANENT FUNDS		
	Community Multi-Purpose Field	Capital Projects Fund	BOE Donation Based Cap Projects Fund	Senior Center Expansion Fund	Capital Nonrecurring Fund	Open Space Fund	Rixtown Cemetery Fund	Anthony Trust Fund	Total
Revenues									
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ 411,800	\$ -	\$ -	\$ -	\$ -	\$ 5,297,987
Contributions	-	-	-	-	-	-	-	-	232,673
Charges for Services	-	-	-	-	38,989	-	-	-	1,156,095
Investment Income	-	-	-	-	-	-	4	137	684
Other Revenue	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	411,800	38,989	-	4	137	6,687,439
Expenditures									
Current:									
General Government	-	-	-	-	53,854	-	-	-	99,890
Public Safety	-	-	-	-	42,685	-	-	-	42,685
Public Works	-	-	-	-	161,500	-	-	-	857,791
Human Services	-	-	-	211,087	-	-	-	-	233,733
Civic and Cultural	-	-	-	-	-	-	-	-	34,467
Education	-	-	-	-	177,706	-	-	-	5,731,568
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	558,393	-	-	-	-	-	-	-	558,393
Total Expenditures	558,393	-	-	211,087	435,745	-	-	-	7,558,527
Excess/(Deficiency) of Revenues Over Expenditures	(558,393)	-	-	200,713	(396,756)	-	4	137	(871,088)
Other Financing Sources/(Uses)									
Proceeds from Bond	3,385,000	-	-	-	-	-	-	-	3,385,000
Proceeds from Bond Premium	229,536	-	-	-	-	-	-	-	229,536
Transfers In	80,000	-	-	-	457,908	-	-	-	537,908
Transfers Out	-	-	-	-	-	-	-	-	-
Total Other Financing Sources/(Uses)	3,694,536	-	-	-	457,908	-	-	-	4,152,444
Net Change in Fund Balances	3,136,143	-	-	200,713	61,152	-	4	137	3,281,356
Fund Balances at Beginning of Year	-	231,201	4,558	550,804	456,993	52,586	11,613	21,682	3,733,007
Change in Presentation for Non-Major to Major	-	(231,201)	-	-	-	-	-	-	(231,201)
Change in Presentation from Major to Non-major	(3,047,461)	-	-	-	-	-	-	-	(3,047,461)
Fund Balance as Adjusted, Beginning of Year	(3,047,461)	-	4,558	550,804	456,993	52,586	11,613	21,682	454,345
Fund Balances at End of Year	\$ 88,682	\$ -	\$ 4,558	\$ 751,517	\$ 518,145	\$ 52,586	\$ 11,617	\$ 21,819	\$ 3,735,701

See accountant's report.

TOWN OF GRISWOLD, CONNECTICUT
Schedule of Property Taxes Levied, Collected, and Outstanding
For the Year Ended June 30, 2024

List of 10/1:	Outstanding July 1, 2023	Current Levy	Lawful Corrections		Collectible Taxes	Collections During the Year				Transfers to Suspense	Outstanding June 30, 2024
			Additions	Deductions		Taxes	Interest	Liens	Total		
2022		\$ 23,737,841	\$ 30,260	\$ 376,275	\$ 23,391,826	\$ 22,948,937	\$ 100,155	\$ 14,586	\$ 23,063,678	\$ 3,237	\$ 439,652
2021	\$ 571,104	-	1,698	173,261	399,541	245,852	53,878	7,965	307,695	726	152,963
2020	288,615	-	714	162,095	127,234	50,350	17,611	1,376	69,337	411	76,473
2019	59,870	-	-	1,187	58,683	11,040	6,933	359	18,332	-	47,643
2018	44,961	-	-	1,766	43,195	3,551	2,654	174	6,379	1,134	38,510
2017	37,385	-	-	1,831	35,554	2,628	2,971	145	5,744	447	32,479
2016	43,463	-	-	1,631	41,832	2,064	2,334	20	4,418	159	39,609
2015	5,445	-	-	671	4,774	-	-	-	-	-	4,774
2014	4,973	-	-	659	4,314	-	-	-	-	-	4,314
2013	4,200	-	163	637	3,726	-	-	-	-	-	3,726
2012	3,718	-	-	-	3,718	-	-	-	-	-	3,718
2011	3,544	-	-	-	3,544	-	-	-	-	-	3,544
2010	4,663	-	-	-	4,663	-	-	-	-	-	4,663
2009	4,663	-	-	-	4,663	-	-	-	-	-	4,663
2008	4,038	-	-	4,038	-	-	-	-	-	-	-
2007	3,736	-	-	3,736	-	-	-	-	-	-	-
	\$ 1,084,378	\$ 23,737,841	\$ 32,835	\$ 727,787	\$ 24,127,267	23,264,422	186,536	24,625	23,475,583	\$ 6,114	\$ 856,731
Net Grand List - October 1, 2022					Total Suspense Collections		19,243	33,096	50	52,389	
Tax Rate: 25.07 mills					Total Collections		\$ 23,283,665	\$ 219,632	\$ 24,675	\$ 23,527,972	

See accountant's report.

Trend Information

This part of the Town's annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the Town's overall financial health.

Contents

Financial Trends (Tables 1-2)

These schedules contain trend information to help the reader understand how the Town's financial performance and well-being have changed over time.

Revenue Capacity (Tables 3-5)

These schedules contain information to help the reader assess the Town's most significant local revenue source, the property tax.

Debt Capacity (Tables 6-7)

These schedules present information to help the reader assess the affordability of the Town's current levels of outstanding debt and the Town's ability to issue additional debt in the future.

TOWN OF GRISWOLD, CONNECTICUT
Net Position by Component
Last Ten Fiscal Years

Table 1

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Net Investment in Capital Assets	\$92,607,823	\$94,708,262	\$ 89,564,553	\$ 89,658,409	\$ 90,803,949	\$ 88,729,242	\$ 88,256,130	\$ 89,531,558	\$ 88,519,928	\$ 85,711,583
Restricted	2,440,124	2,519,907	2,292,154	920,082	431,019	303,641	278,826	693,389	432,735	554,322
Unrestricted	<u>275,609</u>	<u>(3,895,715)</u>	<u>326,073</u>	<u>922,398</u>	<u>206,636</u>	<u>553,585</u>	<u>1,081,392</u>	<u>2,313,253</u>	<u>2,609,180</u>	<u>466,757</u>
Total Net Position	<u>\$95,323,556</u>	<u>\$93,332,454</u>	<u>\$ 92,182,780</u>	<u>\$ 91,500,889</u>	<u>\$ 91,441,604</u>	<u>\$ 89,586,468</u>	<u>\$ 89,616,348</u>	<u>\$ 92,538,200</u>	<u>\$ 91,561,843</u>	<u>\$ 86,732,662</u>

See accountant's report.
(Unaudited)

TOWN OF GRISWOLD, CONNECTICUT

Changes in Net Position
Last Ten Fiscal Years

Table 2

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Expenses:										
General Government	\$ 1,841,711	\$ 2,217,072	\$ 1,906,836	\$ 2,232,442	\$ 2,194,540	\$ 2,243,418	\$ 2,184,508	\$ 2,045,964	\$ 2,806,224	\$ 1,651,807
Public Safety	750,150	704,767	682,760	645,101	634,212	561,831	599,697	541,286	549,108	493,373
Public Works	3,113,307	2,519,161	3,344,327	2,465,546	2,016,475	2,360,205	2,073,267	1,946,696	2,006,124	2,216,089
Human Services	1,376,972	589,045	451,110	422,254	384,280	412,495	407,444	372,287	365,537	372,631
Civic and Cultural	445,661	414,969	409,350	222,366	279,200	328,730	335,222	302,093	283,961	274,267
Development and Planning	190,257	186,378	142,544	147,311	156,623	154,599	176,864	215,522	204,094	116,796
Sundry	9,815	9,490	9,616	11,241	19,649	10,480	12,585	8,044	8,559	-
Education	43,226,947	43,286,924	38,321,232	43,566,556	39,057,547	36,620,974	37,437,834	36,032,476	33,531,106	31,957,563
Interest	475,823	509,469	632,679	518,006	486,050	534,755	416,409	581,457	527,802	637,335
Total Expenses	51,430,643	50,437,275	45,900,454	50,230,823	45,228,576	43,227,487	43,643,830	42,045,825	40,282,515	37,719,861
Program Revenues:										
Charges for Services:										
General Government	778,649	402,441	463,074	446,176	342,055	288,703	274,546	152,077	174,067	259,996
Public Safety	-	-	-	-	-	-	-	-	-	822
Public Works	579,139	684,856	742,560	543,098	949,658	426,649	292,560	280,649	298,485	368,088
Human Services	-	-	-	-	-	-	-	-	-	-
Civic and Cultural	180,386	146,845	182,697	94,891	70,699	190,945	156,852	110,674	78,833	79,337
Development and Planning	12,327	22,093	7,185	7,026	9,596	7,324	166,066	146,430	130,469	9,075
Education	4,451,191	3,564,358	3,021,646	3,382,700	2,612,214	2,403,677	2,323,003	2,402,835	2,077,764	2,046,670
Operating Grants and Contributions:										
General Government	123,916	143,603	103,635	25,588	32,102	80,415	623,200	791,015	630,305	317,714
Public Safety	11,455	7,020	20,210	985	-	-	-	220	-	952
Public Works	702,656	768,512	384,739	413,278	125,306	167,160	285,263	277,958	278,019	477,626
Human Services	411,800	1,235,021	3,600	-	108,999	10,158	4,197	-	-	-
Civic and Cultural	-	-	-	-	16,972	124,000	45,727	55,763	140,374	54,271
Education	20,594,603	20,538,749	18,813,466	22,691,472	19,004,856	17,749,613	17,292,372	17,857,040	16,414,228	14,911,591
Capital Grants and Contributions:										
General Government	-	-	-	-	-	-	5,000	-	718,858	1,319,258
Public Works	-	36,154	76,907	86,250	2,207,317	931,563	34,254	20,221	609,610	-
Human Services	985,849	-	-	-	-	311,251	-	-	-	-
Education	-	-	-	-	-	-	-	1,311,667	4,364,117	1,315,565
Total Program Revenues	28,831,971	27,549,652	23,819,719	27,691,464	25,479,774	22,691,458	21,503,040	23,406,549	25,915,129	21,160,965
Net Expenses	(22,598,672)	(22,887,623)	(22,080,735)	(22,539,359)	(19,748,802)	(20,536,029)	(22,140,790)	(18,639,276)	(14,367,386)	(16,558,896)
General Revenues:										
Property Taxes	23,311,580	23,236,278	22,536,300	21,752,020	21,328,412	20,230,007	20,000,286	19,464,666	19,076,198	18,695,974
Grants and Contributions not Not Restricted to Specific Programs	419,478	378,071	191,164	153,330	115,893	128,590	160,448	-	-	269,600
Income from Investments	620,232	408,577	33,828	34,181	135,495	146,073	55,392	35,161	59,796	7,889
Other	7,283	14,371	1,334	153,363	24,138	1,479	-	115,805	60,574	-
Total General Revenues	24,358,573	24,037,297	22,762,626	22,092,894	21,603,938	20,506,149	20,216,126	19,615,632	19,196,568	18,973,463
Change in Net Position	\$ 1,759,901	\$ 1,149,674	\$ 681,891	\$ (446,465)	\$ 1,855,136	\$ (29,880)	\$ (1,924,664)	\$ 976,356	\$ 4,829,182	\$ 2,414,567

See accountant's report.
(Unaudited)

TOWN OF GRISWOLD, CONNECTICUT
Assessed and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Table 3

Year Ended June 30	Real Property	Personal Property	Motor Vehicle	Total Gross Taxable Assessed Value	Less Exemptions	Total Net Taxable Assessed Value	Total Direct Tax Rate
2024	\$ 775,937,848	\$ 54,424,190	\$ 119,260,186	\$ 949,622,224	\$ (14,793,526)	\$ 934,828,698	25.07
2023	859,929,671	59,624,400	111,801,372	1,031,355,443	(110,864,989)	920,490,454	25.07
2022	640,426,462	46,536,526	87,583,725	774,546,713	(12,126,202)	762,420,511	28.94
2021	629,610,770	37,052,190	85,145,165	751,808,125	(15,263,056)	736,545,069	29.10
2020	625,595,223	32,032,949	80,350,053	737,978,225	(12,390,074)	725,588,151	28.60
2019	617,771,300	22,465,968	75,462,924	715,700,192	(14,776,257)	700,923,935	27.95
2018	621,059,276	27,187,960	78,325,254	726,572,490	(14,890,540)	711,681,950	27.61
2017	618,896,982	22,145,953	75,416,620	716,459,555	(8,792,637)	707,666,918	27.06
2016	617,963,222	19,651,889	75,057,413	712,672,524	(7,189,309)	705,483,215	26.57
2015	613,414,092	18,294,514	74,820,593	706,529,199	(7,495,468)	699,033,731	26.08

Source: Assessor's Office, Town of Griswold

Note: The above information presents the information for each period for which it is levied. A tax levy provides taxes remitted in the following year.

See accountant's report.
(Unaudited)

TOWN OF GRISWOLD, CONNECTICUT
Principal Taxpayers
Current Year and Nine Years Ago

Table 4

Taxpayer	2024			2015		
	Taxable Assessed Valuation	Rank	Percent of Taxable Assessed Valuation	Taxable Assessed Valuation	Rank	Percent of Taxable Assessed Valuation
Griswold Pleasant View DE LLC	\$ 11,779,038	1	1.54%	\$ -		0.00%
Connecticut Light & Power	9,003,590	2	1.18%	5,335,580	1	1.34%
Yankee Gas Services CO AU71	7,201,450	3	0.94%	-		0.00%
Jewett City Water Company	4,517,590	4	0.59%	2,690,400	3	0.67%
OT Owner LLC	4,415,476	5	0.58%	-		0.00%
American Industries INC	4,232,320	6	0.56%	-		0.00%
OSJ of Griswold	3,557,785	7	0.47%	3,136,280	2	0.79%
American Trucking LLC	3,242,526	8	0.43%	-		0.00%
Jewett City Savings Bank	2,469,610	9	0.32%	2,087,150	4	0.52%
Champion X 2017 LLC	2,297,900	10	0.30%	-		0.00%
395 Associates LLC	-		0.00%	1,961,200	5	0.49%
Green Sea LLC	-		0.00%	1,929,770	6	0.48%
Andrew E Stevens Trust	-		0.00%	1,912,470	7	0.48%
PA Residential LLC	-		0.00%	1,753,780	8	0.44%
Jewett City LLC	-		0.00%	1,726,760	9	0.43%
Pasquale Camutaro	-		0.00%	1,516,130	10	0.38%
	<u>\$ 52,717,285</u>		<u>6.91%</u>	<u>\$ 24,049,520</u>		<u>6.03%</u>
Based on October 1, 2022 and 2013 net taxable grand list of	<u>\$ 762,420,511</u>			<u>\$ 399,033,731</u>		

Source: Assessor's Office, Town of Griswold

See accountant's report.
(Unaudited)

TOWN OF GRISWOLD, CONNECTICUT
Property Tax Rates, Levies and Collections
Last Ten Fiscal Years

Table 5

Fiscal Year Ended June 30,	Tax Rate in Mills	Grand List October 1,	Total Adjusted Tax Levy (1)	Net Current Tax Collections	Percent of Current Levy Collected	Total Collections to Date			
						Collections in Subsequent Years	Total Collections	Percentage of Levy Collected	Current Delinquent Balance
2024	25.07	2022	\$ 23,737,841	\$ 22,948,937	96.68%	\$ -	\$ 22,948,937	96.68%	\$ 439,652
2023	25.07	2021	23,028,332	22,437,904	97.44%	245,852	22,683,756	98.50%	152,963
2022	28.94	2020	22,366,458	21,889,664	97.87%	233,278	22,122,942	98.91%	76,473
2021	29.10	2019	21,685,185	21,249,838	97.99%	311,798	21,561,636	99.43%	47,643
2020	28.60	2018	20,997,804	20,592,092	98.07%	338,376	20,930,468	99.68%	38,510
2019	27.95	2017	20,211,749	19,830,024	98.11%	317,699	20,147,723	99.68%	32,479
2018*	27.61	2016	19,818,937	19,418,711	97.98%	340,811	19,759,522	99.70%	39,609
2017	27.06	2015	19,359,939	18,965,581	97.96%	243,407	19,208,988	99.22%	4,774
2016	26.57	2014	18,841,208	18,375,270	97.53%	371,204	18,746,474	99.50%	4,314
2015	26.08	2013	18,353,729	17,871,418	97.37%	404,862	18,276,280	99.58%	3,726

Source: Tax Collector's Office and Assessor's Office, Town of Griswold

Note (1) Tax levy is per \$1,000 of the assessed value of taxable property.

* - Revaluation Performed

See accountant's report.
(Unaudited)

TOWN OF GRISWOLD, CONNECTICUT
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Table 6

Fiscal Year Ended June 30,	General Obligation Bonds and Notes Outstanding	Percentage of Actual Taxable Value of Property (1)	Per Capita	Capital Leases and Notes Payable	Total Direct Debt	Direct Debt Per Capita	Percent of Equalized Net Grand List
2023	\$ 18,215,000	1.95%	1,524	\$ 1,173,469	19,388,469	1,622	1.14%
2023	16,320,000	1.77%	1,418	1,173,469	17,493,469	1,520	1.35%
2022	17,750,000	2.33%	1,542	935,474	18,685,474	1,624	1.35%
2021	19,885,000	2.70%	1,744	-	19,885,000	1,744	1.76%
2020	20,930,000	2.88%	1,806	143,667	21,073,667	1,818	1.91%
2019	12,780,000	1.82%	1,103	283,754	13,063,754	1,127	1.80%
2018	13,745,000	1.93%	1,176	421,428	14,166,428	1,209	1.38%
2017	14,670,000	2.07%	1,252	553,467	15,223,467	1,287	1.56%
2016	17,125,000	2.43%	1,448	190,200	17,315,200	1,453	1.78%
2015	22,120,000	3.16%	1,856	154,467	22,274,467	1,863	2.29%

Source: Tax Collector's Office and Assessor's Office, Town of Griswold

(1) - Actual Taxable Value data can be found in Table 3

Note: Details regarding the Town's outstanding debt can be found in the notes to the financial statements.

See accountant's report.
(Unaudited)

TOWN OF GRISWOLD, CONNECTICUT

Schedule of Debt Limitation

June 30, 2024

Table 7

Total Tax Collections, Including Interest and Lien Fees - Prior Fiscal Year \$22,877,708

Total Tax Collections, Including Interest and Lien Fees - Prior Fiscal Year
of the Borough of Jewett City 470,627

Reimbursement for Revenue Loss on:

Tax Relief for Elderly and Disabled - Prior Fiscal Year 744
Base \$ 23,349,079

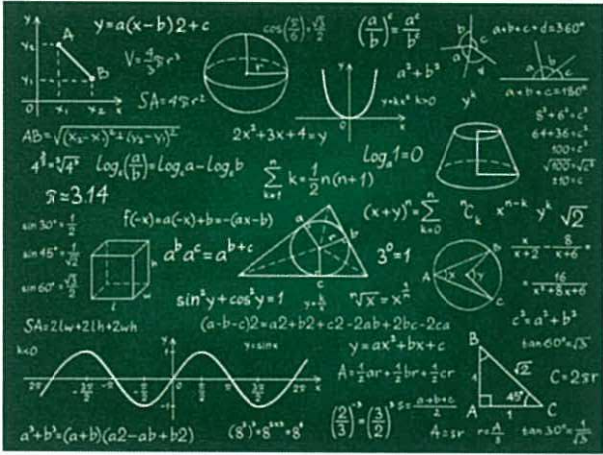
	<u>General Purposes</u>	<u>Schools</u>	<u>Sewers</u>	<u>Urban Renewal</u>	<u>Pension Deficit</u>
	(2.25 x base)	(4.50 x base)	(3.75 x base)	(3.25 x base)	(3.00 x base)
Debt Limitation:					
Statutory Debt Limits by Function	<u>\$ 52,535,428</u>	<u>\$ 105,070,856</u>	<u>\$ 87,559,046</u>	<u>\$ 75,884,507</u>	<u>\$ 70,047,237</u>
Indebtedness:					
Bonds Payable	<u>10,905,000</u>	<u>7,310,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Indebtedness	<u>10,905,000</u>	<u>7,310,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Debt Limitation in Excess of Debt*	<u>\$ 41,630,428</u>	<u>\$ 97,760,856</u>	<u>\$ 87,559,046</u>	<u>\$ 75,884,507</u>	<u>\$ 70,047,237</u>

*In no event shall total debt exceed seven times annual receipts from base. The maximum amount permitted under this formula would be approximately \$163,443,553.

See accountant's report.
(Unaudited)

SUPERINTENDENT'S UPDATES

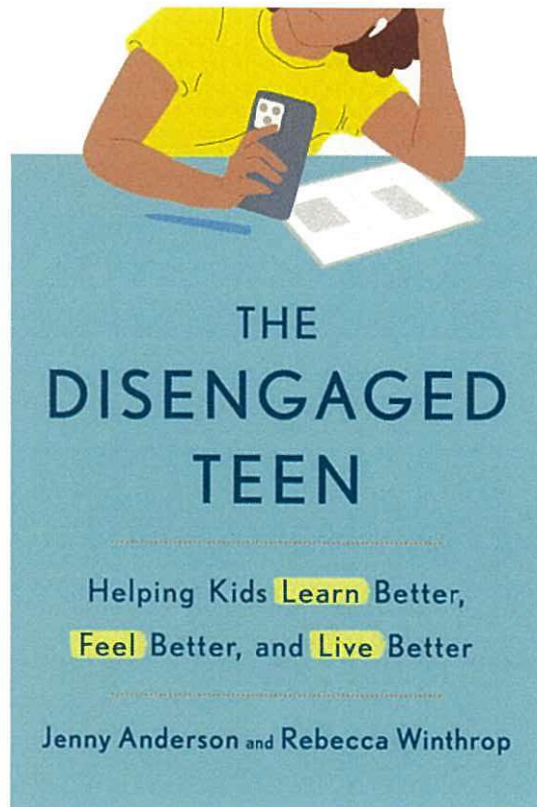
Regular Meeting, June 26th, 2025

PROJECT/AREA	UPDATE
<p>MATH CURRICULUM</p> 	<ul style="list-style-type: none"> As you know, we presented the math curriculum at the last BOE meeting. We are hoping that you are able to review it this summer; it is posted online and you have access to the documents, 24/7. Should you need a paper copy, we have made one copy that will be in Robin's office for circulation. Our hope is that the math curriculum can be an agenda item for a meeting in August, so that we can begin the new school year with an approved math curriculum.
<p>SCHOOL READINESS FOR THE 2025-2026 SCHOOL YEAR</p> 	<ul style="list-style-type: none"> There have been changes in Connecticut to the School Readiness program. Griswold Public Schools and our local early childhood partners, TVCCA and Little Log will all be impacted. Funding, at this point, has not changed. Systems and structures, as governed by the State of Connecticut. Have changed. Early Start CT: This new program, launched on July 1, 2025, merges existing programs (Child Day Care Contracts, School Readiness Grants, and State Head Start Supplement Grants) to streamline services and improve access to high-quality early care and education. Local Governance Partners (LGPs): The Early Start CT program

incorporates LGPs as a key element of its structure. These LGPs will replace the existing network of School Readiness Councils and Local Early Childhood Councils. Their purpose is to:

- Engage families.
 - Support programs.
 - Conduct local needs assessments to understand community requirements.
 - Center family and community needs.
- Communities are encouraged to partner with neighboring towns and municipalities to manage these new requirements.
- The Griswold School Readiness Council has agreed to partner with Ledyard, Lisbon, Norwich, Preston and Voluntown to ensure that we are all fulfilling these new requirements. Note: Once again, at this time, there is no impact to our funding and to our programs.
- Streamlined System: By consolidating programs and aligning eligibility requirements, the Early Start CT program aims to create a more efficient and accessible system for early care and education.

Summer Reading for the Administrative Team: *The Disengaged Teen*



- Our administrative team will be reading *This Disengaged Teen* this summer.
- This book was released earlier this year, and the authors have appeared on a number of shows and podcasts, sparking more interest in the book.
- The book covers why students are engaged and disengaged in school and in life.
- The book also covers other topics relevant to education, including the adolescent mental health crisis and the use of technology in learning.
- We will be sure to keep the Board and the community up-to-date on our work with our summer reading.

VACANCIES

<u>Certified Positions</u>	<u>Location</u>	<u>Closing Date</u>
Director of Fiscal & Personnel Services	GPS	Until Filled
Teacher, Science	GHS	Until Filled
Teacher, Math Interventionist	GES	Until Filled
Teacher, Math	GMS	Until Filled

<u>Non-Certified Positions</u>	<u>Location</u>	<u>Closing Date</u>
School Nurse, Full-Time	GMS	Until Filled
School Nurse Coordinator, Part-Time	GPS	Until Filled
Café Food Service Manager, Full-Time	GHS	Until Filled
Café Service Provider, Full-Time	GES	Until Filled
Custodian, Full-Time	GHS	Until Filled
Wolverine Forward Assistant Instructors	GES	Until Filled

<u>Extra-Curricular Positions</u>	<u>Location</u>	<u>Closing Date</u>
Softball Head Coach	GHS	Until Filled

RESIGNATIONS

<u>Name</u>	<u>Location</u>	<u>Position</u>	<u>Effective Last Day</u>
Black, Meagan	GES	Teacher, Grade 4, 1.0 FTE	June 13, 2025
Sutcliffe, Michelle	GMS	Math Teacher, 1.0 FTE	June 13, 2025
Birk, Deborah	GES	Paraeducator, Full-Time	June 13, 2025
Arremony, Richard	GHS	Softball Coach	June 16, 2025

APPOINTMENTS

<u>Name</u>	<u>Location</u>	<u>Position</u>	<u>Effective Date</u>	<u>Salary/Rate</u>
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Notes:

June 26th, 2025