



Board of Directors Regular Business MEETING AGENDA

Date: January 8, 2026
Time: 9:00 – 11:00 a.m.
Location: LEARN/ 44 Hacketts Hill Road, Old Lyme, CT 06371

A remote meeting option is provided for those unable to attend in person. The login information is at the end of this agenda.

- 1. Call to Order:** Pledge of Allegiance
- 2. Audience and Guests:** Introductions
- 3. Public Comment:**
- 4. Reading and/or Review of Correspondence:**
- 5. Superintendents' Perspective:** New Board Member Orientation
- 6. Consent Agenda:**
 - 6.1 Approval of the DRAFT Minutes, Regular Business Meeting—December 11, 2025
 - 6.2 Approval of Budget Summary as of December 31, 2025
 - 6.3 Approval of Grant Applications—None
- 7. Information from the Executive Director:**
 - 7.1 Hiring—Resignations and new hires, including trend reports *(To Be Distributed)*
 - 7.2 Distributions — None
 - 7.3 Executive Committee Meeting Minutes, Regular Business Meeting—December 17, 2025
 - 7.4 LEARN Building Committee Meeting Minutes—December 18, 2025
 - 7.5 Legislative Updates
 - 7.6 LEARN Agency Updates
 - 7.7 Executive Director Mid-Year Review

8. Old Business:

9. New Business:

- 9.1 Proposed Salaries & Benefits 2026-2027
- 9.2 Receipt of Three Rivers Middle College Magnet High School (TRMC) Special Purpose Magnet School Audit Report
- 9.3 Proposed Executive Committee, Board of Directors, and The LEARN Project, Inc. 2026-2027 Meeting Dates
- 9.4 School Climate Report: Update on LEARN’s compliance with statewide school climate policy, upcoming survey administration, improvement plans, and next steps for district supports and data use.
- 9.5 Approve the request by Congregation Beth El to utilize the cafeteria at Ocean Avenue LEARNing Academy on September 11, 12, and 13, 2026, for the purpose of hosting their Rosh Hashana services. There are no fees associated with this event.

10. Educational Perspective:

11. Roundtable Discussion: Student cell phones and AI

12. Future Roundtable Topics:

13. Adjournment:

[Click Here to Join the Meeting via Teams](#)

Meeting ID: 244 259 752 832 3

Passcode: ct2y3sK7



Board of Directors Regular Business MEETING AGENDA

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- 3. Public Comment:**
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- 5. Superintendents' Perspective:** New Board Member Orientation
- 6. Consent Agenda:**
 - 6.1 Approval of the DRAFT Minutes, Regular Business Meeting—December 11, 2025
 - 6.2 Approval of Budget Summary as of December 31, 2025
 - 6.3 Approval of Grant Applications—None

Motion to approve the Consent Agenda as presented.

- 7. Information from the Executive Director:**
 - 7.1 Hiring—Resignations and new hires, including trend reports (*To Be Distributed*)
 - 7.2 Distributions — None
 - 7.3 Executive Committee Meeting Minutes, Regular Business Meeting—December 17, 2025
 - 7.4 LEARN Building Committee Meeting Minutes—December 18, 2025
 - 7.5 Legislative Updates
 - 7.6 LEARN Agency Updates
 - 7.7 Executive Director Mid-Year Review

8. Old Business:

9. New Business:

9.1 Proposed Salaries & Benefits 2026-2027

Motion to Approve 2026-2027 LEARN Salaries & Benefits as presented.

9.2 Receipt of Three Rivers Middle College Magnet High School (TRMC) Special Purpose Magnet School Audit Report

9.3 Proposed Executive Committee, Board of Directors, and The LEARN Project, Inc. 2026-2027 Meeting Dates

Motion to Approve 2026-2027 LEARN Executive Committee, Board of Directors, and The LEARN Project, Inc. meeting schedules as presented.

9.4 School Climate Report: Update on LEARN’s compliance with statewide school climate policy, upcoming survey administration, improvement plans, and next steps for district supports and data use.

9.5 Approve the request by Congregation Beth El to utilize the cafeteria at Ocean Avenue LEARNing Academy on September 11, 12, and 13, 2026, for the purpose of hosting their Rosh Hashana services. There are no fees associated with this event.

Motion to Approve Congregation Beth El’s use of the Ocean Avenue LEARNing Academy on September 11, 12, and 13, 2026 as presented.

10. Educational Perspective:

11. Roundtable Discussion: Student cell phones and AI

12. Future Roundtable Topics:

13. Adjournment:

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Passcode: ct2y3sK7



Board of Directors Regular Business

MEETING **DRAFT** MINUTES

Meeting Date: December 11, 2025

Draft Posted: December 18, 2025

Present: Eric Bauman, East Lyme; Dale Bernardoni, Chester (Grades K-6); Scott Brown, Lyme & Old Lyme Region #18; Thomas Danehy, Clinton (Teams); Katherine Ericson, LEARN (Teams); Jennifer Favalora, Haddam & Killingworth Region #17 (Teams); Elizabeth Fernandes, Westbrook; Robert Mitchell, Montville; Chet Stefanowicz, North Stonington; Beverly Washington, Groton; Nancy Johnston, Essex/Grades K-6; and Laurie Wolfley, Waterford

Not Attending and Not Represented: Galen Cawley, Madison; Scott Garbini, New London; A. Terri Garrity, East Haddam; Katie Gauthier, Stonington; Mary Harris, Ledyard; Gregory Perry, Norwich; Sean Reith, Salem; Jane Wisialowski, Old Saybrook; Vacant, Chester, Deep River, Essex/Region #4 (Grades 7-12); Vacant, Deep River (Grades K-6); Vacant, East Hampton; Vacant, Guilford; and Vacant, Preston

Guests: Tara Amatrudo (Teams); Michael Belden, LEARN Chief Financial Officer; Bridgette Gordon-Hickey, LEARN Deputy Executive Director; Kristin Gemaly (Teams); Joanne Lund, LEARN Assistant Director of Business; Elizabeth McCaffery, LEARN Director of Human Resources; Sarah Moon, LEARN Director of Special Services; Dr. Dianne Vumback, Superintendent of Montville Public Schools; and Leslie Zoll, Principal at CliftonLarsonAllen (CLA)

Meeting began at 9:00 a.m.

- 1. Call to Order:** Pledge of Allegiance
- 2. Audience and Guests:** Introductions
- 3. Public Comment:** None
- 4. Reading and/or Review of Correspondence:** Workers' Compensation Trust Premium Return of \$77,838.00 for 2025
- 5. Superintendents' Perspective:** Dr. Dianne Vumback, Superintendent of Montville School District, presented to the Board on the Strategic Plan and Key District Initiatives of the district, starting with an overview of Montville's strategic plan and key initiatives, providing background on the district's structure and demographics, highlighting specialized programs, staffing, and student needs. Dr. Vumback talked about her leadership approach, emphasizing relationship-building, transparency, and continuity of the district's established vision, outlining challenges encountered during her tenure, including staffing transitions, state instructional mandates, operational demands, and facilities projects. Dr. Vumback also discussed the district's response through data-driven planning and the implementation of the TACO framework (Talent, Academics, Climate, and Operations). The presentation highlighted progress in academic accountability, leadership development, program expansion, facilities improvements, and operational efficiencies. Dr. Vumback concluded by acknowledging the dedication of district staff and leadership and expressed optimism for continued improvement focused on student success.

As read by Board Chair from the agenda notes: *"Before we move to the consent agenda, a quick reminder: For accurate meeting minutes, please state your full name clearly whenever you make or second a motion."*

6. Consent Agenda:

- 6.1 Approval of the DRAFT Minutes, Regular Business Meeting—November 13, 2025
- 6.2 Approval of Budget Summary as of November 30, 2025
- 6.3 Approval of Grant Applications—**1.) LEARN Capital Improvement Grant 2025-2027 – \$4,156,020.00** state funding via Connecticut State Department of Education (CSDE) for the period July 1, 2025 – June 30, 2027; and **2.) Consolidated - Title III EL (20868) – Consortium Grant - \$14,892.00** Federal funding via CT Department of Education for the period September 1, 2025 – June 30, 2026

Motion to approve the Consent Agenda as presented.

- **Presented by Beverly Washington**
- **Second Dale Bernardoni**
- **Motion passed with 11 votes in favor and 0 votes against**

7. Information from the Executive Director:

- 7.1 Hiring—Resignations and new hires, including trend reports: Executive Director Ericson reported that LEARN currently has 30 open positions, with recruitment efforts focused on nine critical roles, including Pre-K and special education teachers, a staffing specialist for Student Support Services, and various accounting positions. Recruitment has produced strong candidate pools, with some positions receiving over 100 applications. The selection process continues, emphasizing candidates' alignment with the agency's commitment to professional expertise, customer service, and regional mission.
- 7.2 Distributions — None
- 7.3 Executive Committee Meeting Minutes, Regular Business Meeting—November 19, 2025
- 7.4 LEARN Building Committee Meeting Minutes, Special Meeting—November 20, 2025: Executive Director Ericson provided an update on the Early LEARNing Magnet School construction project. Bid packages have been posted statewide, with openings expected soon. Initial cost projections were based on a worst-case scenario, but current market conditions may result in more competitive pricing. Overall timing is favorable and strong bids for construction and subcontracting work support continued progress of the project.

7.5 Legislative Updates

7.6 LEARN Agency Updates: Executive Director Ericson provided updates on several LEARN initiatives and activities. The Capital Improvement Grant application, totaling approximately \$4 million, will support renovations at the Marine Science Magnet High School (MSMHS) and the Regional Multicultural Magnet School (RMMS), with funding projected to go before the Bond Commission in January. Executive Director Ericson also participated in a RESC Alliance leadership meeting to coordinate statewide educational priorities and legislative advocacy efforts, as well as the 2025 AESA National Conference and Leadership Academy, gaining insights into innovative educational programs, leadership strategies, and best practices from other states. Additionally, Executive Director Ericson reported participation in the Connecticut Education Roundtable, the CAFE/CAPSS convention, and a press conference with Governor Lamont supporting early childhood programs. Agency highlights included expansion of the Creating Connections infant/toddler program, launch of the L.I.L.A. tool pilot for educators, and hosting an international leadership exchange with principals from China. LEARN also recognized staff achievements, including national recognition for Sarah Moon, Director of Special Education, and a nomination for Magnet Principal of the Year for Jessica Silvestro of The Friendship School (TFS). Upcoming events include a legislative breakfast in January hosted at LEARN, and the annual disABILITY Summit on Saturday, March 14, from 10 AM–3 PM at the Great Wolf Lodge Conference Center in Mashantucket, CT.

8. Old Business:

9. New Business:

9.1 Review 2024-2025 Draft Audit: CliftonLarsonAllen (CLA) Principal, Leslie Zoll, presented to the Board

Principal Leslie Zoll presented the results of LEARN's 2024-2025 financial audit that showed an unmodified opinion is expected, indicating that LEARN's financial statements comply with generally accepted accounting principles (GAAP), with no compliance issues identified for state or federal programs. The audit reviewed key financial processes and controls, noting improvements in staffing, supervision, and procedures while maintaining one prior-year material weakness. As of June 30, 2025, LEARN's total position was \$63.2 million, with a planned reduction in fund balance reflecting strategic investments in capital projects, including facility improvements and the Early LEARNing Magnet School. Management and auditors noted that the audit feedback supports ongoing financial improvements and underscores LEARN's commitment to transparent and well-managed fiscal practices.

Motion to approve the 2024-2025 LEARN audit as presented.

- **Presented by Scott Brown**
- **Second Dale Bernardoni**
- **Motion passed with 11 votes in favor and 0 votes against**

9.2 LEARN Tuition/Service Rates 2026-2027: Attached in the agenda packet.

The Board reviewed and approved LEARN tuition and service rates for the 2026-2027 school year. LEARN Deputy Executive Director, Bridgette Gordon-Hickey, and LEARN Special Services Director, Sarah Moon, highlighted factors influencing the rates, including staffing challenges, rising costs, and evolving student needs. Adjustments were made to reflect actual expenditures for staffing, facilities, and student supports across diverse programs, including special education, medically fragile programs, and Extended School Year services. Rates for magnet programs, evaluations, and paraprofessionals were updated modestly, generally around 6.25%, to maintain high-quality programming and ensure resources are reinvested in student services. Leadership emphasized the importance of sustainable planning, workforce retention, and strategic partnerships to support districts effectively.

Motion to approve the LEARN Tuition/Service Rates 2026-2027 as presented.

- **Presented by Beverly Washington**
- **Second Dale Bernardoni**
- **Motion passed with 9 votes in favor and 0 votes against**

9.3 Magnet Tuition Strategy Discussion

Executive Director Ericson provided an update on magnet tuition, noting that under current state law, the Board no longer has authority to adjust these rates. She explained that the funding model is not sustainable in the long term. Executive Director Ericson emphasized that the discussion is intended to maintain awareness of the issue, and future planning and advocacy efforts will focus on sustaining magnet program funding beyond the next fiscal year.

9.4 Pfizer Green Chemistry Team award for MSMHS

Motion to approve the LEARN Board of Directors to accept a monetary donation in the amount of \$5,000.00 from Pfizer, awarded in recognition of Marine Science Magnet High School's 2025 Green Chemistry Team, with funds to be administered in accordance with LEARN Policy 1330/ Gifts, Grants, and Bequests as presented.

- **Presented by Scott Brown**
- **Second Beverly Washington**
- **Motion passed with 9 votes in favor and 0 votes against**

9.5 Stop & Shop School Food Pantry Program partners with Regional Multicultural Magnet School

Motion to approve the LEARN Board of Directors to accept a monetary donation in the amount of \$10,000.00 from Stop Shop, awarded from the Stop & Shop School Food Pantry Program to purchase items to stock the RMMS' school food pantry, with funds to be administered in accordance with LEARN Policy 1330/ Gifts, Grants, and Bequests as presented.

- **Presented by Beverly Washington**
- **Second Dale Bernardoni**
- **Motion passed with 9 votes in favor and 0 votes against**

- 9.6 Approve the request by Connecticut Area Reef Society (CTARS) to utilize designated facilities at Marine Science Magnet High School on January 17, 2026 from 9:00 a.m. to 1:00 p.m., for the purpose of hosting the annual meeting for the Connecticut Area Reef Society. Requested spaces include the school lobby and the Aquaculture facility for guided tours. The event is free.

Motion to approve Connecticut Area Reef Society’s use of Marine Science Magnet High School’s lobby and Aquaculture facility from 9:00 a.m.-1:00 p.m., on January 17, 2026, to host the annual meeting of CTARS as presented.

- **Presented by Laurie Wolfley**
- **Second Dale Bernardoni**
- **Motion passed with 9 votes in favor and 0 votes against**

10. Educational Perspective: None

11. Roundtable Discussion: Board members discussed emerging topics of interest for future meetings, such as student cell phone use, with participants sharing practices from their districts, including limited access in classrooms, designated use in cafeterias, and systems for accountability. Discussion highlighted both successes and challenges, as well as evolving parent perspectives on phone policies. Another topic was the use of artificial intelligence (AI) in the classroom. Members noted growing interest in developing policies and pilot programs to guide responsible and innovative AI use, citing examples from other schools and available resources.

12. Future Roundtable Topics: Student cell phones and AI

13. Adjournment:

Motion to adjourn at 11: 20 a.m.

- **Presented by Scott Brown**
- **Second Beverly Washington**
- **Motion passed unanimously with 9 votes in favor and 0 votes against**

Respectfully submitted by:
Jamella A. A. Etienne

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Meeting ID: 286 668 819 594 3

Passcode: gi7ie6yE

LEARN BUDGET & ACTUAL (FY 2025-2026) CURRENT YEAR REVIEW * in thousands	REVENUES				EXPENDITURES				
	Original Adopted Budget FY 25/26	Revised Budget	Year-to-Date Actual Revenues	Estimated Revenues Receivable	Original Adopted Budget FY 25/26	Revised Budget	Year-to-Date Actual Expenditures	Year-to-Date Actual Encumbrances	Actual Available Budget
		as of 12-31-25	as of 12-31-25	as of 12-31-25		as of 12-31-25	as of 12-31-25	as of 12-31-25	as of 12-31-25
Departments & Programs									
Student Support Services	\$ 21,198	\$ 21,425	\$ 17,382	\$ 4,043	\$ 21,198	\$ 21,425	\$ 8,065	\$ 7,212	\$ 6,148
MSAP	\$ 4,102	\$ 4,550	\$ 331	\$ 4,219	\$ 4,102	\$ 4,550	\$ 1,776	\$ 616	\$ 2,157
Office of Teaching & Learning	\$ 1,575	\$ 1,663	\$ 185	\$ 1,478	\$ 1,575	\$ 1,663	\$ 696	\$ 526	\$ 440
Early Childhood Education	\$ 2,630	\$ 944	\$ 721	\$ 223	\$ 2,630	\$ 944	\$ 327	\$ 330	\$ 288
Creating Connections Early Learning Center	\$ 491	\$ 491	\$ 145	\$ 346	\$ 491	\$ 491	\$ 165	\$ 94	\$ 232
Tri-Share	\$ -	\$ 793	\$ 347	\$ 446	\$ -	\$ 793	\$ 62	\$ 75	\$ 656
Transportation	\$ 568	\$ 568	\$ 238	\$ 330	\$ 568	\$ 568	\$ 97	\$ 243	\$ 228
COVID Relief	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Executive Services, Special Projects, IT	\$ 3,023	\$ 2,783	\$ 1,113	\$ 1,670	\$ 3,023	\$ 2,783	\$ 2,611	\$ 2,663	\$ (2,490)
Dept & Programs Subtotal	\$ 33,587	\$ 33,217	\$ 20,462	\$ 12,755	\$ 33,587	\$ 33,217	\$ 13,799	\$ 11,759	\$ 7,659
Magnet Schools									
Regional Multicultural Magnet School	\$ 6,099	\$ 6,035	\$ 4,156	\$ 1,879	\$ 6,099	\$ 6,035	\$ 2,124	\$ 2,264	\$ 1,648
Marine Science Magnet High School	\$ 4,216	\$ 4,189	\$ 3,168	\$ 1,021	\$ 4,216	\$ 4,189	\$ 1,486	\$ 1,861	\$ 842
The Friendship School	\$ 6,519	\$ 6,708	\$ 3,673	\$ 3,034	\$ 6,519	\$ 6,708	\$ 2,460	\$ 2,391	\$ 1,857
Three Rivers Middle College High School	\$ 1,383	\$ 1,389	\$ 1,057	\$ 332	\$ 1,383	\$ 1,389	\$ 521	\$ 656	\$ 212
Magnet Schools Subtotal	\$ 18,217	\$ 18,321	\$ 12,054	\$ 6,266	\$ 18,217	\$ 18,321	\$ 6,591	\$ 7,172	\$ 4,559
Non-Operating Items									
ECHMC Insurance	\$ 38,247	\$ 39,592	\$ 18,776	\$ 20,816	\$ 38,247	\$ 39,592	\$ 18,459	\$ 20,662	\$ 470
Food Service	\$ 1,028	\$ 1,028	\$ 296	\$ 732	\$ 1,028	\$ 1,028	\$ 376	\$ 539	\$ 114
Construction Projects / Capital Expenditures	\$ 19,142	\$ 19,142	\$ 4,842	\$ 14,300	\$ 19,142	\$ 19,142	\$ 4,251	\$ 11,811	\$ 3,080
Non-Operating Items Subtotal	\$ 58,417	\$ 59,762	\$ 23,914	\$ 35,848	\$ 58,417	\$ 59,762	\$ 23,086	\$ 33,012	\$ 3,664
Grand Total	\$ 110,221	\$ 111,300	\$ 56,430	\$ 54,869	\$ 110,221	\$ 111,300	\$ 43,476	\$ 51,943	\$ 15,882
Notes	Original budget amounts tie to the approved Board budget; revised budgets continue to reflect ongoing activity such as new contracts and roll forward of 2 year grants.								
	MSAP = The MSAP 5 year LEAP grant began In October 2022 for \$9.8m and runs through September 2028. In October 2024, LEARN was awarded a new 5 year MSAP grant (SOARS) for \$9.1m and runs through September 2029.								
	Creating Connections Early Learning Center (CCELC) = The infant toddler program will be operating two classrooms during the year located at The Friendship School.								
	Tri-Share = LEARN is working with the Office of Policy & Management on a program to fund childcare expenses with participating companies. LEARN will be the fiscal agent.								
	Exec Services, Special Projects, IT = Expenditures consist mainly of amounts paid to cover health insurance costs; all expenditures will be offset by admin (12%) and health insurance allocations charged monthly to schools / departments.								
	Construction Projects = LEARN anticipates spending ~\$1m for the Early Childhood Center of Excellence project in addition to several projects at each of LEARN's magnet schools. 51 Daniels Ave total expenditures as of December 2025 are \$3.45M.								

LEARN	REVENUES					EXPENDITURES						
	Revised Budget	Prior Year to Date Actual Revenues	Current Year to Date Actual Revenues	Revenues: Increase/ (Decrease)	Revenues: Increase; (Decrease) Change	Revised Budget	Prior Year to Date Actual Expenditures	Prior Year to Date Actual Encumbrances	Current Year to Date Actual Expenditures	Current Year to Date Actual Encumbrances	Expenses: Increase/ (Decrease)	Expenses: Increase; (Decrease) Change
		as of 12-31-25	as of 12-31-24	as of 12-31-25	as of 12-31-25		as of 12-31-25	as of 12-31-24	as of 12-31-24	as of 12-31-25	as of 12-31-25	as of 12-31-25
BUDGET & ACTUAL (FY 2025-2026)												
PRIOR YEAR COMPARISON												
* in thousands												
Departments & Programs												
Student Support Services	\$ 21,425	\$ 15,549	\$ 17,382	\$ 1,833	12%	\$ 21,425	\$ 8,086	\$ 6,265	\$ 8,065	\$ 7,212	\$ 926	6%
MSAP	\$ 4,550	\$ -	\$ 331	\$ 331	>100%	\$ 4,550	\$ 587	\$ 832	\$ 1,776	\$ 616	\$ 973	69%
Office of Teaching & Learning	\$ 1,663	\$ 32	\$ 185	\$ 153	>100%	\$ 1,663	\$ 542	\$ 531	\$ 696	\$ 526	\$ 150	14%
Early Childhood Education	\$ 944	\$ 622	\$ 721	\$ 99	16%	\$ 944	\$ 1,275	\$ 1,198	\$ 327	\$ 330	\$ (1,815)	-73%
Creating Connections Early Learning Center	\$ 491	\$ -	\$ 145	\$ 145	>100%	\$ 491	\$ -	\$ -	\$ 165	\$ 94	\$ 259	0%
Tri-Share	\$ 793	\$ -	\$ 347	\$ 347	>100%	\$ 793	\$ -	\$ -	\$ 62	\$ 75	\$ 137	0%
Transportation	\$ 568	\$ 196	\$ 238	\$ 42	21%	\$ 568	\$ 215	\$ 143	\$ 97	\$ 243	\$ (17)	-5%
COVID Relief	\$ -	\$ 8	\$ -	\$ (8)	-100%	\$ -	\$ 95	\$ -	\$ -	\$ -	\$ (95)	-100%
Executive Services, Special Projects, IT	\$ 2,783	\$ 885	\$ 1,113	\$ 228	26%	\$ 2,783	\$ 3,559	\$ 3,127	\$ 3,538	\$ 2,663	\$ (485)	-7%
Dept & Programs Subtotal	\$ 33,217	\$ 17,293	\$ 20,462	\$ 3,171	18%	\$ 33,217	\$ 14,359	\$ 12,096	\$ 14,726	\$ 11,759	\$ 33	0%
Magnet Schools												
Regional Multicultural Magnet School	\$ 6,035	\$ 4,521	\$ 4,156	\$ (365)	-8%	\$ 6,035	\$ 2,015	\$ 2,350	\$ 2,124	\$ 2,264	\$ 22	1%
Marine Science Magnet High School	\$ 4,189	\$ 3,134	\$ 3,168	\$ 34	1%	\$ 4,189	\$ 1,485	\$ 1,713	\$ 1,486	\$ 1,861	\$ 148	5%
The Friendship School	\$ 6,708	\$ 3,485	\$ 3,673	\$ 188	5%	\$ 6,708	\$ 2,229	\$ 2,085	\$ 2,460	\$ 2,391	\$ 537	12%
Three Rivers Middle College High School	\$ 1,389	\$ 1,046	\$ 1,057	\$ 11	1%	\$ 1,389	\$ 482	\$ 452	\$ 521	\$ 656	\$ 242	26%
Magnet Schools Subtotal	\$ 18,320	\$ 12,187	\$ 12,055	\$ (131)	-1%	\$ 18,320	\$ 6,212	\$ 6,600	\$ 6,590	\$ 7,172	\$ 949	7%
Non-Operating Items												
ECHMC Insurance	\$ 39,592	\$ 11,102	\$ 18,776	\$ 7,675	69%	\$ 39,592	\$ 17,205	\$ 13,724	\$ 18,459	\$ 20,663	\$ 8,195	26%
Food Service	\$ 1,028	\$ 286	\$ 296	\$ 10	3%	\$ 1,028	\$ 365	\$ 514	\$ 376	\$ 539	\$ 35	4%
Construction Projects / Capital Expenditures	\$ 19,142	\$ -	\$ 4,842	\$ 4,842	>100%	\$ 19,142	\$ 953	\$ 1,837	\$ 4,251	\$ 11,811	\$ 13,272	>100%
Non-Operating Items Subtotal	\$ 59,762	\$ 11,388	\$ 23,914	\$ 12,526	>100%	\$ 59,762	\$ 18,523	\$ 16,075	\$ 23,086	\$ 33,014	\$ 21,501	62%
Grand Total	\$ 111,299	\$ 40,868	\$ 56,431	\$ 15,564	38%	\$ 111,299	\$ 39,093	\$ 34,771	\$ 44,402	\$ 51,945	\$ 22,484	30%
<u>Variances: Revenues & Expenditures</u>												
ECE: Decrease in revenue and expenditures for FY 2026 relates to OEC change of School Readiness Pass-Thru dollars. The ECE now represents the Local Governance Partner (LGP) dollars, not the pass-thru.												
SSS: Increased in revenues due to 5% Board Approved rate increase.												
MSAP: Year 2 of SOARS and Year 4 LEAP show increased expenditures primarily due to the continuation and expansion of established program budgets. Last year, SOARS expenses were just beginning, so this year reflects a full year of activity.												



Executive Committee

MEETING SUMMARY

Date: December 17, 2025
 Time: 8:30 – 10:00 a.m.
 Location: LEARN, Room 216/ 44 Hatchedts Hill Road, Old Lyme, CT 06371

Present: Dale Bernardoni, Vice Chair; Jennifer Favalora, Fiscal Officer; Beverly Washington, Secretary; Dr. Cynthia Ritchie, Superintendent of Schools New London; and Kate Ericson, LEARN Executive Director

Not Attending: Robert Mitchell, Chair; Maryann O'Donnell, Superintendent of Schools Clinton

Meeting began at 8:34 a.m.

***Amended 12/10/2025, This agenda was updated to include Item 7, Bid Waiver Request.**

1. Review January 2026 Board of Directors' Agenda

Executive Director Ericson reviewed the January 2026 draft agenda with the committee.

2. LEARN Purchase of New Vehicle for Executive Director

Executive Director Ericson informed the Board that she will be trading in the current LEARN vehicle after 6.5 years of use, which has accumulated just over 120,000 miles. A new vehicle, an Acura ADX, will be purchased at the lowest quoted price of \$28,596. In accordance with [LEARN's Purchasing Policy 3323](#), purchases between \$20,000 and \$50,000 require documented quotes from a sufficient number of sources. For this purchase, three quotes were obtained from Antonino Acura, Avon Acura, and Acura of Berlin.

3. Review of proposed Executive Committee, Board of Directors, and The LEARN Project, Inc. 2026-2027 meeting schedules

The draft meeting dates for all LEARN Business meetings were shared with the Executive Committee.

4. Preliminary discussion of 2026-2027 Salaries & Benefits

Chief Financial & Operations Officer Michael Belden shared LEARN's preliminary proposal for salary and benefits adjustments with the Executive Committee. A key point highlighted in the proposal is the need for LEARN salaries to remain ahead of the annual minimum wage increases, which take effect each January.

5. Executive Director Mid-Year Review

Executive Director Ericson shared her Mid-Year Reflection with the Executive Committee.

6. AESA National Conference & Leadership Academy Recap:

Executive Director Ericson extended her sincere gratitude to the LEARN Executive Committee for supporting her participation in AESA's Leadership Academy. She noted that the opportunity to network with ESA leaders from across the United States has been incredibly beneficial. Exploring ESA structures and functions has broadened her leadership perspective and understanding of what may be possible for LEARN in terms of what and how we serve the region will be an asset to the agency.

7. *Microsoft License Renewal FY 26: \$30,667.15

Per [LEARN's Purchasing Policy 3323](#), purchases between \$20,000 and \$50,000 require documented quotes from an adequate number of sources. Executive Director Ericson made sure the Executive Committee was aware that LEARN's Microsoft products are purchased from a state bid list.

8. Adjournment

Motion to adjourn at 10:09 a.m.

Respectfully submitted by: Jamella A. A. Etienne

Date: December 18, 2025

Time: 10:05 a.m. – 10:35 a.m.

Location: Virtual

Meeting Minutes

Building Committee Members: Kate Ericson, LEARN Executive Director; Robert Mitchell, Chair LEARN Board of Directors; Craig Esposito, Past Chair LEARN Board of Directors.

Meeting Attendees: Katelyn Chapin, Newman Architects; John Holden, Newman Architects; Nick Conti, Gilbane, Inc.; Taylor Crouse, Gilbane, Inc.; Charles (Chuck) Warrington, Colliers Engineering and Design; Mirya Cory, RDG; Lance Hagen, LEARN Director of IT; Gary Cymbala, Service Solutions.

Building Committee Staff: Julie Pendleton, LEARN Coordinator of Special Projects; Lisa Cooney, LEARN Coordinator of Communications

Agenda

- 1.0 Approval of Minutes
- 2.0 Updates & Reports
- 3.0 Other Reports
- 4.0 Financial Update
- 5.0 Old Business
- 6.0 New Business
- 7.0 Next Meeting
- 8.0 Adjournment

1.0 Approval of Minutes

- November 20, 2025, Building Committee: Early Childhood School, 51 Daniels Avenue, Meeting Minutes
 - Motion to approve
 - Presented by: Robert Mitchell
 - Second by: Kate Ericson
 - Motion carried unanimously

2.0 Updates & Reports

- Newman Architects, PC/RDG Architects
 - Construction drawings have been issued for bid.
 - The Planning & Zoning process with the Town of Waterford is nearing completion.
- Gilbane, Inc.
 - Bid responses to the construction documents were accepted through December 15, 2025.
 - Bids are scheduled to be opened on December 18, 2025.
 - A record number of bid responses was received.
- Collier's Engineering and Design
 - A virtual special meeting of the Building Committee is scheduled for January 8, 2026, at 11:30 a.m.
 - Requests to Advertise (RTAs) will be presented prior to the Guaranteed Not-to-Exceed Price (GNP), with discussion and possible action anticipated in January 2026.

3.0 Other Reports

- Town of Waterford



- The deed for the property has been received.

4.0 Financial Update

- Discussion and action on invoices for Project #245-0090MAG/N/PF

Company/Vendor	Invoice	Amount Approved
Newman Architects	24537	\$ 110,600.20
Colliers Project Leaders	1121216	\$ 4,800.00
Benesch	342523	\$ 477.60
CTDEEP, Stormwater Permit 129414	AD0N1A77B6BA	\$ 625.00
Town of Waterford, Building Permit	D-25-2	\$ 15,010.00
Total		\$ 131,512.80

- Motion to approve
 - Presented by: Robert Mitchell
 - Second by: Kate Ericson
 - Motion carried unanimously

5.0 Old Business

- Furniture, Fixtures, & Equipment (FF&E)
 - Additional information will be provided in 2026.

6.0 New Business

- Discussion and action on the Request for Proposal (RFP) Stormwater Monitoring Services
 - Motion to approve
 - Presented by: Robert Mitchell
 - Second by: Craig Esposito
 - Motion carried unanimously

7.0 Next Meeting

- Special Meeting
- Virtual
- January 8, 2026, 11:30 a.m.

8.0 Adjournment

- Motion to adjourn at 10:35 a.m.
 - Presented by: Craig Esposito
 - Second by: Robert Mitchell
 - Motion carried unanimously





December 18, 2025

Executive Director Mid-Year Reflection

Leadership Goals in Support of LEARN's Vision and Strategic Plan

School Year: 2025-2026

Executive Director: Katherine Ericson

The 2025 - 2026 school year began with ambitious priorities: protect LEARN from legislation that threatens the sustainability of our magnet schools and outplacement programs, while continuing to advance the growth and quality of our schools and services. My focus has been on building a strong communication system that engages legislators, superintendents, and families, and equipping them with the knowledge to become effective ambassadors for LEARN.

While advocating externally, I have relied on our leadership team to drive strategic improvements internally. Together, we have strengthened professional learning systems for staff and welcomed our first cohort of sixth graders into a new middle school experience. Highlights include the launch of an Esports classroom and the development of project-based learning units that foster communication, critical thinking, collaboration, and creativity, bringing our vision of *Inspiring Passions and Igniting Purpose* to life.

Shaking the Trees: Advocacy in Action

In July, the RESC Alliance Executive Directors and I met with Representative Jennifer Leeper, Representative Kevin Brown, and Senator Doug McCrory to share the urgent challenges facing magnet school sustainability. Their advice was clear: we need to “shake the trees” and mobilize parents and educators to advocate on our behalf.

Over the past six months, I have taken that advice to heart, offering personally guided tours of our magnet schools and outplacement programs to legislators, parents, and teachers. These visits have highlighted both the funding challenges we face and the incredible diversity of our students—racial, linguistic, ethnic, and socio-economic—which creates a rich learning environment. My ultimate goal is to ensure stakeholders understand who LEARN serves and why sustaining these programs is critical for the region.

Re-Imagined to Reality: Magnet and Regional Programs

The first year of transitioning The Friendship School (TFS) and the Regional Multicultural Magnet School (RMMS) is off to a strong start. We began the year with exceptional student achievement data, students meeting growth targets at a 10-year high, affirming that our multi-year focus on the science of reading was the right move.

Leading indicators show teachers effectively implementing evidence-based literacy instruction and leveraging our new reading program. Professional learning continues to strengthen teacher skills and morale as they see

positive student outcomes. Additionally, a new learning module on *Specially Designed Instruction* for special education teachers has been well received and is already improving practices for students with individualized education plans.

Our dual immersion teams are deeply engaged in research to codify best practices for a program that now spans two elementary schools. Across all initiatives, progress is driven by targeted professional learning that empowers educators and enhances student success.

Rewarding and Attracting Regional Service Customers

The Regional Shared Service Solutions (RSSS) program, co-funded by Connecticut's Office of Policy and Management, is off to an excellent start. Four new districts have joined, utilizing our suite of services. In our first quarter of reporting, participating districts saved over \$70,000 while receiving high-quality support that strengthens their operational excellence.

Our work demonstrates that at LEARN, innovation and partnership are at the heart of everything we do, because there is ALWAYS more to LEARN!

For ease of discussion, my reflections are organized around three overarching goals.

Goal One: 1.0 Educational Leadership


To engage in visionary leadership and cultivate high quality relationships that support the vision of the agency to innovate, collaborate, and serve the educational community.

Goal Two: 2.0 Operational Management

To facilitate effective day-to-day operations of LEARN to ensure the health, safety, and well-being of all staff and those we serve.

Goal Three: 3.0 Community and Board Relationships

To promote positive relationships that enable us to contextualize LEARN's mission and vision and to communicate and operationalize that vision in action.

	<p>GOAL ONE: 1.0 Educational Leadership</p> <p>To establish and maintain high quality relationships that support the vision of the agency, to innovate, connect, and serve the educational community.</p>
<p>1.1 LEARN Vision and Mission Establishes a vision for LEARN and engages in visionary leadership practices that promote continuous growth and improvement of the organization as a whole.</p> <p>1.2 LEARN Strategic Plan Creates a strategic plan for LEARN that focuses on continuous organizational improvement that guides and informs decision making and holds staff accountable for results.</p> <p>1.3 Board Policies and Procedures Ensures the establishment and implementation of contemporary policies and procedures that support the agency mission, vision, and goals.</p>	

LEARN continues to use school/program and department development plans to support cohesive strategic planning across the agency. Schools have done a superb job of building a multi-year vision that allows the work to build on the progress from the previous year. Limiting staff initiative fatigue and affording realistic timelines where practices change and student outcomes improve. Schools have built positive momentum through disciplined actions around literacy, trauma-informed classroom management, teacher clarity, and evidence-based teaching practices. In summary, no course corrections have had to be made, instead we are identifying clear next steps, and what and how we support staff to execute those steps. We are confident that our success comes through cumulative progress that spans over years.

The Student Support Services team continues to serve students with complex profiles. The team started the year by successfully transitioning four (4) students back to their home districts. While this does not happen for the majority of students whom we serve, when LEARN staff are able to build that bridge back to the district we take special pride in that student's growth. The SSS leadership team continues to wrestle with the challenge of building systems in a program that is designed to deliver individualized education for each student. This year, the decision to focus on a book study was a strategic move to build common language and internal consistency in the department that serves students with disabilities both in LEARN outplacement programs as well as in our magnet schools. Through a methodical breakdown of the content of the book, *Specially Designed Instruction*, LEARN is building the capacity of staff to adapt content, methodology, or delivery of ins instruction to meet the unique needs of each child. To date, staff are reporting that they are feeling more focused and seeing exciting progress being made by students because of the new learning.


The Office of Teaching and Learning (OTL) has become fully immersed in the work to launch their new AI tool L.I.L.A. The team has used a multi-phase approach to sharing the tool with small cohorts of educators who serve multilingual students. Already the feedback, is driving improvements that will increase the efficacy of the tool when officially launched in March. I have provided the team with a "Business Strategy" coach who is supporting the entrepreneurial side of the work to ensure that LEARN is able to create, capture and deliver value to customers with this service. This coaching has assisted the whole team approach to how they think about their work in a service agency. I am confident that the Business Strategy Framework will continue to shape how the department approaches new service design. The OTL also has brought in superintendents, principals and teachers from across the region to take part in the McREL Balanced Leadership training. This four-day series provides the participants with research-based strategies on how to improve leadership which

will directly lead to increased student engagement. LEARN aspires to create conditions for educators from across the region to learn with, and from, one another in regard to their important mission of delivering high quality instruction to each student.

The Office of Early Childhood Education (ECE) has successfully launched Creating Connections Early LEARNING Childhood Program. Today, LEARN has two classrooms with 15 infant/toddlers. Opening the doors of this program, prior to the opening of the new building has been beneficial. We have learned how to handle fire drills, inclement weather, and staffing needs with a small cohort. When we open the six classrooms, we will have worked out all the anomalies and be ready for the unexpected. The Early Childhood team is seeing much of their coordinator roles being redesigned by the Office of Early Childhood. The coordinators are leading the regional shifts around local governance councils and parent leadership training. We are excited to have the OEC leveraging RESCs as regional support. Finally, Connecticut's Tri-Share program has onboarded Electric Boat as a partner bringing more attention to this important program. As the fiscal manager, we are able to support the implementation of this unique program and help families in the region access this resource. Overall, the ECE department continues to thrive and brings a ton of visibility to LEARN in the region and across the state.

In terms of LEARN policies, I continue to work on revising and updating policies, as well as proposing new policies that support LEARN's ability to codify our standard operating procedures:

- RESTORATIVE PRACTICES RESPONSE IN STUDENT DISCIPLINE
- INSTITUTIONAL REVIEW BOARD (IRB) POLICY
- CONNECTICUT SCHOOL CLIMATE POLICY (June 2025)


	<p>Goal Area Two: Operational Management</p> <p>To facilitate effective day-to-day operations of LEARN to ensure the health, safety, and well-being of all staff and those we serve.</p>
<p>2.1 Staff Recruitment, Selection, Retention, and Evaluation: Establishes and implements processes to recruit, select, develop, and retain effective staff needed to implement LEARN’s mission, vision, and development and performance plan.</p> <p>2.2 Safety and Security: Develops, implements, and regularly evaluates a comprehensive safety and security plan that is agency wide.</p> <p>2.3 Budget and Financial Management: Provides overall fiscal management of LEARN aligned with the agency mission, vision, and goals.</p> <p>2.4 Operations and Facilities Management: Ensures all LEARN programs are located in appropriate facilities for the adequate delivery of services.</p>	

In the area of Operational Management, the most momentous event of the year has been the official purchase of the 51 Daniels Avenue property. This multi-year process has been painstakingly slow, but in the end, I am ecstatic to have secured the property. During the finalization of the paperwork, LEARN secured state approvals for the design of the campus, and we began the demolition of the former school. I am excited to report that we are on track to begin building in January, pending the successful selection of subcontractors this week.

LEARN teams continue to plan the next phase of our Family of School. The two elementary lotteries are ready to accept applications for the new grade levels in the New Year. Staff have submitted their preferences for where they would like to be placed next year. Overall, focus needs to be on retaining current students through student centered programming, as well as continuing to draw students and families to LEARN for our unique opportunities.

This summer, the Business Office, the Instructional Technology team, and the Human Resources team have done a phenomenal job of managing the new Regional Shared Service Solutions (RSSS) program. As I mentioned above, the region is reaping the benefits of over \$70,000 in savings with this new program. LEARN is also benefiting from the program through the collection of an admin fee that supports our ability to have staff ready to serve when called upon. Human Resources has seen a huge influx of new partnership opportunities in the region around fingerprinting, I-9 Audits, FMLA training, and personnel file audits. I am grateful that many of the region’s superintendents continue to call LEARN for support.

Regarding school safety and security, I have invested resources into hiring a district security consultant. The person I have hired is a former police officer who is revising our All-Hazards Plan, running LEARN’s district security meetings, as well as conducting needs assessments for all the LEARN schools/programs. While we have solid plans in place, new legislation has required us to update the plans to ensure compliance. Overall having this person as a resource allows the school leaders to use his expertise to check their own thinking and tweak some of their practices.

	<p>Goal Area Three: Community and Board Relationships</p> <p>To promote positive relationships that enable us to contextualize LEARN’s mission and vision and to communicate and operationalize that vision in action.</p>
<p>3.1 LEARN Community Engagement: Actively engages school leaders, staff, Board, families, community partners, and other stakeholders to promote the LEARN mission.</p> <p>3.2 LEARN Culture and Climate: Builds a culture of continuous improvement by promoting the mission, vision, and core values of LEARN and monitors clear expectations of the values in daily practice.</p> <p>3.3 Board member relations: Works in partnership with the Board to keep Board members informed and to support their professional learning.</p>	

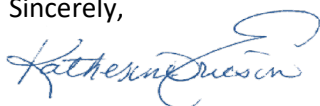
Fostering relationships across the agency and at the Connecticut State Department of Education is an on-going process. I am proud to continue to be a member of the Commissioner of Education’s Advisory Board. We have met four times this year. These meetings specifically are meant as a mechanism for the Commissioner to collect feedback on the important educational topics. She also has called upon the Advisory Committee to meet with Governor Ned Lamont, as well as the Commissioner of the Office of Early Childhood, Beth Bye, to provide them with direct feedback on various issues.

Cultivating relationships with local and state representatives has also been a key focus of my leadership strategy this year. As I indicated above, we have toured legislators during the summer and in September. The dialogue has been invaluable in building rapport and understanding about the ecosystem which LEARN magnet schools exist.

I am deeply grateful for the commitment of the LEARN Board, Executive Committee, and Building Committee. I appreciate the time and effort many of you have dedicated to actively participating in the successful operation of LEARN.

In closing, as the first half of the year comes to a close, I am astonished by this agency’s breadth of work. I am grateful to have a staff that truly sees value in the mission and vision of LEARN.

Sincerely,



Katherine Ericson
LEARN Executive Director

**THREE RIVERS MIDDLE COLLEGE MAGNET HIGH SCHOOL,
AN ACTIVITY OF LEARN**

SPECIAL-PURPOSE FINANCIAL STATEMENTS

**AS OF AND FOR THE YEAR ENDED
JUNE 30, 2025**

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INDEPENDENT AUDITOR'S REPORT

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
LEARN
Old Lyme, Connecticut

Report on the Audit of the Special-Purpose Financial Statements

Opinion

We have audited the accompanying special-purpose financial statements of Three Rivers Middle College Magnet High School, an activity of LEARN, as of and for the year ended June 30, 2025, and the related notes to the special-purpose financial statements, as listed in the table of contents.

In our opinion, the special-purpose financial statements referred to above present fairly, in all material respects, the financial position of Three Rivers Middle College Magnet High School, an activity of LEARN, and the changes in its financial position for the year ended June 30, 2025, in accordance with the basis of accounting described in Note 1.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 of the special-purpose financial statements, which describes the basis of accounting. The special-purpose financial statements are prepared by LEARN in accordance with the modified accrual basis of accounting, which is the basis of accounting used to report governmental funds under accounting principles generally accepted in the United States of America, to meet the requirements of the State of Connecticut Department of Education. As a result, the special-purpose financial statements may not be suitable for another purpose. Our opinion is not modified with respect to this matter.

Emphasis of Matter - Basis of Presentation

As discussed in Note 1, the special-purpose financial statements are intended to present the financial position and changes in financial position of LEARN that are solely attributable to the activities of Three Rivers Middle College Magnet High School. They do not purport to, and do not, present fairly the financial position or changes in financial position of LEARN for the year ended June 30, 2025 in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Basis for Opinion

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 Special-Purpose Financial Statements section of our report. We are required to be independent of LEARN 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 opinion.

Responsibilities of Management for the Special-Purpose Financial Statements

Management is responsible for the preparation and fair presentation of the special-purpose financial statements in accordance with the basis of accounting described in Note 1. Management is also responsible 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.

Auditor's Responsibilities for the Audit of the Special-Purpose Financial Statements

Our objectives are to obtain reasonable assurance about whether the special-purpose 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 opinion. 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 special-purpose 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 special-purpose 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 LEARN'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 special-purpose financial statements.

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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the special-purpose financial statements of Three Rivers Middle College Magnet High School, an activity of LEARN. The accompanying combining statements are presented for purposes of additional analysis and are not a required part of the special-purpose 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 special-purpose financial statements. The information has been subjected to the auditing procedures applied in the audit of the special-purpose financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the special-purpose financial statements or to the special-purpose 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 statements are fairly stated, in all material respects, in relation to the special-purpose financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 23, 2025, on our consideration of LEARN's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters as it relates solely to Three Rivers Middle College Magnet High School. 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 LEARN'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 LEARN's internal control over financial reporting and compliance.



Certified Public Accountants
Glastonbury, Connecticut
December 23, 2025

SPECIAL-PURPOSE FINANCIAL STATEMENTS

THREE RIVERS MIDDLE COLLEGE MAGNET HIGH SCHOOL, AN ACTIVITY OF LEARN
BALANCE SHEET
AS OF JUNE 30, 2025

9.2h

ASSETS

Cash	\$ 541
Grant receivables	1,506
Due from LEARN's organizational accounts	<u>34,192</u>
Total assets	<u><u>\$ 36,239</u></u>

LIABILITIES

Accounts payable	<u>\$ 35,698</u>
Total liabilities	<u>35,698</u>

FUND BALANCES

Restricted	<u>541</u>
Total fund balances	<u>541</u>
Total liabilities and fund balances	<u><u>\$ 36,239</u></u>

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

THREE RIVERS MIDDLE COLLEGE MAGNET HIGH SCHOOL, AN ACTIVITY OF LEARN
STATEMENTS OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2025

9.2i

REVENUES	
Tuition	\$ 340,308
Intergovernmental	1,055,635
Other	<u>7,638</u>
Total revenues	<u>1,403,581</u>
 EXPENDITURES	
Direct costs:	
Wages	680,047
Benefits	106,452
Tuition	283,838
Purchased professional services	26,730
Other purchased services	17,885
Supplies	57,836
Property services	33,062
Equipment	35,358
Other	<u>15,372</u>
Total direct costs	1,256,580
Administrative charges	<u>116,473</u>
Total expenditures	<u>1,373,053</u>
Excess of revenues over expenditures	30,528
 OTHER FINANCING USES	
Transfer of surplus to LEARN's organizational accounts	<u>(30,527)</u>
Net change in fund balances	1
Fund balances - beginning	<u>540</u>
Fund balances - ending	<u>\$ 541</u>

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

THREE RIVERS MIDDLE COLLEGE MAGNET HIGH SCHOOL, AN ACTIVITY OF LEARN
NOTES TO THE SPECIAL-PURPOSE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR JUNE 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**Financial Reporting Entity**

Three Rivers Middle College Magnet High School (TRMC) is a dual enrollment magnet high school for students in grades 11-12, located inside the campus of Three Rivers Community College in Norwich, Connecticut. TRMC is an activity of LEARN. LEARN, a Connecticut Regional Educational Service Center, was organized under the provisions of the Connecticut General Statutes, Section 10-66a, as amended. LEARN operates under a Board of Directors and an Executive Director. LEARN serves as an educational center, facilitator, and service provider for local boards of education, their towns, and regional boards of education with the purpose of establishing cooperative arrangements to provide special services, educational programs, and services to enable such boards to carry out the duties specified in the General Statutes. LEARN currently owns and operates four magnet schools, including TRMC.

Basis of Presentation

The special-purpose financial statements of TRMC are required by the State of Connecticut Department of Education (CTDOE) pursuant to Connecticut General Statutes, Section 10-264. The special-purpose financial statements are intended to present the financial position and changes in financial position of LEARN that are solely attributable to the activities of TRMC. They do not purport to, and do not, present fairly the financial position or changes in financial position of LEARN for the year ended June 30, 2025 in accordance with accounting principles generally accepted in the United States of America.

Measurement Focus and Basis of Accounting

The special-purpose financial statements have been prepared using the current financial resources measurement focus and the modified accrual basis of accounting, which is the basis of accounting used to report governmental funds under accounting principles generally accepted in the United States of America.

Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. TRMC uses a 60-day availability period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures on general long-term debt, including financed purchase and lease liabilities, as well as expenditures related to compensated absences, claims and judgments, pension and other post-employment benefits are recognized based on specific accounting rules applicable to each, generally when payment is due. General capital asset acquisitions are reported as expenditures.

Assets, Liabilities, Deferred Outflows and Inflows of Resources and Fund Balance**Cash**

Cash consist of demand deposits. LEARN maintains a separate cash account to account for student activities specific to TRMC. All cash receipts and disbursements related to student activities are recorded in this account, which is restricted for the use on TRMC student programs.

Receivables

Grant receivables consist of amounts due from the State of Connecticut under cost-reimbursement programs. Amounts are recorded as receivables when eligible expenditures have been incurred in accordance with the grant agreements. The collection of these receivables is expected within one year and is considered fully collectible; therefore, no allowance for doubtful accounts has been recorded.

THREE RIVERS MIDDLE COLLEGE MAGNET HIGH SCHOOL, AN ACTIVITY OF LEARN
NOTES TO THE SPECIAL-PURPOSE FINANCIAL STATEMENTS *(Continued)*
AS OF AND FOR THE YEAR JUNE 30, 2025

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

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

Due from LEARN's Organizational Accounts

LEARN maintains organizational cash accounts that are used to fund its various programs and activities. These accounts may be used to support any of LEARN's programs and activities, including but not limited to TRMC.

Inventories and Prepaid Items

Inventories consist of supplies and are valued using the purchase method, under which expenditures are recorded at the time of purchase rather than when the supplies are consumed. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

Unearned Revenue

This liability represents resources that have been received but not yet earned.

Deferred Outflows and Inflows of Resources

Deferred outflows and inflows of resources represent an acquisition or consumption of net assets that applies to a future period(s) and so will not be recognized as an inflow or outflow of resources until that time.

Compensated Absences

Compensated absences are recognized as expenditures to the extent they are paid during the year or the vested amount is expected to be paid with available resources.

Fund Balance

The difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources is called fund balance. Although the activities of TRMC are accounted for separately within LEARN's governmental funds, any surplus or deficit derived from these activities are funded by or transferred to LEARN's organizational accounts. LEARN reports the following categories of fund balance, based on the nature of any limitations requiring the use of resources for specific purposes.

Nonspendable - Amounts that are either not in spendable form or are legally or contractually required to remain intact.

Restricted - Amounts that can be spent only for specific purposes stipulated by external resource providers such as grantors or enabling federal, state, or local legislation. Restrictions may be changed or lifted only with the consent of the resource providers.

Committed - Amounts that can be used only for the specific purposes determined by the approval of a resolution by LEARN's Board of Directors committing fund balance for the specified purpose. Once approved, the limitation imposed by the resolution remains in place until the resources have been spent for the specified purpose or the Board approves another resolution removing or revising the limitation.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities, Deferred Outflows and Inflows of Resources and Fund Balance (Continued)

Fund Balance (Continued)

Assigned - Amounts that are intended to be used for specific purposes but do not meet the criteria to be classified as committed. Amounts may be constrained to be used for a specific purpose by a governing board or body or official that has been delegated authority to assign amounts. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment.

Unassigned - This category represents amounts that do not meet the criteria above and are available for any purpose.

Sometimes LEARN will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance, a flow assumption must be made about the order in which the resources are considered to be applied. It is LEARN's policy to use restricted resources first, then unrestricted resources as needed. Unrestricted resources are used in the following order: committed; assigned; then unassigned.

Revenues

Tuition

Tuition revenue consists of amounts charged for the enrollment of students at TRMC and is based on student enrollment as of October 1. In accordance with Connecticut General Statutes, Section 10-264l(k)(1), LEARN may charge no more than 58% of the fiscal year 2024 tuition rate of \$6,378. As such, the tuition rate for TRMC was set at \$3,699 for fiscal year 2025. Student enrollment for TRMC as of October 1 totaled 92 and the amount of tuition revenue recognized totaled \$340,308 for the year ended June 30, 2025.

Intergovernmental

LEARN receives grant funding from the CTDOE in support of its programs and activities. Grant funding received during the year ended June 30, 2025 for the operation of LEARN's magnet schools reflects recent legislative reforms at the State, which increased support for magnet school operations and capped tuition charges. The magnet school grant received by LEARN for the year ended June 30, 2025 totaled \$13,572,565, of which \$1,008,308 in revenues were allocated to TRMC.

Expenditures

Direct costs, including instructional and student support expenditures, are charged directly to TRMC. Indirect costs, including general administration, finance, human resources, and other central services, are recovered by LEARN through an administrative charge to each of its programs and departments. Administrative charges allocated to TRMC totaled \$116,473 for the year ended June 30, 2025.

NOTE 2 - CASH DEPOSITS

Custodial Credit Risk

Custodial credit risk is the risk that, in the event of a bank failure, LEARN will not be able to recover its cash deposits or will not be able to recover collateral securities that are in possession of an outside party. Deposits attributable to TRMC are subject to LEARN's available Federal Depository Insurance Coverage and collateralization provisions.

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

NOTE 3 - CAPITAL ASSETS

Capital asset acquisitions are recorded as expenditures when incurred. During the year ended June 30, 2025, none of TRMC's expenditures were capitalized by LEARN.

NOTE 4 - LONG-TERM LIABILITIES

Compensated Absences

LEARN employees are paid a prescribed formula for absence due to vacation and sickness. The eligibility for vacation pay does not vest. In the event of death or retirement, teachers hired on or before June 20, 2012 with 15 years of service are compensated for 25% of accumulated sick time, up to a maximum of 150 days at current salary rates. During the year ended June 30, 2025, no expenditures were recognized by TRMC for termination benefits paid to teachers.

Pension and Other Post-employment Benefits

Certain employees that work for TRMC are provided with pension and other post-employment benefits through LEARN's participation in the Connecticut Teachers Retirement System (the System). The State of Connecticut is required by statute to make 100% of the contributions on-behalf of participating employers. As such, LEARN reports no amounts for its proportionate share of the net pension and OPEB liabilities, and deferred outflows and inflows of resources related to the System. Additional information on the System's plan description, benefit provisions, contribution requirements, actuarial assumptions, and on the State's net pension and OPEB liabilities can be found in LEARN's annual financial statements.

Certain employees that work for TRMC are provided with other post-employment benefits through a single-employer plan administered by LEARN. LEARN currently pays for other post-employment benefits on a pay-as-you-go basis. As of June 30, 2025, LEARN has not established a trust fund to irrevocably segregate assets to fund liability associated with the other post-employment benefits. Additional information on LEARN's other post-employment benefit plan can be found in LEARN's annual financial statements.

NOTE 5 - RISK MANAGEMENT

LEARN is exposed to various risks of loss related to torts, thefts of, damage to, or destruction of assets, errors or omissions, injuries to employees, natural disasters and protective liability in connection with the activities of TRMC. LEARN purchases commercial insurance for all risks of loss, including blanket and umbrella policies. Settled claims related to the activities of TRMC have not exceeded commercial coverage in any of the past three years. There were no significant reductions in insurance coverage from coverage in the prior year.

LEARN participates in the Eastern CT Healthcare Cooperative (the Cooperative) to provide medical, prescription and dental health coverage for all employees. The Cooperative was established by several eastern Connecticut entities under the provisions of Connecticut Public Act 10-174 for the purpose of providing one or more health care benefits as allowed by such act for their employees. The Cooperative is a public entity risk pool operating as a common risk management and insurance program for its members. The Cooperative covers approximately 1350 participants in its medical plan and approximately 1250 participants in the dental plan. The Cooperative is designed to be self-sustaining through actuarially determined premiums established annually to cover expected claims, administration and a margin for unexpected losses or expenses. The Cooperative has purchased individual stop loss coverage for \$150,000 per year per participant with an aggregate stop loss limit amount of \$2,000,000. The Cooperative reinsures for medical, dental and prescription drug claims in excess of \$1,000,000 maximum aggregate benefit. The members are subject to supplemental assessments in the event deficiencies. No supplemental assessments have been levied by the Cooperative relating to the year ended June 30, 2025.

NOTE 6 - COMMITMENTS AND CONTINGENCIES

License Agreement

LEARN entered into a license agreement with the Connecticut State Community College Three Rivers (CSCCTR) for access to and use of portions of the CSCCTR facility, located in Norwich, CT, by TRMC. The initial term of the agreement commenced on March 1, 2025 and ends on June 30, 2028. The agreement may be renewed by mutual agreement for an additional four year term through June 30, 2032. LEARN may unilaterally terminate the agreement by proper notice to CSCCTR six months in advance of any such termination. The total license fee for the initial term of the agreement is \$90,000 with \$30,000 due on or before June 30, 2025. Thereafter, the annual license fee of \$20,000 is payable by LEARN in quarterly installments. Pursuant to the agreement, LEARN is required to reimburse CSCCTR for utilities for the use of the premises. TRMC recognized total expenditures of \$33,062 under this agreement for the year ended June 30, 2025.

Federal and State Financial Assistance

TRMC is funded by various state and federal grant programs. Grant amounts received or receivable from state and federal agencies are subject to audit and adjustment by these agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the state or federal government cannot be determined at this time, although LEARN expects such amounts, if any, to be immaterial to the activities of TRMC.

COMBINING STATEMENTS

THREE RIVERS MIDDLE COLLEGE MAGNET HIGH SCHOOL, AN ACTIVITY OF LEARN
COMBINING BALANCE SHEETS
AS OF JUNE 30, 2025

9.2p

	General Fund	Grant and Scholarship Fund	Food Services Fund	Student Activities Fund	Total
ASSETS					
Cash	\$ -	\$ -	\$ -	\$ 541	\$ 541
Grant receivables	-	1,506	-	-	1,506
Due from LEARN's organizational accounts	10,698	23,494	-	-	34,192
Total assets	<u>\$ 10,698</u>	<u>\$ 25,000</u>	<u>\$ -</u>	<u>\$ 541</u>	<u>\$ 36,239</u>
LIABILITIES					
Accounts payable	\$ 10,698	\$ 25,000	\$ -	\$ -	\$ 35,698
Total liabilities	<u>10,698</u>	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>35,698</u>
FUND BALANCES					
Restricted	-	-	-	541	541
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>541</u>	<u>541</u>
Total liabilities and fund balances	<u>\$ 10,698</u>	<u>\$ 25,000</u>	<u>\$ -</u>	<u>\$ 541</u>	<u>\$ 36,239</u>

THREE RIVERS MIDDLE COLLEGE MAGNET HIGH SCHOOL, AN ACTIVITY OF LEARN
 COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED JUNE 30, 2025

9.2q

	General Fund	Grant and Scholarship Fund	Food Services Fund	Student Activities Fund	Total
REVENUES					
Tuition	\$ 340,308	\$ -	\$ -	\$ -	\$ 340,308
Intergovernmental	-	1,029,391	26,244	-	1,055,635
Other	-	-	150	7,488	7,638
Total revenues	<u>340,308</u>	<u>1,029,391</u>	<u>26,394</u>	<u>7,488</u>	<u>1,403,581</u>
EXPENDITURES					
Direct costs:					
Wages	132,446	547,601	-	-	680,047
Benefits	24,768	81,684	-	-	106,452
Tuition	23,838	260,000	-	-	283,838
Purchased professional services	26,730	-	-	-	26,730
Other purchased services	17,737	-	148	-	17,885
Supplies	16,160	24,252	17,424	-	57,836
Property services	8,062	25,000	-	-	33,062
Equipment	35,358	-	-	-	35,358
Other	5,885	2,000	-	7,487	15,372
Total direct costs	<u>290,984</u>	<u>940,537</u>	<u>17,572</u>	<u>7,487</u>	<u>1,256,580</u>
Administrative charges	25,619	90,854	-	-	116,473
Total expenditures	<u>316,603</u>	<u>1,031,391</u>	<u>17,572</u>	<u>7,487</u>	<u>1,373,053</u>
Excess (deficiency) of revenues over expenditures	23,705	(2,000)	8,822	1	30,528
OTHER FINANCING SOURCES (USES)					
Transfer of (surplus) deficit to LEARN's program accounts	(23,705)	2,000	(8,822)	-	(30,527)
Net change in fund balances	-	-	-	1	1
Fund balances - beginning	-	-	-	540	540
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 541</u>	<u>\$ 541</u>

INTERNAL CONTROL AND COMPLIANCE REPORT

**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 Directors
LEARN
Old Lyme, Connecticut

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the special-purpose financial statements of Three Rivers Middle College Magnet High School, an activity of LEARN, (TRMC) as of and for the year ended June 30, 2025, and the related notes to the special-purpose financial statements and have issued our report thereon dated December 23, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the special-purpose financial statements, we considered LEARN's internal control over financial reporting (internal control) related to the activities of TRMC as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the special-purpose financial statements, but not for the purpose of expressing an opinion on the effectiveness of LEARN's internal control. Accordingly, we do not express an opinion on the effectiveness of LEARN's internal control.

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


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

Report on Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of LEARN'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 LEARN's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Certified Public Accountants
Glastonbury, Connecticut
December 23, 2025



2026-2027 SY

LEARN EXECUTIVE COMMITTEE

TEAMS OPTION
AVAILABLE

MEETING SCHEDULE

Meetings are held from 8:30-10:00 AM
44 Hatchetts Hill Road, Old Lyme, CT 06371

AUGUST 28, 2026

SEPTEMBER 25, 2026

OCTOBER 23, 2026

*NOVEMBER 18, 2026

*DECEMBER 16, 2027

JANUARY 22, 2027

FEBRUARY 26, 2027

*MARCH 24, 2027

APRIL 23, 2027

MAY 28, 2027

Adopted:

**Due to holiday*

(860) 434-4800

44 Hatchetts Hill Road, Old Lyme, CT 06371

LEARN.k12.ct.us



2026-2027 SY

LEARN BOARD OF DIRECTORS

**TEAMS OPTION
AVAILABLE**

MEETING SCHEDULE

Meetings are held from 9:00-11:00 AM
44 Hatchetts Hill Road, Old Lyme, CT 06371

SEPTEMBER 10, 2026

OCTOBER 8, 2026

NOVEMBER 12, 2026

DECEMBER 10, 2026

JANUARY 14, 2027

FEBRUARY 11, 2027

MARCH 11, 2027

APRIL 8, 2027

MAY 13, 2027

JUNE 10, 2027

Adopted:

(860) 434-4800
44 Hatchetts Hill Road, Old Lyme, CT 06371

LEARN.k12.ct.us



The Project LEARN, Inc.

2026-2027 Annual Meeting

SEPT 25
2026