

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**

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

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*Dr. Jennifer P. Byars*  
*Superintendent of Schools*

**AMITY REGIONAL BOARD OF EDUCATION REGULAR MEETING AGENDA**

**Monday, December 12 2022, 6:30 pm**

**100 Ohman Avenue, Orange, CT**

- 1. CALL TO ORDER**
- 2. PLEDGE OF ALLEGIANCE**
- 3. ELECTION OF OFFICERS**
- 4. APPROVAL OF MINUTES**
  - a. Regular Meeting – November 14, 2022 PAGE 4
  - b. Special Meeting – November 28, 2022 PAGE 12
  - c. Special Meeting – December 5, 2022 PAGE 15
- 5. STUDENT REPORT**
  - a. Monthly Report
- 6. PRESENTATION AND DISCUSSION OF THIRD QUARTER 2022 EXECUTIVE SUMMARY REVIEW OF AMITY PENSION FUND, SICK AND SEVERANCE ACCOUNT, AND OPEB PAGE 25**
- 7. PUBLIC COMMENT**
- 8. SUPERINTENDENT’S REPORT**
  - a. Personnel Report PAGE 17
  - b. Superintendent Report PAGE 18
- 9. DISCUSSION AND POSSIBLE ACTION ON SETTING 2023-2024 SCHOOL CALENDAR PAGE 22**
- 10. DISCUSSION AND POSSIBLE ACTION ON SETTING DATE OF 2023 GRADUATION**
- 11. DISCUSSION AND POSSIBLE ACTION ON THE PROCESS TO MEET C.G.S. 10-51(c) PAGE 45**
- 12. CORRESPONDENCE**
- 13. CHAIRMAN’S REPORT**
  - a. Committee Reports
    1. ACES
    2. CABE
    3. Communications
    4. Curriculum
    5. District Health and Safety
    6. Diversity, Equity, and Inclusion Executive Committee
    7. District Technology
      - a. Monthly Report PAGE 23
    8. Facilities
      - a. Monthly Report PAGE 24
      - b. Discussion and Possible Action to Direct the Superintendent to Propose Changes to the Town of Woodbridge Planning and Zoning Regarding the Stadium Lights PAGE 42
    9. Finance
      - a. Discussion and Possible Action on Dissolving Contract PAGE 41
        1. Rehabilitation Associates
      - b. Discussion of Monthly Financial Statements PAGE 54

**PLEASE POST**

**PLEASE POST**

- c. Director of Finance and Administration Approved Transfers Under \$3,000 PAGE 86
- d. Discussion and Possible Action on Transfers over \$3,000 PAGE 87
- e. Update of 2023-24 Budget Process PAGE 89
  - 1. Current Budget Data
  - 2. Important Budget Meeting Dates PAGE 92
- f. Other
  - 1. Audit update
- 10. Policy
  - a. First Read
    - 1. Policy 3240 Tuition Fees PAGE 94
    - 2. Policy 6172 Alternative Education Program PAGE 96
    - 3. Policy 6200 Adult/Continuing Education PAGE 98
    - 4. Policy 5131.5 Vandalism PAGE 100
    - 5. Policy 5131.62 Steroid Use (recommendation to remove) PAGE 102
  - b. Second Read
    - 1. Policy 4112.61/4212.41 Use and Disclosure of Employee Medical Information (HIPAA) PAGE 103
- 11. Personnel (Executive Session)
  - a. Discussion and Possible Action on Approval of Amity Administrator Contract
- 14. **NEW BUSINESS**
- 15. **ITEMS FOR THE NEXT AGENDA – Due to Chairperson by December 31, 2022**
- 16. **ADJOURNMENT**



Jennifer P. Byars, Ed.D.  
Superintendent of Schools

pc: Town Clerks Bethany, Orange, Woodbridge

***Working to "enable every Amity student to become a lifelong learner  
and a literate, caring, creative and effective world citizen."***  
*District Mission Statement*

If you require accommodations to participate because of a disability,  
please contact the office of the Superintendent of Schools in advance at 203-397-4811.

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**  
**BOARD OF EDUCATION**  
*Bethany Orange Woodbridge*

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**NORMS**

**BE RESPECTFUL**

- Model civil discourse and discussion, respecting all viewpoints, welcoming ideas, and disagreeing with courtesy.
- Collaborate as a team.
- Listen actively and refrain from interruptions or side conversations.
- Respect each others' time by brevity of comment.
- Be fully present and mindful of the distractions caused by electronic devices.
- Grow and learn from each other.

**HONOR THE POSITION**

- Work within the Board's statutory and policy duties.
- Prepare for Board & Committee meetings by reading the packet prior to the meeting.
- Treat each student, parent, and stakeholder respectfully and assist them in following the designated chain of command.
- Be reflective, including conducting an annual Board self-evaluation.

**REPRESENT THE BOARD WITH UNITY AND PRIDE**

- Make decisions based on what is best for the collective student body of Amity Regional School District No. 5.
- Respect the professional expertise of the staff.
- Be flexible in response to challenges.
- Collaboratively engage in discussions and actions and once voted on, provide undivided support of Board decisions in both public and private.

AMITY REGIONAL SCHOOL DISTRICT NO. 5 BOARD OF EDUCATION  
NOVEMBER 14, 2022 REGULAR MEETING MINUTES  
6:30 P.M., 25 NEWTON ROAD, WOODBRIDGE, CT

**BOARD MEMBERS PRESENT**

Paul Davis, Christopher Browe, Sean Hartshorn, Andrea Hubbard, Christina Levere-D'Addio, Patrick Reed, Donna Schuster, Dr. K. Sudhir, Amy Tirollo, Dr. Jennifer Turner

**BOARD MEMBERS ABSENT**

Shannan Carlson, Carla Eichler, Dr. Carol Oladele

**STUDENT BOARD MEMBERS PRESENT**

Samuel Bae, Marin Korenaga

**STAFF MEMBERS PRESENT**

Dr. Jennifer Byars, Theresa Lumas

**1. CALL TO ORDER**

Chairperson Davis called the meeting to order at 6:32 p.m.

**2. PLEDGE OF ALLEGIANCE**

Recited by those present

**3. APPROVAL OF MINUTES**

**a. Regular Meeting – October 17, 2022**

*MOTION by Sean Hartshorn, SECOND by Christopher Browe, to approve minutes as submitted  
VOTES IN FAVOR, 9 (Browe, Hartshorn, Hubbard, Levere-D'Addio, Reed, Schuster, Sudhir, Tirollo, Turner)  
MOTION CARRIED*

**b. Special Meeting – October 24, 2022**

*MOTION by Amy Tirollo, SECOND by Christopher Browe, to approve minutes as submitted  
VOTES IN FAVOR, 8 (Browe, Davis, Hubbard, Reed, Schuster, Sudhir, Tirollo, Turner)  
ABSTAINED, 2 (Hartshorn, Levere-D'Addio)  
MOTION CARRIED*

AMITY REGIONAL SCHOOL DISTRICT NO. 5 BOARD OF EDUCATION  
NOVEMBER 14, 2022 REGULAR MEETING MINUTES  
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**c. Special Meeting – November 3, 2022**

*MOTION by Sean Hartshorn, SECOND by Patrick Reed, to approve minutes as submitted  
VOTES IN FAVOR, 7 (Browe, Davis, Hartshorn, Levere-D’Addio, Reed, Schuster, Turner)  
ABSTAINED, 3 (Hubbard, Sudhir, Tirollo)  
MOTION CARRIED*

**4. STUDENT REPORT**

**a. Monthly Report**

**5. RECOGNITION OF AMITY REGIONAL HIGH SCHOOL NATIONAL MERIT SCHOLAR  
SEMI-FINALISTS AND COMMENDED SCHOLARS**

Presented by Dr. Byars and Andre Hauser

Chairperson Davis called meeting recess at 6:48 p.m.

Chairperson Davis resumed meeting at 6:51 p.m.

**6. DISCUSSION AND POSSIBLE ACTION ON THE PROCESS TO MEET C.G.S. 10-51(c)**

*MOTION by Christopher Browe, SECOND by Donna Schuster, to direct the Superintendent of  
Schools and the Director of Finance to apply the audited surplus to the end of the current fiscal  
year to reduce the expense of the District for the current fiscal year*

*MOTION by Donna Schuster, SECOND by Christina Levere-D’Addio, to table motion  
VOTES IN FAVOR, 7 (Browe, Hartshorn, Hubbard, Levere-D’Addio, Reed, Schuster, Tirollo)  
OPPOSED, 1 (Turner)  
ABSTAINED, 2 (Davis, Sudhir)  
MOTION CARRIED*

**7. PUBLIC COMMENT**

One resident read letter to Board of Education from parents and residents in support of health  
school climate and diversity, equity, and inclusion

Two residents and one student spoke in favor of diversity, equity, and inclusion in Amity schools

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One student spoke in favor of the books at Media Center and diversity equity and inclusion efforts and position at Amity

One parent thanked Amity Middle School in Orange, teachers, administration, staff, and Board of Education for Veterans' Day observance during school day

One parent thanked Keith Smolinski, Marissa Nall, Talia Marinaccio, and Square Foot Theatre for including so many students in the production of "Matilde" at Amity Middle School in Bethany and requested lights on Amity Middle School stage be replaced

One parent thanked Board of Education for transparency regarding budget and supported diversity, equity, and inclusion in Amity schools

One resident questioned diversity, equity, and inclusion document from November Board of Education special meeting and requested DEI curriculum be removed

One residents congratulated National Merit Scholar students and praised Amity for increase in SAT for Math and ELA and supported diversity, equity, and inclusion position and programs in schools

One resident thanked Board of Education for diversity, equity, and inclusion efforts and requested clarification of what it means at Amity

**8. PRESENTATION OF 2023-2024 SCHOOL CALENDAR**

**9. DISCUSSION AND POSSIBLE ACTION ON 2023 BOARD OF EDUCATION REGULAR MEETING SCHEDULE**

*MOTION by Sean Hartshorn, SECOND by Andrea Hubbard, to approve 2023 Board of Education Regular Meeting Schedule*

*VOTES IN FAVOR, 10 (unanimous)*

*MOTION CARRIED*

**10. SUPERINTENDENT'S REPORT**

- a. Personnel Report**
- b. Superintendent Report**

**11. CORRESPONDENCE**

**12. CHAIRMAN'S REPORT**

Chairperson Davis announced there is no DEI curriculum and no CRT curriculum being taught at Amity. He explained that administration and the Board of Education are working very hard on issues of racism and bullying and referenced "world citizen" from the Amity mission statement as teaching and working with students so they can be the best they can be. He pointed out that enrollment decrease is very common right now in many school districts and the Board and administration are looking at reasons why it is happening. He pointed out it is the parents' choice to send their children elsewhere for various reasons. Lastly, Chairperson Davis referenced adherence to policies according to Policy 0300; however, he pointed out that sometimes leeway is necessary.

**a. Committee Reports**

- 1. ACES**
- 2. CABB**
- 3. Communications**

Dr. Turner announced that Christina Levere-D'Addio resigned from Committee and asked for new member from Orange

- 4. Curriculum**
- 5. District Health and Safety**
- 6. Diversity, Equity, and Inclusion Executive Committee**
- 7. District Technology**

**a. Monthly Report**

- 8. Facilities**

AMITY REGIONAL SCHOOL DISTRICT NO. 5 BOARD OF EDUCATION  
NOVEMBER 14, 2022 REGULAR MEETING MINUTES  
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a. **Monthly Report**

9. **Finance**

a. **Discussion and Possible Action on Disbanding Amity Continuing Education Program**

*MOTION by Sean Hartshorn, SECOND by K. Sudhir, to approve disbanding the Amity Continuing Education Program, identify auditorium repairs and/or enhancements to fund, and then transfer any remaining balance from the Continuing Education fund 11 to the high school drama student activities account in fund 51 after all expenses are paid*

*VOTES IN FAVOR, 10 (unanimous)*

*MOTION CARRIED*

b. **Award of Contracts over \$35,000**

1. **Chillers**

*MOTION by Christopher Browe, SECOND by Sean Hartshorn, to award the contracts to Trane of Rocky Hill, CT for the chiller refurbishment and frequency drives for two units at Amity Regional High School at a cost of \$104,084*

*VOTES IN FAVOR, 10 (unanimous)*

*MOTION CARRIED*

c. **Discussion and Possible Action on Building Rental Rates**

*MOTION by Patrick Reed, SECOND by Sean Hartshorn, to approve the addition of the following fees to the existing list of rental charges:*

<i>Custodial Charge Saturday</i>	<i>\$85/hr</i>
<i>Site Director (football)</i>	<i>\$80/game</i>
<i>Site Director (non-football)</i>	<i>\$70/game</i>
<i>Site Security – unarmed</i>	<i>\$50/hr</i>
<i>Site Security – armed</i>	<i>\$60/hr</i>

*VOTES IN FAVOR, 10 (unanimous)*

*MOTION CARRIED*

d. **Discussion of Monthly Financial Statements**

e. **Director of Finance and Administration Approved Transfers**



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**Under \$3,000**

**f. Discussion and Possible Action on Transfers over \$3,000**

*MOTION by Christina Levere-D'Addio, SECOND by Andrea Hubbard, to approve the following budget transfer to purchase a new scoreboard:*

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT NAME</b>	<b>FROM</b>
<b>TO</b>		
03-11-3202-5690	Other Supplies	\$4,834
03-11-3202-5731	Equipment-Replacement	
\$4,834		

VOTES IN FAVOR, 10 (unanimous)  
MOTION CARRIED

*MOTION by Christina Levere-D'Addio, SECOND by Sean Hartshorn, to approve the following budget transfers to cover the costs of behavioral therapists contracted with an outside agency:*

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT NAME</b>	<b>FROM</b>
<b>TO</b>		
04-12-6110-5560	Tuition – Public Out	\$77,000
04-12-6130-5560	Tuition – Private Out	\$60,000
04-13-2190-5330	Professional Technical Svcs	
\$137,000		

VOTES IN FAVOR, 10 (unanimous)  
MOTION CARRIED

Dr. Sudhir exited 8:53 p.m. and returned 8:55 p.m.

*MOTION by Patrick Reed, SECOND by Dr. Turner, to approve a transfer from the Acoustic Project account of \$100,910 to the Chiller project account to cover the costs:*

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT NAME</b>	<b>FROM</b>
<b>TO</b>		
17-00-15-0052-5715	Acoustic Project	\$100,910
17-00-15-0049-5720	Chiller Project	
\$100,910		

VOTES IN FAVOR, 9 (unanimous)

**10. Policy**

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a. **First Read**

1. **Policy 4112.61/4212.41 Use and Disclosure of Employee Medical Information (HIPAA)**
2. **Policy 5131 Conduct and Discipline**

b. **Second Read**

1. **Policy 5114.12 Restorative Practice**
2. **Policy 5131.1 Bus Conduct**

*MOTION by Christopher Browe, SECOND by Patrick Reed, to approve Policy 5114.12 Restorative Practice and Policy 5131.1 Bus Conduct*  
*VOTES IN FAVOR, 10 (unanimous)*  
*MOTION CARRIED*

**11. Personnel**

Dr. Byars announced that administrations contract negotiations are completed.

**13. DISCUSSION AND POSSIBLE ACTION ON THE ADOPTION OF THE BOARD OF EDUCATION CORE VALUES**

*MOTION by Sean Hartshorn, SECOND by Amy Tirollo, to adopt the Board of Education Core Values*  
*VOTES IN FAVOR, 10 (unanimous)*  
*MOTION CARRIED*

**14. NEW BUSINESS**

**15. ITEMS FOR THE NEXT AGENDA – Due to Chairperson by November 30, 2022**

**16. ADJOURNMENT**

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*MOTION by Sean Hartshorn, SECOND by Donna Schuster, to adjourn meeting*  
*VOTES IN FAVOR, 10 (unanimous)*  
*MOTION CARRIED*

Meeting adjourned at 9:53 p.m.

Respectfully submitted,

*Pamela Pero*

Pamela Pero

Recording Secretary

AMITY REGIONAL SCHOOL DISTRICT NO. 5 BOARD OF EDUCATION  
NOVEMBER 28, 2022 SPECIAL MEETING MINUTES  
6:30 P.M., 25 NEWTON ROAD, WOODBRIDGE, CT

**BOARD MEMBERS PRESENT**

Paul Davis, Patrick Reed, Christopher Browe, Carla Eichler, Sean Hartshorn, Andrea Hubbard, Carol Oladele, Donna Schuster, Dr. K. Sudhir, Amy Tirollo, Dr. Jennifer Turner

**BOARD MEMBERS ABSENT**

Shannan Carlson, Christina Levere-D'Addio

**STUDENT BOARD MEMBERS PRESENT**

None

**STAFF MEMBERS PRESENT**

Dr. Jennifer Byars, Frank Purcaro, Theresa Lumas, Thomas Brant, Kathy Burke, Shaun DeRosa, Ernest Goodwin, Andre Hauser, Dr. Tracy

**1. CALL TO ORDER**

Chairperson Davis called the meeting to order at 6:03 p.m.

**2. PLEDGE OF ALLEGIANCE**

Recited by those present

**3. 2023-2024 Budget Presentations**

**[INITIAL REQUESTS 2023-2024 AMITY REGIONAL SCHOOL DISTRICT NO.5 SCHOOL AND DEPARTMENT BUDGETS PowerPoint Presentation PDF](#)** presented by Dr. Jennifer Byars, Frank

Purcaro, Theresa Lumas, Thomas Brant, Kathy Burke, Shaun DeRosa, Ernest Goodwin, Andre Hauser and Dr. Tracy

- a. Director of Finance & Administration
  - [AMITY REGIONAL SCHOOL DISTRICT NO. 5 FIVE YEAR CAPITAL IMPROVEMENT PLAN - FACILITIES PDF](#)
  - [AMITY REGIONAL SCHOOL DISTRICT NO. 5 REVENUES AND EXPENDITURES 2023-2024 REQUESTED BUDG PDF](#)
- b. Brown & Brown – Medical Insurance Consultant
  - Jay Fiorello, Chuck Petruccione, Sidney Kedjumnong from Brown and Brown present
- c. Middle School Principals
- d. High School Principal
- e. Director of Pupil Services
- f. Director of Technology

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- g. Director of Facilities
- h. Director of Athletics
- i. Assistant Superintendent - Curriculum and Staff Development

**4. DISCUSSION AND POSSIBLE ACTION ON THE ADOPTION OF THE RESOLUTIONS REQUIRED FOR THE HVAC GRANTS**

**RESOLUTION 1:** BE IT RESOLVED, that the Amity Board of Education authorizes the Superintendent of Amity Regional School District No. 5 to apply to the commissioner of Administrative Services and to accept or reject a grant for the HVAC IAQ grant at Amity Regional High School for the Facilities Improvement Project.

*MOTION by Christopher Browe, SECOND by Dr. Turner, to approve Resolution 1*

*VOTES IN FAVOR, 10 (unanimous)*

*MOTION CARRIED*

**RESOLUTION 2:** BE IT RESOLVED, that the Amity Regional School District Building Committee is hereby established at Amity Regional High School, consisting of all members of the Amity Facility Committee, Patrick Reed, Christopher Browe, Paul Davis, Carla Eichler and Sean Hartshorn. Further resolved that Patrick Reed will serve as Chairperson of the School Building Committee.

*MOTION by Patrick Reed, SECOND by Dr. Sudhir, to approve Resolution 2*

*VOTES IN FAVOR, 10 (unanimous)*

*MOTION CARRIED*

**RESOLUTION 3:** BE IT RESOLVED, that the Amity Board of Education authorizes at least the preparation of schematics drawings and outline specifications for the HVAC IAQ Grant at Amity Regional High School.

*MOTION by Carla Eichler, SECOND by Donna Schuster, to approve Resolution 3*

*VOTES IN FAVOR, 10 (unanimous)*

*MOTION CARRIED*

**RESOLUTION 4:** BE IT RESOLVED, that the Amity Board of Education adopt the Educational Specification as stated here:

**Educational Specifications for HVAC Upgrades**

1. RATIONALE: The District maintains its HVAC systems to a high standard. VanZelm Engineering conducting an analysis of all air-handling units, their age, condition and recommendation for replacement conducted a study in 2016. The District has adhered to this plan over the course of 6 years to address all the HVAC units identified and the chiller units.
2. LONG-RANGE PLAN: The District has bonded twice for the portions of the HVAC upgrades

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needed, most recently in July 2020. The District maintains a 5-year capital plan to identify all of the capital needs of the District.

3. THE PROJECT: Replace air handling and chiller units that have lasted beyond their useful life in a priority order. The HVAC units were 26-28 years old at the time of replacement in the high school. One had failed prior to the bond project necessitating a costly emergency repair. The Facilities Improvement Project was developed to avoid another emergency.
4. BUILDING SYSTEMS: The District developed a long-range plan to address HVAC needs, which included adding air-conditioning to one of its gymnasiums. The District has upgraded its building management system at the high school to operate within current technology. The older system was not supported and often failed to transmit to the internal system. Building maintenance staff can access remotely to monitor and troubleshoot. This maximizes the efficiency of the new units installed. The chiller units upgraded service the entire building.
5. INTERIOR BUILDING ENVIRONMENT: Maintaining the HVAC units, control systems and chillers is essential to maintaining the overall air quality in each of the schools in the District. The focus for the District has been on the high school building due to the large number of units and age of equipment. Student and staff will benefit from excellent indoor air quality, which correlates with better academic success.

*MOTION by Sean Hartshorn, SECOND by Amy Tirollo, to approve Resolution 4*  
*VOTES IN FAVOR, 10 (unanimous)*  
*MOTION CARRIED*

**5. ADJOURNMENT**

Chairperson Davis adjourned the meeting at 8:25 p.m.

Respectfully submitted,  
*Lisa Zaleski*  
Lisa Zaleski  
Recording Secretary

AMITY REGIONAL SCHOOL DISTRICT NO. 5 BOARD OF EDUCATION  
DECEMBER 5, 2022 SPECIAL MEETING MINUTES  
6:00 P.M., 25 NEWTON ROAD, WOODBRIDGE, CT

**BOARD MEMBERS PRESENT**

Paul Davis, Patrick Reed, Christopher Browe, Shannan Carlson, Carla Eichler, Sean Hartshorn, Christina Levere-D'Addio, Donna Schuster, Dr. K. Sudhir, Amy Tirollo, Dr. Jennifer Turner

**BOARD MEMBERS ABSENT**

Andrea Hubbard, Carole Oladele

**STUDENT BOARD MEMBERS PRESENT**

None

**STAFF MEMBERS PRESENT**

Dr. Jennifer Byars, Theresa Lumas, Kathleen Kovalik

**1. CALL TO ORDER**

Chairperson Davis called the meeting to order at 6:03 p.m.

**2. PRESENTATION ON SCHOOL FINANCE AND BUDGET PLANNING - FRANK CONNLLY & PAMELA MANGINI, UNIVERSITY OF NEW HAVEN**

**3. ADJOURNMENT**

Chairperson Davis adjourned the meeting at 7:38 p.m.

Respectfully submitted,

*Lisa Zaleski*

Lisa Zaleski

Recording Secretary

AMITY REGIONAL SCHOOL DISTRICT NO. 5 BOARD OF EDUCATION  
NOVEMBER 28, 2022 SPECIAL MEETING MINUTES  
6:30 P.M., 25 NEWTON ROAD, WOODBRIDGE, CT

**BOARD MEMBERS PRESENT**

Paul Davis, Patrick Reed, Christopher Browe, Shannan Carlson, Carla Eichler, Sean Hartshorn, Christina Levere-D'Addio, Donna Schuster, Dr. K. Sudhir, Amy Tirollo, Dr. Jennifer Turner

**BOARD MEMBERS ABSENT**

Andrea Hubbard, Carole Oladele

**STUDENT BOARD MEMBERS PRESENT**

None

**STAFF MEMBERS PRESENT**

Dr. Jennifer Byars, Theresa Lumas, Kathleen Kovalik

**1. CALL TO ORDER**

Chairperson Davis called the meeting to order at 6:03 p.m.

**2. PRESENTATION ON SCHOOL FINANCE AND BUDGET PLANNING - FRANK CONNLY & PAMELA MANGINI, UNIVERSITY OF NEW HAVEN**

**3. ADJOURNMENT**

Chairperson Davis adjourned the meeting at 7:38 p.m.

Respectfully submitted,

*Lisa Zaleski*

Lisa Zaleski

Recording Secretary



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



*Dr. Jennifer P. Byars*  
*Superintendent of Schools*

*jennifer.byars@amityregion5.org*  
*203.392.2106*

**December 12, 2022**

**To: Members of the Board of Education**  
**From: Jennifer P. Byars, Ed.D., Superintendent of Schools**  
**Re: Personnel Report**

+ **NEW HIRES-CERTIFIED: NONE**

+ **NEW HIRES-BENCH/LONG TERM SUBSTITUTES: NONE**

+ **NEW HIRES-NON-CERTIFIED: NONE**

+ **NEW HIRES-COACHES: NONE**

+ **TRANSFERS:**

*Alex McPadden* – Informational Technology Specialist at Amity Regional High School to the position of District Student Database Specialist, effective November 28, 2022.

*Samara Koproski* – Paraprofessional at Amity Middle School-Bethany to the position of Paraprofessional at Amity Middle School-Orange SAILS, effective November 28, 2022.

+ **RESIGNATIONS: NONE**

+ **RETIREMENTS:**

*Linda DeCesare* – School Psychologist, Amity Regional High School, eff. 06/30/2023

*Rebecca Hastings* – Social Studies Teacher, Amity Regional High School, eff. 06/30/2023

*Thomas Jacobs* – Physical Education Teacher, Amity Regional High School, eff. 06/30/2023

*Joyce Cap* – Paraprofessional, Amity Middle School-Orange, eff. 12/31/2022

**AMITY REGIONAL SCHOOL DISTRICT NO.  
5**

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



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**Dr. Jennifer P. Byars**  
*Superintendent of Schools*

*jennifer.byars@amityregion5.org*  
**203.392.2106**

Superintendent's Report – December 2022

Continuously improve instruction, cultivate creativity, and enhance student engagement and performance.

Enhance the efficient and effective use of resources.

Foster a supportive climate for students and adults.

**Instruction**

**CT Automatic Admissions Program:** Implemented for the first time this fall, the Connecticut Automatic Admissions Program (CAAP) offers eligible students automatic admission to participating Connecticut Colleges and Universities based on high school grade point average (CAAP GPA) and/or percentile class ranking. Out of 339 Amity seniors, 97 received the letter that they qualified for all 8 private and public schools (including the 4 CT State Universities), 166 qualified for all 4 of the CT private schools (Mitchell College and the Universities of Bridgeport, New Haven, and St. Joseph), 18 for admission to Mitchell, UB and UNH, 9 for Mitchell and UB, and 10 for UB.

**On-Site College Interview & Acceptance:** The ARHS Counseling Department has been hosting On-Site College Interview and Acceptance Days in which college admissions officers review applications, interview seniors, and offer immediate acceptance to qualified candidates during the school day. So far this fall, the interest in the program has been very positive with 21 students accepted to Southern CT State University and 22 students accepted to Quinnipiac University. Additional events for 62 seniors will include Eastern, Western, and Central CT State Universities, Sacred Heart, Albertus Magnus, University of New Haven, and SUNY Stony Brook.

**Fall PSAT Results:** PSAT results from the fall 2022 school-day administration of the PSAT tests to all students in grades 9-11 were released to students on December 6, 2022. This is the first time that we have tested students in all three of these grades, and over the course of the next two months, the ARHS faculty will be evaluating our student performance to identify areas of improvement to focus on in the second half of the year.

**Middle School Winter Concerts:** On Thursday, December 1, 2022, AMSB held its annual winter concert. The event was very well attended (standing room only!) and the students sounded wonderful. The sound panel enhancements to the space set the acoustic environment, and the hard work and determination of our students made for an evening of beautiful music. The AMSO band, orchestra and chorus had an outstanding performance at their winter concert. Over 150 students participated in this event. The performance was a wonderful opportunity for the band to show off the new instruments that were purchased this year.

**Professional Learning Day:** A district-wide professional learning day was held on the afternoon of December 8, 2022 with a variety of professional learning opportunities offered. Cohorts of teachers continue their advancement through a series of professional development pathways that include strategies for differentiated instruction, the use of the curriculum audit tool, and blending learning strategies. Instructional coaches also used this time to meet with teachers to support district wide implementation of

Schoolology and Reader's Workshop, while special education staff was provided training on the new CT-SEDS IEP online platform. Related service staff members from the Pupil Services department attended professional learning facilitated by Dr. Charles Barrett, Fairfield University. Everyone in attendance received a free copy of Dr. Barrett's book "It's Always about the Children."

**Learning Walks:** Instructional Learning Walks focused on collecting observational evidence of the Portrait of the Graduate progress throughout the district. The team of administrators participating in the classroom visits has been expanded this past month to include assistant principals in each of the schools. As of December 1, 2022, close to 50 classroom visits have been conducted, as evidence of rigor in tasks and assignments, student collaboration, and modes of communication continues to be collected throughout the year.

**Portrait of a Graduate Learning Progressions & Assessment:** A team of teachers and administrators from across the district met on December 6, 2022 to begin the next phase of the rollout of the BOWA Portrait of a Graduate. The next phase includes the development of learning progression for the 7-12 grade levels. The creation of a learning progressions document will give teachers and students a clearer picture of what the characteristics of the Portrait of the Graduate look like at different grade spans. Recent efforts by ARHS faculty have included developing the initial plans for a summative assessment system to measure how well our students have developed the characteristics of the Portrait during their time in Amity.

**Dog Treat Business Grows:** Students in the 7-8 Spartan Prep program continue to grow and develop their entrepreneurial dog treat business. This vocational training activity allows students to experience all aspects of running a small business (from marketing to production to banking).

**Middle & High School SAILS:** The 7-8 SAILS program at AMSO participated in several community outings to local stores and farms. The coffee cart has become a popular offering facilitated by the SAILS program. The 9-12 SAILS program has been busy engaging in community trips to BJ Wholesale to purchase items for various cooking/ art related activities and Clover Nook Farms (Bethany) to practice social language and finance skills. Students continue to operate a snack cart, sort and organize faculty/staff mail, and process printing and copying jobs for staff. These experiences allow students to work on their individual skill growth in an authentic workplace environment.

**Reader's Workshop Professional Development:** Consultant Maggie Roberts was in district for two full days of professional learning to support the continued implementation of Reader's Workshop in the middle schools. The two sessions included the modelling of classroom instruction followed by debriefing with teachers and instructional coach, Andrea Drewry. The goal of the session was to help teachers better assess and support student understanding and identification of literary theme using the Workshop model.

**Committee Meetings:** A meeting of the science articulation committee occurred this past month. Topics covered in the meeting included science lab safety training for new staff, opportunities for targeted professional learning, and curriculum alignment and pacing.

## **Resources**

**8<sup>th</sup> Grade Trip to ARHS:** On Thursday, December 8, 2022, all eighth-grade students visited Amity Regional High School. Visiting 8<sup>th</sup> graders watched the ACT performance of "The Play That Goes Wrong". Before the performance, all of the visiting students had an opportunity to learn about elective offerings in our Visual/Performing Arts and Career-Technical Education departments and to tour some of the classroom facilities for both of these departments. The event exposed the AMSO and AMSB students to just some of the programs at ARHS and is the first step in preparations to transition students from the middle to the high school.

**Signs of Suicide Screening:** Now in its third year in Amity, the Signs of Suicide (SOS) lesson occurred November 9, 2022 (AMSO) and November 15, 2022 (AMSB) for seventh grade students. Over 320 students participated in the lesson and were screened for being at risk of suicide. ARHS 11<sup>th</sup> grade students will participate the week of December 12<sup>th</sup>. The SOS program remains the premier, research supported suicide prevention program in the country. Thank you to the Pupil Services & Counseling Departments for their work with this event.

**AMSO Students Receive Internet Safety Information:** AMSO 7<sup>th</sup> grade students saw an informative presentation by Orange SROs Detective Bailey and Detective Knepper on internet safety and the impact of social media. The program provided focus on helping students understand the risks they face online and suggestions on how to view social media with a critical eye.

**Parent Conferences:** Parent/teacher conferences were held across the district on Wednesday, December 7, 2022. Since the conference time was during the workday, the conferences were held virtually to accommodate working parents and the students enjoyed a half-day schedule.

**BOWA Curriculum Leaders Meeting:** The monthly meeting of curriculum leaders from the BOWA district was held this past month. Time was used to discuss Reader's Workshop, social studies curriculum alignment, EL student populations, and intervention and support processes. Future meetings are scheduled throughout the year to promote an open dialogue and consistency in practice within the K-12 school system.

**Connecticut Center for School Safety and Crisis Preparedness:** Mr. Brant, Pupil Services Director, attended the second meeting of the Connecticut Center for School Safety and Crisis Preparedness working group on preventing targeted violence in Connecticut schools. This working group has representation from federal, state, and local law Enforcement along with several key stakeholders from the K-12 and collegiate levels.

## **Climate**

**ARHS Spirit Week:** Spirit Week took place from November 14 – 19, 2022, with theme days each day of the week, a Pep Rally to end the day on November 18<sup>th</sup>, and the Homecoming Dance on the evening of November 19<sup>th</sup>. With a sold-out crowd of 950 students and guests, this was the largest Homecoming Dance in Amity's recent history.

**Captains Council Leadership Conference:** Twenty-five student-athletes from Amity Regional High School attended the Southern Connecticut Council (SCC) Winter Captains Council leadership conference on December 6, 2022. They were met with student-athletes from all of the member schools of the SCC to discuss leadership issues in high school sports and to plan for a successful winter sports season.

**Flag Football Win!:** The annual pre-Thanksgiving Flag Football game between Amity and North Haven High School was won in a decisive manner by the Amity Spartans flag football players at North Haven HS on November 21, 2022.

**UMTTR Volleyball Tournament:** The UMTTR Volleyball Tournament took place after school on November 22, 2022, to raise awareness and funds for student mental health initiatives.

***The Play That Goes Wrong:*** Amity Creative Theater presented four performances of "The Play That Goes Wrong," from December 8 – 10, 2022.

**Unified Theater Resumes:** The extracurricular Unified Theater after school activity has resumed for the 2022-2023 school year at ARHS. Following the unified sports model, this activity creates a safe, fun, and enjoyable space for typical and non-typical peers to engage in the arts. We are hopeful for a show in April!

**ATA Thanksgiving Feast:** The students at Amity Transition Academy at UNH-Orange and Albertus Magnus College campuses hosted their annual Thanksgiving feast on November 18, 2022. This potluck style gathering allows staff and students to share what they are thankful for while celebrating their individual cooking styles. Staff at UNH-Orange campus were invited to join the feast as well.

**AMSB Pep Rally:** On the day before the Thanksgiving break, AMSB held its first pep rally. The event was in celebration of the hard work the students have done in the first quarter. The number of donations that were made in our yearly Canstruction event was announced (323 cans collected!). There was recognition for student involvement in sports and clubs and students and teachers played some fun games as a school.

**AMSO Cereal Collection:** AMSO students collected over 683 boxes of cereal that were donated to four local foodbanks. To celebrate the collective effort and support of this drive, teachers created a domino chain of all the donations that ran throughout the building.

**AMSB Student of the Month Breakfast:** AMSB will host its next Student of the Month Award Breakfast on December 15, 2022. This program is in its first year and has had a great impact on the culture and climate at AMSB. Teachers from across the school recognize a deserving student and celebrate the students in a small ceremony in the cafeteria where they receive a small award plaque and a breakfast served by the teacher team of the month!

**Holiday Bear:** The Amity Teachers, Staff, and Administrators participated in our annual event of giving – Holiday Bear. This year, our collective Amity employees sponsored 34 children (past sponsorship has been around 20-24 children). All 24 nominated students from Shepard Glen Elementary School and 10 students from Hopeville Elementary School received toys, coats, gift cards, and items from their wish lists. We had so many elves this year, but special recognition goes to Head Elf Wendy Carrafiello who organized, orchestrated, and encouraged the participation of 15 teams from the high school, 7 teams from AMSB, 3 teams from AMSO, 4 teams from District Offices, and 5 individual employees in our efforts.





# Amity Regional School District No. 5

## 2023-2024 District Calendar



Draft V1 11/10/2022

Date	Event or Holiday
August 22	Prof. Dev. - Teachers/Staff Only
August 23	Prof. Dev. - Teachers/Staff Only
August 24	Prof. Dev. - Teachers/Staff Only
August 28	First Day of School - Students <i>Early Dismissal</i>
August 29	Early Dismissal
September 4	Labor Day - No School
September 7	Back to School Night - ARHS - Grades 9&12
September 12	Back to School Night - Middle Schools
September 13	Back to School Night - ARHS - Grades 10&11
September 21	Early Dismissal - Professional Development
September 25	Yom Kippur - No School
October 9	Columbus/Indigenous Peoples Day - No School
October 12	Early Dismissal - Professional Development
November 7	Prof. Dev. - Teachers Only
November 8	Parent Conferences - Middle Schools (IP)
November 9	Parent Conferences - High School (IP)
November 15	Parent Conferences - High School (V)
November 16	Parent Conferences - Middle Schools (V)
November 22	Early Dismissal
November 23, 24	Thanksgiving - No School
December 6	Parent Conferences - MS/HS (V) - <i>Early Dismissal</i>
December 7	Early Dismissal - Professional Development
December 22	Early Dismissal
December 25-January 1	Holiday Recess - Christmas Eve (Obs. 12/26/23); Christmas Day (Obs. 12/25/23); New Year's Day (Obs. 1/1/24)
January 4	Early Dismissal - Professional Development
January 15	Martin Luther King, Jr. Day - No School
February 7	Parent Conferences - Middle Schools (IP)
February 8	Early Dismissal - Professional Development
February 14	Parent Conferences - High School (IP)
February 15	Parent Conferences - Middle Schools (V)
February 19, 20	Winter Recess
March 14	Early Dismissal - Professional Development
March 29	Good Friday - No School
April 15 - 19	Spring Recess
April 25	Early Dismissal - Professional Development
May 27	Memorial Day - No School
June 5	Last Day of School - Students

August 2023 (4/4)						
S	M	T	W	R	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

September 2023 (19/23)						
S	M	T	W	R	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

October 2023 (21/44)						
S	M	T	W	R	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

November 2023 (19/63)						
S	M	T	W	R	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

December 2023 (16/79)						
S	M	T	W	R	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

January 2024 (21/100)						
S	M	T	W	R	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

February 2024 (19/119)						
S	M	T	W	R	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		

March 2024 (20/139)						
S	M	T	W	R	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

April 2024 (17/156)						
S	M	T	W	R	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

May 2024 (22/178)						
S	M	T	W	R	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

June 2024 (3/181)						
S	M	T	W	R	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

July 2024 (0)						
S	M	T	W	R	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

If emergency closings extend beyond June 30, 2024, additional days will be taken from Spring Recess, beginning with April 15, 2024. The Amity Regional High School Graduation date will be set by the Board of Education. Total Days For Students = 181; Total Days For Teachers = 185

2023-2024

December, 2022

## Nov Ticket Summary

Tickets addressed and closed: 152

Tickets open: 19

## HS Student Help Desk

Students helped: 421

Amity Regional School  
District No. 5

25 Newton Road

Woodbridge, CT 06525

Phone: 203-397-4817

Fax: 203-397-4864



# Amity Regional School District No. 5

## Technology Department Monthly Report

### Completed Projects:

- Built initial Technology Budget based on identified needs and staff requests.
- Negotiated discount pricing on needed Promethean Boards to allow an additional 7 units to be purchased within the established budget.

### Projects in process:

- Working with Facilities and Building Admin to help plan for upgrades to both the Lecture Hall as well as the presentation Room to better server the District's needs moving forward
- All weather stadium data and power installation
  - Steps left are to anchor cabinets and run final conduit between junction boxes and cabinets
  - Need to run power to cabinets to support the climate control units and power needs of the switches
- Schoology early adopters initiative has begun, selected teachers are testing Schoology and providing feedback in preparation for training staff for full implementation in the Fall of 2023
- Continue assessing technology requests and needs in order to build a responsible technology budget for the 2023-2024 school year that aligns with the District goals.

### Upcoming projects:

- Identified new solution to address the need for a mobile door access control system to allow security to answer and respond to requests for door access while away from their desk.
  - Currently awaiting delivery of the camera modules
- Phone system will be upgraded to include new SIP lines to provide Enhanced 911 (E911) capabilities to all phones in the District
  - Currently awaiting final configuration approval from phone carrier



CLEAN

SAFE

HEALTHY

SCHOOLS

Amity Regional School  
District No. 5

25 Newton Road

Woodbridge, CT 06525

Phone: 203-397-4817

Fax: 203-397-4864



## Amity Regional School District No. 5

### Facilities Department Monthly Report

#### **Completed Projects:**

- A few outdoor light fixtures were replaced at ARHS by in house staff.
- A faulty outdoor light sensor for the parking lot lights ARHS was replaced.
- Two faulty air handler fan motors were replaced by in house staff.
- The five year radon test at ARHS was completed.
- The tools for schools/indoor air quality walkthrough at ARHS was done in November, minor issues were found and resolved.

#### **Projects in Process:**

- Bid specifications are being developed for rerouting the two chilled water lines that currently run underground and up into the CTE classroom.
- Bid specifications are being developed to replace the rear entrance door frame at ARHS by the main gym. The current door frame is corroded from and presents a safety concern.
- All indoor lighting fixtures in AMSO and AMSB are being re-lamped with different bulbs due to problems with existing bulbs.
- The glycol loop at AMSO is still continuing to be flushed and cleaned with the new filter in place.
- Bid specifications are being developed for remodeling the ARHS lecture hall.
- The DESIGO building management system software upgrade for ARHS is wrapping up.
- The outdoor classroom project for both AMSB and AMSO has begun. Piers and the slabs for both structures have been poured. Structures are on site and construction has begun!
- Tools for schools walkthroughs are being scheduled for both AMSB/AMSO.

#### **Outstanding issues to be addressed:**





## Amity Regional School District #5

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### Meeting Materials - December 12, 2022

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*Past performance does not indicate future performance and there is possibility of a loss.*

## Fiducient Advisors Update



### Retirement Plans

#### Featured Insights

- Plan Sponsor Newsletter
- Blog: 4 Ways to Improve Participant Outcomes Today

#### Coming Soon

- The Public Fiduciary Newsletter



### Research Insights

- Monthly Market Recaps
- Monthly Market Updates
  - *Fresh Mountain Air, Same Hawkish Stance* – August
  - *Making Hay While the Sun Shines: Earnings in Focus* – July
- Webcast: Fiducient Speaker Series with Liz Ann Sonders
- Webcast: Mid-Year Capital Markets and Economic Update
- Private Markets Move Along in More Challenging Market Environment



### Endowments & Foundations

#### Featured Insights

- Guide to Mission-Aligned Investing
- Nonprofit Investment Stewards Podcast
- Blog: Portfolio Rebalancing: The Easiest Difficult Decision an Investor Can Make

#### Coming Soon

- Steward Newsletter



### The Wealth Office®

#### Featured Insights

- Blog: Creating a Legacy Free from Estate Tax

#### Coming Soon

- Year-End Tax Planning



## Fiducient Advisors Update



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### 2022 New Associates – Welcome!

- Carolyn Barenbaum-Meyers, Finance Associate
- Daniel Bell, Director of Finance and Accounting
- Matthew Brophy, Middle Office Associate
- Gina Christodoulou, Performance Analyst
- David Correa, Finance Billing Specialist
- Nakeisha Deodat, Jr. Client Service Associate
- Robert Dunne, Consulting Analyst
- Emily Gildea, Research Associate
- Jeremy Mayeur, Middle Office Associate
- Evan Paretti, Consulting Analyst
- Lauren Rose, Client Service Associate, The Wealth Office®
- Hunter Verbeck, Performance Analyst

As of September 30, 2022

## Table of Contents

Section 1	November 2022 Plan Balances
Section 2	Q3 2022 Plan Performance
Section 3	Asset Allocation Analysis



## Amity Regional School Dist #5 - Pension

### November 2022 Balances

Investment Name	Ticker	CUSIP	Liquidity	Unreconciled Balance As of: 11/30/2022	Current Allocation	Target Allocation
<i>Cash</i>						
Cash	CASH			\$473,725	3.0%	0.0%
				\$473,725	3.0%	0.0%
<i>Fixed Income</i>						
Vanguard Total Bond Market Index Fund Admiral Shares	VBTIX	921937603	Liquid	\$5,015,899	32.0%	35.0%
BlackRock Strategic Income Opportunities K	BSIKX	092608374	Liquid	\$2,401,474	15.3%	17.5%
				\$2,614,425	16.7%	17.5%
<i>Domestic Equity</i>						
Vanguard 500 Index Fund Admiral Shares	VFIAX	922908710	Liquid	\$7,873,823	50.3%	50.0%
Vanguard Value Index Fund Admiral	VVIAX	922908678	Liquid	\$1,545,044	9.9%	10.0%
Vanguard Growth Index Fund Admiral	VIGAX	922908660	Liquid	\$2,570,774	16.4%	15.0%
Vanguard Mid-Cap Index Fund Admiral	VIMAX	922908645	Liquid	\$2,168,300	13.9%	15.0%
Vanguard Small-Cap Index Fund Admiral Shares	VSMAX	922908686	Liquid	\$818,540	5.2%	5.0%
				\$771,165	4.9%	5.0%
<i>International Equity</i>						
Vanguard Developed Markets Idx Admiral	VTMGX	921943809	Liquid	\$2,290,530	14.6%	15.0%
				\$2,290,530	14.6%	15.0%
<b>Investment Portfolio Total</b>				<b>\$15,653,977</b>	<b>100.0%</b>	<b>100.0%</b>

Balance information has been compiled solely by Fiducient Advisors and has not been independently verified. In preparing this report, Fiducient Advisors has relied upon information provided by the investment managers and/or the custodian. Unless otherwise noted, daily valued investments are valued as of the previous business day's closing NAV. Held at source investments are valued as of the most recent month end or quarterly



## Amity Regional School Dist #5 - OPEB

### November 2022 Balances

Investment Name	Ticker	CUSIP	Liquidity	Unreconciled Balance As of: 11/30/2022	Current Allocation	Target Allocation
<b>Cash</b>						
Cash	CASH			\$44,447	1.4%	0.0%
<b>Fixed Income</b>						
Vanguard Short-Term Inflation-Protected Secs Index Adm	VTAPX	922020706	Liquid	\$1,157,878	37.7%	40.0%
Vanguard Total Bond Market Index Fund Admiral Shares	VBTLX	921937603	Liquid	\$309,349	10.1%	10.0%
BlackRock Strategic Income Opportunities K	BSIKX	092608374	Liquid	\$265,972	8.7%	10.0%
				\$582,557	19.0%	20.0%
<b>Domestic Equity</b>						
Vanguard 500 Index Fund Admiral Shares	VFIAX	922908710	Liquid	\$1,293,772	42.1%	40.0%
Vanguard Small-Cap Index Fund Admiral Shares	VSMAX	922908686	Liquid	\$998,803	32.5%	30.0%
				\$294,969	9.6%	10.0%
<b>International Equity</b>						
Vanguard Developed Markets Idx Admiral	VTMGX	921943809	Liquid	\$576,091	18.8%	20.0%
				\$576,091	18.8%	20.0%
<b>Investment Portfolio Total</b>				<b>\$3,072,188</b>	<b>100.0%</b>	<b>100.0%</b>

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# Amity Regional School Dist #5 - Sick & Severance

## November 2022 Balances

Investment Name	Ticker	CUSIP	Liquidity	Unreconciled Balance As of: 11/30/22	Current Allocation	Target Allocation
<b>Cash</b>						
Cash	CASH			\$5,383	1.0%	0.0%
<b>Fixed Income</b>						
Vanguard Short-Term Inflation-Protected Secs Index Adm	VTAPX	922020706	Liquid	\$268,750	48.7%	50.0%
Vanguard Short-Term Govt Bd Idx Signal	VSBSX	92206C300	Liquid	\$26,443	4.8%	5.0%
Vanguard Total Bond Market Index Fund Admiral Shares	VBTLX	921937603	Liquid	\$122,695	22.2%	22.5%
				\$119,612	21.7%	22.5%
<b>Domestic Equity</b>						
Vanguard Total Stock Market Index Admiral	VTSAX	922908728	Liquid	\$223,947	40.5%	40.0%
				\$223,947	40.5%	40.0%
<b>International Equity</b>						
Vanguard Developed Markets Idx Admiral	VTMGX	921943809	Liquid	\$54,277	9.8%	10.0%
				\$54,277	9.8%	10.0%
<b>Investment Portfolio Total</b>				<b>\$552,357</b>	<b>100.0%</b>	<b>100.0%</b>

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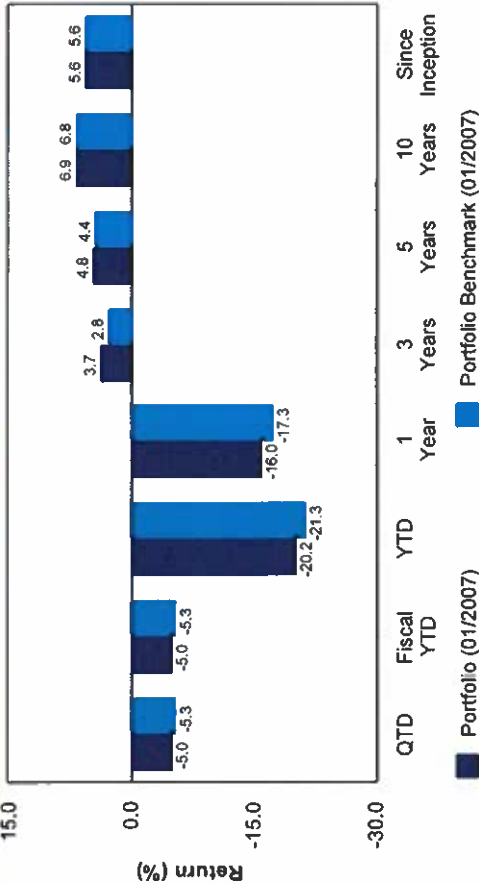


# Portfolio Dashboard

Amity Pension

As of September 30, 2022

## Historical Performance



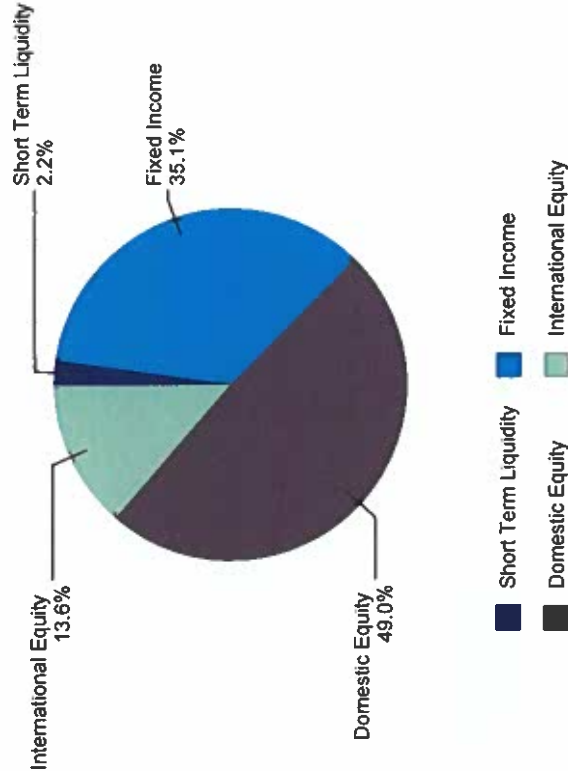
## Summary of Cash Flows

	QTD	Fiscal YTD	YTD	1 Year	Since Inception
Beginning Market Value	15,094,563	15,094,563	18,203,247	17,549,479	5,911,809
Net Contributions	-311,948	-311,948	-515,937	-775,343	148,561
Gain/Loss	-725,730	-725,730	-3,630,426	-2,717,252	7,996,515
Ending Market Value	14,056,884	14,056,884	14,056,884	14,056,884	14,056,884

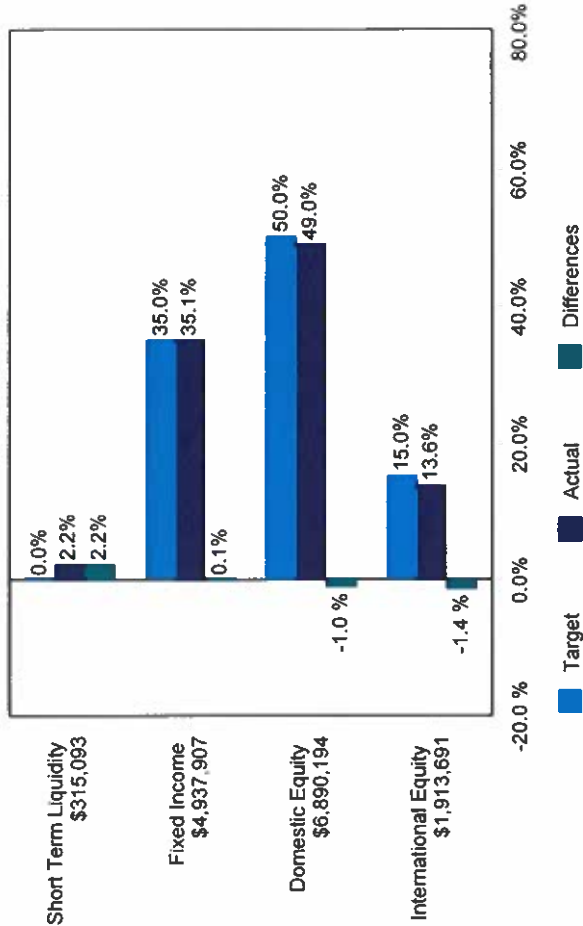
## Current Benchmark Composition

From Date	To Date	Present
03/2014	Present	35.00% Blmbg. U.S. Aggregate, 10.00% S&P 500, 15.00% CRSP U.S. Large Cap Value TR Index, 15.00% CRSP U.S. Large Cap Growth TR Index, 5.00% CRSP U.S. Mid Cap TR Index, 5.00% CRSP U.S. Small Cap TR Index, 15.00% FTSE Developed ex US Spliced Index

## Portfolio Allocation



## Actual vs. Target Allocations





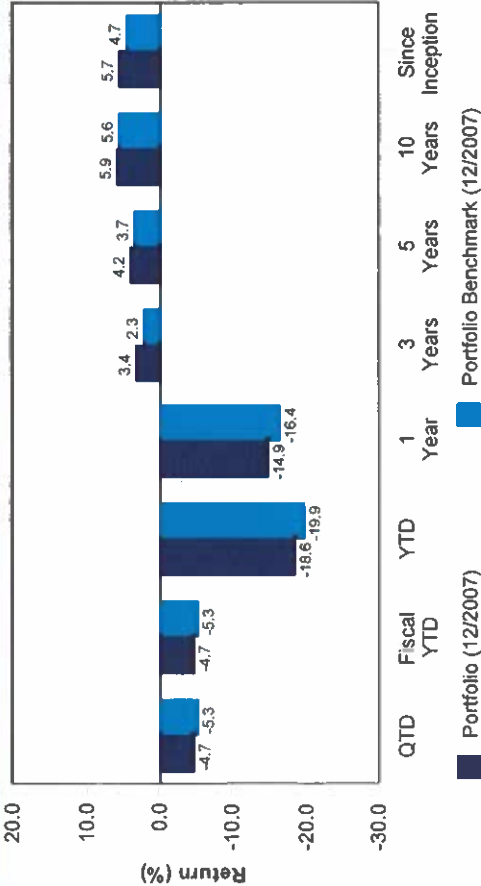


# Portfolio Dashboard

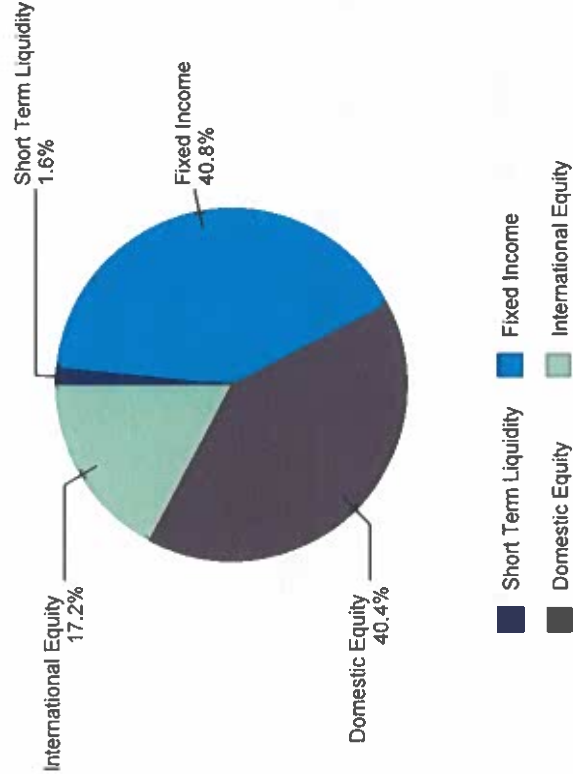
Amity OPEB

As of September 30, 2022

## Historical Performance



## Portfolio Allocation



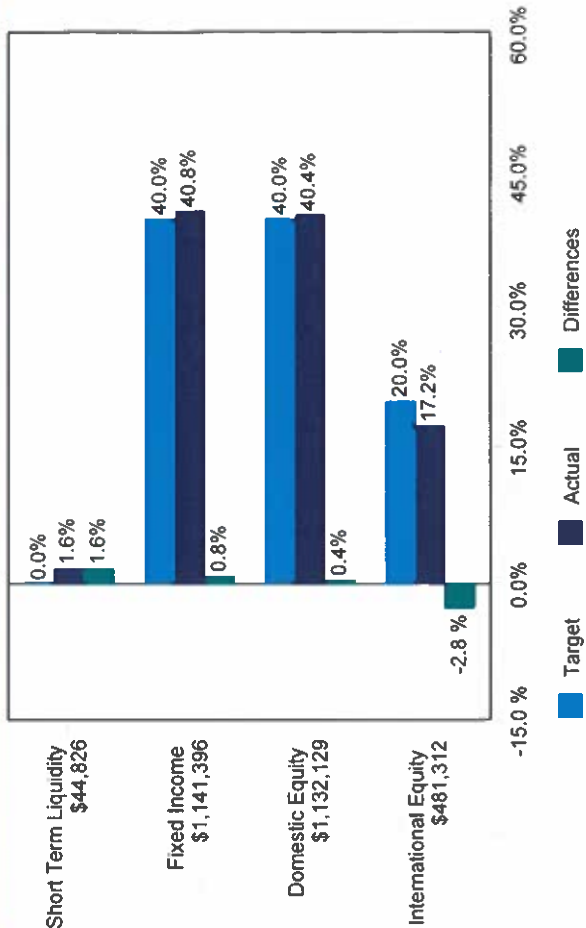
## Summary of Cash Flows

	QTD	Fiscal YTD	YTD	1 Year	Since Inception
Beginning Market Value	2,939,463	2,939,463	3,441,545	3,294,326	507,703
Net Contributions	-697	-697	-2,165	-2,901	928,805
Gain/Loss	-139,103	-139,103	-639,716	-491,761	1,363,156
Ending Market Value	2,799,663	2,799,663	2,799,663	2,799,663	2,799,663

## Current Benchmark Composition

From Date	To Date	Present
10/2017	Present	30.00% Blmbg. U.S. Aggregate, 10.00% Blmbg. U.S. TIPS 0-5 Year, 30.00% S&P 500, 10.00% CRSP U.S. Small Cap TR Index, 20.00% FTSE Developed ex US Spliced Index

## Actual vs. Target Allocations



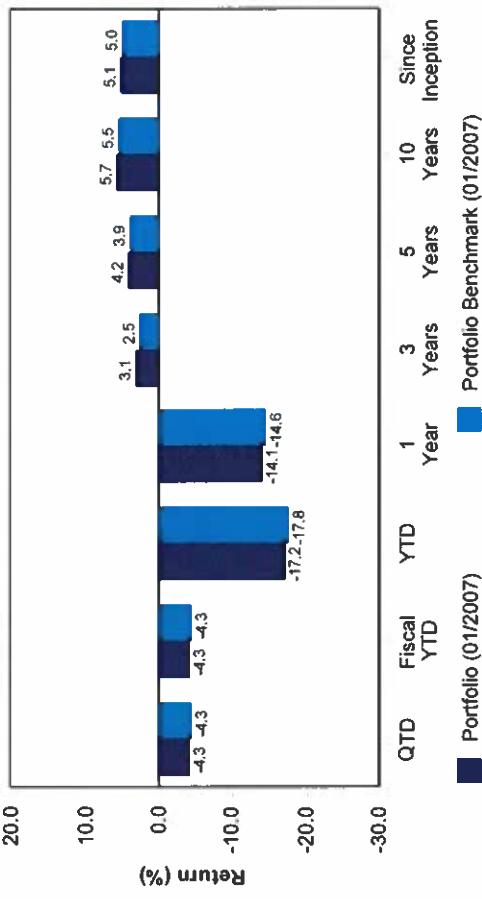


# Portfolio Dashboard

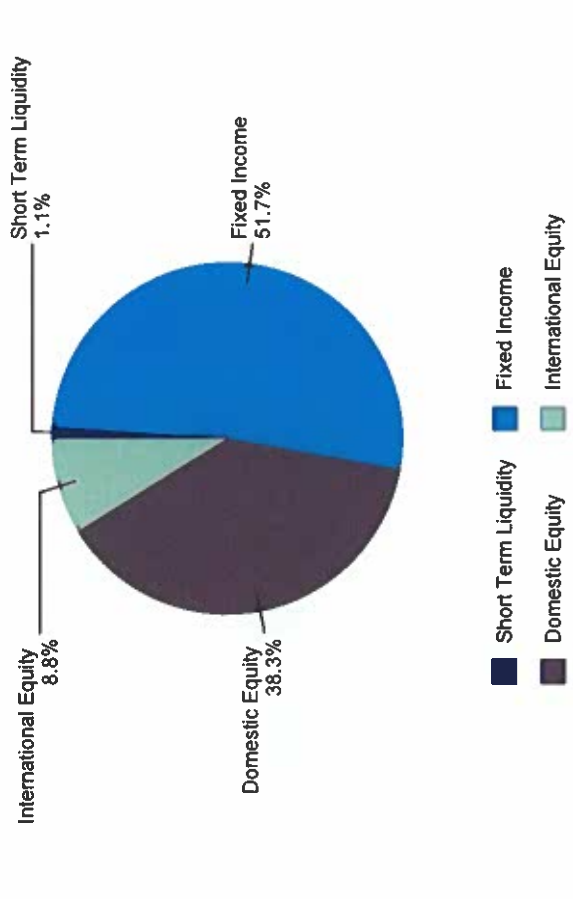
Amity Sick & Severance

As of September 30, 2022

## Historical Performance



## Portfolio Allocation



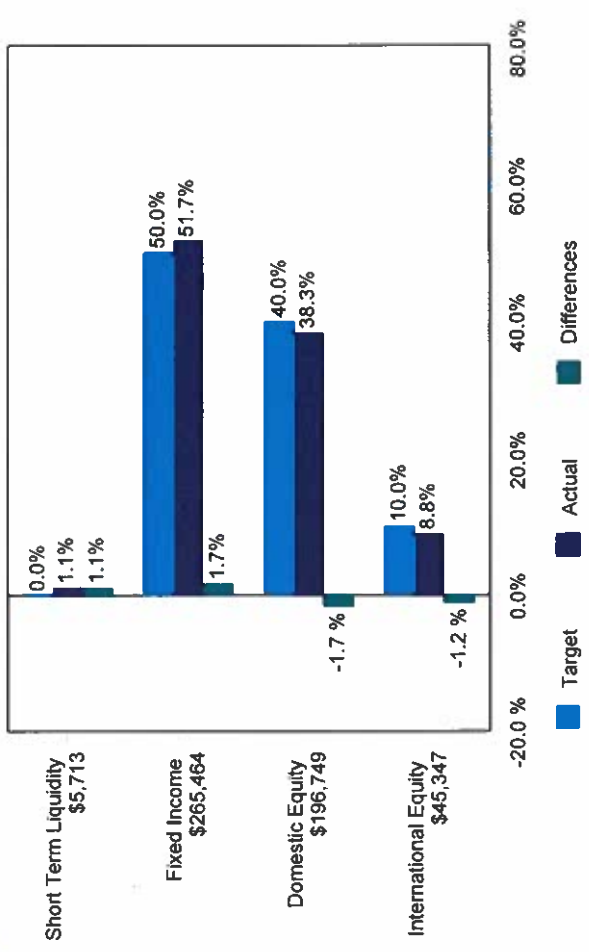
## Summary of Cash Flows

	QTD	Fiscal YTD	YTD	1 Year	Since Inception
Beginning Market Value	536,656	536,656	834,993	805,792	897,135
Net Contributions	-567	-567	-195,007	-195,521	-980,257
Gain/Loss	-22,817	-22,817	-126,713	-96,999	596,395
Ending Market Value	513,273	513,273	513,273	513,273	513,273

## Current Benchmark Composition

From Date	To Date	Present
03/2014	Present	5.00% Bimbg. U.S. TIPS, 22.50% Bimbg. 1-3 Govt, 22.50% Bimbg. U.S. Aggregate, 40.00% CRSP U.S. Total Market TR Index, 10.00% FTSE Developed ex US Spliced Index

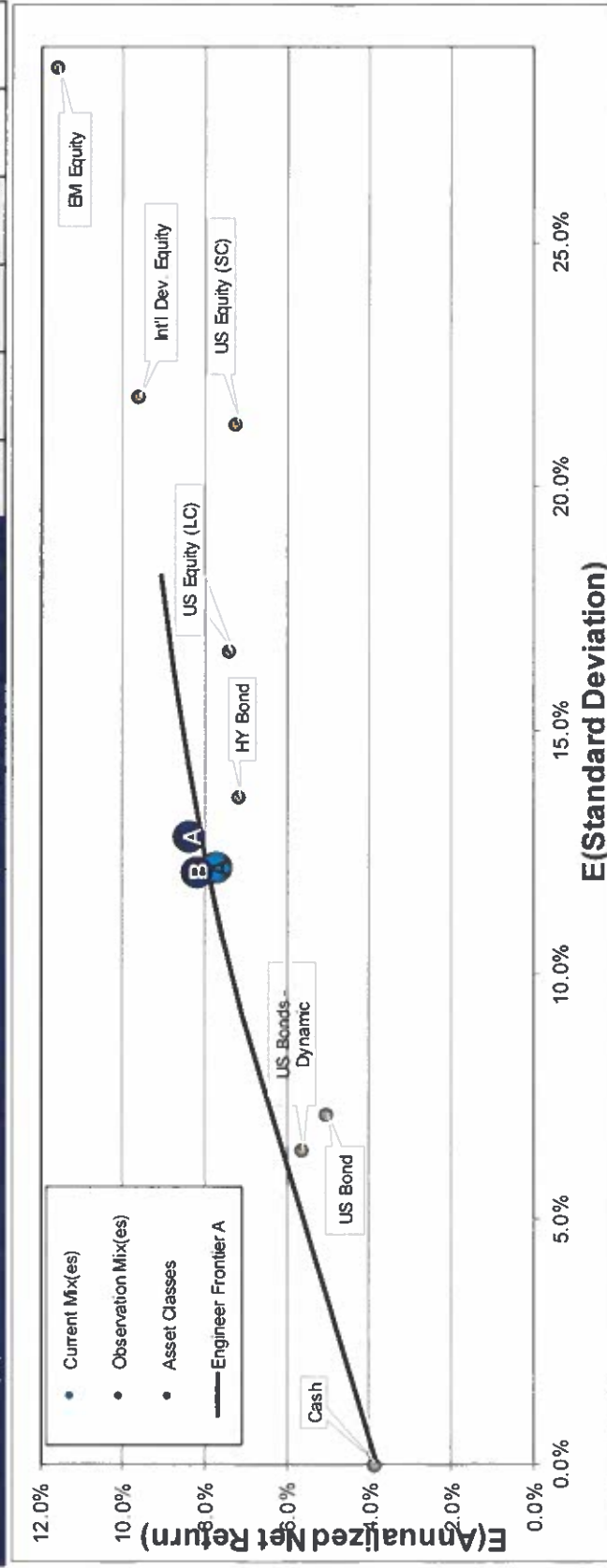
## Actual vs. Target Allocations



# Frontier Engineer® Analysis - Amity Pension

## 20 Year Outlook

11/30/2022	Asset Allocation										Forecasts			Past (1/88-11/22)				
	Fixed Income	Equity	Real Assets	Alternatives	Cash	US Bond	US Bonds - Dynamic	HY Bond	US Equity (LC)	US Equity (SC)	Int'l Dev. Equity	EM Equity	Annualized Net Return	Annualized Volatility	Normal 100 Year Flood*	Non-Normal 100 Year Flood**	Annualized Net Return	Annualized Volatility
Current Mix (A)	35%	65%				37.5%	17.5%		40.0%	10.0%	13.0%		7.7%	12.2%	-20%	-27%	8.6%	10.2%
Observation Mix (A)	35%	65%				26%	7%	2%	27%	11%	18%	9%	8.3%	12.8%	-21%	-28%	8.5%	10.5%
Observation Mix (B)	40%	60%				29%	8%	3%	24%	10%	17%	8%	8.2%	12.1%	-19%	-26%	8.3%	9.8%



the expected one in a hundred worst case calendar year return based on normally distributed capital market assumptions. Greater losses are possible (1% expected likelihood). The expected one in a hundred worst case calendar year return based on non-normally distributed capital market assumptions (factoring in skewness & kurtosis). Greater losses are possible (1% expected likelihood). Historical Returns and Risk Metrics for each Mix represent back-tested calculations developed with the benefit of hindsight. Return calculations use an asset-weighted methodology based on the target asset allocation of each mix and the total return of index proxies used to represent each asset class and are net of fees. Historical returns are hypothetical and do not represent returns earned by a client. It is not possible to invest in an index. Please see the Frontier Engineer Hypothetical Performance Disclosures at the end of the presentation for additional information, including index proxies used to represent each asset class. Please ask for a copy of Fiducient Advisors' white paper titled 10-Year Capital Market Forecasts. Past performance does not indicate future performance and it is possible to lose money when investing. Please refer to the Capital Markets Assumptions Slide for the hypothetical alpha and hypothetical fee inputs used in the calculation methodology.

# Definitions & Disclosures

Please note: Due to rounding methodologies of various data providers, certain returns in this report might differ slightly when compared to other sources

## REGULATORY DISCLOSURES

**Offer of ADV Part 2A:** Rule 204-3 under the Investment Advisers Act of 1940 requires that we make an annual offer to clients to send them, without charge, a written disclosure statement meeting the requirements of such rule. We will be glad to send a copy of our ADV Part 2A to you upon your written request to [compliance@fiducient.com](mailto:compliance@fiducient.com).

## INDEX DEFINITIONS

- **Citigroup 3 Month T-Bill** measures monthly return equivalents of yield averages that are not marked to market. The Three-Month Treasury Bill Indexes consist of the last three three-month Treasury bill issues.
- **Ryan 3 Yr. GIC** is an arithmetic mean of market rates of \$1 million Guaranteed Interest Contracts held for three years.
- **Bloomberg Barclays Treasury U.S. T-Bills-3 Month Index** includes aged U.S. Treasury bills, notes and bonds with a remaining maturity from 1 up to (but not including) 3 months. It excludes zero coupon strips.
- **Bloomberg Barclays Capital US Treasury Inflation Protected Securities Index** consists of Inflation-Protection securities issued by the U.S. Treasury.
- **Bloomberg Barclays Muni 1 Year Index** is a rules-based, market-value-weighted index engineered for the long-term tax-exempt bond market. Bonds must be rated investment-grade by at least two ratings agencies.
- **Bloomberg Barclays Muni 1 Year Index** is the 1-year (1-2) component of the Municipal Bond Index.
- **Bloomberg Barclays Muni 3 Year Index** is the 3-year (2-4) component of the Municipal Bond Index.
- **Bloomberg Barclays Muni 5 Year Index** is the 5-year (4-6) component of the Municipal Bond Index.
- **Bloomberg Barclays Muni 7 Year Index** is the 7-year (6-8) component of the Municipal Bond Index.
- **Bloomberg Barclays Intermediate U.S. Gov't/Credit** is the Intermediate component of the U.S. Government/Credit index, which includes securities in the Government and Credit Indices. The Government Index includes treasuries and agencies, while the credit index includes publicly issued U.S. corporate and foreign debentures and secured notes that meet specified maturity, liquidity, and quality requirements.
- **Bloomberg Barclays U.S. Aggregate Index** covers the U.S. investment grade fixed rate bond market, with index components for government and corporate securities, mortgage pass-through securities, and asset-backed securities.
- **Bloomberg Barclays Global Aggregate ex. USD** Indices represent a broad-based measure of the global investment-grade fixed income markets. The two major components of this index are the Pan-European Aggregate and the Asian-Pacific Aggregate Indices. The index also includes Eurodollar and Euro-Yen corporate bonds and Canadian government, agency and corporate securities.
- **Bloomberg Barclays U.S. Corporate High Yield Index** covers the universe of fixed rate, non-investment grade debt. Eurobonds and debt issues from countries designated as emerging markets (sovereign rating of Baa1/BBB+/BBB+ and below using the middle of Moody's, S&P, and Fitch) are excluded, but Canadian and global bonds (SEC registered) of issuers in non-EMG countries are included.
- **JP Morgan Government Bond Index-Emerging Market (GBI-EM) Index** is a comprehensive, global local emerging markets index, and consists of regularly traded, liquid fixed-rate, domestic currency government bonds to which international investors can gain exposure.
- **The S&P 500** is a capitalization-weighted index of 500 stocks designed to measure performance of the broad domestic economy through changes in the aggregate market value of 500 stocks representing all major industries.
- **The Dow Jones Industrial Index** is a price-weighted average of 30 blue-chip stocks that are generally the leaders in their industry.
- **The NASDAQ** is a broad-based capitalization-weighted index of stocks in all three NASDAQ tiers: Global Select, Global Market and Capital Market.
- **Russell 3000** is a market-cap-weighted index which consists of roughly 3,000 of the largest companies in the U.S. as determined by market capitalization. It represents nearly 98% of the investable U.S. equity market.
- **Russell 1000** consists of the largest 1000 companies in the Russell 3000 Index.
- **Russell 1000 Growth** measures the performance of those Russell 1000 companies with higher P/B ratios and higher forecasted growth values.
- **Russell 1000 Value** measures the performance of those Russell 1000 companies with lower P/B ratios and lower forecasted growth values.
- **Russell Mid Cap** measures the performance of the 800 smallest companies in the Russell 1000 Index.
- **Russell Mid Cap Growth** measures the performance of those Russell Mid Cap companies with higher P/B ratios and higher forecasted growth values.
- **Russell Mid Cap Value** measures the performance of those Russell Mid Cap companies with lower P/B ratios and lower forecasted growth values.
- **Russell 2000** consists of the 2,000 smallest U.S. companies in the Russell 3000 index.
- **Russell 2000 Growth** measures the performance of those Russell 2000 companies with higher P/B ratios and higher forecasted growth values.
- **Russell 2500** consists of the 2,500 smallest U.S. companies in the Russell 3000 index.
- **Russell 2500 Value** measures the performance of those Russell 2500 companies with higher P/B ratios and higher forecasted growth values.
- **MSCI World** captures large and mid-cap representation across 23 Developed Markets countries. With 1,645 constituents, the index covers approximately 85% of the free float-adjusted market capitalization in each country.
- **MSCI ACWI (All Country World Index) ex. U.S.** Index captures large and mid-cap representation across 22 of 23 Developed Markets countries (excluding the United States) and 23 Emerging Markets countries. With 1,859 constituents, the index covers approximately 85% of the global equity opportunity set outside the U.S.
- **MSCI ACWI (All Country World Index) ex. U.S. Small Cap** Index captures small cap representation across 22 of 23 Developed Markets countries (excluding the US) and 23 Emerging Markets countries. With 4,368 constituents, the index covers approximately 14% of the global equity opportunity set outside the US.
- **MSCI EAFE** is an equity index which captures large and mid-cap representation across Developed Markets countries around the world, excluding the US and Canada. With 930 constituents, the index covers approximately 85% of the free float-adjusted market capitalization in each country.

- **MSCI EAFE Value** captures large and mid-cap securities exhibiting overall value style characteristics across Developed Markets countries around the world, excluding the US and Canada. The value investment style characteristics for index construction are defined using three variables: book value to price, 12-month forward earnings to price and dividend yield. With 507 constituents, the index targets 50% coverage of the free float-adjusted market capitalization of the MSCI EAFE Index.
- **MSCI EAFE Growth** captures large and mid-cap securities exhibiting overall growth style characteristics across Developed Markets countries around the world, excluding the US and Canada. The growth investment style characteristics for index construction are defined using five variables: long-term forward EPS growth rate, short-term forward EPS growth rate, current internal growth rate and long-term historical EPS growth trend and long-term historical sales per share growth trend. With 542 constituents, the index targets 50% coverage of the free float-adjusted market capitalization of the MSCI EAFE Index.
- **MSCI Emerging Markets** captures large and mid-cap representation across 23 Emerging Markets countries. With 836 constituents, the index covers approximately 85% of the free-float adjusted market capitalization in each country.
- **Consumer Price Index** is a measure of prices paid by consumers for a market basket of consumer goods and services. The yearly (or monthly) growth rates represent the inflation rate.
- **FTSE NAREIT Equity REITs Index** contains all Equity REITs not designed as Timber REITs or Infrastructure REITs.
- **FTSE Developed World Property** defines and measures the investable universe of publicly traded property companies domiciled in developed markets. The companies in the index are engaged in real estate related activities, such as property ownership, management, development, rental and investment.
- **S&P Developed World Property** x U.S. defines and measures the investable universe of publicly traded property companies domiciled in developed countries outside of the U.S. The companies included are engaged in real estate related activities, such as property ownership, management, development, rental and investment.
- **Fund Specific Broad Real Asset Benchmarks:**
  - **DWS Real Assets:** 30%: Dow Jones Brookfield Infrastructure Index, 30%: FTSE EPRA/NAREIT Developed Index, 15%: S&P Global Natural Resources Index, 10%: Barclays U.S. Treasury Inflation Notes Total Return Index
  - **PIMCO Inflation Response Multi Asset Fund:** 45% Barclays U.S. TIPS, 20% Bloomberg Commodity Index, 15% JP Morgan Emerging Local Markets Plus, 10% Dow Jones Select REIT, 10% Bloomberg Gold Subindex Total Return
  - **Principal Diversified Real Assets:** 35% BBGBarc U.S. Treasury TIPS Index, 20% S&P Global Infrastructure Index NTR, 15% Bloomberg Commodity Index, and 10% FTSE EPRA/NAREIT Developed Index NTR
  - **Wellington Diversified Inflation H:** 50% MSCI ACWI Commodity Producers Index, 25% Bloomberg Commodity Index, and 25% Bloomberg Barclays US TIPS 1 – 10 Year Index
- **Bloomberg Commodity Index** is calculated on an excess return basis and reflects commodity futures price movements. The index rebalances annually weighted 2/3 by trading volume and 1/3 by world production and weight-caps are applied at the commodity, sector and group level for diversification.
- **HFRI Fund Weighted Composite Index** is a global, equal-weighted index of over 2,000 single-manager funds that report to HFR Database. Constituent funds report monthly net of all fees performance in US Dollar and have a minimum of \$50 Million under management or a twelve (12) month track record of active performance. The HFRI Fund Weighted Composite Index does not include Funds of Hedge Funds.
- **The Alerian MLP Index** is the leading gauge of energy Master Limited Partnerships (MLPs). The float adjusted, capitalization-weighted index, whose constituents represent approximately 85% of total float-adjusted market capitalization, is disseminated real-time on a price-return basis (AMZ) and on a total-return basis.
- **The Adjusted Alerian MLP Index** is commensurate with 65% of the monthly returns of the Alerian MLP Index to incorporate the effect of deferred tax liabilities incurred by MLP entities.
- **Cambridge Associates U.S. Private Equity Index** is based on data compiled from more than 1,200 institutional-quality buyout, growth equity, private equity energy, and mezzanine funds formed between 1986 and 2015.
- **Bridge Associates U.S. Venture Capital Index** is based on data compiled from over 1,600 institutional-quality venture capital funds formed between 1986 and 2015.
- **Vanguard Spliced Bloomberg Barclays US 1-5Yr Gov/Cr Flt Adj Index:** Bloomberg Barclays U.S. 1–5 Year Government/Credit Bond Index through December 31, 2009; Bloomberg Barclays U.S. 1–5 Year Government/Credit Float Adjusted Index thereafter.
- **Vanguard Spliced Bloomberg Barclays US 5-10Yr Gov/Cr Flt Adj Index:** Bloomberg Barclays U.S. 5–10 Year Government/Credit Bond Index through December 31, 2009; Bloomberg Barclays U.S. 5–10 Year Government/Credit Float Adjusted Index thereafter.
- **Vanguard Spliced Bloomberg Barclays US Long Gov/Cr Flt Adj Index:** Bloomberg Barclays U.S. Long Government/Credit Bond Index through December 31, 2009; Bloomberg Barclays U.S. Long Government/Credit Float Adjusted Index thereafter.
- **Vanguard Balanced Composite Index:** Made up of two unmanaged benchmarks, weighted 60% Dow Jones U.S. Total Stock Market Index (formerly the Dow Jones Wilshire 5000 Index) and 40% Bloomberg Barclays U.S. Aggregate Bond Index through May 31, 2005; 60% MSCI US Broad Market Index and 40% Bloomberg Barclays U.S. Aggregate Bond Index through December 31, 2009; 60% MSCI US Broad Market Index and 40% Bloomberg Barclays U.S. Aggregate Float Adjusted Index through January 14, 2013; and 60% CRSP US Total Market Index and 40% Bloomberg Barclays U.S. Aggregate Float Adjusted Index thereafter.
- **Vanguard Spliced Intermediate-Term Tax-Exempt Index:** Bloomberg Barclays 1–15 Year Municipal Bond Index.
- **Vanguard Spliced Extended Market Index:** Dow Jones Wilshire 4500 Index through June 17, 2005; S&P Transitional Completion Index through September 16, 2005; S&P Completion Index thereafter.
- **Vanguard Spliced Value Index:** S&P 500 Value Index (formerly the S&P 500/Barra Value Index) through May 16, 2003; MSCI US Prime Market Value Index through April 16, 2013; CRSP US Large Cap Value Index thereafter.
- **Vanguard Spliced Large Cap Index:** Consists of MSCI US Prime Market 750 Index through January 30, 2013, and the CRSP US Large Cap Index thereafter.
- **Vanguard Spliced Growth Index:** S&P 500 Growth Index (formerly the S&P 500/Barra Growth Index) through May 16, 2003; MSCI US Prime Market Growth Index through April 16, 2013; CRSP US Large Cap Growth Index thereafter.
- **Vanguard Spliced Mid Cap Value Index:** MSCI US Mid Cap Value Index through April 16, 2013; CRSP US Mid Cap Value Index thereafter.
- **Vanguard Spliced Mid Cap Index:** S&P MidCap 400 Index through May 16, 2003; the MSCI US Mid Cap 450 Index through January 30, 2013; and the CRSP US Mid Cap Index thereafter.
- **Vanguard Spliced Mid Cap Growth Index:** MSCI US Mid Cap Growth Index through April 16, 2013; CRSP US Mid Cap Growth Index thereafter.
- **Vanguard Spliced Total Stock Market Index:** Dow Jones U.S. Total Stock Market Index (formerly known as the Dow Jones Wilshire 5000 Index) through April 22, 2005; MSCI US Broad Market Index through June 2, 2013; and CRSP US Total Market Index thereafter.
- **Vanguard Spliced Small Cap Value Index:** SmallCap 600 Value Index (formerly the S&P SmallCap 600/Barra Value Index) through May 16, 2003; MSCI US Small Cap Value Index through April 16, 2013; CRSP US Small Cap Value Index thereafter.



- **Vanguard Spliced Small Cap Index:** Russell 2000 Index through May 16, 2003; the MSCI US Small Cap 1750 Index through January 30, 2013; and the CRSP US Small Cap Index thereafter.
- **Vanguard Spliced Small Cap Growth Index:** S&P SmallCap 600 Growth Index (formerly the S&P SmallCap 600/Barr Value Index) through May 16, 2003; MSCI US Small Cap Growth Index through April 16, 2013; CRSP US Small Cap Growth Index thereafter.
- **Vanguard Spliced Total International Stock Index:** Consists of the Total International Composite Index through August 31, 2006; the MSCI EAFE + Emerging Markets Index through December 15, 2010; the MSCI ACWI ex USA IMI Index through June 2, 2013; and FTSE Global All Cap ex US Index thereafter. Benchmark returns are adjusted for withholding taxes.
- **Vanguard Spliced Developed Markets Index:** MSCI EAFE Index through May 28, 2013; FTSE Developed ex North America Index through December 20, 2015; FTSE Developed All Cap ex US Transition Index through May 31, 2016; FTSE Developed All Cap ex US Index thereafter. Benchmark returns are adjusted for withholding taxes.
- **Vanguard Spliced Emerging Markets Index:** Select Emerging Markets Index through August 23, 2006; MSCI Emerging Markets Index through January 9, 2013; FTSE Emerging Transition Index through June 27, 2013; FTSE Emerging Index through November 1, 2015; and FTSE Emerging Markets All Cap China A Transition Index thereafter. Benchmark returns are adjusted for withholding taxes.
- **Vanguard REIT Spliced Index:** MSCI US REIT Index adjusted to include a 2% cash position (Lipper Money Market Average) through April 30, 2009; MSCI US REIT Index through January 31, 2018; MSCI US Investable Market Real Estate 25/50 Transition Index through July 24, 2018; MSCI US Investable Market Real Estate 25/50 Index thereafter.

#### **Additional:**

- **Equity sector returns** are calculated by Russell and MSCI for domestic and international markets, respectively. MSCI sector definitions correspond to the MSCI GICS® classification (Global Industry Classification System); Russell uses its own sector and industry classifications.
- **MSCI country returns** are calculated by MSCI and are free float-adjusted market capitalization indices that are designed to measure equity market performance in each specific country.
- **Currency returns** are calculated using Bloomberg's historical spot rate indices and are calculated using the U.S. dollar as the base currency.
- **The Index of Leading Economic Indicators**, calculated by The Conference Board, is used as a barometer of economic activity over a range of three to six months. The index is used to determine the direction and stability of the economy. The composite index of leading indicators, which is derived from 10 leading indicators, helps to signal turning points in the economy and forecast economic cycles. The leading indicators are the following: average weekly hours, average weekly initial claims, manufacturers' new orders, both consumer and non-defense capital goods, vendor performance, building permits, stock prices, money supply (M2), the interest rate spread and the index of consumer expectations.
- **S&P Target Date Indexes** are constructed using a survey method of current target date investments with \$100 million or more in assets under management. Allocations for each vintage are comprised of exchange-traded funds that represent respective asset classes used in target date portfolios. The indexes are designed to represent a market consensus glide path.

#### **DEFINITION OF KEY STATISTICS AND TERMS**

- **Returns:** A percentage figure used when reporting historical average compounded rate of investment return. All returns are annualized if the period for which they are calculated exceeds one year.
- **Universe Comparison:** The universe compares the fund's returns to a group of other investment portfolios with similar investment strategies. The returns for the fund, the index and the universe percentiles are displayed. A percentile ranking of 1 is the best, while a percentile ranking of 100 is the worst. For example, a ranking of 50 indicates the fund outperformed half of the universe. A ranking of 25 indicates the fund was in the top 25% of the universe, outperforming 75%.
- **Returns in Up/Down Markets:** This measures how the fund performed in both up and down markets. The methodology is to segregate the performance for each time period into the quarters in which the market, as defined by the index, was positive and negative. Quarters with negative index returns are treated as down markets, and quarters with positive index returns are treated as up markets. Thus, in a 3 year or 12 quarter period, there might be 4 down quarters and 8 up quarters. A simple arithmetic average of returns is calculated for the fund and the index based on the up quarters. A simple arithmetic average of returns is calculated for the fund and the index based on the down quarters. The up market capture ratio is the ratio of the fund's return in up markets to the index. The down market capture ratio is the ratio of the fund's return in down markets to the index. Ideally, the fund would have a greater up market capture ratio than down market capture ratio.
- **Standard Deviation:** Standard deviation is a statistical measure of the range of performance within which the total returns of a fund fall. When a fund has a high standard deviation, the range of performance is very wide, meaning there is a greater volatility. Approximately 68% of the time, the total return of any given fund will differ from the average total return by no more than plus or minus the standard deviation figure. Ninety-five percent of the time, a fund's total return will be within a range of plus or minus two times the standard deviation from the average total return. If the quarterly or monthly returns are all the same the standard deviation will be zero. The more they vary from one another, the higher the standard deviation. Standard deviation can be misleading as a risk indicator for funds with high total returns because large positive deviations will increase the standard deviation without a corresponding increase in the risk of the fund. While positive volatility is welcome, negative is not.
- **R-Squared:** This reflects the percentage of a fund's movements that are explained by movements in its benchmark index. An R-squared of 100 means that all movements of a fund are completely explained by movements in the index. Conversely, a low R-squared indicates very few of the fund's movements are explained by movements in the benchmark index. R-squared can also be used to ascertain the significance of a particular beta. Generally, a higher R-squared will indicate a more reliable beta figure. If the R-squared is lower, then the beta is less relevant to the fund's performance. A measure of diversification, R-squared indicates the extent to which fluctuations in portfolio returns are explained by market. An R-squared = 0.70 implies that 70% of the fluctuation in a portfolio's return is explained by the fluctuation in the market. In this instance, overweighting or underweighting of industry groups or individual securities is responsible for 30% of the fund's movement.
- **Beta:** This is a measure of a fund's market risk. The beta of the market is 1.00. Accordingly, a fund with a 1.10 beta is expected to perform 10% better than the market in up markets and 10% worse than the market in down markets. It is important to note, however, a low fund beta does not imply the fund has a low level of volatility; rather, a low beta means only that the fund's market-related risk is low. Because beta analyzes the market risk of a fund by showing how responsive the fund is to the market, its usefulness depends on the degree to which the markets determine the fund's total risk (indicated by R-squared).
- **Alpha:** The Alpha is the nonsystematic return, or the return that can't be attributed to the market. It can be thought of as how the manager performed if the market's return was zero. A positive alpha implies the manager added value to the return of the portfolio over that of the market. A negative alpha implies the manager did not contribute any value over the performance of the market.
- **Sharpe Ratio:** The Sharpe ratio is the excess return per unit of total risk as measured by standard deviation. Higher numbers are better, indicating more return for the level of risk experienced. The ratio is a fund's return minus the risk-free rate of return (30-day T-Bill rate) divided by the fund's standard deviation. The higher the Sharpe ratio, the more reward you are receiving per unit of total risk. This measure can be used to rank the performance of mutual funds or other portfolios.
- **Treynor Ratio:** The Treynor ratio measures returns earned in excess of that which could have been earned on a riskless investment per each unit of market risk. The ratio relates excess return over the risk-free rate to the additional risk taken; however, systematic risk is used instead of total risk. The Treynor ratio is similar to the Sharpe ratio, except in the fact that it uses the beta to evaluate the returns rather than the standard deviation of portfolio returns. High values mean better return for risk taken.

- **Tracking Error:** Tracking error measures the volatility of the difference in annual returns between the manager and the index. This value is calculated by measuring the standard deviation of the difference between the manager and index returns. For example, a tracking error of +/- 5 would mean there is about a 68% chance (1 standard deviation event) that the manager's returns will fall within +/- 5% of the benchmark's annual return.
- **Information Ratio:** The information ratio is a measure of the consistency of excess return. This value is determined by taking the annualized excess return over a benchmark (style benchmark by default) and dividing it by the standard deviation of excess return.
- **Consistency:** Consistency shows the percent of the periods the fund has beaten the index and the percent of the periods the index has beat the fund. A high average for the fund (e.g., over 50) is desirable, indicating the fund has beaten the index frequently.
- **Downside Risk:** Downside risk is a measure similar to standard deviation but focuses only on the negative movements of the return series. It is calculated by taking the standard deviation of the negative quarterly set of returns. The higher the factor, the riskier the product.
- **M-Squared:** M-squared, or the Modigliani risk-adjusted performance measure is used to characterize how well a portfolio's return rewards an investor for the amount of risk taken, relative to that of some benchmark portfolio and to the risk-free rate.

#### DEFINITION OF KEY PRIVATE EQUITY TERMS

- **PIC (Paid in Capital):** The amount of committed capital that has been transferred from the limited partner to the general partner.
- **TVPI (Total Value to Paid in Capital):** Money returned to limited partners plus the fund's unrealized investments, divided by money paid-in to the partnership. The TVPI should equal RVPI plus DPI.
- **DPI (Distribution to Paid In Capital):** Money returned (distributions) to limited partners divided by money paid in to the partnership. Also called cash-on-cash multiple.
- **RVPI (Residual Value to Paid In Capital):** The value of a fund's unrealized investments divided by money paid-in to the partnership.
- **Internal rate of return (IRR):** This is the most appropriate performance benchmark for private equity investments. It is a time-weighted return expressed as a percentage. IRR uses the present sum of cash drawdowns (money invested), the present value of distributions (money returned from investments) and the current value of unrealized investments and applies a discount.
- **Commitment:** Every investor in a private equity fund commits to investing a specified sum of money in the fund partnership over a specified period of time. The fund records this as the limited partnership's capital commitment. The sum of capital commitments is equal to the size of the fund.
- **Capital Distribution:** These are the returns that an investor in a private equity fund receives. It is the income and capital realized from investments less expenses and liabilities. Once a limited partner has had their cost of investment returned, further distributions are actual profit. The partnership agreement determines the timing of distributions to the limited partner. It will also determine how profits are divided among the limited partners and general partner.
- **Carried Interest:** The share of profits that the fund manager is due once it has returned the cost of investment to investors. Carried interest is normally expressed as a percentage of the total profits of the fund.
- **Co-Investment:** Co-Investments are minority investments made alongside a private equity investor in an LBO, a recapitalization, or an expansion capital transaction. It is a passive, non-controlling investment, as the private equity firm involved will typically exercise control and perform monitoring functions.
- **General Partner (GP):** This can refer to the top-ranking partners at a private equity firm as well as the firm managing the private equity fund.
- **GP Commitments:** It is normal practice for the GP managing a private equity fund to also make a financial commitment to the fund on the same basis as the LPs in the fund, and this is seen as an important factor driving the alignment of GP and LP interests. The historic benchmark for GP commitments has been 1% of the total fund size, but this is by no means universal, and many GPs commit significantly larger amounts. Furthermore, there has been a marked trend towards GPs making larger commitments to their funds over recent years.
- **Leveraged Buy-Out (LBO):** The acquisition of a company using debt and equity finance.
- **Limited Partner (LP):** Institutions or high-net-worth individuals/sophisticated investors that contribute capital to a private equity fund.
- **Public Market Equivalent (PME):** Performance measure used to evaluate performance relative to the market. It is calculated as the ratio of the discounted value of the LP's inflows divided by the discounted value of outflows, with the discounting performed using realized market returns.
- **Primaries:** An original investment vehicle that invests directly into a company or asset.

#### VALUATION POLICY

Fiduciant Advisors does not engage an independent third-party pricing service to value securities. Our reports are generated using the security prices provided by custodians used by our clients. Our custodial pricing hierarchy is available upon request. If a client holds a security not reported by the first custodian within the hierarchy, the valuation is generated from the next custodian within the hierarchy, and so forth. Each custodian uses pricing services from outside vendors, where the vendors may generate nominally different prices. Therefore, this report can reflect minor valuation differences from those contained in a custodian's report. In rare instances where FA overrides a custodial price, prices are taken from Bloomberg.

#### REPORTING POLICY

This report is intended for the exclusive use of the client listed within the report. Content is privileged and confidential. Any dissemination or distribution is strictly prohibited. Information has been obtained from a variety of sources believed to be reliable though not independently verified. Any forecast represents median expectations and actual returns, volatilities and correlations will differ from forecasts. Please note each client has customized investment objectives and constraints and the investment strategy for each portfolio is based on a client-specific asset allocation model. Past performance does not indicate future performance and there is a possibility of a loss. Performance calculated net of investment fees. Certain portfolios presented may be gross of Fiduciant Advisors' fees and actual performance would be reduced by investment advisory fees. This report does not represent a specific investment recommendation. Please consult with your advisor, attorney, and accountant, as appropriate, regarding specific advice.

Custodian reports are the reports that govern the account. There will be different account values between Fiducient Advisors' reports and the custodian reports based on whether the report utilizes trade date or settlement date to calculate value. Additionally, difference between values contained on reports may be caused by different accrued income values. Any forecasts represent future expectations and actual returns, volatilities and correlations will differ from forecasts. This report does not represent a specific investment recommendation. Please consult with your advisor, attorney, and accountant, as appropriate, regarding specific advice. Past performance does not indicate future performance and there is a possibility of a loss.

Manager performance for mutual funds and ETFs is based on NAV and provided by Lipper. Performance for non-mutual fund or ETF investments is based on the returns provided by managers, calculations based on a manager statement, or calculations based on a statement or data from the client's custodian. Unless specified otherwise, all returns are net of individual manager fees, represent total returns and are annualized for periods greater than one year. The deduction of fees produces a compounding effect that reduces the total rate of return over time. As an example, the effect of investment management fees on the total value of a client's portfolio assuming (a) quarterly fee assessment, (b) \$1,000,000 investment, (c) portfolio return of 8% a year, and (d) 0.50% annual investment advisory fee would be \$5,228 in the first year, and cumulative effects of \$30,342 over five years and \$73,826 over ten years. Additional information on advisory fees charged by Fiducient Advisors are described in Part 2 of the Form ADV.

#### OTHER

By regulation, closed-end funds utilizing debt for leverage must report their interest expense, as well as their income tax expense, as part of their total expense ratio. To make for a useful comparison between closed-end funds and both open-end funds and exchange-traded funds, adjusted expense ratios excluding interest and income tax expenses are utilized for closed-end funds within this report. See disclosure on closed-end fund fact sheets for information regarding the total expense ratio of each closed-end fund.

Please advise us of any changes in your objectives or circumstances.

#### CUSTODIAN STATEMENTS

Please remember to review the periodic statements you receive from your custodian. If you do not receive periodic statements from your custodian or notice issues with the activity reported in those statements, please contact FA or your custodian immediately.



**AMITY REGIONAL SCHOOL DISTRICT NO. 5**

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



**Theresa Lumas**  
**Director of Finance and Administration**  
[terry.lumas@amityregion5.org](mailto:terry.lumas@amityregion5.org)

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

To: Dr. Jennifer Byars, Superintendent of Schools

From: Theresa Lumas, Director of Finance and Administration

Re: Cancellation of Contract of \$35,000 or More

Date: December 7, 2022

**Rehabilitation Associates:**

The District wishes to cancel our contract with Rehabilitation Associates, of Shelton, CT for athletic training services effective December 31, 2022 and establish an in-house position of athletic trainer effective January 1, 2023. The annual contract with Rehabilitation Associates, Inc is \$66,538 with a remaining balance of \$33,269. The athletic trainer position is offered at \$65,000 annually prorated for the remainder of the fiscal year. There is a shift in the industry to hire athletic trainers in-house as there is a shortage of available staff. There is no penalty in cancelling our contract and Rehabilitation Associates is aware of the pending cancellation. The personnel committee approved these actions in November.

**Amity Finance Committee:**

***Move to recommend the Amity Board of Education...***

**Amity Board of Education:**

***Move to ...***

***Cancel the contract with Rehabilitation Associates, of Shelton, CT for athletic training services and establish an in-house position of athletic trainer.***

## **AMITY REGIONAL SCHOOL DISTRICT NO. 5**

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



---

**Theresa Lumas**  
**Director of Finance and Administration**  
[terry.lumas@amityregion5.org](mailto:terry.lumas@amityregion5.org)

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

To: Dr. Jennifer Byars, Superintendent of Schools

From: Theresa Lumas, Director of Finance and Administration

Re: Light Ordinance Proposal

Date: December 8, 2022

Lights were first installed on the stadium field in 1988. The Town of Woodbridge Planning and Zoning approved limited usage of the lights. We did not request any changes during the upgrades to the stadium field.

The newer stadium lights are LED, directed down on the field and much less intrusive to neighboring properties. One of the benefits of the all-weather field has been to allow much greater use of the field. Both female and male teams other than football, are requesting the opportunity to play a night game.

The Administration would like to propose new expectations to the Town of Woodbridge Planning and Zoning Committee to allow for more contests utilizing the lights. The existing ordinance guidelines are attached. These are the proposed changes for the stadium field lights:

1. There will be adequate school staff and police to direct traffic and monitor back gate during football contests held at the stadium.
2. Contests that require the use of the stadium lights will be scheduled to conclude by 9:00 pm.
3. Following contests, parking areas will be cleared by 9:30 pm.
4. Contests will generally be held to 20 evenings during a school year, exclusive of playoffs and championships.
5. Practices requiring lights will not exceed established sound ordinances.
6. Lights may be used when student athlete safety is at risk, including but not limited to low light levels due to dusk or excessive cloud cover.

The Facilities Committee approved the proposed changes at its November 2022 meeting.

Motion:

**For AFC:**

*Recommend to the Amity Board of Education...*

**For BOE:**

*...Approve the proposed changes to the Town of Woodbridge lighting ordinance regarding the stadium lights as outlined above.*



TOWN PLAN AND ZONING COMMISSION  
TOWN OF WOODBRIDGE  
WOODBRIDGE, CONNECTICUT

Please address reply to:

July 13, 1988

Paul D. Mengold  
Director of Athletics  
Amity Regional High School  
25 Newton Road  
Woodbridge, Ct. 06525

Re: Approval of lights to  
be installed at the football field

Dear Mr. Mengold:

This is to inform you that the Town Plan and Zoning Commission, at its meeting on July 5, 1988, voted to approve your application for the installation of lights at the high school football field as shown on a plan entitled "Amity High School Master Plan, Site Plan", Scale: 1"=100', dated 8/27/87.

Said approval was based on your presentation to the Town Plan and Zoning Commission at the public hearing that the following guidelines will be followed in conducting the evening football activity:

1. there will be adequate police to direct traffic at football field functions;
2. events which require the use of the lights will be held between the hours of 7:00 P.M.-9:00 P.M.;
3. parking areas will be cleared by 9:30 P.M.;
4. events will generally be held to 10 evenings during a school year.

Sincerely yours,

*Andrew Robinson*  
*eh*

Andrew Robinson  
Chairman

AR:eh

CERTIFIED MAIL, RETURN RECEIPT # P 099 241 086

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



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**Theresa Lumas**  
**Director of Finance and Administration**  
[terry.lumas@amityregion5.org](mailto:terry.lumas@amityregion5.org)

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

To: Dr. Jennifer Byars, Superintendent of Schools

From: Theresa Lumas, Director of Finance and Administration

Re: Regional School Districts Compliance with Connecticut General Statute 10-51(c)

Date: October 13, 2022

Regional School Districts were surveyed to gather information on how regional schools comply with Connecticut General Statute (CGS)10-51. The statute states that “The board shall use any budget appropriation which has not been expended by the end of the fiscal year to reduce the net expenses of the district for the following fiscal year.”

Eleven regional school districts were surveyed and while we found the methods varied to a degree across the group, a few components are consistent.

None of the districts estimate the surplus. Funds are not considered surplus until the fiscal year ends and the audit is complete. Audit completion is statutorily required by December 31<sup>st</sup>. Some districts required an extension and are not completed until early the following year.

Five of the districts then take the audited surplus amount and apply to the next fiscal year’s budget. For example, funds remaining at the end of fiscal year 2022 are audited and identified as unexpended funds in fiscal year 2023 and will be applied toward the then next fiscal year, which is fiscal year 2024. Only one district consistently applies the funds in the current fiscal year, which in the example of above would be fiscal year 2023. That district reduces the last allocation payment for the towns by the unexpended amount. While it does not involve a physical check, this has the same net effect as cutting a check by not providing a credit specifically to the expenses of the regional education budget. Some districts also have a standing practice of encumbering large capital projects prior to the end of the year to reduce the surplus.

Four districts use the surplus to fund their reserves of capital, medical insurance and/or pension. One of these districts holds a contingency account that requires board approval to spend. Another district puts up to 2% into capital and if the surplus is more than the Board votes to apply to the next budget (2 years out) or reduces the town allocation in year 1. Though these districts do not return any funds to the towns through allocation reductions, by funding their capital projects, medical insurance, and pension funds, they are lowering future expenses in subsequent budget years.

We also note there is one district that does return their audited surplus to their sending towns by way of a check when the audit is complete.

Nine of the eleven districts apply the funds toward future budgets or reserves. The process of applying the audited surplus to the budget in the year after the audit directly reduces the net expenses to the towns for the education budget.

REGION	AUDITED OR ESTIMATED SURPLUS APPLIED	RETURN CASH TO TOWNS	DO YOU OFFSET NEXT YEAR'S BUDGET	DO YOU PUT MONEY IN A CAPITAL RESERVE ACCOUNT	OTHER PROCESSES OF NOTE
		Yes, by crediting next year allocation - no actual exchange of cash, but town pays a lower monthly allocation to district once surplus is known.	No	No	Spend down EOY funds on capital projects to reduce surplus
1	Audited		No		
4	Audited	Yes, by cutting a check to the member towns after the audit is complete	No	Yes, up to 2%	
6	Audited	No	No	Yes- varying amounts into CNR	Have a contingency account in addition to capital account; requires BOE approval to spend. Putting money into contingency has the net effect of offsetting the next year's budget.
8	Audited	No	Yes, 2 years after		
9	Audited	No	No	Yes	Put surplus money into medical reserve and pension accounts in addition to capital account. Putting money into other reserve accounts has the net effect of offsetting the next year's budget.
10	Audited	No	Yes, 2 years after	1-2% into capital	
13	Audited	No	Yes, 2 years after	Yes, up to 2%	
14	Audited	Possibly if Board votes to reduce allocation	Yes if Board votes to and then applied 2 years after	Yes, up to 2%	Rarely have funds to return to towns, all of surplus in recent years going into CNR. If over 2% surplus Board decides if budget credit is applied in year 2 or town refunded in year 1

16 Audited	Yes, by crediting next year allocation - no actual exchange of cash, but town pays a lower monthly allocation to district once surplus is known.	No	Yes, up to 2%	Rarely have funds to return to towns, all of surplus in recent years going into CNR to address projects
17 Audited	No	Yes, 2 years after	Yes 2% to go into reserve as part of the budget process - essentially pre-identified.	
18 Audited	No	Yes, 2 years after	Yes, 2% is based on current year's budget, not year in which surplus occurred	

For those that indicate "Yes, 2 years after", the practice is to apply the audited balance of FY22 to FY24. This is because the surplus is not known until FY22 is closed and audited in FY23 and the next year to apply it to, is FY24.



# AMITY REGIONAL SCHOOL DISTRICT NO. 5

Bethany Orange Woodbridge  
25 Newton Road, Woodbridge Connecticut 06525



Theresa Lumas  
Director of Finance and Administration  
[terry.lumas@amityregion5.org](mailto:terry.lumas@amityregion5.org)

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

To: Dr. Jennifer Byars, Superintendent of Schools

From: Theresa Lumas, Director of Finance and Administration

Re: Regional School Districts Compliance with Connecticut General Statute 10-51(c)

Date: December 7, 2022

The Administration, the District's attorney and the District's accountant presented information on regional school district's surplus balances in October. These presentations reviewed the practices by most regional school districts in the State, interpretation of the word shall, and accounting standards.

For those school districts that do not "spend down" their budget so as to not have a surplus, based on research provided by the Administration, a majority of regional school districts utilize the method of applying the audited surplus to the next fiscal year's budget. While the State does not dictate procedures to apply the surplus, our auditor stated that this method is a sound financial practice. Additionally, this method has a direct benefit to the taxpayers, as it provides an accurate assessment of Amity's budgetary impact, thereby assisting in the town's setting of the mil rate. If Amity applies the surplus funds to town allocations during the budget process, it would ensure that funds approved by taxpayers for the Amity budget continue to be directed to the educational expenses of our regional school district. Applying the surplus during the budget development process is timely for town budgets to reflect the true cost of the education request annually in their budgets.

By way of example, if the District had applied the surplus funds the way the many regional school districts do by crediting the town allocation in fiscal year following the audited balance, the effect on the town allocations for the past five years is illustrated below:

FY23 <i>If surplus were applied to Town Allocations</i>		<u>Current Allocation</u>	<u>Current</u>		<u>Surplus Funds Credit</u>	<u>Allocation w/Surplus Funds Applied</u>	
	<u>2021-2022</u>	<u>2022-2023</u>	<u>\$ Variance</u>	<u>% Variance</u>	<u>\$ Variance</u>	<u>2022-2023</u>	<u>% Variance</u>
Bethany	\$ 8,618,684	\$ 8,918,279	\$ (65,329)	(0.73%)	\$ (513,940)	\$ 8,404,339	(6.45%)
Orange	\$24,225,891	\$26,367,974	\$1,131,969	4.49%	\$ (1,427,275)	\$ 24,940,699	(1.17%)
Woodbridge	\$15,664,428	\$17,063,355	\$ 787,731	4.84%	\$ (894,898)	\$ 16,168,457	(0.66%)
Other Revenue	\$ 1,202,970	\$ 1,000,197	(\$202,773)	(16.86%)		\$ 1,000,197	(11.17%)
Surplus Funds from FY21	\$ 1,986,234				\$ (2,836,113)	\$ 2,836,113	
Total	\$51,698,207	\$53,349,805	\$1,651,598	3.19%		\$ 53,349,805	3.19%

FY22 <i>If surplus were applied to Town Allocations</i>	<u>Fiscal Year Adopted Allocations</u>				<u>Surplus Funds Credit</u>	<u>Allocation w/Surplus Funds Applied</u>	
	2020-2021	2021-2022	\$ Variance	% Variance	\$ Variance	2021-2022	% Variance
Bethany	\$ 8,575,843	\$ 8,983,608	\$ (17,123)	-0.19%	\$ (364,924)	\$8,618,684	0.50%
Orange	\$23,900,877	\$25,236,005	\$ 232,203	0.93%	\$ (1,010,114)	\$24,225,891	1.36%
Woodbridge	\$15,084,796	\$16,275,624	\$ 519,368	3.30%	\$ (611,196)	\$15,664,428	3.84%
Other Revenue	\$ 1,023,720	\$ 1,202,970	\$ 179,250	17.51%		\$ 1,202,970	17.51%
Surplus Funds from FY20	\$ 2,199,273				\$ (1,986,234)	\$ 1,986,234	
<b>Total</b>	<b>\$50,784,509</b>	<b>\$51,698,207</b>	<b>\$ 913,698</b>	<b>1.80%</b>		<b>\$51,698,207</b>	<b>1.80%</b>
FY21 <i>If surplus were applied to Town Allocations</i>	<u>Fiscal Year Adopted Allocations</u>				<u>Surplus Funds Credit</u>	<u>Allocation w/Surplus Funds Applied</u>	
	2019-2020	2020-2021	\$ Variance	% Variance	\$ Variance	2020-2021	% Variance
Bethany	\$ 8,293,076	\$ 9,000,731	\$ 74,581	0.84%	\$ (424,888)	\$8,575,843	3.41%
Orange	\$23,137,269	\$25,003,802	\$ 267,728	1.08%	\$ (1,102,925)	\$23,900,877	3.30%
Woodbridge	\$13,983,890	\$15,756,256	\$ 790,513	5.28%	\$ (671,460)	\$15,084,796	7.87%
Other Revenue	\$ 920,340	\$ 1,023,720	\$ 103,380	11.23%		\$ 1,023,720	11.23%
Surplus Funds from FY19	\$ 3,213,732				\$ (2,199,273)	\$ 2,199,273	
<b>Total</b>	<b>\$49,548,307</b>	<b>\$50,784,509</b>	<b>\$1,236,202</b>	<b>2.49%</b>		<b>\$50,784,509</b>	<b>2.49%</b>

FY20 <i>If surplus were applied to Town Allocations</i>	<u>Fiscal Year Adopted Allocations</u>				<u>Surplus Funds Credit</u>	<u>Allocation w/Surplus Funds Applied</u>	% Variance
	2018-2019	2019-2020	\$ Variance	% Variance	\$ Variance	2019-2020	
Bethany	\$ 8,925,100	\$ 8,926,150	\$ (369,751)	-3.98%	\$ (633,074)	\$8,293,076	-7.08%
Orange	\$23,295,470	\$24,736,074	\$ 554,204	2.29%	\$ (1,598,805)	\$23,137,269	-0.68%
Woodbridge	\$14,151,055	\$14,965,743	\$ 253,258	1.72%	\$ (981,853)	\$13,983,890	-1.18%
Other Revenue	\$ 836,279	\$ 920,340	\$ 84,061	10.05%		\$ 920,340	10.05%
Surplus Funds from FY18	\$ 1,818,631				\$ (3,213,732)	\$ 3,213,732	
Total	\$49,026,535	\$49,548,307	\$ 521,772	1.06%		\$49,548,307	1.06%
FY19 <i>If surplus were applied to Town Allocations</i>	<u>Fiscal Year Adopted Allocations</u>				<u>Surplus Funds Credit</u>	<u>Allocation w/Surplus Funds Applied</u>	% Variance
	2017-2018	2018-2019	\$ Variance	% Variance	\$ Variance	2018-2019	
Bethany	\$ 9,495,632	\$ 9,295,901	\$ (199,731)	-2.10%	\$ (370,801)	\$8,925,100	-6.01%
Orange	\$24,017,483	\$24,181,870	\$ 164,387	0.68%	\$ (886,400)	\$23,295,470	-3.01%
Woodbridge	\$14,737,047	\$14,712,485	\$ (24,562)	-0.17%	\$ (561,430)	\$14,151,055	-3.98%
Other Revenue	\$ 189,001	\$ 836,279	\$ 647,278	342.47%		\$ 836,279	342.47%
Surplus Funds from FY17	\$ -				\$ (1,818,631)	\$ 1,818,631	
Total	\$48,439,163	\$49,026,535	\$ 587,372	1.21%		\$49,026,535	1.21%

# **AMITY REGIONAL SCHOOL DISTRICT NO. 5**

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



---

**Theresa Lumas**  
**Director of Finance and Administration**  
[terry.lumas@amityregion5.org](mailto:terry.lumas@amityregion5.org)

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

To: Dr. Jennifer Byars, Superintendent of Schools

From: Theresa Lumas, Director of Finance and Administration

Re: Regional School Districts Compliance with Connecticut General Statute 10-51(c)

Date: October 18, 2022 – **UPDATED December 8, 2022**

Last month the Administration, the District's attorney and the District's accountant presented information on regional school district's surplus balances. These presentations reviewed the practices by most regional school districts in the State, interpretation of the word shall, and accounting standards.

For those school districts that do not "spend down" their budget so as to not have a surplus, based on research provided by the Administration, a majority of regional school districts utilize the method of applying the audited surplus to the next fiscal year's budget. While the State does not dictate procedures to apply the surplus, our auditor stated that this method is a sound financial practice. Additionally, this method has a direct benefit to the taxpayers, as it provides an accurate assessment of Amity's budgetary impact, thereby assisting in the town's setting of the mil rate. If Amity applies the surplus funds to town allocations during the budget process, it would ensure that funds approved by taxpayers for the Amity budget continue to be directed to the educational expenses of our regional school district. Applying the surplus during the budget development process is timely for town budgets to reflect the true cost of the education request annually in their budgets.

By way of example, if the District had applied the surplus funds the way the many regional school districts do by crediting the town allocation in fiscal year 2023 with the surplus from fiscal year 2021, this is the effect on the town allocations would have been:

<i>Adopted Town Allocations</i>	<u>2021-2022</u>	<u>2022-2023</u>	<u>\$ Variance</u>	<u>% Variance</u>
Bethany	\$8,983,608	\$8,918,279	(\$ 65,329)	(0.73%)
Orange	\$25,236,005	\$26,367,974	\$1,131,969	4.49%
Woodbridge	\$16,275,624	\$17,063,355	\$ 787,731	4.84%
Other Revenue	\$1,202,970	\$1,000,197	(\$202,773)	(16.86%)
<b>Total</b>	<b>\$51,698,207</b>	<b>\$53,349,805</b>	<b>\$1,651,598</b>	<b>3.19%</b>

<i>If surplus were applied to Town Allocations</i>	<u>2021-2022</u>	<u>Current Allocation</u> <u>2022-2023</u>	<u>Current \$ Variance</u>	<u>% Variance</u>	<u>Surplus Funds \$ Variance</u>	<u>Surplus Funds Allocation</u> <u>2022-2023</u>	<u>% Variance</u>
Bethany	\$8,983,608	\$8,918,279	(\$ 65,329)	(0.73%)	(\$513,940)	\$8,404,339	(6.45%)
Orange	\$25,236,005	\$26,367,974	\$1,131,969	4.49%	(\$1,427,275)	\$24,940,699	(1.17%)
Woodbridge	\$16,275,624	\$17,063,355	\$ 787,731	4.84%	(\$894,898)	\$16,168,457	(0.66%)
Other Revenue	\$1,202,970	\$1,000,197	(\$202,773)	(16.86%)		\$1,000,197	(11.17%)
<b>Surplus Funds</b>	<b>\$0</b>				<b>(\$2,836,113)</b>	<b>\$2,836,113</b>	
<b>Total</b>	<b>\$51,698,207</b>	<b>\$53,349,805</b>	<b>\$1,651,598</b>	<b>3.19%</b>		<b>\$53,349,805</b>	<b>3.19%</b>

***Motion:***

***Direct the Superintendent of Schools and the Director of Finance to apply the audited surplus to next year's budget in a manner that meets statutory and accounting regulations.***

***THE MOTION TABLED FROM NOVEMBER MEETING:***

***MOTION by Christopher Browe, SECOND by Donna Schuster, to direct the Superintendent of Schools and the Director of Finance to apply the audited surplus to the end of the current fiscal year to reduce the expense of the District for the current fiscal year***

**AMITY REGIONAL SCHOOL DISTRICT NO. 5  
REVENUES AND EXPENDITURES  
FOR FY 2022-2023**

LINE	CATEGORY	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6
		2021-2022 ACTUAL	2022-2023 BUDGET	OCT 22 FORECAST	CHANGE INCR./(DECR.)	NOV 22 FORECAST	VARIANCE OVER/(UNDER)
1	MEMBER TOWN ALLOCATIONS	50,495,238	52,349,608	52,349,608	0	52,349,608	0
2	OTHER REVENUE	130,512	114,296	180,302	12,600	192,902	78,606
3	OTHER STATE GRANTS	843,114	844,861	733,373	(140,845)	592,528	(252,333)
4	MISCELLANEOUS INCOME	45,809	41,040	41,040	(3,168)	37,872	(3,168)
5	BUILDING RENOVATION GRANTS	0	0	0	0	0	0
6	<b>TOTAL REVENUES</b>	<b>51,514,673</b>	<b>53,349,805</b>	<b>53,304,323</b>	<b>(131,413)</b>	<b>53,172,910</b>	<b>(176,895)</b>
7	SALARIES	27,429,917	28,830,023	28,593,112	(67,295)	28,525,817	(304,206)
8	BENEFITS	5,464,945	6,046,203	6,021,497	8,990	6,030,487	(15,716)
9	PURCHASED SERVICES	8,856,448	10,234,922	9,230,736	(190,602)	9,040,134	(1,194,788)
10	DEBT SERVICE	4,453,835	4,485,716	4,485,716	0	4,485,716	0
11	SUPPLIES (INCLUDING UTILITIES)	3,159,639	3,157,931	3,167,559	(1,420)	3,166,139	8,208
12	EQUIPMENT	130,142	86,552	99,682	29,988	129,670	43,118
13	IMPROVEMENTS / CONTINGENCY	340,143	308,000	299,704	0	299,704	(8,296)
14	DUES AND FEES	121,969	200,458	200,458	(3,587)	196,871	(3,587)
15	TRANSFER ACCOUNT	929,175	0	0	0	0	0
16	<b>TOTAL EXPENDITURES</b>	<b>50,886,213</b>	<b>53,349,805</b>	<b>52,098,464</b>	<b>(223,926)</b>	<b>51,874,538</b>	<b>(1,475,267)</b>
17	<b>SUBTOTAL</b>	<b>628,463</b>	<b>0</b>	<b>1,205,859</b>	<b>92,513</b>	<b>1,298,372</b>	<b>1,298,372</b>
18	PLUS: CANCELLATION OF PRIOR YEAR'S ENCUMBRANCES	83,471	0	0	0	0	0
19	DESIGNATED FOR SUBSEQUENT YEAR'S BUDGET:	0	0	0	0	0	0
20	<b>NET BALANCE / (DEFICIT)</b>	<b>711,934</b>	<b>0</b>	<b>1,205,859</b>	<b>92,513</b>	<b>1,298,372</b>	<b>1,298,372</b>

**AMITY REGIONAL SCHOOL DISTRICT NO. 5  
REVENUES AND EXPENDITURES  
FOR FY 2022-2023**

LINE	CATEGORY	COLUMN 1 2021-2022 ACTUAL	COLUMN 2 2022-2023 BUDGET	COLUMN 3 OCT 22 FORECAST	COLUMN 4 CHANGE INCR./(DECR.)	COLUMN 5 NOV 22 FORECAST	COLUMN 6 VARIANCE OVER/(UNDER)
1	BETHANY ALLOCATION	8,983,609	8,918,279	8,918,279	0	8,918,279	0
2	ORANGE ALLOCATION	25,236,005	26,367,974	26,367,974	0	26,367,974	0
3	WOODBIDGE ALLOCATION	16,275,624	17,063,355	17,063,355	0	17,063,355	0
4	<b>MEMBER TOWN ALLOCATIONS</b>	<b>50,495,238</b>	<b>52,349,608</b>	<b>52,349,608</b>	<b>0</b>	<b>52,349,608</b>	<b>0</b>
6	ADULT EDUCATION	4,341	4,000	4,000	0	4,000	0
7	PARKING INCOME	31,146	32,400	32,400	0	32,400	0
8	INVESTMENT INCOME	4,975	5,000	15,000	10,000	25,000	20,000
9	ATHLETICS	26,516	24,000	24,000	0	24,000	0
10	TUITION REVENUE	44,034	25,496	85,402	0	85,402	59,906
11	TRANSPORTATION INCOME	19,500	23,400	19,500	2,600	22,100	(1,300)
12	TRANSPORTATION BOWA AGREEMENT	0	0	0	0	0	0
13	<b>OTHER REVENUE</b>	<b>130,512</b>	<b>114,296</b>	<b>180,302</b>	<b>12,600</b>	<b>192,902</b>	<b>78,606</b>
14	OTHER STATE GRANT	0	0	0	0	0	0
15	SPECIAL EDUCATION GRANTS	843,114	844,861	733,373	(140,845)	592,528	(252,333)
16	<b>OTHER STATE GRANTS</b>	<b>843,114</b>	<b>844,861</b>	<b>733,373</b>	<b>(140,845)</b>	<b>592,528</b>	<b>(252,333)</b>
17	RENTAL INCOME	23,158	18,000	18,000	0	18,000	0
18	INTERGOVERNMENTAL REVENUE	4,893	5,040	5,040	(3,168)	1,872	(3,168)
19	OTHER REVENUE	17,758	18,000	18,000	0	18,000	0
20	TRANSFER IN	0	0	0	0	0	0
21	<b>MISCELLANEOUS INCOME</b>	<b>45,809</b>	<b>41,040</b>	<b>41,040</b>	<b>(3,168)</b>	<b>37,872</b>	<b>(3,168)</b>
22	<b>BUILDING RENOVATION GRANTS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
23	<b>TOTAL REVENUES</b>	<b>51,514,673</b>	<b>53,349,805</b>	<b>53,304,323</b>	<b>(131,413)</b>	<b>53,172,910</b>	<b>(176,895)</b>



**AMITY REGIONAL SCHOOL DISTRICT NO. 5  
REVENUES AND EXPENDITURES  
FOR FY 2022-2023**

LINE	CATEGORY	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6
		2021-2022 ACTUAL	2022-2023 BUDGET	OCT 22 FORECAST	CHANGE INCR./ (DECR.)	NOV 22 FORECAST	VARIANCE OVER/ (UNDER)
1	5111-CERTIFIED SALARIES	22,456,125	23,647,192	23,443,176	(12,642)	23,430,534	(216,658)
2	5112-CLASSIFIED SALARIES	4,973,792	5,182,831	5,149,936	(54,653)	5,095,283	(87,548)
3	<b>SALARIES</b>	<b>27,429,917</b>	<b>28,830,023</b>	<b>28,593,112</b>	<b>(67,295)</b>	<b>28,525,817</b>	<b>(304,206)</b>
4	5200-MEDICARE - ER	381,832	423,336	423,336	0	423,336	0
5	5210-FICA - ER	301,888	315,346	315,346	0	315,346	0
6	5220-WORKERS' COMPENSATION	152,365	175,153	144,706	0	144,706	(30,447)
7	5255-MEDICAL & DENTAL INSURANCE	3,647,858	4,018,260	4,018,260	0	4,018,260	0
8	5860-OPEB TRUST	0	155,474	155,474	0	155,474	0
9	5260-LIFE INSURANCE	46,418	55,110	59,735	0	59,735	4,625
10	5275-DISABILITY INSURANCE	10,736	11,757	12,873	0	12,873	1,116
11	5280-PENSION PLAN - CLASSIFIED	764,395	725,924	725,924	0	725,924	0
12	5281-DEFINED CONTRIBUTION RETIREMENT PLAN	145,496	153,143	153,143	0	153,143	0
12	5282-RETIREMENT SICK LEAVE - CERT	0	0	0	0	0	0
13	5283-RETIREMENT SICK LEAVE - CLASS	0	0	0	0	0	0
14	5284-SEVERANCE PAY - CERTIFIED	0	0	0	0	0	0
15	5290-UNEMPLOYMENT COMPENSATION	12,498	10,500	10,500	8,990	19,490	8,990
16	5291-CLOTHING ALLOWANCE	1,459	2,200	2,200	0	2,200	0
17	<b>BENEFITS</b>	<b>5,464,945</b>	<b>6,046,203</b>	<b>6,021,497</b>	<b>8,990</b>	<b>6,030,487</b>	<b>(15,716)</b>
18	5322-INSTRUCTIONAL PROG IMPROVEMENT	28,159	10,000	10,000	5,007	15,007	5,007
19	5327-DATA PROCESSING	105,023	131,078	131,078	0	131,078	0
20	5330-PROFESSIONAL & TECHNICAL SRVC	1,853,092	2,063,594	2,247,844	(29,988)	2,217,856	154,262
21	5440-RENTALS - LAND, BLDG, EQUIPMENT	82,148	116,525	116,525	0	116,525	0
22	5510-PUPIL TRANSPORTATION	3,441,389	3,933,934	3,737,035	(84,833)	3,652,202	(281,732)
23	5521-GENERAL LIABILITY INSURANCE	282,790	278,907	286,726	0	286,726	7,819
24	5550-COMMUNICATIONS: TEL, POST, ETC.	117,699	114,492	114,492	0	114,492	0
25	5560-TUITION EXPENSE	2,867,711	3,495,200	2,495,844	(80,788)	2,415,056	(1,080,144)
26	5590-OTHER PURCHASED SERVICES	78,437	91,192	91,192	0	91,192	0
27	<b>PURCHASED SERVICES</b>	<b>8,856,448</b>	<b>10,234,922</b>	<b>9,230,736</b>	<b>(190,602)</b>	<b>9,040,134</b>	<b>(1,194,788)</b>



**AMITY REGIONAL SCHOOL DISTRICT NO. 5  
REVENUES AND EXPENDITURES  
FOR FY 2022-2023**

LINE	CATEGORY	COLUMN 1 2021-2022 ACTUAL	COLUMN 2 2022-2023 BUDGET	COLUMN 3 OCT 22 FORECAST	COLUMN 4 CHANGE INCR./(DECR.)	COLUMN 5 NOV 22 FORECAST	COLUMN 6 VARIANCE OVER/(UNDER)
28	5830-INTEREST	788,835	788,835	788,835	0	788,835	0
29	5910-REDEMPTION OF PRINCIPAL	3,696,000	3,696,881	3,696,881	0	3,696,881	0
30	<b>DEBT SERVICE</b>	<b>4,453,835</b>	<b>4,485,716</b>	<b>4,485,716</b>	<b>0</b>	<b>4,485,716</b>	<b>0</b>
31	5410-UTILITIES, EXCLUDING HEAT	588,882	709,704	709,704	0	709,704	0
32	5420-REPAIRS, MAINTENANCE & CLEANING	943,020	731,680	731,680	0	731,680	0
33	5611-INSTRUCTIONAL SUPPLIES	328,840	366,812	366,812	(1,420)	365,392	(1,420)
34	5613-MAINTENANCE/CUSTODIAL SUPPLIES	189,616	225,305	225,305	0	225,305	0
35	5620-OIL USED FOR HEATING	40,302	47,500	47,500	0	47,500	0
36	5621-NATURAL GAS	73,394	69,941	84,403	0	84,403	14,462
37	5627-TRANSPORTATION SUPPLIES	102,352	143,809	143,809	0	143,809	0
38	5641-TEXTS & DIGITAL RESOURCES	237,915	154,742	154,742	0	154,742	0
39	5642-LIBRARY BOOKS & PERIODICALS	20,852	20,857	16,023	0	16,023	(4,834)
40	5690-OTHER SUPPLIES	634,466	241,071	241,071	0	241,071	0
41	5695-OTHER SUPPLIES-TECHNOLOGY	0	446,510	446,510	0	446,510	0
42	<b>SUPPLIES (INCLUDING UTILITIES)</b>	<b>3,159,639</b>	<b>3,157,931</b>	<b>3,167,559</b>	<b>(1,420)</b>	<b>3,166,139</b>	<b>8,208</b>
43	5730-EQUIPMENT - NEW	92,453	13,012	13,012	0	13,012	0
44	5731-EQUIPMENT - REPLACEMENT	37,689	5,980	19,110	29,988	49,098	43,118
45	5732-EQUIPMENT - TECH - NEW	0	63,960	63,960	0	63,960	0
46	5733-EQUIPMENT - TECH - REPLACEMENT	0	3,600	3,600	0	3,600	0
47	<b>EQUIPMENT</b>	<b>130,142</b>	<b>86,552</b>	<b>99,682</b>	<b>29,988</b>	<b>129,670</b>	<b>43,118</b>
48	5715-IMPROVEMENTS TO BUILDING	67,775	19,000	19,000	0	19,000	0
48a	5715-FACILITIES CONTINGENCY	100,000	100,000	100,000	0	100,000	0
48b	TRSF. FROM FACILITIES CONTINGENCY	(100,000)	0	0	0	0	0
49	5720-IMPROVEMENTS TO SITES	272,368	39,000	39,000	0	39,000	0
50	5850-DISTRICT CONTINGENCY	150,000	150,000	150,000	0	150,000	0
50a	TRSF. FROM CONTINGENCY TO OTHER ACCTS.	(150,000)	0	(8,296)	0	(8,296)	(8,296)
50c	<b>IMPROVEMENTS / CONTINGENCY</b>	<b>340,143</b>	<b>308,000</b>	<b>299,704</b>	<b>0</b>	<b>299,704</b>	<b>(8,296)</b>

[illegible]

**AMITY REGIONAL SCHOOL DISTRICT NO. 5  
REVENUES & EXPENDITURES BY CATEGORY  
FINANCIAL ANALYSIS  
FOR THE FISCAL YEAR 2022-2023**



**NOVEMBER 2022**

**2022-2023 FORECAST**

**OVERVIEW**

*The projected unspent fund balance for this fiscal year is \$1,298,372 FAV previously \$1,205,859 FAV, which appears on page 1, column 6, and line 20. The surplus from fiscal year 2022 funds (\$711,931) is included, noted as the FY22 surplus at the bottom of report. Recent review of CGS 10-51 requires funds to be carried forward. This administration will request up to 2% of any available surplus as an end-of-year transfer. The appropriation request to the capital and non-recurring account will be shown on line 53 of the Excel file if funds become available during the year. The District is legally allowed to transfer with Board approval up to 2% or \$1,066,995 of the current budget. The item will be presented after the final balance for FY23 is confirmed at the August 2023 meeting.*

**REVENUES BY CATEGORY**

The projected yearend balance of revenues is **\$176,895 UNF, previously \$45,482 FAV (adjusted for carryover funds)**, which appears on page 2, column 6, line 23.

**LINE 6 on Page 2: ADULT EDUCATION:**

The forecast is based on historical State payments. *The forecast is neutral.*

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

The forecast is based on the budget developed on historical payments. *The forecast is neutral.*

**LINE 8 on Page 2: INVESTMENT INCOME:**

The forecast is based on the budget developed . *The forecast is \$20,000 FAV, previously \$15,000 FAV.*

<u>Month</u>	<u>M&amp;T Bank</u>	<u>State Treasurer's Investment Fund</u>
July 2022	.398%	.1620%
August 2022	.398%	2.24%
September 2022	.350%	2.49%
October 2022	.400%	3.13%
November 2022	.400%	3.92%

**LINE 9 on Page 2: ATHLETICS:**

The forecast is based on the budget developed on historical payments. *The forecast is neutral.*

**LINE 10 on Page 2: TUITION REVENUE:**

The budget is based on two tuition students, one at a reduced employee rate. **Full tuition rate is \$20,142.** *We have four students at the employee reduced rate and three students at the full rate.* The actual tuition charged is higher (\$972 per year). *The forecast is \$59,906 FAV, previously \$59,906 FAV.*

**LINE 11 on Page 2: TRANSPORTATION INCOME:**

The forecast is based on projected State payments and enrollment for magnet school transportation budgeted. *The forecast is \$1,300 UNF based on current data, previously \$3,900 UNF.*

**LINE 15 on Page 2: SPECIAL EDUCATION GRANTS:**

The current projection is based on budgeted costs for placements and transportation. The budget assumes a 73% reimbursement rate. The State passed legislation which reduced the District's reimbursement rate to 70%. The estimated deduction of \$34,809 is forecasted. The changes in services provided to students and the overall number of students in programs reflects a savings in the tuition and transportation expense accounts. The reduction in costs also impact the anticipated revenue from the State. *The current estimate based on student enrollment, services and State funding is \$252,333 UNF previously \$111,488 UNF. There have been significant changes for outplaced students resulting in lower costs to the District which also reduces the State reimbursement.*

**LINE 17 on Page 2: RENTAL INCOME:**

The forecast is based on the budget developed on historical payments. *The forecast is neutral.*

**LINE 18 on Page 2: INTERGOVERNMENTAL INCOME:**

The forecast is based on the budget developed on historical payments. *The forecast is \$3,168 UNF previously neutral.* The agreement was paused due to a staffing shortage.

**LINE 19 on Page 2: OTHER REVENUE:**

The forecast is based on the budget developed on historical payments. *The forecast is neutral.*

**EXPENDITURES BY CATEGORY**

The projected yearend balance of expenditures is *\$1,475,267 FAV, previously, \$1,251,341 FAV* which appears on page 4, column 6, line 56.

**LINE 1 on Page 3: 5111-CERTIFIED SALARIES:**

The forecast is based on budget. There are still vacant positions. Current turnover savings exceeded the budget by \$76,226 FAV. The vacancy factor has also exceeded the budget since several positions are filled with long-term substitutes. We continue to experience staff vacancies and are not yet fully staffed. *The account is currently forecasted at \$216,658 FAV, previously \$204,016 FAV.*

**LINE 2 on Page 3: 5112-CLASSIFIED SALARIES:**

The forecast is based on budget. *There are still vacant positions across most groups, including a nurse and several paraeducators. The forecast is currently \$87,548 FAV, previously \$32,895 FAV. There is still a higher turnover rate occurring and we are not yet fully staffed.*

**LINES 4 & 5 on Page 3: 5200 & 5210-MEDICARE & FICA:**

The forecast is based on the budget.

**LINE 6: 5220 on Page 3-WORKERS' COMPENSATION:**

The workers' compensation premium is less than budgeted and the forecast assumes the payroll audit will be as budgeted. Member equity distribution was received for **\$22,298 FAV**. The renewal policy is \$8,149 FAV less than budgeted. We are provided the maximum premium number during the fiscal year and at the time of renewal, July 1, the final premium is calculated. **Total savings YTD \$30,447 FAV.**

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

The following charts are included to track how the District's actual claims are comparing against the expected claims. How claims are running for the year has always been a common question, so the charts for claims and fees are shown monthly. However, claims are one piece of the medical budget line shown in the Excel file. Fees, employee contributions, grant funding, employer contributions to employee HSA accounts and reserve funding are other factors built into the Medical and Dental Insurance Budget. The claims chart in the Word document will not equal the Excel line since it is only one factor of the data comprising the medical budget. Certainly a significant factor which is why it is given in detail below.

**The forecast projects actual claims and fees of current employees and retirees will be neutral with the budget, however claims are more than the month-to-month forecast.** The projected monthly budget is based on an average of five years of claims.

**CLAIMS OF CURRENT EMPLOYEES AND RETIREES**

MONTH	2022-2023 ACTUAL	2022-2023 BUDGET	VARIANCE	2021-2022 ACTUAL	2020-2021 ACTUAL
<i>JUL *</i>	<b>\$ 34,837</b>	\$ 416,087	<b>\$ (381,250)</b>	\$ 530,877	\$ 256,509
<i>AUG</i>	<b>\$ 798,616</b>	\$ 402,727	<b>\$ 395,889</b>	\$ 405,635	\$ 200,490
<i>SEP</i>	<b>\$ 551,212</b>	\$ 384,095	<b>\$ 167,117</b>	\$ 364,327	\$ 292,575
<i>OCT</i>	<b>\$ 297,594</b>	\$ 375,480	<b>\$ (77,886)</b>	\$ 341,109	\$ 293,360
<i>NOV</i>	<b>\$ 306,068</b>	\$ 458,947	<b>\$ (152,879)</b>	\$ 324,557	\$ 409,279
DEC	\$ 566,109	\$ 566,109	\$ -	\$ 767,843	\$ 489,999
JAN	\$ 353,446	\$ 353,446	\$ -	\$ 320,277	\$ 253,077
FEB	\$ 273,133	\$ 273,133	\$ -	\$ 176,127	\$ 259,775
MAR	\$ 354,451	\$ 354,451	\$ -	\$ 263,761	\$ 255,965
APR	\$ 323,033	\$ 323,033	\$ -	\$ 328,046	\$ 304,485
MAY	\$ 305,994	\$ 305,994	\$ -	\$ 183,944	\$ 235,252
JUN	\$ 328,580	\$ 328,580	\$ -	\$ 371,250	\$ 274,741
<b>TOTALS</b>	<b>\$ 4,493,073</b>	<b>\$ 4,542,083</b>	<b>\$ (49,010)</b>	<b>\$ 4,377,753</b>	<b>\$ 3,525,507</b>

# ACTUAL/FORECAST CLAIMS AS A PERCENTAGE OF EXPECTED CLAIMS

2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 FORECAST
92.2%	84.1%	75.8%	97.3%	98.9%

\*Incomplete billing cycle

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

MONTH	2022-2023 ACTUAL	2022-2023 BUDGET	VARIANCE	2021-2022 ACTUAL	2020-2021 ACTUAL
<i>JUL</i>	\$ 30	\$ 49,997	\$ (49,967)	\$ 14,068	\$ 53,562
<i>AUG</i>	\$ 83,030	\$ 53,423	\$ 29,607	\$ 74,642	\$ 50,187
<i>SEP</i>	\$ 61,858	\$ 45,088	\$ 16,770	\$ 46,923	\$ 53,804
<i>OCT</i>	\$ 47,063	\$ 51,048	\$ (3,985)	\$ 47,049	\$ 55,100
<i>NOV</i>	\$ 50,445	\$ 42,200	\$ 8,245	\$ 39,556	\$ 56,242
DEC	\$ 39,812	\$ 39,812	\$ -	\$ 51,770	\$ 55,608
JAN	\$ 36,118	\$ 36,118	\$ -	\$ 48,349	\$ 11,403
FEB	\$ 44,037	\$ 44,037	\$ -	\$ 81,821	\$ 94,489
MAR	\$ 38,241	\$ 38,241	\$ -	\$ 34,780	\$ 80,240
APR	\$ 38,834	\$ 38,834	\$ -	\$ 37,237	\$ 54,687
MAY	\$ 40,369	\$ 40,369	\$ -	\$ 41,664	\$ 59,398
JUN	\$ 36,858	\$ 36,858	\$ -	\$ 44,118	\$ 50,341
<b>TOTALS</b>	<b>\$ 516,694</b>	<b>\$ 516,024</b>	<b>\$ 670</b>	<b>\$ 561,977</b>	<b>\$ 675,061</b>

### LINE 9 on Page 3: 5260-LIFE INSURANCE:

*The forecast is based on premiums for current staff, \$4,625 UNF, previously \$4,625 UNF.*

### LINE 10 on Page 3: 5275-DISABILITY INSURANCE:

*The forecast is based is \$1,116 UNF based on current staff.*

### LINE 12 on Page 3: 5281-DEFINED CONTRIBUTION RETIREMENT PLAN:

The forecast is based on budget.

### LINE 15 on Page 3: 5290-UNEMPLOYMENT:

*The forecast is based on actual charges year-to-date and estimates for the remainder of the year, \$8,990 UNF, previously neutral.*

### LINE 20 on Page 3: 5330-PROFESSIONAL TECHNICAL SERVICES:

The forecast is based on budget. Two special education positions are expected to be vacant through October 2022. Consultants will be substituting until permanent replacements can

be hired and to provide advanced behavioral support services for students, \$154,262 UNF, previously, \$184,250 UNF. A transfers is requested this month for robotics.

**LINE 21 on Page 3: 5440-RENTALS:**

The forecast is based on budget.

**LINE 22 on Page 3: 5510-PUPIL TRANSPORTATION:**

Special Education Transportation continues to fluctuate to meet student enrollment and needs. Two students were returned to the District lowering expenses by \$88,230 FAV. *Other students needs were adjusted to reflect the anticipated costs due to changes in outplacements.* Two students moved into the District requiring transportation services. *Net to date, the transportation accounts are \$281,732 FAV, previously, \$196,899 FAV.*

**LINE 23 on Page 3: 5521-GENERAL LIABILITY INSURANCE:** Various liability policies, including medical professional, and cyberinsurance renewed higher than budgeted while Student Accident insurance renewed underbudget. Account is \$7,819 UNF.

**LINE 24 on Page 3: 5550-COMMUNICATION: TEL, POST, ETC:**

The forecast is based on budget.

**LINE 25 on Page 3: 5560-TUITION EXPENSE:**

Special Education tuition is under review as student enrollment and needs are not finalized for the start of the year. *The forecast currently reflects \$1,080,144 FAV, previously, \$999,356 FAV for various tuitions. Several students are returning to the District from outplacements. Vo-Ag, Vo-Tech and Magnet school enrollment has increased offsetting some of these savings. Savings are anticipated on these lines but large transfers will be requested to address student needs in the District.*

*Tuition for the vo-ag schools is \$11,082 UNF, previously \$10,131 FAV.*

	<b>FY18-19 ACTUAL</b>	<b>FY19-20 ACTUAL</b>	<b>FY20-21 ACTUAL</b>	<b>FY21-22 ACTUAL</b>	<b>FY22-23 BUDGET</b>	<b>FY22-23 FORECAST</b>
Sound	4	6	5	3	5	3(3)
Trumbull	6	4	3	1	3	3(3)
Nonnewaug	4	5	7	9	9	7(9)
Common Ground Charter HS	0	0	1	1	1	3(3)
Fairchild Wheeler	0	0	0	0	1	2(2)
Wintergreen Magnet	0	0	0	1	0	0(0)
Marine Science Magnet HS	0	0	0	0	0	1(1)
Eli Whitney Tech	0	0	0	0	0	0(0)

Engineering Science Magnet	1	0	0	0	0	0
Highville Charter School	1	0	0	0	0	0
<b>Totals</b>	<b>16</b>	<b>15</b>	<b>16</b>	<b>15</b>	<b>18</b>	<b>(19) 21</b>

*ECA is \$1,812 UNF, previously \$1,812 UNF.*

	<b>FY18-19 ACTUAL</b>	<b>FY19-20 ACTUAL</b>	<b>FY20-21 ACTUAL</b>	<b>FY21-22 ACTUAL</b>	<b>FY22-23 BUDGET</b>	<b>FY22-23 FORECAST</b>
<b>ECA</b>	<b>24</b>	<b>21</b>	<b>16</b>	<b>18</b>	<b>18</b>	<b>(19) 19</b>

*Public (ACES) and private out-of-district placements are \$1,093,039 FAV, previously \$995,359 FAV.*

	<b>FY18-19 ACTUAL</b>	<b>FY19-20 ACTUAL</b>	<b>FY20-21 ACTUAL</b>	<b>FY21-22 ACTUAL</b>	<b>FY22-23 BUDGET</b>	<b>FY22-23 FORECAST</b>
<b>Public SPED</b>	<b>11</b>	<b>8</b>	<b>6</b>	<b>10</b>	<b>12</b>	<b>9(11)</b>
<b>Private SPED</b>	<b>22</b>	<b>18</b>	<b>27</b>	<b>20</b>	<b>24</b>	<b>20(20)</b>
<b>Totals</b>	<b>33</b>	<b>26</b>	<b>33</b>	<b>30</b>	<b>36</b>	<b>29(31)</b>

**LINE 26 on Page 3: 5590-OTHER PURCHASED SERVICES:**

The forecast is based on the budget.

**LINE 31 on Page 4: 5410-UTILITIES, EXCLUDING HEAT:**

*The 2022-2023 budget for electricity assumes the use of 3,310,001 kilowatt hours at an average price of 0.1931 or a cost of \$618,404. Forecast is neutral.*

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

The budget for propane is \$3,546. *The forecast is projected to be neutral.*

The budget for water is \$57,350. *The forecast is projected to be neutral.*

Sewer costs are budgeted at \$25,000. *The forecast is projected to be neutral.*



**ELECTRICITY (KILOWATT HOURS)**

<b>MONTH</b>	<b>2022-2023 FORECAST</b>	<b>2022-2023 BUDGET</b>	<b>VARIANCE</b>	<b>2021-2022 ACTUAL</b>	<b>2020-2021 ACTUAL</b>
<i><b>JUL</b></i>	<i><b>325,263</b></i>	263,361	<i><b>61,902</b></i>	296,292	254,686
<i><b>AUG</b></i>	<i><b>350,459</b></i>	292,763	<i><b>57,696</b></i>	321,023	299,439
<i><b>SEP</b></i>	<i><b>294,292</b></i>	313,930	<i><b>(19,638)</b></i>	314,756	285,993
<i><b>OCT</b></i>	<i><b>252,949</b></i>	295,084	<i><b>(42,135)</b></i>	272,755	248,089
<i><b>NOV</b></i>	269,094	269,094	-	256,208	238,583
<i><b>DEC</b></i>	274,129	274,129	-	259,994	240,912
<i><b>JAN</b></i>	283,552	283,552	-	257,539	249,595
<i><b>FEB</b></i>	280,114	280,114	-	271,979	243,774
<i><b>MAR</b></i>	263,718	263,718	-	255,631	246,886
<i><b>APR</b></i>	274,727	274,727	-	255,629	254,711
<i><b>MAY</b></i>	252,686	252,686	-	277,953	244,685
<i><b>JUN</b></i>	246,843	246,843	-	296,900	290,054
<b>Totals</b>	<b>3,367,826</b>	<b>3,310,001</b>	<b>57,825</b>	<b>3,336,659</b>	<b>3,097,407</b>

**DEGREE DAYS**

There are 1335 degree days to date compared to 1349 last year at this time.

**LINE 32 on Page 4: 5420-REPAIRS & MAINTENANCE:** *The forecast is projected to be neutral.*

**LINE 35 & 36 on Page 4: 5620 & 5621-OIL & NATURAL GAS:**

The budget for natural gas is \$68,171 and the budget for oil is \$41,000. *The forecast is projected to be over budget assuming costs will be 15% higher than actual FY22 costs, \$14,462 UNF.*

**LINE 43 on Page 4: 5730-EQUIPMENT -NEW:**

*The forecast is projected to be neutral.*

**LINE 44 on Page 4: 5731-EQUIPMENT -REPLACEMENT:**

The Board approved a transfer \$8,296 for replacement security cameras. There are 6 cameras in the District that are not functional and need replacing. A transfer was approved in November for a scoreboard replacement at \$4,834. *The account is \$43,118 UNF, previously \$13,130 UNF. A transfer is requested this month for robotics equipment.*

**LINE 48a on Page 4: 5850-FACILITIES CONTINGENCY:**

The budget includes a \$100,000 contingency for unplanned, necessary facility expenditures. The forecast assumes these funds will be entirely used.

**LINE 49 on Page 4: 5850-CONTINGENCY:**

The budget includes a \$150,000 contingency for unplanned, necessary expenditures. The forecast assumes these funds will be entirely used. The Board approved a transfer

replacing 6 security cameras that are not functional. The balance in contingency is \$141,704 FAV.

**LINES 51 & 52 on Page 5: 5580 & 5581-STAFF TRAVEL/CONFERENCES:**

*The forecast is projected to be neutral.*

**LINE 55 on Page 5: 5856-TRANSFER:**

This line is used to identify funds for the Capital and Nonrecurring Account transfers. The District is legally allowed to transfer with Board approval up to 2% or \$1,066,995 of the current budget. The item will be presented after the final balance for the FY23 is confirmed at the August 2023 meeting.

**LINE 56 on Page 5: CARRY OVER FUNDS:**

The line is for the carry over funds from FY22. The use of funds is based on legal guidance and may be applied to next year's budget. \$711,934 FAV. This is comprised of \$628,463 of unspent funds in FY22 and unliquidated encumbrances from FY21 of \$83,471.

## APPENDIX A

### COST SAVINGS AND EFFICIENCIES FOR FISCAL YEAR 2022-2023

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**TOTAL ANNUAL SAVINGS TO-DATE OF:     \$42,565**

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**\$13,119 Cable Advisory Grant:** The Director of Technology applied for funds to purchase cameras for the redesigned lecture hall. These cameras will improve the quality of broadcasting for public meetings. The cameras will also be used in the curriculum. This reduces the amounts that would be funded through the general fund.

**\$18,446 E-Rate Credits:** The District's application for E-Rate credits is approved. The amount reflects discounted invoices for the CEN – state provided internet connection.

**\$11,000 Facilities Repairs:** Several projects were completed in-house over the summer by our staff, saving costs from outside contractors. Projects included:  
Replacing auditorium air handler motor in-house: estimated \$2,000 savings in labor;  
Refinishing art room tables: estimated \$7,000 as new tables of that type run between \$100-\$1,500 ; Dishwasher installation electrical work: estimated \$1,500 in labor;  
Installation of the rubber gym floor at AMSO, estimated \$500 in labor.

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

- Energy Savings Initiatives for the past decade  
<http://www.amityregion5.org/boe/sub-committees/finance-committee>
- District recognized CQIA Innovation Prize for Fostering a District Culture of Maximizing Cost Savings and Efficiencies  
<http://www.amityregion5.org/boe/sub-committees/finance-committee2>
- Fiscal Year 2021-22- <https://www.amityregion5.org/boe/sub-committees/finance-committee>
- Fiscal Year 2020-2021 - \$128,708 <https://www.amityregion5.org/boe/sub-committees/finance-committee>
- Fiscal Year 2019-2020 - \$43,497 <https://www.amityregion5.org/boe/sub-committees/finance-committee>
- Fiscal Year 2018-2019 - \$52,451 <https://www.amityregion5.org/boe/sub-committees/finance-committee>
- Fiscal Year 2017-2018 – \$746,688 <https://www.amityregion5.org/boe/sub-committees/finance-committee>

- Fiscal Year 2016-2017 – \$595,302 <http://www.amityregion5.org/boe/sub-committees/finance-committee>
- Fiscal Year 2015-2016 – \$125,911 <http://www.amityregion5.org/boe/sub-committees/finance-committee>
- Fiscal Year 2014-2015 – \$139,721 <http://www.amityregion5.org/boe/sub-committees/finance-committee>

## APPENDIX B

### MONTHLY FORECASTS: PURPOSE, METHODOLOGY, HISTORICAL

#### **PURPOSE & METHODOLOGY:**

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

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

Two of the three past fiscal years were significantly impacted by the COVID-19 pandemic. School operations were halted or modified and not at 100% for either year. The District staff took many steps to reserve the general operating budget to meet the demands and brace for the unknown costs. Nearly one million dollars was held from accounts to prepare for operations in fiscal year 2021. Grant funding from State and Federal sources became available during the year. These funds were used to offset unexpected costs and plan for the future costs. Some of the funds do not expire until September 2024. The administration is planning to use funds as required by grant guidelines while limiting the impact to future budgets. The most recent fiscal year, 2022, also reflects an increase from May to June forecast but is offset by an increase to the Capital Nonrecurring Account request from 1% to 2%.

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

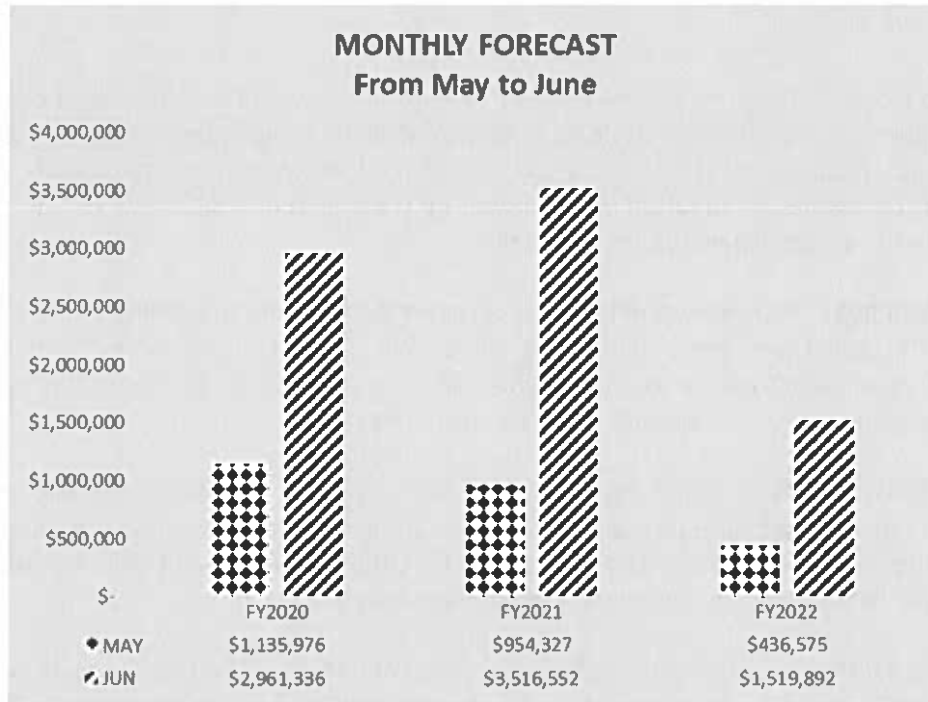
Revenues can be most impacted by decisions made at the State level for Special Education and Transportation grants. We have seen the reimbursement rate change in mid-year.

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

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

## HISTORICAL:

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



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

### FY2020:

The audited fund balance is \$1,950,777 after \$515,077 in EOY purchases and allocation of 1% or \$492,485 appropriated to Capital and Nonrecurring Account. The monthly forecast for May 2020 projected a fund balance of \$1,135,976. The change is **\$815,982 higher than the prior month's forecast**. The major reasons for the significant increase in the yearend fund balance was the unsettled environment of the COVID-19 global pandemic. As of the May 2020 meeting, the Governor had not announced if schools would reopen prior to the end of the school year. School was eventually cancelled for the remainder of the year and almost all accounts were impacted. The changes from one month to the next month were, as follows:

- **\$121,462:** Certified and classified salaries were lower due to the school closures. Spring coaches salaries were reduced, substitutes and coverages were not needed, staff development hours, homebound instruction, chaperone duties, and overtime were all near zero.

- **\$296,642:** Medical & dental claims were lower due to the COVID-19 global pandemic. Routine office visits and medical tests were postponed all spring across the region. Since we are self-insured, actual claims are not known until the end of the fiscal year. Unemployment claims, though high were lower than May's estimate. The District has not experienced claims of this magnitude and estimating the actual costs were difficult. Many claims were in dispute. The change was \$26,000 FAV.
- **\$155,607** Purchased services were lower due to the COVID-19 global pandemic. There were no athletic contests, which reduced the annual number of game day staff and officials paid. Less need for printed materials, postage, end of year celebrations, graduation and stepping up costs, and athletic rentals were less due to the social distancing requirements.
- **\$76,091:** Transportation and fuel costs for busses were lower due to the COVID-19 global pandemic. Contracts were renegotiated in May but with school cancellation final for the year, additional savings resulted. There were no late runs, athletic trips, or field trips at the end of the year.
- **\$70,483:** Instructional supplies were lower due to the COVID-19 global pandemic. Consumable materials could not be utilized in the remote learning environment so there was a significant decrease in food for culinary, lumber and other raw materials for technology education and science lab materials.
- **\$54,739:** Communication costs were lower due to the COVID-19 global pandemic. Less postage, copy paper, and catering needs due to the remote learning environment.
- **\$35,521:** Rentals for fields, tables, chairs, tents, etc. were lower due to the COVID-19 global pandemic. End of year athletic contests were cancelled and ceremonies were done in a socially distance manner which eliminated the need for many items used for large crowd gatherings.
- **\$14,945:** Electricity usage was lower due to the COVID-19 global pandemic. Buildings had a few occupants during the March through June timeframe.

#### **FY2021:**

The audited fund balance for 2020-2021 is \$2,483,748 after designating \$185,600 for items cut from the FY22 budget, \$339,360 for end of year purchases (security and technology) and \$507,844 proposed for capital nonrecurring account. ***The change is \$2,991,592 higher than the prior month's forecast. The major reasons for the significant increase in the yearend fund balance was the continuing unsettled environment of the COVID-19 global pandemic. The changes from one month to the next month are summarized as follows:***

- **\$609,645:** Medical & dental claims were lower and the assumption is it is due to the COVID-19 global pandemic. Routine office visits and medical tests may not have resumed to normal levels. Since we are self-insured, actual claims are not known until the end of the fiscal year.



- **\$260,880** Purchased services were lower due to the COVID-19 global pandemic. There were fewer athletic contests, which reduced the annual number of game day staff and officials paid. Less costs were incurred for special education than anticipated.
- **\$147,390:** Transportation and fuel costs for busses were lower due to the COVID-19 global pandemic. There were no field trips or late runs during the year. As the schools edged toward operating at 100% it was difficult to predicate if transportation needs would increase in May and June. There were also a reduced number of athletic trips. The fuel bills from the member towns are not finalized until mid-July. The final invoices were less than allotted.
- **\$111,272:** Instructional supplies and maintenance supplies were lower due to the COVID-19 global pandemic. Consumable materials could not be utilized in the remote learning environment so there was a significant decrease in food for culinary, lumber and other raw materials for technology education and science lab materials. Grant funding became available to reimburse \$96,980 of cleaning supplies.

#### **FY2022:**

The unaudited fund balance is \$523,678. ***This surplus from prior year is carried over into the FY23 budget as a revenue surplus to be applied to the FY24 budget.*** The monthly forecast for May 2022 projected a fund balance of \$436,575 which included \$516,982 designated for the capital non-recurring account (CNR). The change is **\$566,366 higher than the prior month's forecast including the increase from 1% to 2% to CNR.** The major reasons for the increase in the yearend fund balance from one month to the next month were, as follows:

- **\$102,543:** Certified and classified salaries were lower than forecasted. It is not until the end of the fiscal year when we know the actual expenditures for coverages, substitutes, leaves of absences, overtime, and pay docks. Many unpaid leaves occur at the end of the school year. We use conservative estimates in the forecasts based on past history. Overtime and substitute needs are greatest in the final months of the school year due to many extracurricular activities. We hired more in-house substitutes to offset outside agency costs and it proved to be effective.
- **\$33,278:** Medical insurance claims and associated costs were \$27,846 lower than expected. Since we are self-insured, actual claims are not known until the end of the fiscal year. Payroll taxes, life insurance and defined contribution payments were less based on vacant positions.
- **\$344,647** Purchased services were lower than forecasted. This included \$57,363 lower transportation and rental costs for athletics. Transportation needs are partially determined by a team's advancement in tournament play during the year and are difficult to gage. Athletics rentals of all weather fields at other location for teams' practice experience was not needed and other facility rentals were lower than anticipated. Special education transportation and tuition were also \$259,748 lower due to unexpected changes in outplacements, fewer unanticipated services than budgeted and unfilled positions in the department.

- **\$83,850:** Electrical and water consumption was lower than anticipated. Instructional supplies were less than anticipated.
- **(\$516,982) Capital and Nonrecurring (CNR) Account:** The positive variances above were offset by increasing the CNR request from 1% to 2% based on new information regarding the carrying over of fund balances. The Board approved \$929,175 or 1.80% in August 2022.

## APPENDIX C

### RECAP OF 2019-2020

#### Return Unspent Fund Balance:

*The cancellation of 2018-2019 encumbrances of \$35,457 will be returned to the Member Towns. We encumber funds for goods and services received by June 30<sup>th</sup> but not yet billed. In some cases, the estimated amount encumbered varies from the actual invoice (e.g., utility bill; water bill) and we do not need to spend the entire encumbrance. Once the audit is final for 2019-2020, the funds will be returned.*

<i>Bethany</i>	<i>\$ 6,839</i>
<i>Orange</i>	<i>\$ 17,792</i>
<i>Woodbridge</i>	<i><u>\$ 10,825</u></i>
<i>Total</i>	<i>\$ 35,457</i>

The audited fund balance for 2019-2020 is \$1,950,777, after the 1% or \$495,482 is transferred to the Capital Nonrecurring Account. The fund balance is net of \$515,077 of end-of-year expenditures that are posted in FY20. The source of the available funds are described below.

#### SUMMARY:

*The monthly financial report for February 2020 as reported at the March AFC & BOE meetings forecasted a fund balance of \$799,396. Days later, on March 12, 2020, the District cancelled in-person instruction and learning. Most employees continued to work with the exception of substitute teachers. The hours of operation were still severely impacted as all after-school, weekend and evening activities were cancelled. This came at a time when schools would typically operate on extended schedules to accommodate sporting activities, overnight field trips, school plays, award ceremonies, stepping up and graduation ceremonies. Busses did not operate for 58 days in the District. Buildings remained open but with minimal staff as the majority of staff worked remotely, reducing utilities consumption. Contracts for professional services were re-negotiated or cancelled as were rentals of other fields, tables, and tents. Overtime and staff travel was non-existent and only a few conferences were held (via remote features).*

#### FINANCIAL MANAGEMENT:

**\$ 107,610**

The turnover factor exceed the budget by \$70,559. Administrators carefully consider salary placement for new hires. Some part-time vacancies were not filled during the shut-down. Liability, workers' compensation, and student accident insurance coverages were negotiated at a lower rate than anticipated, \$37,051.

#### SPECIAL EDUCATION:

**\$ 580,502**

These accounts are extremely difficult to forecast. As examples, special need students can be hospitalized; move into the district or leave the district at any time; withdraw from Amity and enroll in Adult Education. Several students who were budgeted to be outplaced were not for a number of reasons. Some transportation needs were coordinated with the elementary districts to reduce the number of singletons on busses for outplacements. Any one of these events can have a significant impact, positive or negative, on the District's

special education expenditures. The State reimbursement rate fluctuates throughout the year. Expenses were down \$580,502 prior to the shutdown.

**SALARIES, MEDICAL, PURCHASED SERVICES (OTHER):                \$2,273,224**

**\$627,603 SALARIES (OTHER):** Teacher coverages, substitute costs, coaching stipends, overtime, homebound services, and chaperone stipends were some of the budgeted items affected by the remote instruction environment. Payroll taxes were down as result of the lower payroll costs. All after-school, evening and weekend activities were cancelled for typically the busiest time of the school year.

**\$926,221 MEDICAL (OTHER):** The net balance of the medical account was under budget. Claims and fees were lower than budgeted as hospitals and doctors suspended routine visits, diagnostic tests, and non-emergency procedures amid the pandemic. The insurance claims were running at 95.7% of budget through February 2020 and fell to 81.3% by the end of the year. Dental claims were near zero during the final quarter of the fiscal year.

**\$228,156 TRANSPORTATION SERVICES: (OTHER):** School busses did not transport students for daily runs, late runs, athletic events or extra-curricular activities from mid-March through the end of the school year. The daily contract was re-negotiated with transportation contractors while other services were cancelled entirely. Fuel cost were reduced as a result of the shutdown.

**\$82,664 PURCHASED SERVICES (OTHER):** Purchased services costs were lower due to several factors. Cancellation of spring sports resulted in fewer athletic contests and fewer officials, monitors, and scorekeepers, \$32,000 FAV; \$26,000 FAV was saved for contracted services changes with a less expensive provider and training of in-house staff, \$14,000 FAV was not spent on end of year programs and events; \$8,955 FAV was left from the NEASC budget.

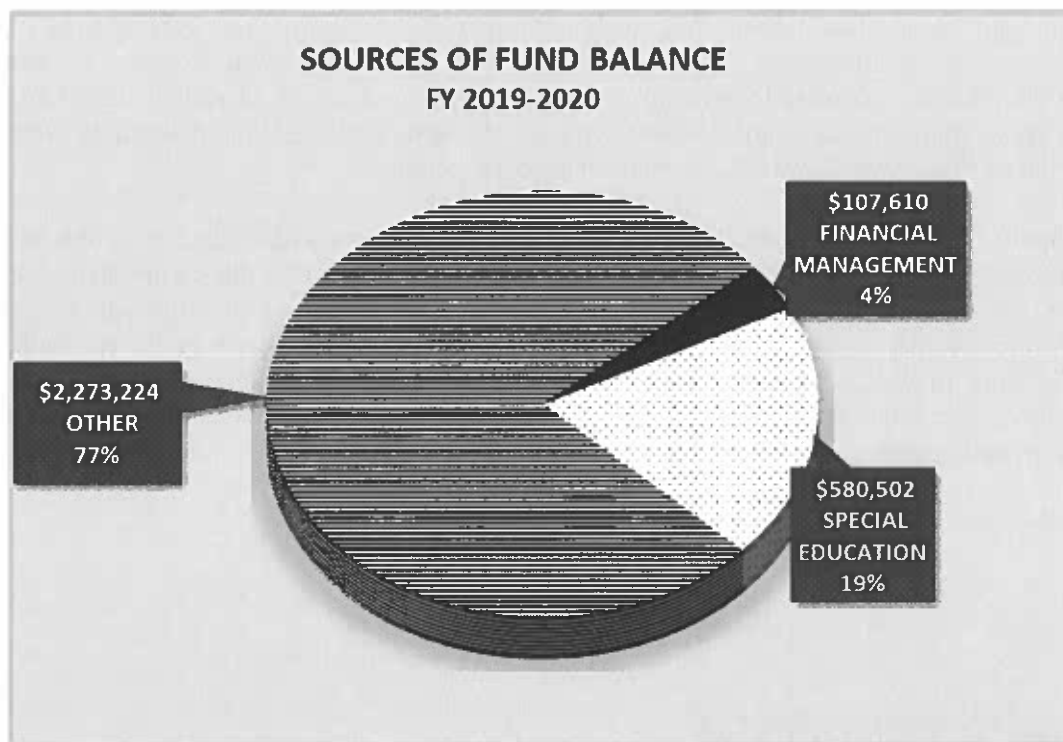
**\$93,339 UTILITIES (OTHER):** A mild winter combined with fuel cell operating properly to supply heat generated savings of \$17,731 FAV. Electricity usage was down due to the reduced occupancy in buildings, \$70,089 FAV.

**\$57,290 STAFF TRAVEL AND CONFERENCES:** Staff travel was halted in mid-March with many in-person conferences cancelled. Mileage payments for staff traveling between buildings and travel and accommodations for out of District travel were not needed during the final quarter of the school year.

**\$70,483 INSTRUCTIONAL SUPPLIES (OTHER):** Purchases and consumption of instructional materials was reduced during the remote instruction period. It was not feasible to use many art supplies, photography film, live specimens, lumber, and culinary supplies in a remote environment.

**\$38,170 COMMUNICATIONS: TEL, POST, ETC. (OTHER):** Less copy paper, postage, toner and other Xerox supplies were needed during the remote instruction period. The District also received a grant for internet services.

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



The Board of Education approved\* uses of the fund balance are, as follows:

1. **\$1,950,777** - Return of unspent fund balance per audit.
2. **\$ 495,482** – Approved for Capital Reserve
3. **\$ 515,077** - End of Year Purchases

**\$1,950,777 RETURN OF UNSPENT FUND BALANCE *pending audit*:** the annual audit is usually presented to the Amity Finance Committee and Board of Education for acceptance in December or January. Funds are returned to member towns after completion and acceptance of the audit.

**\$495,482 (1%) CAPITAL AND NONRECURRING ACCOUNT:** The Amity Finance Committee and Board of Education approved moving forward in the process to transfer 1% of the FY20 budget surplus into the Capital and Nonrecurring account.

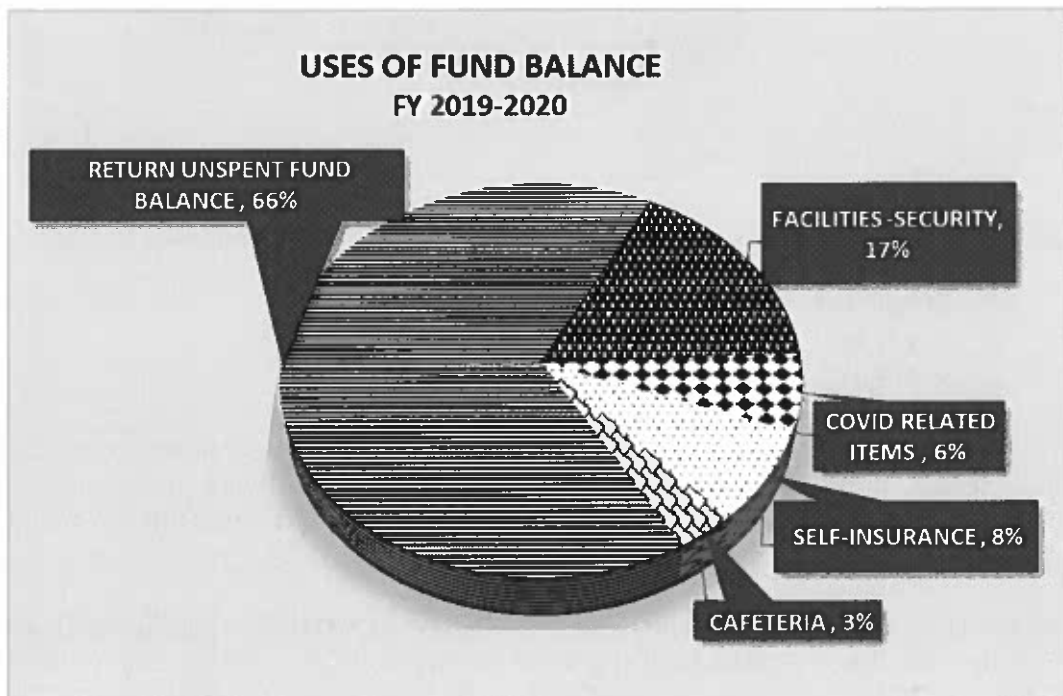
**\$515,077 END OF YEAR PURCHASES (EOY):**

**\$229,311 SELF-INSURANCE FUNDING. (EOY):** The suspension of routine exams, diagnostic tests, dental appointments, and non-emergency surgeries reduced the medical claims for the final quarter of FY20. It is anticipated that once the State reopens the missed procedures will be scheduled, as well as those of age and need for the current year, and in a worse case scenario claims could rise due to COVID-19 treatments as the District reopens. This amount represents raising the self-insurance reserve from a 25% threshold of claims to 30% on a temporary basis of one year. If funds are not needed, the reserve will be reduced to 25% and the funds will be utilized to offset the budget request for fiscal year 2021-22.

**\$185,766 COVID-19 (EOY):** Purchases of personal protective equipment such as masks, gowns, gloves, and face shields were made to prepare for reopening, recognizing none of these items were anticipated in developing the FY21 budget. Thermal security cameras were purchased to register temperatures and perform a mask check of staff and students arriving at main entrances of all three schools. Laptops for high school teachers were purchased to prepare for remote instruction upon reopening.

**\$100,000 CAFETERIA (EOY):** The District's fund to support school lunch program has been running a deficit for three straight years. The ongoing repair and maintenance of aging equipment contributed to the deficit and the State's change in eligibility status determination increased free and reduced lunch status. Next year appears to be even more challenging in the COVID-19 environment as we will have to change how service is provided, food is served, and food packaging. These necessary changes will increase costs with no anticipated increase in revenue.

The uses of the fund balance are shown graphically below:



**Return Unspent Fund Balance:**

The audited unspent fund balance will be returned to the Member Towns, as follows:

Bethany	\$ 358,085
Orange	\$ 992,321
Woodbridge	\$ 600,371
<b>Total</b>	<b>\$1,950,777</b>

## APPENDIX D

### RECAP OF 2020-2021

#### Return Unspent Fund Balance:

*The cancellation of 2019-2020 encumbrances of \$352,364 will be returned to the Member Towns. We encumber funds for goods and services received by June 30<sup>th</sup> but not yet billed. The final quarter of FY20 was a period of shut down making it difficult to determine the need for open orders and there was a substantial amount of unemployment claims in dispute. In some cases, the estimated amount encumbered varies from the actual invoice (e.g., utility bill; water bill, pending special education settlements) and we do not need to spend the entire encumbrance. Once the audit is final for 2020-21, the funds will be returned.*

<i>Bethany</i>	<i>\$ 64,680</i>
<i>Orange</i>	<i>\$179,241</i>
<i>Woodbridge</i>	<i><u>\$108,444</u></i>
<i>Total</i>	<i>\$352,364</i>

The audited fund balance for 2020-2021 is \$2,483,748 after designating \$187,600 for items cut from the FY22 budget, \$339,360 for end of year purchases (security and technology) and \$507,844 approved for capital nonrecurring account. These source of the available funds are described below.

#### FINANCIAL MANAGEMENT:

**\$ 578,763**

Our efforts to foster a District culture of finding cost savings and efficiencies has been successful producing savings of \$128,708. Grant money was applied for and awarded to offset the cost of the CEN for savings of \$27,440, \$49,245 Pegpetia Grant for course equipment and supplies, \$28,339 for polycarbonate dividers manufactured in-house. \$968,619 was withheld in general fund accounts in preparation for operating in a pandemic environment. These funds were redistributed as needed and it was difficult to predict all throughout the year how much funds would be needed to keep schools open. The District operating under many scenarios, remote, hybrid, shortened days and full days. All operations were subject to constant change during the year making forecasting difficult.

**\$194,873 SALARIES (FINANCIAL MANAGEMENT):** The administration worked closely with bargaining units to develop options for remote work to keep all staff employed. The administration hired an additional number of bench subs including college students (allowed under executive order) to maintain our own pool of substitutes rather than contracting for more outside services.

**\$255,182 GRANTS AWARDS (FINANCIAL MANAGEMENT):** The administration closely tracked expenses related to the pandemic and applied for funding under various grants. \$255,182 of expenses were credited to the general operation and charged to appropriate grants.

#### SPECIAL EDUCATION:

**\$1, 078,971**

These accounts are extremely difficult to forecast. As examples, special need students can be hospitalized; move into the district or leave the district at any time; withdraw from

Amity and enroll in Adult Education. Several students who were budgeted to be outplaced were not for a number of reasons. Some transportation needs were coordinated with the elementary districts to reduce the number of singletons on busses for outplacements. Any one of these events can have a significant impact, positive or negative, on the District's special education expenditures. The Director of Pupil Services has been successful in establishing suitable programs for students within the District and a number of students have returned from outplacement. Transportation budget was \$488,891 FAV and the tuition budget was \$240,380 FAV.

**\$349,700 REVENUE (SPECIAL EDUCATION):** The Special Education Grant was higher than budgeted by \$349,700 based on actual special education costs and a higher reimbursement rate. The interest earned on the District's accounts was \$31,662 less than budgeted as interest rates were less than budgeted. Building rental and athletics events generated no income due to COVID-19 pandemic and offset the gain in special education revenue.

**OTHER:**

**\$ 1,858,818**

**\$1,315,946 MEDICAL (OTHER):** The net balance of the medical account was under budget. Claims and fees were significantly lower than budgeted, \$1,125,718, amounting to only 75.8% of expected claims. The assumption is members were still hesitant to get routine care because of the pandemic. There were some other savings with other components of the account including employer contributions to HSA accounts, retiree payments, and employee co-share contributions.

**\$212,213 TRANSPORTATION (OTHER):** Transportation costs including fuel were reduced since no late busses were offered during the year, fewer athletic trips and no field trips requiring bus services were scheduled due to the pandemic.

**\$192,377 SUPPLIES:** Instructional supplies and maintenance supplies were underbudget. The teaching staff adjusted purchases for remote and hybrid learning. \$96,980 was reimbursed through grants.

**\$111,272 UTILITIES (OTHER):** The buildings did not operate under full capacity for most of the year and there were no building rentals, limited evening activities and many more outside events.

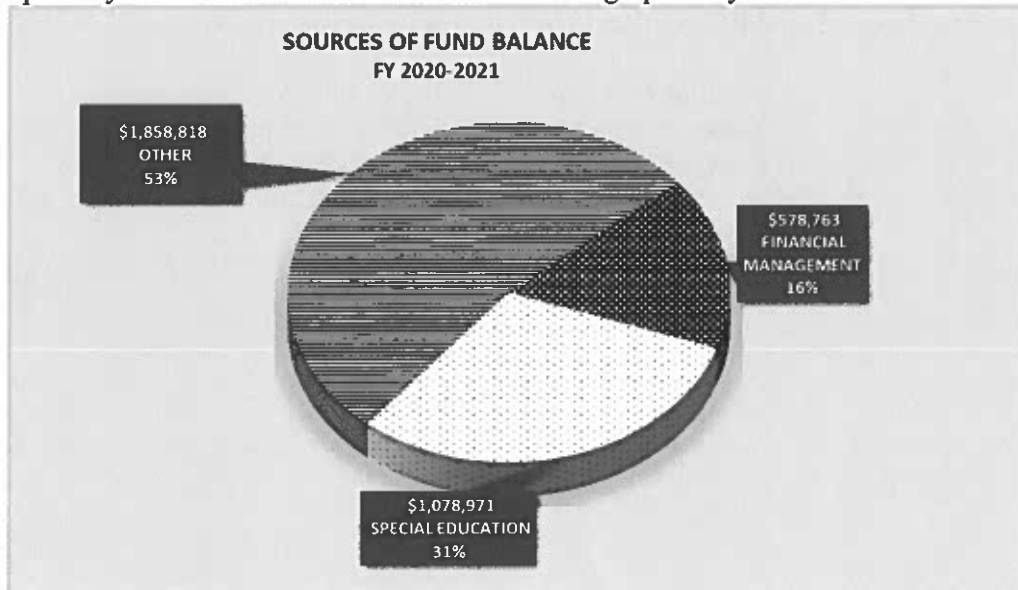
**\$102,300 PROFESSIONAL TECHNICAL SERVICES (OTHER):** Athletic services were reduced for officials and game day workers and special education services were less than budgeted. These savings were offset by higher legal costs.

**\$96,312 STAFF TRAVEL, CONFERENCES AND DUES & FEES (OTHER):** Staff travel was not necessary with remote options and many in-person conferences cancelled. Mileage payments for staff traveling between buildings and travel and accommodations for out of District travel were not needed during the school year. Less entry fees for athletics also reduced fees.

Some of these savings were offset by COVID purchases.



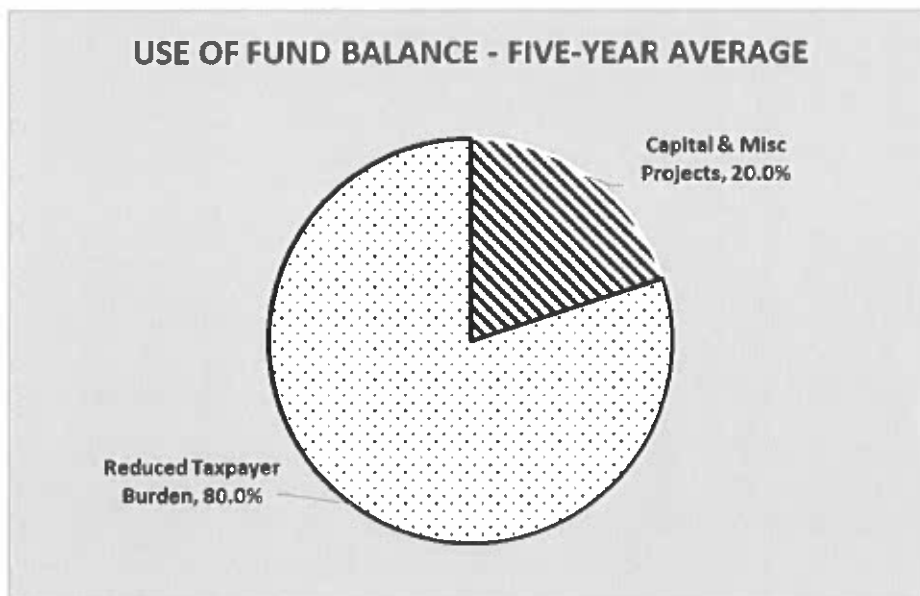
The primary sources of the fund balance are shown graphically below:



The use of the fund balance was designated as follows:

1. **\$187,600** was designated in items removed from the 21-22 budget
2. **\$339,360** was designated for security and technology items eligible for grant reimbursement.
3. **\$507,844** approved for capital nonrecurring projects to offset future budgets.
4. **\$2,483,748** - Return of unspent fund balance upon audit completion.

The uses of the fund balance are shown graphically below:



**Return Unspent Fund Balance:**

The audited unspent fund balance would be returned to the Member Towns, as follows:

<i>Town of Bethany</i>	<i>\$ 449,260</i>
<i>Town of Orange</i>	<i>\$1,248,034</i>
<i>Town of Woodbridge</i>	<i><u>\$ 786,454</u></i>
<i>Total</i>	<i>\$2,483,748</i>

## APPENDIX E

### RECAP OF 2021-2022

#### Unspent Encumbrances Balance:

*The cancellation of 2020-2021 encumbrances of \$83,471 will be added to the fund balance carried forward for future budget offset. We encumber funds for goods and services received by June 30<sup>th</sup> but not yet billed. In some cases, the estimated amount encumbered varies from the actual invoice (e.g., utility bill; water bill, pending special education settlements) and we do not need to spend the entire encumbrance.*

The unaudited fund balance for 2021-2022 is \$628,463 plus \$929,175 designated for capital non-recurring projects. The source of the available funds are described below.

#### FINANCIAL MANAGEMENT:

**\$ 363,859**

Our efforts to foster a District culture of finding cost savings and efficiencies has been successful producing savings of \$25,376. Grant money was applied for and awarded to offset the cost of the CEN for savings of \$17,376. \$8,000 of maintenance work done by in-house staff rather than hiring contractors. The District saved \$132,839 on insurances by bidding contracts, utilizing self-insurance funding rather than fully insured, switching to a 401(a) retirement plan, and fully funding OPEB. The District was not fully staffed the entire year and the many vacancies resulted in a surplus, \$205,644. A portion of these funds were transferred to cover outside consultants to cover services, a portion of the funds were utilized in hiring more bench (internal) subs rather than using an outside agency, and some funds remained unspent.

#### SPECIAL EDUCATION (NET)

**\$ 883,882**

These accounts are extremely difficult to forecast. As examples, special need students can be hospitalized; move into the district or leave the district at any time; withdraw from Amity and enroll in Adult Education. Several students who were budgeted to be outplaced were not for a number of reasons. Some transportation needs were coordinated with the elementary districts to reduce the number of singletons on busses for outplacements. Any one of these events can have a significant impact, positive or negative, on the District's special education expenditures. The Director of Pupil Services has been successful in establishing suitable programs for students within the District and a number of students have returned from outplacement. A new program was established in FY22 for the middle school and its counterpart is budget for the high school in the FY23 school year. The Districts revenue derived from these changes in special education services decreased by \$182,187 which is not reflected above.

#### OTHER:

**\$ 309,897**

**\$138,547 SALARIES (OTHER):** "Turnover savings" from replacing teachers and other staff who retired or resigned is over budget and savings from unpaid leaves-of-absence. There were a significant vacancies during the year creating variances from the budget. The administration utilized many methods to address the vacancies including overtime,

temporary staff, and outside agencies. Some positions went unfilled for a period of time despite our recruitment efforts. The District was not fully staffed at any point during the school year. More in-house teaching substitutes were hired which reduced our costs with an outside agency and provided more stability. An outside agency was utilized to cover vacant para positions.

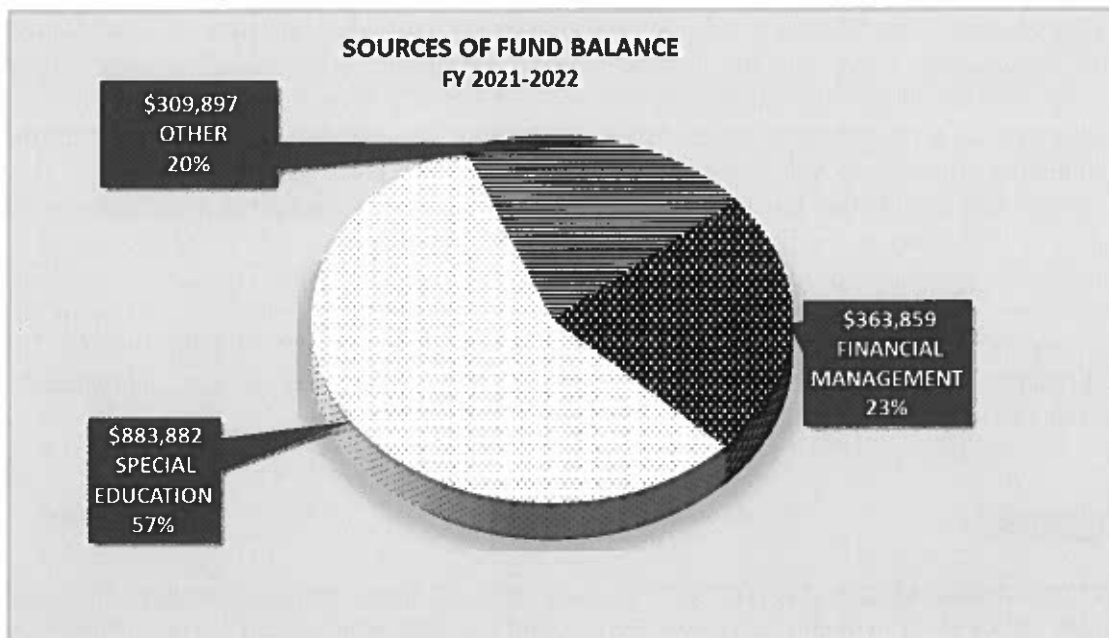
**\$18,429 PURCHASED SERVICES (OTHER):** Other purchased services accounts were under budget collectively by \$8,666 due to less printed materials and catered events. Data processing was under budget by \$9,763 as the administration consolidated onboarding software options at a reduced cost.

**\$57,082 SUPPLIES (OTHER):** Instructional supplies and transportation fuel were underbudget. Purchases for consumables was less than budgeted. Repairs and maintenance were overbudget but offset by utilities and maintenance supplies which were underbudget. These areas were reviewed during the 2022-2023 budget process and will be reviewed again during the upcoming budget process.

**\$40,537 RENTALS (OTHER):** Athletic rentals were down \$12,500 due to lower rentals of other facilities for teams to practice on all weather fields. Special education rental of lease space was \$28,000 lower than anticipated as the University of New Haven provided space gratis and Albertus Magnus did not have a second classroom available.

**\$52,080 STAFF TRAVEL, CONFERENCES AND DUES & FEES (OTHER):** Many conferences are held virtually as well as some in-district meetings. This results in lower registration fees and travel costs. Several students were award scholarships to attend conferences and contests offsetting the entrance fees..

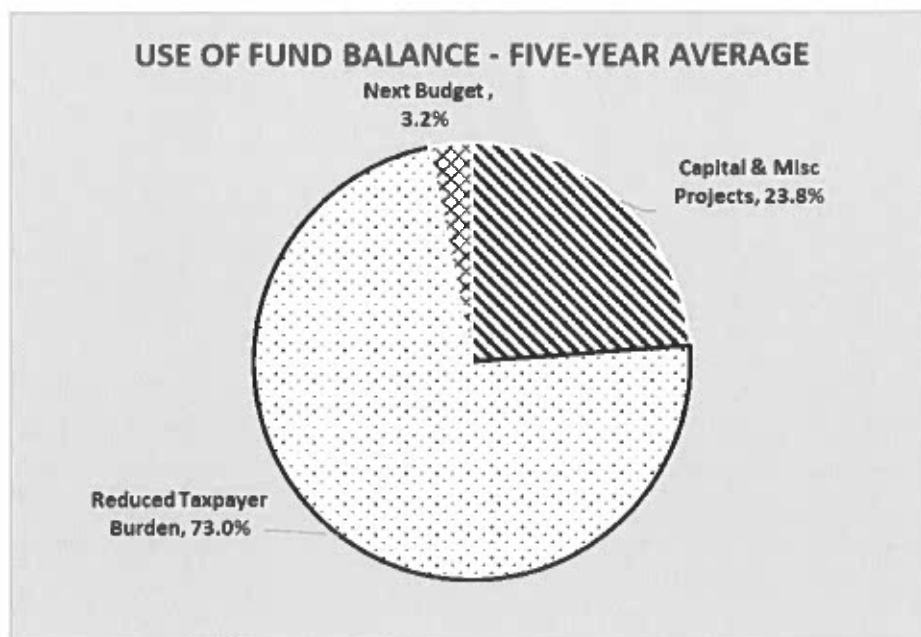
The primary sources of the fund balance are shown graphically below:



The use of the fund balance is proposed as follows:

1. **\$929,175 - 1.80%**designated to Capital Nonrecurring Reserve
2. **\$628,463** – Carry over of unspent fund balance upon audit completion.

The uses of the fund balance are shown graphically below:



**Carry Over Funds:**

The Board of Education approved 1.80% or \$929,175 of the FY22 surplus transferred to the Capital Nonrecurring Reserve, the unaudited balance will be \$628,463. The FY21 unspent encumbrances and unspent funds from FY22 may be designated as carry over funds in FY23.

**Amity Regional School District No. 5 - Budget Transfers 2022-2023**

<u>MONTH/YR</u>	<u>JNL#</u>	<u>ACCOUNT NUMBER &amp; DESCRIPTION</u>	<u>AMOUNT</u>	<u>DESCRIPTION</u>
<b>JUL</b>				
NO FUND- 1 ENTRIES				
<b>AUGUST</b>				
NO FUND- 1 ENTRIES				
<b>SEPTEMBER</b>				
Sep-22 17		03-14-2600-5613 MAINTENANCE/CUSTODIAL SUPPLIES	\$ (2,850.00)	guards supplies
Sep-22 17		05-14-2600-5730 EQUIPMENT - NEW	\$ 2,850.00	guards supplies
Sep-22 43		05-14-2660-5730 EQUIPMENT - NEW	\$ 2,850.00	Corr. JE 2023-03-17 Guard Supp
Sep-22 43		05-14-2600-5730 EQUIPMENT - NEW	\$ (2,850.00)	Corr. JE 2023-03-17 Guard Supp
Sep-22 102		02-13-2220-5330 OTHER PROFESSIONAL & TECH SRVC	\$ (142.00)	CLC Membership Dues
Sep-22 102		02-13-2220-5810 DUES & FEES	\$ 142.00	CLC Membership Dues
Sep-22 104		01-13-2220-5330 OTHER PROFESSIONAL & TECH SRVC	\$ (142.00)	CLC Membership Dues
Sep-22 104		01-13-2220-5810 DUES & FEES	\$ 142.00	CLC Membership Dues
Sep-22 120		02-11-1013-5611 INSTRUCTIONAL SUPPLIES	\$ (1,580.00)	LICENSE FOR GIZMOS SCIENCE DEP
Sep-22 120		02-14-2350-5695 TECHNOLOGY SUPPLIES	\$ 1,580.00	LICENSE FOR GIZMOS SCIENCE DEP
Sep-22 134		01-11-1010-5330 OTHER PROFESSIONAL & TECH SRVC	\$ (500.00)	Concert Supplies
Sep-22 134		01-11-1010-5611 INSTRUCTIONAL SUPPLIES	\$ 500.00	Concert Supplies
Sep-22 150		02-13-2220-5330 OTHER PROFESSIONAL & TECH SRVC	\$ (600.00)	books for kindles/read wrkshop
Sep-22 150		02-13-2220-5642 LIBRARY BOOKS & PERIODICALS	\$ 600.00	books for kindles/read wrkshop
Sep-22 157		03-11-1017-5330 OTHER PROFESSIONAL & TECH SRVC	\$ (179.00)	for standing desk
Sep-22 157		03-11-1017-5611 INSTRUCTIONAL SUPPLIES	\$ 179.00	for standing desk
<b>OCTOBER</b>				
Oct-22 22		01-11-1013-5611 INSTRUCTIONAL SUPPLIES	\$ (1,580.00)	Renew Gizmos Science License
Oct-22 22		01-14-2350-5695 TECHNOLOGY SUPPLIES	\$ 1,580.00	Renew Gizmos Science License
Oct-22 39		02-11-1009-5611 INSTRUCTIONAL SUPPLIES	\$ (350.00)	DELTAMATH PLUS LICENSE
Oct-22 39		02-14-2350-5695 TECHNOLOGY SUPPLIES	\$ 350.00	DELTAMATH PLUS LICENSE
Oct-22 41		01-11-1009-5611 INSTRUCTIONAL SUPPLIES	\$ (2.00)	ITEM PRICE INCREASE
Oct-22 41		01-11-1009-5810 DUES & FEES	\$ 2.00	ITEM PRICE INCREASE
Oct-22 69		03-14-2600-5420 REPAIRS,MAINTENANCE & CLEANING	\$ (345.00)	EAGLE LEASING TRAILER INCREASE
Oct-22 69		03-14-2600-5440 RENTALS-LAND,BLDG,EQUIPMENT	\$ 345.00	EAGLE LEASING TRAILER INCREASE
Oct-22 73		01-11-1005-5330 OTHER PROFESSIONAL & TECH SRVC	\$ (610.00)	Purchase English Dept Supplies
Oct-22 73		01-11-1005-5611 INSTRUCTIONAL SUPPLIES	\$ 610.00	Purchase English Dept Supplies
Oct-22 74		01-11-1008-5611 INSTRUCTIONAL SUPPLIES	\$ (50.00)	CTE Conference Membership
Oct-22 74		01-11-1008-5810 DUES & FEES	\$ 50.00	CTE Conference Membership
Oct-22 80		04-12-6110-5510 PUPIL TRANSPORTATION	\$ (907.00)	Transportation for Platt Tech
Oct-22 80		05-14-2700-5512 VO-AG/VO-TECH REG ED	\$ 907.00	Transportation for Platt Tech
Oct-22 130		02-11-1008-5420 REPAIRS,MAINTENANCE & CLEANING	\$ (50.00)	CONFERENCE
Oct-22 130		02-11-1008-5810 DUES & FEES	\$ 50.00	CONFERENCE
Oct-22 135		04-12-2151-5330 OTHER PROFESSIONAL & TECH SRVC	\$ (900.00)	REIMBURSEMENT ZOOM
Oct-22 135		04-13-2190-5690 OTHER SUPPLIES	\$ 900.00	REIMBURSEMENT ZOOM
Oct-22 157		05-13-2212-5810 DUES & FEES	\$ (21.00)	11/8/22 Prof Dev Day Lunch
Oct-22 157		05-13-2212-5590 OTHER PURCHASED SERVICES	\$ 21.00	11/8/22 Prof Dev Day Lunch
Oct-22 184		04-12-6130-5510 PUPIL TRANSPORTATION	\$ (1,812.00)	TUITION FOR ECA
Oct-22 184		04-12-6117-5560 TUITION EXPENSE	\$ 1,812.00	TUITION FOR ECA
<b>NOVEMBER</b>				
Nov-22 73		02-13-2400-5330 OTHER PROFESSIONAL & TECH SRVC	\$ (100.00)	FOR REPAIRS TO LAMINATOR
Nov-22 73		02-13-2400-5420 REPAIRS,MAINTENANCE & CLEANING	\$ 100.00	FOR REPAIRS TO LAMINATOR
Nov-22 111		03-13-2130-5690 OTHER SUPPLIES	\$ (567.00)	TRANSFER FOR PSNI
Nov-22 111		03-13-2130-5695 TECHNOLOGY SUPPLIES	\$ 567.00	TRANSFER FOR PSNI

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



**Theresa Lumas**  
**Director of Finance and Administration**  
[terry.lumas@amityregion5.org](mailto:terry.lumas@amityregion5.org)

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

To: Jennifer Byars, Ed. D., Superintendent of Schools  
From: Theresa Lumas, Director of Finance and Administration  
Re: Budget Transfers over \$3,000  
Date: December 5, 2022

**Curriculum:**

The Assistant Superintendent, Mr. Purcaro, is requesting a budget transfer to cover literacy professional development. K&M Literacy is contracted with to provide staff training related to the continued implementation of Reader's Workshop at the middle schools.

Total transfer request from other travel and supplies to instructional program improvement line is \$5,007.

**Motions:**

**For the Amity Finance Committee:**

***Recommend the Amity Board of Education approve...***

**For the Amity Board of Education:**

***Move to approve –***

***the following budget transfer to cover the costs of staff training***

ACCOUNT NUMBER	ACCOUNT NAME	FROM	TO
05-13-2213-5611	Instructional Supplies	\$1,420	
05-13-2213-5580	Staff Travel	\$2,900	
05-13-2213-5581	Staff Conferences	\$ 687	
05-13-2213-5322	Instructional Program Improvement		\$5,007

**Middle School Robotics:**

The middle school robotics program requested 2 VEX IQ each for the robotics program. The current robots run on software that is no longer supported and instructors have been trying to keep robots functioning. The equipment is propriety to Vex Robotics as they are the sole source provider. This is a request that came in the 2023-2024 budget process that we are removing from the budget request to address now. The middle schools are requesting to transfer funds budgeted for interns that we were not able to find and place in the schools.

**Motions:**

**For the Amity Finance Committee:**

*Recommend the Amity Board of Education approve...*

**For the Amity Board of Education:**

*Move to approve –*

*the following budget transfers to cover the costs of four VEX IQ Large Classroom Bundles-*

ACCOUNT NUMBER	ACCOUNT NAME	FROM	TO
01-11-1008-5731	Equipment – Replacement	\$14,994	
01-13-2400-5330	Professional Technical Svcs		\$14,994
02-11-1008-5731	Equipment – Replacement	\$14,994	
02-13-2400-5330	Professional Technical Svcs		\$14,994



# **AMITY REGIONAL SCHOOL DISTRICT NO. 5**

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



TO: Dr. Jennifer Byars, Superintendent of Schools

FROM: Theresa Lumas, Director of Finance & Administration

DATE: December 7, 2022

RE: 2023-2024 Budget Update

The initial budget requests from staff and department leaders came in at an increase of 5.12% or \$2,738,197 over the current year's budget. The budget workshop with the administrative team in November provided an opportunity to review the requests from each department and hear the rationale for the requests. Follow-up meetings with each department took place over the past two weeks. Another budget workshop is scheduled for December 14th. Revisions are made by assessing priorities and needs. The goal is to reduce the budget request with little disruption to the curriculum and services provided students. The budget request will be reduced after the workshop and follow up meetings.

The driving factors in the initial requests are technology, staffing requests, benefits, and inflation for standard purchases. Staffing requests are for staff to provide supports to students in math, during in-school suspensions, world language at the high school and clerical support. Technology requests included labs for art, music, and tech ed, approximately 10 projectors and 18 Promethean boards for classrooms. Medical costs include increases for current staff coverage which is predicted to increase about 11.9% due to medical inflation, new positions and maintaining the reserve. Debt Service has a slight decrease of \$96,044 by using a portion of the bond contingency.

The group workshop will start with \$835,709 in reductions to the budget request to discuss. Several capital items may be brought forward to address in the current budget for purchase with some of this year's projected savings. The proposed cuts are in the following categories:

<b>Proposed Budget Reductions by Category</b>	
Benefits	\$19,494
Certified Salaries	\$59,007
Classified Position	\$52,332
Dues & Fees	\$3,000
Equipment-New	\$35,000
Equipment-Replacement	\$17,931
Equipment-Technology -New	\$116,100
Equipment-Technology -Replacement	\$75,480
Improvements to Bldgs	\$60,500
Improvements to Grounds	\$30,000
Instructional Supplies	\$41,245
Other Supplies - Technology	\$18,420
Professional -Technical Svcs	\$8,427
Textbooks	\$7,000
Transportation	\$98,155
Tuition	\$193,618
<b>Grand Total</b>	<b>\$835,709</b>

Below is an illustration of the town allocations for several scenarios. First as reported in October, the effect of the enrollment shift. There is a current net decrease in Average Daily Membership (ADM) of 86 students. Total enrollment decreased by 69 students compared to 68 anticipated. This ADM is used to determine the member town allocations for the 2023-2024 budget. If there were no changes in the budget, the Towns of Bethany and Woodbridge will have increases in their share of the budget, while the Town of Orange will have a decrease in their allocation.

	Bethany	Orange	Woodbridge	Total
October 2022	363	1,017	700	2,080
October 2021	369	1,091	706	2,166
Net Change	(6)	(74)	(6)	(86)
Fiscal Year 2022-2023	17.452%	48.894%	33.654%	100.000%
Fiscal Year 2021-2022	17.036%	50.369%	32.595%	100.000%
Net Change	0.416%	-1.475%	1.059%	
<b>Change in Member Town Allocations with a 0% Budget Increase for 2022-2023</b>				
	Bethany	Orange	Woodbridge	Total
Enrollment Shift	\$ 217,774	\$ (772,156)	\$ 554,382	\$ -

Second is the impact of changes in other revenues at a zero percent increase. This reflects lower excess cost grant due to lower expenses and crediting the unspent funds from prior years.

#### MEMBER TOWN ALLOCATIONS With a 0 Percent Budget Increase

Member Town	Enrollment Shift	Lower Other Revenues	Prior Years Credit	Total Allocation Change At 0%
Bethany	\$217,774	\$10,050	(\$126,660)	\$101,164
Orange	(\$772,156)	\$28,156	(\$355,802)	(\$1,099,802)
Woodbridge	\$554,382	\$19,380	(\$229,470)	\$344,292
<b>Totals</b>	<b>\$0</b>	<b>\$57,586</b>	<b>(\$711,931)</b>	<b>(\$654,346)</b>

Lastly is the impact of all changes including the increases assuming the reductions listed above. It is still very early in the budget process and this is not intended to reflect what the Superintendent will propose in January. Expenses can fluctuate up or down as we continue to gather information.

**MEMBER TOWN ALLOCATIONS**  
**With a 3.55 Percent Budget Increase, Enrollment Shift, and Revenue Changes**

<b>Member Town</b>	<b>Enrollment Shift</b>	<b>Lower Other Revenues</b>	<b>Prior Years Credit</b>	<b>Higher Operating Expenditures</b>	<b>Variance Dollar To Budget</b>	<b>Variance Percent To Budget</b>
Bethany	\$217,774	\$10,050	(\$126,660)	\$330,471	\$431,635	4.84%
Orange	(\$772,156)	\$28,156	(\$355,802)	\$925,856	(\$173,946)	(0.66%)
Woodbridge	\$554,382	\$19,380	(\$229,470)	\$637,271	\$981,563	5.75%
<b>Totals</b>	<b>\$0</b>	<b>\$57,586</b>	<b>(\$711,931)</b>	<b>\$1,893,598</b>	<b>\$1,239,252</b>	<b>3.55%</b>

## 2023-2024 ABBREVIATED BUDGET CALENDAR

### Highlights important AFC and BOE Dates

#### December

- **DECEMBER 12, 2022:** At the Amity Finance Committee and Amity Board of Education meetings, Superintendent presents preliminary budget information.

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#### January

- **JANUARY 6, 2023:** Superintendent distributes the proposed 2023-2024 Budget to the Amity Board of Education, Amity Finance Committee, First Selectmen, and Boards of Finance.
- **JANUARY 8, 2023:** Superintendent presents the proposed 2023-2024 Budget to the Amity Finance Committee.
- **JANUARY 9, 2023:** Superintendent presents the proposed 2023-2024 Budget to the Bethany Board of Finance – 7 p.m.
- **JANUARY 19, 2023:** Superintendent presents the proposed 2023-2024 Budget to the Woodbridge Board of Finance – 6 p.m.
- **JANUARY 23, 2023:** Superintendent presents the proposed 2023-2024 Budget to the Orange Board of Finance – 7 p.m.
- **JANUARY 23 AND 30, 2023:** Amity Finance Committee may meet to consider revisions to the Superintendent's proposed 2023-2024 budget. Additional workshops will be held, if necessary.

#### February

- **FEBRUARY 13, 2023:** Superintendent presents the proposed 2023-2024 Budget, as amended by the Amity Finance Committee, to the Amity Board of Education. The Amity Board of Education will begin deliberation of the proposed 2023-2024 budget.
- **T.B.D.:** The Amity Board of Education will set as many budget workshops as they deem appropriate.
- **FEBRUARY 17, 2023:** Superintendent distributes the revised 2023-2024 budget to the Amity Board of Education, Amity Finance Committee, First Selectmen, and Boards of Finance. The revisions will be based on the feedback from the Amity Board of Education.

#### March

- **By MARCH 1, 2023:** Amity Finance Committee meets to discuss the Superintendent's Proposed 2023-2024 Budget, make any desired changes, and vote to send the proposed 2023-2024 budget to the Amity Board of Education for their consideration. (if necessary)
- **MARCH 13, 2023:**
  - Amity Finance Committee will consider if the budget vote should be at the Annual Public Budget Meeting or by Referendum on the next day. A recommendation will be made to the Amity Board of Education.
  - Amity Board of Education meets to discuss the proposed 2023-2024 budget, make any desired changes, and vote to send the proposed 2023-2024 budget to the Public.
  - Amity Board of Education will decide if the budget vote should take place at the Annual Public Budget Meeting or by Referendum on the next day.

#### **April**

- **APRIL 3, 2023:**
  - Public District Budget Hearing is held.
  - Amity Finance Committee and Amity Board of Education vote on the budget to send to the Public for a vote.

#### **May**

- **MAY 1, 2023 (MONDAY):** Annual Public Budget Meeting is held.
- **MAY 2, 2023 (TUESDAY):** Referendum is held unless vote takes place at Annual Public Budget Meeting.

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

## Business/Non-Instructional Operations

### Tuition Fees

The Board of Education (Board) accepts tuition students who are children of full-time employees under the following conditions:

An annual tuition charge shall be set by the Board after the annual budget is approved. The charge shall approximately equal the per pupil cost for total current expenses as defined by the State Department of Education.

Tuition charges for those full-time Amity employees on staff as of June 30, 1992, shall be \$1,000 for the first child and \$500 for each additional child.

Tuition charges for those full-time employees hired from July 1, 1992 up to and including June 30, 2001, will be twenty-five percent (25%) of the ~~current net per pupil cost~~ annual tuition charge set by the Board.

Tuition charges for those full-time employees hired on or after July 1, 2001, will be thirty-three percent (33%) of the ~~current net per pupil cost~~ annual tuition charge set by the Board.

For those full-time employees hired on or after July 1, 2001 who have a child identified as eligible for special education and related services, their child will be accepted in those Amity programs deemed appropriate for the child by a dually convened Planning and Placement Team (PPT) from the nexus community. The tuition rate for such child shall be thirty-three percent (33%) of the current net special education tuition rate. Any cost to the Amity school district in excess of the net special education tuition rate for the implementation of a specific child's individual education plan (IEP) shall, in addition to the special education tuition rate quoted above be the responsibility of the parent.

Date of hire is defined as the most recent date of hire with the Board of Education.

(cf. 5118 - Nonresidents)

Legal Reference:      Connecticut General Statutes  
                                  10-33 Tuition in towns in which no high school is maintained.  
                                  10-35 Notice of discontinuance of high school service to nonresidents.  
                                  10-55 Pupils to attend regional school.  
                                  10-65 Grants for constructing and operating vocational agricultural centers.  
                                  Tuition charges (amended by PA 04-197)  
                                  10-220 Duties of boards of education.  
                                  10-253 School privileges for children in certain placements, nonresident  
                                  children and children in temporary shelters.  
                                  10-266 Reimbursement for education of pupils residing in state property.

Policy approved:      December 10, 2018

AMITY REGIONAL SCHOOL DISTRICT NO. 5  
 Woodbridge, Connecticut

## **Business/Non-Instructional Operations**

### **Tuition Fees**

#### **Temporary Tuition Students**

Temporary tuition students shall be billed on a pro-rated basis prior to the first of each month. If payment is not received by the 1<sup>st</sup>, the School Principal will be notified and will refuse admission to the student. There shall be no refunds for partial months.

#### **Permanent Tuition Students**

Permanent tuition students shall be billed for one-half the annual tuition charge on October 1 and February 1. If payment is not made by the following 15th, action will be taken as described above. If a student is dismissed, withdrawn, or becomes a resident student, there shall be no refunds for partial months.

Legal Reference: Connecticut General Statutes

10-33 Tuition in towns in which no high school is maintained.

10-35 Notice of discontinuance of high school service to nonresidents.

10-55 Pupils to attend regional school.

10-65 Grants for constructing and operating vocational agricultural centers.  
Tuition charges (amended by PA 04-197)

10-220 Duties of boards of education.

10-253 School privileges for children in certain placements, nonresident children and children in temporary shelters.

10-266 Reimbursement for education of pupils residing in state property.

Policy approved: December 10, 2018

AMITY REGIONAL SCHOOL DISTRICT NO. 5  
Woodbridge, CT

## Instruction

### Alternative Education Program

The Board of Education (Board) is dedicated to providing educational options for all students. The purpose of this policy is to recognize the need for alternative education programs for some District students.

**"Alternative education"** as defined by P.A. 15-133 means “a school or program maintained and operated by the Board that is offered to students in a nontraditional educational setting and addresses the social, emotional, behavioral and academic needs of such students.”

The Board may provide alternative education to students ~~in~~ that will operate in accordance with the guidelines established by the State Board of Education. Such guidelines shall include, but not be limited to, a description of the purpose and expectation of alternative education, criteria for student eligibility, and criteria for how and when a student may enter or exit alternative education. Such programs must comply with state laws pertaining to the number and length of school days in an academic year and shall be subject to all other federal and state laws governing public schools. Students in the District who receive alternative education shall have learning opportunities as equitable as may be practicable compared to students enrolled in a traditional educational setting.

The Board may form a cooperative arrangement with other boards of education, to provide alternative education pursuant to C.G.S. 10-158a.

There shall be an annual evaluation of alternative education programs.

The Board, as required, will post on its website information about any alternative education offered, including purpose, location, contact information, staff directory and enrollment criteria. The Board shall annually submit to the Commissioner of Education a strategic school profile report for each alternative school or program under its jurisdiction.

Students, upon parent request, may be placed in an alternative education program if the District determines that the placement serves the student's educational needs and interests and assists the student in achieving district and state academic content standards.

Legal Reference:      Connecticut General Statutes  
                                  10-4p(b) Implementation plan to achieve resource equity and equality of opportunity. Assessment. Reports. (as amended by PA 15-133)  
                                  10-15 Towns to maintain schools.  
                                  10-16 Length of school year.  
                                  10-158a Cooperative arrangements among towns. School building projects. Student transportation.  
                                  10-220 Duties of boards of education (as amended by PA 15-133)  
                                  10-223h(c) Commissioner's network of schools. Turnaround committees. Operations and instructional audit. Turnaround plans. Report. (as amended by PA 15-133)  
                                  PA 15-133 An Act Concerning Alternative Education



## **Instruction**

### **Program Adaptations/Alternative Programs**

#### **Physical Education**

Adjustments will be made on an individual basis for those students unable to participate in the physical education program if a certificate from their physician is presented and approved by the School Nurse.

Policy adopted: August 13, 2007

AMITY REGIONAL SCHOOL DISTRICT NO. 5  
Woodbridge, Connecticut

## Instruction

### Adult/Continuing Education

The Board recognizes that education is a lifelong process. Therefore, the Board of Education shall establish and maintain a program of adult education classes ~~provide for participation in a program of adult classes for its adult residents through a cooperative arrangement with another school district.~~ The education program shall be open to all residents ~~on an age appropriate basis as determined by the instructor~~ over age 17, not attending any public or private elementary, middle or senior high school. A student who is under age 17 and a mother may attend adult education classes if her request is approved by the Board. The program shall offer a variety of subjects to serve civic, cultural, vocational, and avocational needs of the community. Course offerings shall be determined by response to courses previously given and by newly arising needs and interests, subject to limitations of the plant, personnel, and equipment.

The District, as permitted by statute, shall determine the minimum number of weeks per semester the adult education program will operate. Certified counseling staff shall be provided to assist adult education program students with educational and career counseling.

A student enrolled in a District public school in a full-time program of study may enroll in an adult education activity provided the student receives the approval of the Principal of the school in which he/she is enrolled in a full-time program or such student is enrolled in an adult education activity as part of an alternative educational opportunity during a period of expulsion.

Classes shall be made available at fees to be established by the Board of Education. No tuition shall be charged for residents who enroll in adult classes for elementary and high school completion, Americanization and United States citizenship, and English for adults with limited English proficiency. Other courses ~~may be provided in any subject included in District schools,~~ including adult literacy and/or parenting skills, vocational education, and any other subject or activity may be given only when the number of interested adults is sufficient to form a class of proper size, and when a qualified teacher, adequate facilities, and appropriate supervision can be made available.

The District shall grant an adult education diploma to those adult education program participants who have satisfactorily completed a minimum of twenty (20) adult education credits, of which not fewer than four shall be in English; not fewer than three in mathematics; not fewer than three in social studies, including one in American history ~~and at least one-half credit course in civics and American government;~~ not fewer than two in science; and not fewer than one in the arts or vocational education. ~~On or after July 1, 2004, the requirements for an adult education diploma shall consist of satisfactory completion of a minimum of twenty adult education credits, of which not fewer than four shall be in English; not fewer than three in mathematics; not fewer than three in social studies, including one in American History and at least one half credit course in civics and American government; not fewer than two in science; and not fewer than one in the arts or vocational education.~~

## Instruction

### Adult/Continuing Education

The District, in determining the satisfactory completion of needed credits for an adult education diploma, shall award, subject to any State Board of Education regulations:

1. Credit for experiential learning, including:
  - a. Not more than two non-required credits for military experience, including training;
  - b. Not more than one vocational education non-required and one required or not more than two non-required credits for occupational experience, including training; and
  - c. Not more than one non-required credit for community service or avocational skills.
2. Credit for successful completion of courses taken for credit at state-accredited institutions, including public and private community colleges, technical colleges, community-technical colleges, four-year colleges and universities and approved public and private high schools and technical high schools;
3. Up to six credits for satisfactory performance on subject matter tests demonstrating prior learning competencies; and
4. Up to three credits for independent study projects, provided no more than one such credit shall be applied to each required subject area.

### Adults in Day Secondary School Programs

Adults who are residents of the school district may enroll in day classes at the high school level on a space available basis. The selection of classes available to adults will be determined by the high school Principal, in consultation with the Superintendent. A registration fee will be charged and applications will be processed through ~~the Director of School Counseling Assistant Principal or designee and Guidance~~ **School Counseling** Office of the high school. Adults enrolled in day secondary classes will abide by all rules and regulations established by the high school.

(cf. 5131 – Conduct and Discipline)

~~(cf. 5134 – Married/Pregnant Students)~~

Legal Reference: Connecticut General Statutes

10-67 Adult education-definitions

10-69 Adult education (as amended by PA 03-100 and PA 11-126)

10-71 State grants for adult education programs.

10-73a Adult education

## Students

### Vandalism

#### Vandalism by Minors

The parent or guardian of any minor/unemancipated child who willfully cuts, defaces, or otherwise injures in any way any property real or personal, belonging to the Amity Regional School District No. 5 (District) shall be held **monetarily** liable for all such damages up to the maximum amount allowed under state law. Injury shall include intentional unauthorized modifications made to computer hardware and/or software.

The liability provided under Connecticut General Statutes 52-572 does not relieve the minor(s) of personal liability for such damage or injury. This liability of the parent for damages done by a minor child is in addition to any other liability which exists in law. **Liability shall include all costs incurred to remedy the situation.**

The parent or guardian of a minor child shall also be held liable for all property belonging to the ~~school system~~ **District** lent to the student and not returned upon demand of the school system.

The student may also be subject to disciplinary action **for vandalism.**

#### Vandalism by an Adult Student

An adult student shall be held personally liable for any damage done to any property, real or personal, belonging to the school district. The student may also be subject to disciplinary action **for vandalism.**

#### Vandalism of School Buses

**A minor or adult student who willfully vandalizes a school bus contracted under the Bethany Orange Woodbridge Amity bus consortium may also be monetarily liable for damages and may be subject to disciplinary action for vandalism.**

(c.f. – 5131 Conduct and Discipline)

(cf. – 6161.2 Care of Instructional Materials)

Legal Reference: Connecticut General Statutes

10-221 Boards of Education to prescribe rules. (re sanctions that may be imposed by a Board against students who damage or fail to return textbooks, library materials, or other educational materials)

52-572 Parental liability for torts of minors. Damage defined.

## **Instruction**

### **Adult/Continuing Education**

10-73b Grants for adult education services of programs conforming to state plan.

10-73c Basic adult education programs.

10-233d Expulsion of students

P.A. 96-244 An Act Concerning Technical Revision to the Education Statutes

P.A. 97-290 An Act Enhancing Choices and Opportunities

P.A. 03-102 An Act Concerning Adult Education and Workforce Development

P.A. 13-121 An Act Concerning Adult Education and Transition to College

Title II - Workforce Investment Act (WIA), Public Law 105-220

## Students

### Alcohol, Drugs and Tobacco

#### Steroid Use

The Board of Education recognizes that the illegal and/or inappropriate use of androgenic/anabolic steroids constitutes a health hazard to the students of this District and, therefore, prohibits the use, possession or sale of non-prescriptive steroids. The use of physician prescribed steroids is exempt for the interpretation of this policy.

(cf. 5131.6 - Alcohol, Drugs and Tobacco)

(cf. 6164.11 - Drugs, Tobacco, Alcohol-Instruction)

Legal Reference: Connecticut General Statutes

10-16b Prescribed courses of study.

10-221(d) Boards of education to prescribe rules.

21 U.S.C. 812 Controlled Substance Act

Policy adopted: December 11, 2006 AMITY REGIONAL SCHOOL DISTRICT NO. 5  
Woodbridge, Connecticut

## Personnel – Certified/Non-Certified

### Use and Disclosure of Employee Medical Information (HIPAA)

Other than health information contained in employment records held by the **Amity Regional School District No. 5 (District)** in its role as employer, all information in the District's possession which is related to employee past, present and future health conditions and that identifies the individual employee or could reasonably be utilized to identify the employee, will be protected under the terms of the Health Insurance Portability and Accountability Act of 1996 (HIPAA).

To the extent the District possesses personally identifiable health information regarding employees, aside from health information contained in employment records held by the District in its role as employer, the Superintendent or their designee shall act as the Privacy Officer to oversee the administration of privacy of such records. The Superintendent or their designee shall provide all employees with the following information regarding such records:

1. The use and disclosure of personally identifiable health information;
2. Each employee's rights to privacy with respect to their personally identifiable health information;
3. Duties under HIPAA with respect to employee's personally identifiable health information;
4. Each employee's rights to file a complaint with the District, Health Benefit Plan, and/or the Secretary of the United States Department of Health and Human Services; and
5. The person or office that an employee can contact for further information about privacy practices.

In addition, the District shall notify the administrator of each of the District's health benefit plans of the requirement under HIPAA that it take reasonable steps to maintain the privacy of each employee's personally identifiable health information and to inform each employee about the information set forth above in items 1 through 5. Further, the District shall notify the administrator of the health benefit plan of the requirement under HIPAA that it provide reasonable notice to all employees of whom the benefit plan designates as the Privacy Officer to oversee the administration of privacy of the benefit plan and to receive complaints.

(cf. 4112.6/4212.6 - Personnel Records)

Legal Reference: 42 U.S.C. 1320d-1320d-8, P.L. 104-191, Health Insurance Portability and Accountability Act of 1996 (HIPAA)  
 65 Fed. Reg. 50312-50372  
 65 Fed. Reg. 92462-82829  
 63 Fed. Reg. 43242-43280  
 67 Fed. Reg. 53182-53273