HAMILTON-WENHAM REGIONAL SCHOOL DISTRICT

SCHOOL COMMITTEE MEETING

Buker Elementary School — Thursday, October 19, 2017 — 7:00 PM
Multi-Purpose Room

1) **Call to Order** 7:00

2) **Pledge of Allegiance**

3) **Citizens' Comments**

4) **Chair's Report**

5) **Superintendent's Report**
   a) Summer Projects Overview (Operations, IT, Facilities) — Exhibit E

6) **Consent Agenda**
   a. Minutes
      - September 28, 2017 — Exhibit A
   b. Warrants
      - October 11, 2017 — Exhibit B
   c. Field Trip Request to Florida — Exhibit C
   d. Field Trip request DECA to Boston (from 10.5.17) — Exhibit D

7) **New Business**
   a. Presentation from Powers & Sullivan on FY2017 Audit — Exhibit F1-F4
   b. Student Government Presentation
   c. Discussion of Operational Special Project Priorities — Exhibit G
   d. Vote on MASC Resolutions — Exhibit H
   e. Select Delegate and Alternate for MASC Conference — Exhibit H1
   f. Buker Playground Presentation of Funds — Exhibit I
   g. Interest in Longmeadow Property
   h. School Committee Protocols — Exhibit J
   i. School Committee Goals — Exhibit K
   j. Superintendent's Evaluation — Exhibit L1-L4
   k. Policies 2nd readings
      a. HWRSD Remote Participation Policy — Exhibit M
      b. School Committee By-Laws — Exhibit N
   l. School Committee and Warrant Committee Meeting Calendar — Exhibit O

8) **Other**
   a. Topics for next meeting

9) **Vote to Adjourn** 9:30

Secretary: Kerry Gertz, HWRSC

DB

Knowledge • Responsibility • Respect • Excellence

The District does not discriminate in its programs, activities or employment practices based on race, color, national origin, religion, gender, gender identity, sexual orientation, age or disability.

HAMILTON-WENHAM
REGIONAL SCHOOL DISTRICT

District Operations Team

Summer Projects Update

October 19, 2017

Prepared by:

Jeff Sands, Assistant Superintendent for Finance & Administration

Overview

I am pleased to provide this report to the School Committee and the HW Community regarding the extraordinary amount of work that was completed by the District's Operations Team over the past three (3) months in the areas of finance, operations, technology, and facilities in preparation for the new school year.

I also wanted to take a moment to acknowledge Vinny Leone, Janell Carleo, Omni Raimo, Debbie Capozzi, Cathy Carberry, Don Gallant, Jason Waldron, Alan Taupier, and all of our staff, for their hard work, dedication, and commitment to the District.

Finance & Operations

- Completed the District's FY17 Year-end Financial Close on time and within < 1% of our Approved Budget
- Managed the District's Annual Open Enrollment Process
- Finalized all FY17 Grants Accounting & Reporting Requirements for both Federal & State Grants
- Completed necessary Payroll , Accounting and Budget Start-up Processes associated with the new Fiscal Year (FY18)
- Managed the FY17 Annual Audit Process with P&S
- Finalized the FY17 E&D Calculation and submitted it to MA DOR for Certification in advance of deadline
- Submitted the District's FY17 EOYR to the DESE
- Resolved all Prior Year Management Letter Issues
- Reviewed & Renewed the District's Insurance Policies
- Developed & Published FY18 School Bus Routes (K – 12)

Finance & Operations (Concluded)

- Supported the Hiring & On-boarding of ~40 positions
- Managed Appointment Process for ~150 Stipend Positions
- Managed Appointment Process for ~60 Teaching Assistants
- Provided significant support to the HS 1 to 1 iPad Program (i.e., procurement of all Leased equipment, receipts, etc.)
- Researched and Coordinated the iPad Program MA Sales Tax Compliance Initiative
- Finalized the District's FY18 School Safety Calendar in collaboration with Public Safety Officials
- Provided Oversight and Project Management to the following Construction Projects:
  - Green Communities Grant Project Designer Selection RFQ for HS/MS Building System Automation Upgrade (BAS)
  - Renovation of School Libraries Design Project
  - Winthrop Playground Construction Project

Technology

- Completed the rollout of the HS 1 to 1 iPad Initiative for incoming Freshman (~102 Devices).
- Replaced ~18 Smartboard Projectors across the District.
- Finalized the District's FY17 SIMS and EPIMS Reporting for DESE.
- Deployed new laptops (11) and iPads (7) to Counselors and Psychologists, facilitating their ability to work seamlessly across the District . Also, redeployed existing laptops to new teachers (~20).
- Upgraded current devices (~100) to improve performance and extend lifecycle at significantly lower than replacement cost.
- Upgraded JAMF Mobile Device Management System in order to stay current with APPLE feature sets enabling the IT Dept. to more effectively manage our APPLE fleet of devices (~1,700 devices).
- Consolidated existing Copier Contracts to Single Contract (incl. Terms, Equipment Type, pricing, etc.) and deployed entirely new fleet of copier equipment (16) across the District.

Facilities

- Completed Life Safety Inspections in all buildings (i.e., fire extinguishers, sprinklers, fire alarms, grease traps, elevators, generators, eye wash stations, etc.)
- Completed PM program on HVAC systems, roofs, etc. at all schools
- Completed MA DEP Boiler Inspections at all schools
- Completed safety inspections of Gymnasiums and Bleachers at all schools
- Screened and refinished gymnasium floors at all schools
- Completed grounds maintenance and cleanup at all buildings including edging, weeding, pruning of trees and bushes, etc.
- Completed deep cleaning & general maintenance programs at each school building for the start of new school year

Facilities (Continued)

- Cutler – Installed VCT tile floors in 4 classrooms
- Cutler – Replaced numerous classroom bubblers and faucets
- Winthrop – Installed new Playground
- Winthrop – Installed new freezer in kitchen
- Buker - Replaced rear roof
- Buker – Installed new dishwasher in kitchen
- MS –Installed new water bottle filling station
- MS-Installed new kettle in the kitchen.
- HS - Painting of numerous classrooms & hallways
- HS –Purchased and installed new kiln for art department
- HS - Purchased and installed 1 new set of classroom furniture
- HS/MS – PM performed on Athletic Fields and Project Adventure Course. Renewed annual license for Course with DPS

Facilities (Concluded)

- Special Education – Provided significant and on-going support to the Summer Program (ESY) held at the Winthrop School in July & August
- Provided on-going support to the Athletic Complex / Turf Field Engineering Study being conducted by Gale Associates, Inc.
- Provided on-going support to the Renovation of School Libraries Design Project being conducted by Flansburgh Architects

EXHIBIT A

THE HAMILTON-WENHAM REGIONAL SCHOOL COMMITTEE MEETING

Thursday, September 28, 2017 7:00 PM
Buker School Multi-Purpose Room

Present:
Michelle Bailey
Gene Lee
Josh Liebow, Chair
David Polito
Jeanise Bertrand
Stacey Metternick
Kerry Gertz

Also present:
Michael Harvey, Superintendent
Jeffrey Sand, Assistant Superintendent for Finance & Administration

I. Call to Order

Josh Liebow called the meeting to order at 6:40

II. Pledge of Allegiance

III. Presentation

Exhibit J

A. Presenter Mr. Steve Hemman, Assistant Executive of MARS

- Mr. Hemman covered School Governance's & Operations
- Regional School District
- Laws that Govern Regional School Districts
- School Finance
- Education Reform Act 1993
- Education Reform Act 1993 changes
- Regional Agreement
- School Committee Agenda
- Hiring of Administration
- Budget Development
- School Personnel
- Legal Counsel
- Approval of Budget in Member Towns
- Financial Oversight
- Communications
- Roles of Superintendent & School Committee Members in a Region
- Communications to Member Towns

IV. Chair's Report

A. Congratulations to the Administration, Jen Daniels, and Nancy Littlehale, on the playground operations @ Winthrop Elementary School. The opening was on Tuesday

B. Curriculum night was this week; I attended Buker's and was well run.

C. Josh Liebow & Gene Lee had an information meeting with David Winger and Alex Begin head of the Fin Coms, this was a meet and great to start communication and make personal introductions.

D. Communications with towns; a good process with budget and get more attendance from locals of town, I encourage ideas of how to get everyone involved in the Budget process

V. Superintendent's Report

A. Eric Tracy announced Katherine Dixon and Phil Durgan were named "Commended Students in 2018 National Merit Scholarship Program". There are 2 of 34,000 in the nation to be commended; they placed in 5% of more than 1.5 million that entered the 2018 competition by taking he preliminary 2018 PSAT test.

B. On September 27th the district presented an application to the Hamilton Conservation Commission to build (2) turf fields at the Regional High School. The Conservation Commission will be holding a site visit at the Regional on October 7th and will continue the public hearing on October 11th. This will be the last step in the permitting process.

C. On September 19th I attended the Essex County District Attorney's "Policy Makers Forum"; the topic was "Kids in Crisis" a strategic approach and how to help identify traumatized youth. This was attended by School District leaders, public officials and members of the Massachusetts State Court Systems.
They trained School Clinicians in administrating the UCLA a PTSD index tool used in identifying individuals of traumatic events.

D. Nancy Bergner has submitted her resignation as the minute taker and the position has been posted to School Spring and currently I am in the process of interviewing.

E. The League of Women Voters forum will be held at the Regional High School on October 3rd at 7:00 PM, free to the public.

VI. Consent Agenda

A. Warrants

1. September 13, 2017 Exhibit A

2. September 27, 2017 Exhibit B

B. Minutes of September 7, 2017 Exhibit C

C. Miles River Middle School Field Trip Request-Washington DC 2018 <Removed for Discussion>

D. Miles River Middle School Field Trip Rquest-8th grade to China <Removed for Discussion>

I MOVE THAT THE HAMILTON-WENHAM REGIONAL SCHOOL COMMITTEE APPROVE THE REMAINING ITEMS ON THE CONSENT AGENDA EXHIBIT(S) A, B AND C. THERE CAN BE NO FURTHER CHANGES TO THE AGENDA.

MOTION by Kerry Gertz; SECONDED by Stacey Metternick
Unanimously approved by 7 members present

VII. Discussion of Item Removed from Consent Agenda

A. Miles River Middle School Field Trip Request-Washington DC

Concern that the MS trip to DC would interfere with the senior week events; Mr. Craig Hovey explained the only dates of availability were May 29th and June 12th, he felt the Middle School Trip would not interfere with the events at the Regional High School. Mr. Hovey did not want to schedule at the end of June as there is a lot going on for the 8th graders.

There was concern discussed about the cost of the trip being expensive. Mr. Hovey explained that the trip is open for all students and financial assistance is offered.

110 students is an estimate of those attending it's usually 70-80% of the class, others that do not attend there are day activities planned.

The cost last year was $970 and this year there was an increase of $10.

I MOVE THAT THE HAMILTON-WENHAM REGIONAL SCHOOL COMMITTEE APPROVE TO ACCEPT ITEM C-EXHIBIT D, MRMS FIELD TRIP TO WASHINGTON DC. THERE CAN BE NO FURTHER CHANGES TO THE AGENDA.

MOTION by Kerry Gertz; SECONDED by Stacey Metternick
Unanimously approved by 7 members present

VIII. Discussion of Item Removed from Consent Agenda

B. Miles River Middle School Field Trip Request-8th & 9th grade to China

Concern that if there were to be any snow days this trip will happen during finals week for those in the 9th grade, have accommodations been made? The Superintendent has spoken with Ms. Sano and Mr. Tracy, they would make arrangements for these students to take finals before they go or after getting back if this were to happen.

A committee member was not comfortable with sending 13 year olds half way across the world and does not feel this is an appropriate distance to travel, also the cost of the trip being paid 100% by parents as these students are yet to young to have employment to help in the costs.

Dr. Harvey explained that this trip was supposed to happen last year but one chaperone could not attend due to personal reasons. He was approached by Ms. Sano stating that the students that were to attend last year are still very interested.

I MOVE THAT THE HAMILTON-WENHAM REGIONAL SCHOOL COMMITTEE APPROVE TO THE REQUEST ITEM D-EXHIBIT E, MRMS FIELD TRIP TO CHINA. THERE CAN BE NO FURTHER CHANGES TO THE AGENDA.

MOTION by Kerry Gertz; SECONDED by Stacey Metternick
Approved by 6 members 1 No

IX. New Business

A. Donations Exhibit F

- Field Hockey Boosters $1,000

I MOVE THAT THE HAMILTON-WENHAM REGIONAL SCHOOL COMMITTEE VOTE TO ACCEPT THE DONATION LISTED IN EXHIBIT F

MOTION by Kerry Gertz; SECONDED by Michelle Bailey
Unanimously approved by 6 members present

B. Longmeadow Committee Discussion

Jeanise Bertrand attended the Longmeadow Committee meeting where it was asked if the School Committee had an interest. We would like to study its usefulness; we would not have an idea of the timeframe.

Josh Liebow; the process in applying is a long process; this would be a long term goal not immediate.

Can Harborlight come in and speak with us directly to see how solid the October deadline is and also we will be able to ask questions?

Rick Mitchell of the Hamilton Planning Board and the Hamilton Development Corporation spoke on having a statement for the School Committee to review for the interest in the property held by Harborlight.

Mr. Sands would not advise the committee to make any level of specific commitment.
It was again suggested to have Mr. DeFranza come to the next meeting and meet with the committee.
Mr. Scott Madden, Hamilton Town Selectmen offered to extend to the School Committee in getting better prepared the information that has been done over the years by the Town of Hamilton Boards and the Hamilton Development Corp.
Invitations will be extended to have Andrew DeFranza and Brian Stein come to the next meeting.

C. Policies (1st Readings)
Remote Participation Exhibit G
No Discussion
HWRSD By-laws Exhibit H
Discussion: Article IV – Caution on changing days, will have trouble getting people to run.
Have a schedule set in advance so public can see when meetings are.
Suggested change: School Committee will approve a tentative schedule of meetings by the first School Committee meeting in June.

D. Review School Committee Goals Exhibit I
Discussion:
#2 Update the Regional Agreement and suggested changes:

- Complete enrollment study in meeting with and keeping an open dialogue with Hamilton and Wenham
- Remove all others
  #1 Capital; iii Master Plan
- #2 of Master Plan Remove
- #3 of Master Plan Remove
  Discussion ended and meeting adjourned

X. Vote to Adjourn

I MOVE THAT THE HAMILTON-WENHAM REGIONAL SCHOOL COMMITTEE VOTE TO ADJOURN AT 9:45

MOTION by Kerry Gertz SECONDED by Jeanise Bertrand
Unanimously approved by 7 members present

Respectfully submitted
Donna Bunk

EXHIBIT B

Warrant Working Group
October 27, 2017
Center School, 5 School Street, Wenham, MA

Present: Gene Lee, David Polito, Michelle Bailey
Also present: Don Gallant, HWRSD Treasurer

Meeting Called to order at 6:06 by David Polito

The following warrants were approved.

Voucher 35:	$ 9,898.32
Voucher 1063:	$ 709,653.80
Voucher 2416:	$ 217,697.50
Voucher 2417:	$ 355,821.35
Voucher 2418:	$ 131,944.25

Motion: I move that we approve the minutes of October 21, 2017 as prepared. Motion – Polito, Second - Bailey, Unanimously Approve.

Move to adjourn: 6:24 pm. Motion - Polito, Second - Bailey. Unanimously Approved.

Respectfully submitted,

David Polito

Hamilton-Wenham Regional School District

FIELD TRIP REQUEST

School: Hamilton-Wenham Regional High School Date Submitted: 10-5-17

Faculty Sponsor: Matthew Jones Position: Teacher (Spanish)

I. *Trip Information:*

Check (✓) one:

☐ Day Academic Field Trip - ☐ In-state ☐ Out-of-state Destination: _____

☐ Day Extracurricular Trip – ☐ In-state ☐ Out-of-state ☐ International Destination: _____

☐ Athletics – Sport: _____

☐ Overnight Trip – In-state - ☐ Academic ☐ Extracurricular - Destination: _____

☐ Out-of-State/Domestic Day Trip – ☐ Academic ☐ Extracurricular - Destination: _____

☑ Out-of-State/Domestic Overnight Trip – ☐ Academic ☑ Extracurricular – Destination: Miami, Florida

☐ International Trip (*extracurricular only*) – Destination: _____

Departure Date: 4/18/18 OR 4/19/18 Time: Approx. 6am Return Date: 4/21/18 OR 4/22/18 Time: Approx. 10pm

Number of Students Eligible: 30 Class/Group: Juniors & Seniors

Faculty Sponsor: Matthew Jones

Other Faculty/Staff chaperones: Maija Scarpaci, Paula Lopes (Spanish teachers)

Other chaperones: _____

Mode of Transportation: Air, chartered bus Number: _____

Airlines/Flight/Ground Transportation: TBD

→Spanish on location Domestic Educational Tours Co.←

II. *Estimated Expenses*

1. Transportation Cost:	6. Financial Assistance Available? ___ Yes ✓ No
2. Admission Charges:	7. Other Sources of Funding? ___ Yes ✓ No
3. Lodging & meals cost:	8. Amount Available: $
4. Other (specify):	9. Are Student Activity Funds being used? ___ Yes ✓ No
5. Total student cost: TOTAL $1,555.00 for 30, $1,716.00 for 20 students.	10. If yes, amount bring used: $

III. *Attachments*

1. Copy of Parent Letter with meeting date:	5. Travel Costs & Refund Policy:
2. Itinerary:	6. Travel Insurance Policy (if applicable): Cost:
3. Security features for transportation & accommodations:	7. Pre and Post Trip Activities:
4. Arrangements for meals and lodging:	8. Other Descriptive Information:

IV. *Approvals*

Department Chairperson or Field Trip Requestor: [signature] Date: 10/5/17

I have read the School Committee Policy H8015 on School Sponsored Field Trips and meet all policy requirements

Principal: [signature] Date: 10/5/17

I have read the School Committee Policy H8015 on School Sponsored Field Trips and find they meet all requirements

Note: Overnight and Domestic (out-of-state) and international trips require approvals from the Superintendent and Hamilton-Wenham Regional School Committee.

Superintendent: _____ Date: _____

HWRSD Committee Action: *Vote* – Yes _____ No ____ Abstain _____ Date: _____

Please be sure all the information listed is included with your Field Trip Request for the Approval of the Superintendent & School Committee any incomplete requests will be returned. Refer to our website Policies "School-Sponsored Field Trips" H8015 for the complete policy; this is an excerpt from that policy.

APPROVAL DOCUMENTATION – Domestic and International

Approval for all trips must be received prior to making any financial contractual arrangements. All field trips must be approved in writing by the appropriate authority as specified in this policy. The initial documentation to request a field trip must include:

1. Proposed dates and itinerary.
2. Description of the process that will be used to determine student eligibility.
3. Estimated number of students expected and percentage of eligible students participating.
4. Cost per student (if applicable).
5. Mode of transportation and schedule.
6. Ratio of chaperones/teachers to students
   (Recommended ratio – HS 1:10; MS 1:10 min.; Elementary 1:10 min.; International 1:6)
7. Description of arrangements for meals and lodging (if applicable). Accommodations will include enough rooms so that no chaperones are rooming with students.
8. Description of security features for transportation and accommodations.
9. Means of financing.
10. Draft copy of any contract and refund policies associated with the trip.
11. Draft copy of the letters to be sent to parents and guardians referencing the specifics of the trip including all of the above and any rules specific to the trip which are in addition to the HWRSD student conduct policies, student handbook rules or regulations, and the MA Interscholastic Athletic Association (MIAA) rules and regulations. For international field trips, the sponsoring faculty member will provide parents a copy of the State Department travel advisory and Homeland Security Alert Status for all countries to be visited.
12. In the case of academic field trips, there must be a description of the educational alternative and mapping of that alternative for students not attending the trip, if applicable.
13. Satisfactory Criminal Offender Record Information (CORI) check of all chaperones is required and must be on file in the Superintendent's Office.
14. International trips must include a printout of the State Department Travel Advisory and Homeland Security Alert Status for all countries to be visited.

- Additional information may be requested from the appropriate authority prior to making a decision.

- Should external circumstances change after the initial trip approval detailed modifications to the relevant approval documentation (see above) will be required.

DISCIPLINE OF STUDENTS AND FIELD TRIPS – Domestic and International (this must be included on your permission slips for parents/guardians.

1. All Hamilton-Wenham Policies on Student Behavior, Student Handbook rules and regulations, MA Interscholastic Athletic Association (MIAA) rules and regulations, student conduct will apply and be in effect at all times for academic and extracurricular field trips.
2. If a student violates any Hamilton-Wenham student conduct policies, student handbook rules or regulations, MA Interscholastic Athletic Association (MIAA) rules and regulations, trip rules as specified, or otherwise misbehaves while on a field trip, the student will be immediately suspended from the field trip and sent back to school or home, as appropriate, by the faculty sponsor at the parent's/guardian's expense. In addition to being sent home, the individual will be subject to the consequences for the action/infraction upon his/her return to school as defined by the aforementioned student conduct policies, student handbook rules and regulations, and MA Interscholastic Athletic Association (MIAA) rules and regulations.
3. Hamilton-Wenham Policies on Student Behavior, Student Handbook rules and regulations, MA Interscholastic Athletic Association (MIAA) rules and regulations, and trip rules regarding student conduct will be given to chaperones. Chaperones shall agree to implement and enforce them; failure to do so will result in not being able to chaperone future school sponsored trips.

HAMILTON WENHAM REGIONAL HIGH SCHOOL
775 Bay Road, South Hamilton, MA 01982
Telephone Number: 978-468-0400

October 5, 2017

Dear Parents,

I am excited to tell you about a unique opportunity that your student has to participate on an extracurricular field trip during this April vacation with their Spanish class. This trip is open with priority given to advanced level classes (juniors and seniors in Spanish IV and V) on a first-come, first-served basis. Students are invited to travel to Miami, Florida for a 4-day language and cultural immersion experience.

It is no secret that a field trip into the real world can really inspire and motivate students. Seeing is believing, and listening to bilingual tour guides and understanding Spanish, and speaking Spanish and being understood in the real world is believing too. A cultural immersion trip to Miami is a shorter, far less costly domestic alternative to a trip overseas. Miami, where more than two thirds of the residents speak Spanish at home, is known for good reasons as "the Capital of Latin America". Indeed, students will be immersed in the Spanish language and in a mix of Spanish as well as multiple Latin cultures (not just Cuban) all day, every day, on Calle Ocho, in Little Havana and elsewhere. Students will visit the Ancient Spanish Monastery, the University of Miami, and they will dine in a variety of Spanish and Latin restaurants, including a remarkable Colombian rancho-style restaurant that could be a highlight of the trip (a detailed sample itinerary is attached). The trip is meticulously planned and escorted by an experienced, professional, bilingual guide who is sensitized to the importance of the pedagogical content of the trip. By visiting the immersive culture of Miami, students will be encouraged to make connections with the cultures that we study in their courses, as well as develop an appreciation and awareness of the access that they have to the Latin culture right here in the USA.

The date for this trip is scheduled for Thursday, April 19 through Sunday, April 22, 2018 (during spring break week – students will not miss any academic days for the trip). We will depart from Logan Airport in Boston on Thursday morning (a nonstop flight out of Boston to Miami and a connection via Washington, DC on the way back). The accommodations are at the new Four Points Sheraton in Coral Gables, FL, about 20 blocks down Ponce de Leon from Little Havana. There are 30 available student slots for this trip, open first to seniors and juniors. The first 30 students who submit their payments will have a space on the trip. More details will follow about the payment plan and processes. **The cost of this trip is $1,716.00 based on 20 participants, or $1,555.00 based on 30 participants**, which covers air transportation to and from Miami, local surface transportation by chartered bus, accommodations, all admissions, breakfasts and dinners, and the services of a professional tour manager. Checks should be made payable to **HWRSD**. Trip cancellation insurance will be provided (details to follow). There will be an informational meeting during an upcoming power block.

Having grown up in South Florida, I know the impact that an authentic cultural immersion experience of this nature can have on students. They will be left talking about their trip to Miami for weeks afterwards and will make memories that will last forever. If you have any questions about this trip, please do not hesitate to contact me.

Atentamente,
Profe. Matthew Jones
Hamilton-Wenham Regional High School
Spanish Teacher
m.jones@hwschools.net

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YOUR SCHOOL

Spanish Immersion Trip to Miami









Clockwise from the top, an every-day street scene on *Calle Ocho*, a small Andean chapel that contains a vast collection of Latin American art and an authentic, rancho-style Colombian restaurant.

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domestic educational tours for students of Spanish

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From left to right above, one of many Fernando Botero paintings at the Gallery of Latin American Art, a mural on Southwest 8th Street welcoming visitors to *Piqueña Habana*, and men playing dominoes at iconic Domino Park.

YOUR SCHOOL SPANISH CLUB

SPANISH IMMERSION TRIP TO MIAMI

Sample Itinerary

DAY ONE: WEDNESDAY OR THURSDAY

Arrive at **Miami International Airport**, and meet your bilingual, **Spanish on Location** guide as you exit the baggage claim area.

Bienvenidos a Miami, "*the Capital of Latin America*" where 70% of the residents (and nearly 100% in large areas of the city that you will be visiting, including *Piqueño Habana)*, are native speakers of Spanish who speak Spanish at home and at work.

Board your chartered bus and depart on a short ride to your hotel in Coral Gables, the home of the University of Miami, known for good reasons, including its Spanish colonial architecture, as "the City Beautiful". You'll agree.

Upon arrival at your hotel, you will have about an hour to check in and freshen up.

Meet the bus and transfer to Litle Havana where your guide will lead you on **a 20-block walking orientation tour of *Calle Ocho*.** Your walk will start at **Maximo Gomez Park** (aka "Domino Park", pictured above right), an iconic landmark in the center of Little Havana. You will read Spanish signs and hear Spanish spoken on every block, as you pass Spanish and Cuban restaurants and/or pause at Cuban souvenir stores along the way.



Your walking tour will end with a 7:15pm dinner in at **Versailles**, "**the most famous Cuban restaurant in the world**".

After dinner, board the bus and return to the hotel, a few blocks down Ponce de León Boulevard, named after **Juan Ponce de León**, the Spanish explorer who led the first European expedition to Florida.

DAY TWO: THURSDAY OR FRIDAY

Board your chartered bus and transfer to **breakfast at La Caretta**, "**Miami's original Cuban Kitchen**" on Calle Ocho.



After breakfast, board your bus and transfer to The Wynwood Art District, the Museum of the Streets, and popularly known as "Little San Juan". Your first stop in Wynwood will be at the premier gallery of Latin American Art in the United States, where you will be introduced, among other things, to an extensive collection of Fernando Botero paintings and sculptures.

Botero, a Colombian figurative artist, is considered the most recognized and quoted living artist from Latin America today. He is world-famous for his representations of people and figures in his paintings (*at right*) and his sculptures in large, exaggerated volume. You will see many examples of both at the museum.

After your museum visit, you will board the bus for a short ride to **Wynwood Walls**, where you can pause for lunch on your own in one of many Puerto Rican restaurants, then explore and photograph the murals that made Wynwood famous.



Meet the bus for a short ride to an ornately decorated Andean Chapel, la Capilla de la Merced (*at left*). The small church's quaint and unpretentious exterior belies the stunningly beautiful craftsmanship of the altars and art inside.

Upon arrival at the chapel, the curator will give you a guided tour of **the largest collection of original colonial art in the United States,** including this 17th Century Spanish painting, from the School of Alonso Cano, in the Spanish Sacristy (above). This chapel is destined to be known as one of the crown jewels of Florida's cultural heritage, and your visit here may be one of the most memorable activities of your trip.

Board your chartered bus and return to the hotel to freshen up, then transfer for **dinner at an unpretentious, but uniquely decorated, traditional Nicaraguan restaurant** (at right), not far from Little Havana, where you'll have an authentic dinner and learn from your guide about the history of Nicaragua.



Alternatively, depart on a short ride into *Piqueño Habana* for **a paella dinner** and an authentic flamenco show (considered the best in Miami) **at a Spanish restaurant** on *Calle Ocho*.

After dinner, board your bus and Transfer back to your hotel where you will be free to lounge at the outdoor swimming pool before bed-check.

DAY THREE: FRIDAY OR SATURDAY

After breakfast in the hotel, board your bus and transfer to a 10:30am visit to the Ancient Spanish Monastery (pictured at left).



Bienvenidos *a España!* This monastery, completed in the year 1141 AD, is the oldest building in the Western Hemisphere.

It was brought from Sacramenia, near Segovia in northern Spain, to Miami, in 11,000 boxes, and reassembled there by William Randolph Hearst, brick by brick on its present site.

After your monastery visit, board the bus and transfer to lunch on your own at the snack bars at beautiful, seaside Matheson-Hammock Park and Beach. After lunch, you can spend the afternoon swimming or lounging in its unique tidal atoll (see aerial view of the atoll at 3:15 on the video), a saltwater pool surrounded on all sides by a white sand beach and swaying palm trees.

Alternatively, board the bus and transfer to an inexpensive lunch on your own at Coco Walk, in the quaint, bayside village of Coconut Grove, and then back to Coral Gables for an afternoon at the beautiful Venetian Pool (after March 1), created in 1923 from an old coral rock quarry. The Venetian pool is **the largest freshwater pool in the United States,** and is now a national landmark.

Return to your hotel to freshen up and "write some postcards" before dressing casually for "dinner in Colombia".

Board the bus and transfer to a rustic, rancho-style restaurant (pictured at top right on the following page).



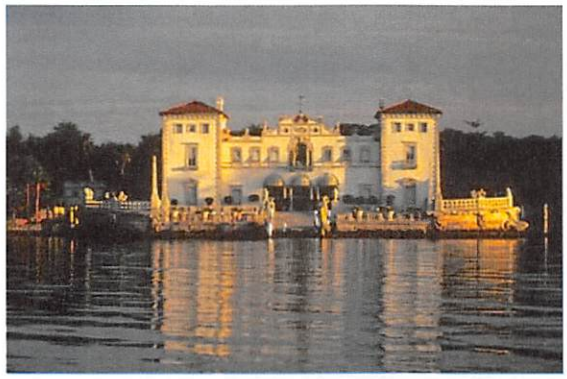
You'll spend your last evening immersed in Colombian culture while you enjoy an authentic Colombian dinner of empanadas (beef stuffed turnover filled with Colombian beef stew), Bandeja Paisa (beans, rice, steak, and fried sweet plantains), and Flan de Caramelo (caramel flan) for dessert, **while listening to Colombian music and watching Colombian entertainers on a large screen**.

At the end of an amazing evening, as you step outside, you will think you've been transported all the way to South America, and you might be momentarily stunned to be back in the United States ... **this evening of cultural immersion may be the highlight of your visit to Miami**, and you are likely remember it as long as you're studying Spanish.

Board the bus and transfer back to your hotel in Coral Gables at about 9:00pm.

DAY FOUR: SATURDAY OR SUNDAY

After breakfast in the hotel, bring your bags to the lobby and place them on the bus.



Board the bus and transfer to beautiful Villa Vizcaya on the shores of Biscayne Bay (at left), for a visit to what has been called "**the finest private house ever built in America**". President Ronald Reagan received Pope John Paul II at Vizcaya during the Pope's first visit to Miami in 1987.

After your visit, your Miami trip will end, time permitting (depending on your airline schedule), with lunch on your own and a few minutes of souvenir-shopping and picture-taking at the Bayside Marketplace.

After lunch, board the bus and transfer to Miami International Airport.

Arrive at the airport and check in with your airline.

Depart Miami for home.

© 2016 Spanish on Location

Security Plan for travel to Miami, Florida

- A 10 to 1 ratio of chaperones/teachers to student as per rules of domestic overnight travel.
- All chaperones are HWRHS teachers and are CORI'd.
- Bilingual Spanish on Location tour guide with us 24/7 from arrival until departure.
- Head chaperone will have cell phone at all times.
- All Chaperones are bilingual English/Spanish-speaking.
- Students are divided into families and assigned a teacher/chaperone.
    - Students check in with their assigned teacher/chaperone every time we move, transition or need to disperse information.
    - Students are only allowed to travel in groups no smaller than 4.
- A strict itinerary/timeline/schedule of events.
- Daily check-ins during the day and a nightly room check at bedtime.
- Students and chaperones receive the detailed itinerary, name & address of hotel, and other important contact information.
- Meeting during power blocks to prepare students and chaperones for travel and what to expect.
- Preparation meetings with chaperones to review expectations and procedures while on tour.
- In case of an emergency, we will contact 911 emergency as well as the school district and student family. The lead chaperone also lived in the area of travel for several years and has family members and friends who still live in the area.

HAMILTON-WENHAM REGIONAL SCHOOL DISTRICT
Wenham, Massachusetts

Parents'/Guardians' Permission to Participate, Emergency Treatment and Medications Consent, and Release Form for Overnight, Out-of-State, Domestic, and International Voluntary School Sponsored Trips

I. Permission to Participate in Voluntary Field Trip

I/We, the undersigned _____ (print name) of _____ (town of residence) parent/guardian of _____ (print student name), a minor who is a student at **Hamilton-Wenham Regional High School** (name of school), hereby grant permission to the Hamilton-Wenham Regional School District School Committee, the Towns of Hamilton and Wenham, and its employees and agents for our minor child to participate in a voluntary school-sponsored trip to **Miami, Florida** on **April 19-22, 2018.** It is my/our understanding that **Matthew Jones** (faculty sponsor and head chaperone), as well as other HWRHS teacher chaperones, will accompany the group.

In consideration of the educational value of travel, and other privileges and advantages to be gained by my/our child's participation in said trip, I/we do hereby forever release, acquit, discharge, and covenant to hold harmless the Hamilton-Wenham Regional School District School Committee, the Town of Hamilton, the Town of Wenham, its employees and agents and their employees, who are accompanying the students on the aforementioned trip from all actions, claims, demands, damages, loss of services, expenses, and compensations on account of, or, in any way growing out of any and all personal injuries and property damage which may result at any time during the trip, and which I/we may hereafter have as parents and/or guardians of said minor child, as well as all claims or rights of action for damages which the said minor child may hereafter have either before or after he/she has reached majority. I/We further promise to bind myself/ourselves jointly and severally to reimburse to said releases any sum of money which it/they may be compelled to pay because of any injury or damage or for any other reason, on behalf of said student while on said trip.

I/We further agree that should said minor child _____(name of child) behave in a manner which, in the judgment of the teacher in charge, may endanger the health, safety, or welfare of that student or others in the group (this of course includes any infraction of alcohol/drugs). I /we further understand that Hamilton-Wenham Regional School district policies on student behavior, student handbook rules and regulations, and MA Interscholastic Athletic Association (MIAA) rules and regulations will be in full force and effect and apply to all PK-12 field trips. The teacher/head chaperone in charge in his/her sole discretion has my/our permission and assent to the following:

1. Space will be reserved on the next available flight returning to Boston, and my/our child will be placed on such flight.

2. I/We shall be totally responsible for reimbursing any and all expenses for such transportation.

3. Upon notification of such decision, I/we agree to meet and be responsible for my/our minor child upon his/her arrival.

I/We are aware that my/our minor child has been advised to travel in groups and it expected to maintain a buddy system during any unscheduled time periods.

Name (Adult)	*Parent A/Guardian A*
Address	*Parent B/Guardian B*

If the student is 18 years of age or over, have him/her read the foregoing and sign below.)

I, _____ (print name), a student at

Hamilton-Wenham Regional High School, have read the foregoing and agree to its contents.

Name	*Signature*

Date

II. DISCIPLINE OF STUDENTS AND FIELD TRIPS – Domestic and International

1. All Hamilton-Wenham Policies on Student Behavior, Student Handbook rules and regulations, MA Interscholastic Athletic Association (MIAA) rules and regulations, student conduct will apply and be in effect at all times for academic and extracurricular field trips.
2. If a student violates any Hamilton-Wenham student conduct policies, student handbook rules or regulations, MA Interscholastic Athletic Association (MIAA) rules and regulations, trip rules as specified, or otherwise misbehaves while on a field trip, the student will be immediately suspended from the field trip and sent back to school or home, as appropriate, by the faculty sponsor at the parent's/guardian's expense. In addition to being sent home, the individual will be subject to the consequences for the action/infraction upon his/her return to school as defined by the aforementioned student conduct policies, student handbook rules and regulations, and MA Interscholastic Athletic Association (MIAA) rules and regulations.
3. Hamilton-Wenham Policies on Student Behavior, Student Handbook rules and regulations, MA Interscholastic Athletic Association (MIAA) rules and regulations, and trip rules regarding student conduct will be given to chaperones. Chaperones shall agree to implement and enforce them; failure to do so will result in not being able to chaperone future school sponsored trips.

III. Emergency Treatment and Medication Consent

In the event of illness of or injury to that student in connection with the trip, the chaperones are granted full authority to take whatever action they may be willing to provide and may believe to be warranted with regard to related health, safety, and medical care, and/nor will have any liability whatsoever for any expenses, damage or injury of any kind resulting from or involving such an action whether incurred or caused by other participants and/or by any others.

I/We , _____ (parent/legal guardian – please print), give permission to the Hamilton-Wenham Regional School District staff or chaperones to act on my/our behalf for my/our minor child _____ (student's name – please print) in the event of a medical emergency.

The School District has your emergency card on file. Is there any a change in that information or is there new information we need?

Yes _____ No _____

Will medication be required during the field trip? Yes _____ No _____

If yes, please describe:

As per the Hamilton-Wenham Regional School District Policy on Medications (H 8010), students may not carry any medication (prescription and non-prescription) on a field trip. If mediation is necessary, school personnel must carry the medication and dispense it to the student. Written instruction signed by the student's physician must be on file with the school. These instructions must include the diagnosis, name of mediation, dosage, and time of administration. Medication must be in the original labeled container.

IV. Student Contract

1. I agree to follow all school rules and regulations as stated in Hamilton-Wenham Regional School District Policies, Hamilton-Wenham Regional High School Student Handbook, and the MA Interscholastic Athletic Association (MIAA) Blue Book rules and regulations during the entire trip to and from said destination and in said state/country.

2. I agree not to be in possession of or utilize drugs, tobacco, and/or alcohol while traveling with the Hamilton-Wenham Regional High School student group. I also agree not to be found in the presences of such substances or I will be found equally at fault.

3. I agree to uphold all laws and regulations as dictated by local governments. I agree to respect the property of others and to pay for any losses and/or damages for which I am held responsible.

5. I agree never to leave my assigned chaperoned group without the permission of my chaperone. Should I be granted permission to leave, I will be accompanied at those times by other members of my group.

6. I understand that I am under the direct responsibility and authority of _____ (Matthew Jones) and the assigned chaperones and will follow and abide by any rules and/or decisions made by these persons.

I am signing this contract, and hereby giving my word of honor that I will follow the above Code while traveling with the Hamilton-Wenham Regional School High School group on April 19-22, 2018. As a representative of the Hamilton-Wenham Regional High School, I understand that my behavior is critical to the success of the trip and as a precedent for future tours. Any violation of these rules will result in disciplinary action.

Student's Signature *Date*

I/We have read the above Contract signed by my/or minor child. I/We further agree that if my/our son/daughter does not conform to the above regulations and all other regulations set forth and enforced by the head chaperone, I/we will receive, at my /our own expense, a telephone call informing me/us of my/our son/daughter's behavior.

Parent A/Guardian A Signature *Date*

Parent B/Guardian B Signature *Date*

V. Field Trip Cancellation Release and Agreement

1. The Hamilton-Wenham Regional School District will sponsor domestic/international field trips. All school-sponsored domestic/international trips must be approved by the principal, superintendent, and school committee in accordance with specifics set forth in the District policy H8015 - School-Sponsored Field Trips.

2. The Hamilton-Wenham Regional School District Committee reserves the right to cancel domestic and/or international trips up to departure and recall trips in progress, if they believe there is a potential danger to students or for any other reason deemed appropriate by the School Committee. In making this decision, the School Committee will take into consideration information from (a) U.S. Department of State Advisory; (b) Homeland Security Advisory (alert status); and (c) Declaration of War or armed conflict. Additionally, the critical judgment of the School Committee with input from the Superintendent, Principal, and Faculty Sponsor will be taken into consideration.

3. In the event that the Hamilton-Wenham Regional School District Committee cancels the trip, I/we understand that I/we may lose any and/or all of the funds that I/we have expended for the voluntary trip.

4. In the event that the Hamilton-Wenham Regional School District Committee cancels the trip, I/we understand that the Hamilton-Wenham Regional School District and the Towns of Hamilton and Wenham, shall be forever held harmless for remuneration of any and/or all costs associated with this voluntary trip.

5. The Hamilton-Wenham Regional School District will not be liable to anyone for personal injuries, property damage, or financial loss my/our child or I/we may suffer in the Hamilton-Wenham Regional School District sponsored, voluntary field trip programs.

I/we affirm that I/we have read the above Release and Agreement and understand that the Hamilton-Wenham Regional School District Committee reserves the right to cancel or recall a school-sponsored domestic/international trip. I/we acknowledge and affirm that I/we may lose any and/or all of the funds expended for the trip. I agree to release the Hamilton-Wenham Regional School District, the Towns of Hamilton and Wenham, its agents and employees from and not to hold such parties responsible for and instead to hold such parties harmless with respect to any loss of funds resulting from the recall or cancellation of any school-sponsored

domestic/international trip. By signing this Release and Agreement, I/we grant permission for school personnel to administer medication to my/our child as prescribed by his/her physician. I/we also affirm that I/we have decided to allow my/our minor child to participate in the voluntary school-sponsored field trip with full knowledge and acceptance of the provisions of this consent and release form.

Signature of Parent A/Guardian A	*Printed Name*	*Date*

Signature of Parent B/Guardian B	*Printed Name*	*Date*

If the student is 18 years of age or over, have him/her read the foregoing and sign below.)

I, _____ (print name), a student at Hamilton-Wenham Regional High School, have read the foregoing and agree to its contents.

Name	*Signature*

Note: It is strongly recommended that parents/guardians purchase trip cancellation insurance.

EXHIBIT D

OVERNIGHT

Hamilton-Wenham Regional School District

FIELD TRIP REQUEST

School: Hamilton Weham Reg High School Date Submitted: 9/19/17

Faculty Sponsor: Laura Wheeler Position: Business Teacher

DECA: State Career Development Conference

I. Trip Information:

Check (✓) one:

☐ Day Academic Field Trip - ☐ In-state ☐ Out-of-state Destination: _____

☐ Day Extracurricular Trip – ☐ In-state ☐ Out-of-state ☐ International Destination: _____

☐ Athletics – Sport: _____

☑ Overnight Trip – In-state - ☑ Academic ☐ Extracurricular - Destination: Marriott Copley Boston & Hynes Convention Center

☐ Out-of-State/Domestic Day Trip – ☐ Academic ☐ Extracurricular - Destination: _____

☐ Out-of-State/Domestic Overnight Trip – ☐ Academic ☐ Extracurricular – Destination: _____

☐ International Trip (*extracurricular only*) – Destination: _____

Departure Date: 3/8/18 Time: 2:30pm Return Date: 3/10/18 Time: 1pm

Number of Students Eligible: TBD Class/Group: DECA

Faculty Sponsor: Laura Wheeler

Other Faculty/Staff chaperones: TBD, 1/10 students

Other chaperones: _____

Mode of Transportation: School bus to, private transport home Number: _____

Airlines/Flight/Ground Transportation: _____

II. Estimated Expenses

1. Transportation Cost:	6. Financial Assistance Available? ✓ Yes ___ No
2. Admission Charges:	7. Other Sources of Funding? ___ Yes ___ No
3. Lodging & meals cost:	8. Amount Available: $ sponsorship available as needed
4. Other (specify):	9. Are Student Activity Funds being used? ✓ Yes ___ No
5. Total student cost: $500	10. If yes, amount bring used: $ chaperone fees

Cost includes transportation to, hotel accommodations for 2 nights, conference fees, all meals, spirit items, prep materials

III. Attachments

1. Copy of Parent Letter with meeting date:	5. Travel Costs & Refund Policy:
2. Itinerary:	6. Travel Insurance Policy (if applicable): Cost:
3. Security features for transportation & accommodations:	7. Pre and Post Trip Activities:
4. Arrangements for meals and lodging:	8. Other Descriptive Information:

IV. Approvals

Department Chairperson or Field Trip Requestor: Laura B Wheeler Date: 9/18/17

I have read the School Committee Policy H8015 on School Sponsored Field Trips and meet all policy requirements

Principal: _____ Date: 9/18/17

I have read the School Committee Policy H8015 on School Sponsored Field Trips and find they meet all requirements

Note: Overnight and Domestic (out-of-state) and international trips require approvals from the Superintendent and Hamilton-Wenham Regional School Committee.

Superintendent: _____ Date: _____

HWRSD Committee Action: *Vote* – Yes _____ No ____ Abstain _____ Date: _____

Please be sure all the information listed is included with your Field Trip Request for the Approval of the Superintendent & School Committee any incomplete requests will be returned. Refer to our website Policies "School-Sponsored Field Trips" H8015 for the complete policy; this is an excerpt from that policy.

APPROVAL DOCUMENTATION – Domestic and International

Approval for all trips must be received prior to making any financial contractual arrangements. All field trips must be approved in writing by the appropriate authority as specified in this policy. The initial documentation to request a field trip must include:

1. Proposed dates and itinerary.
2. Description of the process that will be used to determine student eligibility.
3. Estimated number of students expected and percentage of eligible students participating.
4. Cost per student (if applicable).
5. Mode of transportation and schedule.
6. Ratio of chaperones/teachers to students
   (Recommended ratio – HS 1:10; MS 1:10 min.; Elementary 1:10 min.; International 1:6)
7. Description of arrangements for meals and lodging (if applicable). Accommodations will include enough rooms so that no chaperones are rooming with students.
8. Description of security features for transportation and accommodations.
9. Means of financing.
10. Draft copy of any contract and refund policies associated with the trip.
11. Draft copy of the letters to be sent to parents and guardians referencing the specifics of the trip including all of the above and any rules specific to the trip which are in addition to the HWRSD student conduct policies, student handbook rules or regulations, and the MA Interscholastic Athletic Association (MIAA) rules and regulations. For international field trips, the sponsoring faculty member will provide parents a copy of the State Department travel advisory and Homeland Security Alert Status for all countries to be visited.
12. In the case of academic field trips, there must be a description of the educational alternative and mapping of that alternative for students not attending the trip, if applicable.
13. Satisfactory Criminal Offender Record Information (CORI) check of all chaperones is required and must be on file in the Superintendent's Office.
14. International trips must include a printout of the State Department Travel Advisory and Homeland Security Alert Status for all countries to be visited.

- Additional information may be requested from the appropriate authority prior to making a decision.

- Should external circumstances change after the initial trip approval detailed modifications to the relevant approval documentation (see above) will be required.

DISCIPLINE OF STUDENTS AND FIELD TRIPS – Domestic and International (this must be included on your permission slips for parents/guardians.

1. All Hamilton-Wenham Policies on Student Behavior, Student Handbook rules and regulations, MA Interscholastic Athletic Association (MIAA) rules and regulations, student conduct will apply and be in effect at all times for academic and extracurricular field trips.
2. If a student violates any Hamilton-Wenham student conduct policies, student handbook rules or regulations, MA Interscholastic Athletic Association (MIAA) rules and regulations, trip rules as specified, or otherwise misbehaves while on a field trip, the student will be immediately suspended from the field trip and sent back to school or home, as appropriate, by the faculty sponsor at the parent's/guardian's expense. In addition to being sent home, the individual will be subject to the consequences for the action/infraction upon his/her return to school as defined by the aforementioned student conduct policies, student handbook rules and regulations, and MA Interscholastic Athletic Association (MIAA) rules and regulations.
3. Hamilton-Wenham Policies on Student Behavior, Student Handbook rules and regulations, MA Interscholastic Athletic Association (MIAA) rules and regulations, and trip rules regarding student conduct will be given to chaperones. Chaperones shall agree to implement and enforce them; failure to do so will result in not being able to chaperone future school sponsored trips.

DECA STATES 2018

CONGRATULATIONS!!!

I am so proud of you! You have qualified to attend the 2018 State Career Development Conference to be held at the Copley Marriott and Hynes Convention Center in Boston, Massachusetts.

This conference is ***not*** required. It is your choice whether to attend. The cost of this conference per student is $500 including conference fees, two nights housing, five meals, transportation to the conference (you will need a ride home on Saturday from awards), spirit items, conference t-shirt, workshops and entertainment.

A $250 non-refundable deposit is due by Wednesday, January 24th to secure a spot. Otherwise, the next person in your category will be bumped up to your position. If you are under financial hardship, please return the signed forms by the deadline and speak with me privately.

The first step is to return your forms and deposit on time. I am not interested in traveling with anyone who cannot meet deadlines.

This is **NOT** a vacation. We leave at the end of the day on Thursday and will be at the conference until 2 pm on Saturday. Experience is about the attitude you attach to it, so I expect you to make this experience great by having a positive, fun attitude. Every part of this conference is a learning experience from waiting in line for a role play to hearing a keynote speaker.

I will not be with you 24 hours a day. You will be supervised, but you need to be responsible for your own schedule. There are over 50 categories of competition and you need to make sure you follow the schedule for your category. If you miss any scheduled events, you will be disqualified and sent home immediately.

All rules stated in the HWRHS Student Handbook and the DECA Comprehensive Consent Form apply. Please note the following highlighted points:

- Students attending this trip are subject to random searches and will be breathalyzed.

- The use of drugs and/or alcohol will not be tolerated. If a problem does occur, the student will be disqualified, sent home, and face the appropriate repercussions.
- Proper attire is expected for this conference. Jeans are not acceptable for meals or official DECA events. Please see the DECA dress code for further information.
- You are not to leave the approved conference areas at any time.
- After students have been "tucked in" at curfew, they agree not to leave their assigned room. "Sleepwalking" stories have all been heard before…
- Students are financially responsible for any damages that may occur in the hotel room. This cost will be split between all room residents regardless of culpability.
- When checking into the hotel, each room must fill out a damage report to assure that prior damage is not charged to the room. This document must be signed by all room members.
- Students will not incur any charges to the room.
- Cell phones are allowed at the conference but **prohibited at all scheduled events** including opening/closing sessions, awards sessions, meals, workshops and competition.

If you place first, second, third, or fourth **overall** at the final awards session on Saturday morning ***and*** meet the eligibility requirements, you are entitled to compete at the International Conference to be held in Atlanta, GA from April 20-25, 2018. There will be a mandatory meeting for qualifiers with their parents on March 14 at 7:00 pm.

We are a team. Part of the experience is getting to know other team members. I will give you a room request form, but final housing decisions are made by me. Although rooming with people you don't know well may seem scary, it is a great opportunity to get to know people you may have otherwise never spent time with. It was at DECA that I found my best friend!!!! And we'd been in school together for three years…

I am excited to share this experience with you!

DECA

An Association of Marketing Students

STATE CONFERENCE 2018
March 8th—10th

A $250 non-refundable deposit is due by Wednesday, January 24th to secure a spot. Otherwise, the next person in your category will be bumped up to your position. If you are under financial hardship, please return the signed forms by the deadline and speak with me privately.

READ CAREFULLY and check the appropriate box:

☐ $500 I am paying the full amount now and realize that $250 of this payment is non-refundable should my child withdraw from competition.

☐ $250 I am paying the deposit of $250 now to secure my spot and realize that this payment is non-refundable. I understand that I am responsible for the balance of $250 by February 16, 2018.

☐ I like to make an added donation to help cover chaperoning fees and support students who have a financial hardship.

I have read the States Handout, MASS-DECA Comprehensive Consent Form, and School Handbook and agree to the rules and regulations stated therein.

STUDENT NAME (PRINT): _____

STUDENT SIGNATURE: _____

PARENT/GUARDIAN NAME: _____

PARENT/GUARDIAN SIGNATURE: _____

PLEASE MAKE CHECKS PAYABLE TO **HWRSD**.

VOLUNTARY FIELD TRIP FOR DECA MEMBERS ONLY

DECA State Career Development Conference
March 8-10, 2018 (snow date Jan 12)
Marriott Copley & Hynes Convention Center, Boston, MA

Security Plan for the Conference

- A 1 to 10 ratio of teacher chaperones to students
- All chaperones are CORI'd.
- Teachers/chaperones will have cell phones at all times.
- A strict itinerary/timeline/schedule of events.
- Check-in before getting on bus, team meeting each days and parent release for returning home with adult other than parent.
- Students and chaperones will be limited to conference areas and bathrooms.
- Students are assigned to conference groups and will be monitored throughout the entire conference.
- Preparation meeting with chaperones to review expectations and procedures.
- In case of any emergency, we will contact the school immediately.

Powers & Sullivan, LLC

Certified Public Accountants

Hamilton-Wenham Regional School District Fiscal 2017 Audit Presentation

Presented by:
Frank Serreti, CPA Partner
Thomas Couto, Senior Auditor

Results of the Fiscal 2017 Financial Statement Audit

- The principle objective of our work for fiscal 2017 was the expression of our opinion on the District's financial statements.
- We performed our audit in accordance with auditing standards generally accepted in the United States of America, and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.
- Our responsibility is to plan and perform our audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement and are fairly presented in accordance with U.S. generally accepted accounting principles.
- Management is responsible for the preparation and fair presentation of the financial statements.

Results of the Fiscal 2017 Financial Statement Audit

- We met with the District's staff to understand their processes and control systems.
- We tested the amounts and disclosures in the financial statements and assisted with the drafting of financial statements.

RESULTS:

- Based on our audit, we issued an Unmodified Audit Opinion on the District's financial statements.
- There were no material proposed audit adjustments.

Management's Responsibilities

As part of the audit process, management is responsible for the following:

- The fair presentation of the District's financial statements in accordance with U.S. GAAP;
- Establishing and maintaining effective internal controls over financial reporting to ensure all significant transactions are properly reflected within the financial statements;
- Identifying and ensuring that the District complies with the laws and regulations applicable to its activities;
- Making all financial records and related information available to P&S;
- Perform procedures to ensure the appropriate valuation of the District's assets and liabilities;
- Identify contingent liabilities of the District and ensure that they are assessed and appropriately reflected in the financial statements; and
- Adjusting the financial statements to correct material misstatements and affirming to the auditor in the representation letter that the effects of any uncorrected misstatements aggregated by the auditor, if any, during the current engagement pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

P&S Responsibilities

- Our responsibility is to express an opinion on the District's financial statements;
- An audit includes obtaining an understanding of internal control sufficient to plan the audit and to determine the nature, timing and extent of audit procedures to be performed. An audit is not designed to provide assurance on internal control or to identify reportable conditions;
- We are responsible for ensuring that the School Committee is aware of any significant deficiencies and/or material weaknesses; and
- Our responsibility is to communicate those matters that have come to our attention as a result of the performance of our audit.
- The financial statements and other materials were discussed in detail with the Assistant Superintendent of Finance and Administration, the Director of Accounting and Payroll, and the District Treasurer.

General Fund – Fund Balance

- General fund fund balance totaled $2.1 million.
- Reservations against fund balance:
  - Encumbrances totaling $291,000.
    - Represents open purchase orders as of June 30.
  - E&D voted to fund fiscal 2018 appropriations totaled $569,000.
- Unassigned fund balance totaled $1.3 million.

General Fund – Operations

- Actual revenues exceeded the budget by $105,000. This was primarily due to Chapter 70 State Aid, and Medicaid reimbursements.
- Actual expenditures were $209,000 less than budgeted. Approximately $133,000 relates to debt service, $42,000 relates to instructional services and $18,000 relates to administration.
- $291,000 of appropriations were carried forward as a result of encumbrances, to be expended in fiscal 2018. An increase of $110,000 from the prior year.
- $61,000 of transportation aid closed out to the general fund.
- Overall, this resulted in a $486,000 increase in fund balance.

Estimated Excess and Deficiency

- Subject to Department of Revenue review and approval.
- Can be appropriated for any valid school purpose.
- Excess & Deficiency was submitted to the DOR on 9/18/17 for certification and is estimated to total $1.3 million.
- Statute allows the District to maintain a balance not to exceed 5% of subsequent years budget.
- Any excess is required to be returned to member Town's.
- The estimated balance is expected to be approximately $276,000 under the 5% DOR limit and $347,000 over the 3% limit established by School Committee policy.

OPEB and Pension Liabilities

- The net OPEB obligation totaled $19.4 million, an increase of $1.8 million from the prior year. The unfunded actuarial accrued liability totaled $25.3 million as of 7/1/15, the most recent actuarial valuation.

- The net pension liability totaled $10.9 million, an increase of $638,000 from the prior year. This liability relates to employees that are part of the Essex Regional Retirement System. Teachers and eligible administrators are enrolled in the Massachusetts Teachers Retirement System, in which the pension liability is funded by the Commonwealth.

Capital Projects

- $3.1 million of school capital improvements were authorized in fiscal 2014:
  - Projects included $803,000 for the Buker School boiler project and $2.3 million for the Winthrop School boiler and windows projects.
  - The MSBA committed to fund 44% of eligible project costs. The final MSBA reimbursement was received in fiscal 2017 and reimbursements totaled $1.1 million.
  - In fiscal 2017, the District issued $1.5 million of long-term bonds to fund the District's share of these projects.

Management Letter

None of the comments in the current year management letter are considered to be Material Weaknesses or Significant Deficiencies. We consider the comments to be enhancements to internal controls and operating procedures.

Prior Year Comments

- Preschool revolving fund – Resolved
  - We recommended that the District develop written procedures for the allocation of direct and indirect costs to the preschool revolving fund to ensure that expenditures are consistently charged to the program and to enable the District to properly set rates to cover the anticipated costs. Written procedures were developed and implemented in 2017 for the allocation of costs to the preschool revolving fund.
- Develop written procedures concerning capital asset disposals – Resolved
  - We recommended that written procedures be developed to strengthen internal controls over accounting and physical control of assets or proceeds from disposition. Written procedures were developed in 2017 for capital asset disposals.

Management Letter

Prior Year Comments

- Adopt a cash and investment policy –Resolved
  - We recommended that the District adopt a deposit and investment policy with consideration given to the specific types of risks required for disclosure, such as custodial, interest rate and credit risk. The District adopted a cash and investment policy in 2017.
- Develop procedures concerning computer passwords –Resolved
  - We recommended that the District develop written procedures concerning the assignment, modification, and deletion of user passwords. Passwords should be changed at least once every six months. Written procedures will help to ensure that password assignments, deletions, and modifications are performed in a manner consistent with management's intentions. Written procedures were developed in 2017 for computer passwords.

Management Letter

Current Year Comment

- Documentation of internal controls
  - In December 2013, the U.S. Office of Management and Budget (OMB) issued Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards (Uniform Guidance) in an effort to (1) streamline guidance for federal awards while easing the administrative burden and (2) to strengthen oversight over the expenditures of federal funds and to reduce the risks of waste, fraud and abuse. In accordance with the Uniform Guidance, non-federal entities must establish and maintain effective internal control over the federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in accordance with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States (the Green Book) or the "Internal Control Integrated Framework" issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

  - We recommend that management document and evaluate the system of internal controls over federal awards by utilizing the Green Book or COSO Internal Control Framework.

Upcoming GASB Pronouncements

GASB Statement #75: - Accounting and Financial Reporting for Postemployment Benefits Other than Pensions, which is effective for 2018.

- GASB #75 will substantially change the reporting for other postemployment benefit liabilities and expenses. Changes in the other postemployment benefit liability will be immediately recognized as other postemployment benefit expense or reported as deferred outflows/inflows of resources depending on the nature of the changes. Substantial changes to methods and assumptions used to determine actuarial information for GAAP reporting purposes will be required. Employers will report in their financial statements a net other postemployment benefit liability (asset) determined annually as of the measurement date. Net other postemployment benefit liability (asset) equals the total other postemployment benefit liability for the plan net of the plan net position. The other postemployment benefit liability is the actuarial present value of projected benefits attributed to past service. The plan net position is the accumulated plan assets net of any financial statement liabilities of the plan.

- We recommend that the District contact its actuary to ensure that the actuarial information is available for the 2018 audit.

Questions?

Thank You

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HAMILTON-WENHAM REGIONAL SCHOOL DISTRICT

REPORT ON EXAMINATION OF
BASIC FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2017

HAMILTON-WENHAM REGIONAL SCHOOL DISTRICT

REPORT ON EXAMINATION OF BASIC FINANCIAL STATEMENTS

JUNE 30, 2017

TABLE OF CONTENTS

Independent Auditor's Report 1
Management's Discussion and Analysis 3
Basic Financial Statements 10
- Statement of net position 11
- Statement of activities 12
- Governmental funds – balance sheet 14
- Reconciliation of the governmental funds balance sheet total fund balance to the statement of net position 15
- Governmental funds – statement of revenues, expenditures and changes in fund balances 16
- Reconciliation of the statement of revenues, expenditures, and changes in fund balances of governmental funds to the statement of activities 17
- Fiduciary funds – statement of fiduciary net position 18
- Fiduciary funds – statement of changes in fiduciary net position 19
- Notes to basic financial statements 20

Required Supplementary Information 45
- Schedule of revenues, expenditures and changes in fund balance – general fund – budget and actual 46
- Pension Plan Schedules 48
  - Schedule of the District's proportionate share of the net pension liability 49
  - Schedule of District contributions 50
  - Schedule of the special funding amounts of the net pension liability 51
- Other postemployment benefit plan schedules 52
  - Other Postemployment Benefits Plan Schedule of Funding Progress and Employer Contributions 53
  - Other postemployment benefit plan actuarial methods and assumptions 54
- Notes to required supplementary information 55

Combining Statements 57
- Nonmajor Governmental Funds 58
  - Combining statement of revenues, expenditures and changes in fund balances 59

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Independent Auditor's Report

To the Honorable School Committee
Hamilton-Wenham Regional School District
Wenham, Massachusetts 01984

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Hamilton-Wenham Regional School District (District), as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2017, and the respective changes in financial position and, where applicable, cash flows, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 29, 2017, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the District's internal control over financial reporting and compliance.

Porter Keith, LLC

September 29, 2017

Management's Discussion and Analysis

Management's Discussion and Analysis

As management of the Hamilton-Wenham Regional School District, we offer readers of these basic financial statements this narrative overview and analysis of the financial activities for the year ended June 30, 2017. The District complies with financial reporting requirements issued by the Governmental Accounting Standards Board (GASB). Management's discussion and analysis are part of these requirements. All amounts, unless otherwise indicated, are expressed in whole dollars.

Overview of the Basic Financial Statements

This discussion and analysis is intended to serve as an introduction to the Hamilton-Wenham Regional School District's basic financial statements. These basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

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

The *statement of net position* presents information on all assets and liabilities, with the difference between them reported as *net position.* Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

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

The government-wide financial statements distinguish functions that are principally supported by member Town assessment and intergovernmental revenues (*governmental activities)* from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities).* The governmental activities include administration, instructional services, other student services, operation and maintenance, employee benefits and other fixed charges, programs with other districts, school construction assistance, depreciation and interest. The District had no business-type activities.

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

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

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

The Hamilton-Wenham Regional School District adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

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

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the District's budgetary basis of accounting, pension and other postemployment benefit plan. This report also presents *other supplementary information,* which consists of a combining statement of revenues, expenditures and changes in fund balances for the nonmajor governmental funds, for the purpose of additional analysis.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. Liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources by $9.6 million at the close of 2017.

Net position of $16.9 million reflects its investment in capital assets; less any related debt used to acquire those assets that are still outstanding. The District uses these capital assets to provide services to pupils; consequently, these assets are *not* available for future spending. Although the investment in its capital assets is reported net of its related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Restricted net position of $764,000 represents resources that are subject to external restrictions on how they may be used.

The remaining balance of unrestricted net position has a year-end deficit of $27.2 million. The primary reason for this deficit balance is the recognition of $19.4 million and $10.9 million of other postemployment benefit liabilities and pension liabilities, respectively.

At year-end, the District is able to report positive balances in two out of the three categories of net position.

The District's liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources for governmental activities by $9.6 million at the close of 2017.

	2017	2016
Assets:		
Current assets	$ 6,144,130	$ 5,795,760
Noncurrent assets (excluding capital)	611,619	1,272,169
Capital assets, net	22,163,953	23,209,264
Total assets	**28,919,702**	**30,277,193**
Deferred Outflows of Resources:		
Deferred outflows related to pensions	**1,090,410**	**742,223**
Liabilities:		
Current liabilities	2,232,375	2,063,946
Noncurrent liabilities	30,564,776	28,111,068
Current debt	1,998,728	3,709,911
Noncurrent debt	4,576,910	4,982,965
Total liabilities	**39,372,789**	**38,867,890**
Deferred Inflows of Resources:		
Deferred inflows related to pensions	**197,083**	**-**
Net Position:		
Net investment in capital assets	16,889,963	16,811,909
Restricted	763,543	759,244
Unrestricted	(27,213,266)	(25,419,627)
Total net position	$ **(9,559,760)**	$ **(7,848,474)**

Governmental activities decreased the District's net position by $1.7 million. The following table shows the key elements affecting this decrease.

	2017	2016
Program revenues:		
Charges for services	$ 1,159,571	$ 1,146,069
Operating grants and contributions	7,224,133	5,848,340
School construction assistance	15,600	244,992
General Revenues:		
Member town assessments	26,135,301	25,001,336
Grants and contributions not restricted to specific contributions	4,455,723	4,449,762
Miscellaneous	17,988	6,548
Unrestricted investment income	2,960	3,160
Total revenues	**39,011,276**	**36,700,207**
Expenses:		
Administration	1,125,733	996,944
Instructional services	19,343,216	18,819,634
Other student services	2,872,575	2,796,834
Operation and maintenance	2,167,458	2,269,322
Employee benefits and other fixed charges	11,165,881	9,292,800
Programs with other school districts	2,514,871	2,261,148
Depreciation	1,313,980	1,224,891
Interest	218,848	256,426
Total expenses	**40,722,562**	**37,917,999**
Change in net position	**(1,711,286)**	**(1,217,792)**
Net position, beginning of year	(7,848,474)	(6,630,682)
Net position, end of year	$ **(9,559,760)**	$ **(7,848,474)**

Revenue increased by $2.3 million during the year, which was primarily due to the recognition of a $1.4 million increase in nonemployer pension contributions paid to the Massachusetts Teachers Retirement System (MTRS) by the Commonwealth of Massachusetts on behalf of the District and a $1.1 million increase in member town assessments. The increase in assessments can be attributed to an increase in the current year general fund operating budget.

Expenses increased by $2.8 million during the year, which was primarily due to a $1.9 million increase in employee benefits and a $524,000 increase in instructional services. The increase in employee benefits relates to an increase in pension expense of which $1.4 million is due to the recognition of nonemployer pension contributions paid to the MTRS by the Commonwealth of Massachusetts on behalf of the District and an increase in other postemployment benefits expense. The increase in instructional services primarily relates to teacher's salaries. Additional increases include $254,000 for programs with other school districts and $129,000 for administration.

The $1.7 million decrease in net position is primarily due to a $1.8 million increase in the other postemployment benefits liability, and a $638,000 increase in the pension liability. These decreases were offset by $535,000 of operating surpluses in the general fund and the nonmajor governmental funds and assessments being set to raise revenues to support $1.5 million of debt principal payments and not set to raise revenue to support $1.3 million of non-cash depreciation expense.

Financial Analysis of the Government's Funds

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

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

At year-end, governmental funds reported a combined ending fund balance totaling $3.4 million of which $2.1 million relates to the general fund, $2,000 relates to the school construction fund and $1.3 million relates to the nonmajor governmental funds. Cumulatively there was an increase of $2.1 million in fund balance from the prior year. This increase was due to a $486,000 increase in the general fund, a $1.5 million increase in the school construction fund and a $49,000 increase in the nonmajor governmental funds.

The general fund is the chief operating fund. At the end of the current year, unassigned fund balance of the general fund was $1.3 million, while total fund balance is $2.1 million. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 3.6% of total general fund expenditures, while total fund balance represents 5.9% of that same amount.

The $1.5 million increase in general fund intergovernmental revenue and employee benefits is primarily attributable to the recognition of nonemployer pension contributions paid to the MTRS by the Commonwealth of Massachusetts on behalf of the District.

The School Construction Fund received the proceeds of long-term debt of $1,531,000 which fully funded the expenditures of the project and there remains only $2,204 in fund balance at year end.

Capital Asset and Debt Administration

Outstanding long-term debt of the District totaled $6.3 million as of June 30, 2017, of which $3.4 million relates to the refunding bonds of 2010, $1.4 million relates to the Cutler School roof and other school building repairs and $1.5 million relates to the Buker School and Winthrop School heating and roof projects.

The District has been approved to receive school construction assistance through the MSBA. The MSBA provides resources for eligible construction costs and debt interest and borrowing costs. During 2017, $1.1 million of such assistance was received. Approximately $2.3 million will be received in future years. Of this amount, $992,000 represents reimbursement of long-term interest costs, and $1.3 million represents reimbursement of approved construction costs. Accordingly, a $1.3 million intergovernmental receivable and corresponding deferred inflow have been recorded in the fund based financial statements and the change in the receivable has been recognized as revenue in the conversion to the government-wide financial statements.

In 2017, the District acquired Apple iPads that were financed through capital lease agreements totaling $81,000. Accordingly, the District has outstanding capital leases at year-end totaling $176,000. The iPad lease is funding the acquisition of iPads for the District's 1 to 1 digital learning program at the high school.

Capital asset additions totaled $269,000, the majority of which relates to information technology and other equipment.

Requests for Information

This financial report is designed to provide a general overview of the Hamilton-Wenham Regional School District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Business Office, Hamilton-Wenham Regional School District, 5 School Street, Wenham, Massachusetts 01984.

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Basic Financial Statements

STATEMENT OF NET POSITION

JUNE 30, 2017

	Primary Government
	Governmental Activities
ASSETS	
CURRENT:	
Cash and cash equivalents	$ 5,483,581
Receivables, net of allowance for uncollectibles:	
Intergovernmental	660,549
NONCURRENT:	
Receivables, net of allowance for uncollectibles:	
Intergovernmental	611,619
Capital assets, net of accumulated depreciation:	
Depreciable	22,163,953
TOTAL ASSETS	28,919,702
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	1,090,410
LIABILITIES	
CURRENT:	
Warrants payable	377,319
Accrued payroll	1,559,211
Accrued interest	39,504
Payroll withholdings	72,668
Other liabilities	54,018
Compensated absences	129,655
Capital lease obligations	86,419
Unamortized premium on bonds and notes payable	36,309
Bonds payable	1,876,000
NONCURRENT:	
Compensated absences	268,888
Other postemployment benefits	19,351,939
Net pension liability	10,943,949
Capital lease obligations	89,978
Unamortized premium on bonds and notes payable	21,932
Bonds and notes payable	4,465,000
TOTAL LIABILITIES	39,372,789
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	197,083
NET POSITION	
Net investment in capital assets	16,889,963
Restricted for:	
Gifts and grants	763,543
Unrestricted	(27,213,266)
TOTAL NET POSITION	$ (9,559,760)

See notes to basic financial statements.

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2017

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue
Primary Government:					
Governmental Activities:					
Administration	$ 1,125,733	$ -	$ -	$ -	$ (1,125,733)
Instructional services	19,343,216	203,897	1,464,754	-	(17,674,565)
Other student services	2,872,575	938,351	76,029	-	(1,858,195)
Operation and maintenance	2,167,458	17,323	17,645	-	(2,132,490)
Employee benefits and other fixed charges	11,165,881	-	5,247,033	-	(5,918,848)
Programs with other school districts	2,514,871	-	-	-	(2,514,871)
School construction assistance	-	-	-	15,600	15,600
Depreciation	1,313,980	-	-	-	(1,313,980)
Interest	218,848	-	418,672	-	199,824
Total Governmental Activities	$ 40,722,562	$ 1,159,571	$ 7,224,133	$ 15,600	$ **(32,323,258)**

See notes to basic financial statements.

(Continued)

STATEMENT OF ACTIVITIES (Continued)

YEAR ENDED JUNE 30, 2017

	Primary Government
	Governmental Activities
Changes in net position:	
Net (expense) revenue from previous page	$ **(32,323,258)**
General revenues:	
Member town assessments	26,135,301
Grants and contributions not restricted to specific contributions	4,455,723
Miscellaneous	17,988
Investment income	2,960
Total general revenues	30,611,972
Change in net position	(1,711,286)
Net Position:	
Beginning of year, as revised	(7,848,474)
End of year	$ (9,559,760)

(Concluded)

GOVERNMENTAL FUNDS
BALANCE SHEET

JUNE 30, 2017

	General	School Construction Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	$ 4,112,209	$ 2,204	$ 1,369,168	$ 5,483,581
Receivables, net of uncollectibles:				
Intergovernmental	1,272,168	-	-	1,272,168
TOTAL ASSETS	$ 5,384,377	$ 2,204	$ 1,369,168	$ 6,755,749
LIABILITIES				
Warrants payable	$ 345,371	$ -	$ 31,948	$ 377,319
Accrued payroll	1,524,596	-	34,615	1,559,211
Payroll withholdings	72,668	-	-	72,668
Other liabilities	27,953	-	26,065	54,018
TOTAL LIABILITIES	1,970,588	-	92,628	2,063,216
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	1,272,169	-	-	1,272,169
FUND BALANCES				
Restricted	-	2,204	1,276,540	1,278,744
Assigned	859,549	-	-	859,549
Unassigned	1,282,071	-	-	1,282,071
TOTAL FUND BALANCES	2,141,620	2,204	1,276,540	3,420,364
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 5,384,377	$ 2,204	$ 1,369,168	$ 6,755,749

See notes to basic financial statements.

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TOTAL FUND BALANCES TO THE STATEMENT OF NET POSITION

JUNE 30, 2017

Total governmental fund balances		$ 3,420,364
Capital assets (net) used in governmental activities are not financial resources and, therefore, are not reported in the funds		22,163,953
Accounts receivable are not available to pay for current-period expenditures and, therefore, are deferred in the funds		1,272,169
Certain changes in the net pension liability are required to be included in pension expense over future periods. These changes are reported as deferred inflows of resources and deferred outflows of resources related to pensions		893,327
In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due		(39,504)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.		
Bonds payable	(6,341,000)	
Unamortized premium on bonds and notes payable	(58,241)	
Capital lease obligations	(176,397)	
Compensated absences	(398,543)	
Other postemployment benefits	(19,351,939)	
Net pension liability	(10,943,949)	
Net effect of reporting long-term liabilities		(37,270,069)
Net position of governmental activities		$ (9,559,760)

See notes to basic financial statements.

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

YEAR ENDED JUNE 30, 2017

	General	School Construction Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES:				
Member town assessments	$ 26,135,301	$ -	$ -	$ 26,135,301
Intergovernmental	10,474,697	1,145	1,933,007	12,408,849
Charges for services	-	-	1,159,571	1,159,571
Miscellaneous	17,988	-	-	17,988
Investment income	2,960	-	-	2,960
TOTAL REVENUES	36,630,946	1,145	3,092,578	39,724,669
EXPENDITURES:				
Administration	1,125,733	-	-	1,125,733
Instructional services	18,072,436	-	1,545,968	19,618,404
Other student services	1,850,085	-	1,022,490	2,872,575
Operation and maintenance	2,265,594	-	18,777	2,284,371
Employee benefits and other fixed charges	8,808,496	-	49,050	8,857,546
Programs with other school districts	1,947,871	-	567,000	2,514,871
Debt service:				
Maturing debt	1,720,000	-	-	1,720,000
Interest	276,159	-	-	276,159
TOTAL EXPENDITURES	36,066,374	-	3,203,285	39,269,659
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	564,572	1,145	(110,707)	455,010
OTHER FINANCING SOURCES (USES):				
Proceeds from bonds and notes	-	1,531,000	-	1,531,000
Capital lease financing	-	-	80,920	80,920
Transfers in	60,581	-	139,564	200,145
Transfers out	(139,564)	-	(60,581)	(200,145)
TOTAL OTHER FINANCING SOURCES (USES)	(78,983)	1,531,000	159,903	1,611,920
NET CHANGE IN FUND BALANCES	485,589	1,532,145	49,196	2,066,930
FUND BALANCES AT BEGINNING OF YEAR	1,656,031	(1,529,941)	1,227,344	1,353,434
FUND BALANCES AT END OF YEAR	$ 2,141,620	$ 2,204	$ 1,276,540	$ 3,420,364

See notes to basic financial statements.

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2017

Net change in fund balances - total governmental funds		$ 2,066,930
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay	268,669	
Depreciation expense	(1,313,980)	
Net effect of reporting capital assets		(1,045,311)
Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable (i.e., real estate and personal property, motor vehicle excise, etc.) differ between the two statements. This amount represents the net change in unavailable revenue		(713,393)
The issuance of long-term debt (e.g., bonds and leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities.		
Net change in capital lease financing	31,901	
Proceeds from bonds and notes	(1,531,000)	
Debt service principal payments	1,720,000	
Net effect of reporting long-term debt		220,901
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.		
Net change in compensated absences accrual	10,611	
Net change in other postemployment benefits	(1,821,701)	
Net change in deferred outflow/(inflow) of resources related to pensions	151,104	
Net change in net pension liability	(637,738)	
Net change in accrued interest on long-term debt	4,656	
Amortization of premium from issuance of bonds and notes	52,655	
Net effect of recording long-term liabilities and amortizing deferred losses		(2,240,413)
Change in net position of governmental activities		$ (1,711,286)

See notes to basic financial statements.

FIDUCIARY FUNDS

STATEMENT OF FIDUCIARY NET POSITION

YEAR ENDED JUNE 30, 2017

	Private Purpose Trust Funds	Agency Funds
ASSETS		
Cash and cash equivalents	$ 145,631	$ 90,423
Investments	257,172	-
TOTAL ASSETS	402,803	90,423
LIABILITIES		
Liabilities due depositors	-	90,423
NET POSITION		
Held in trust for other purposes	$ 402,803	$ -

See notes to basic financial statements.

FIDUCIARY FUNDS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

YEAR ENDED JUNE 30, 2017

	Private Purpose Trust Funds
ADDITIONS:	
Private donations	$ 500
Investment income (loss)	6,816
TOTAL ADDITIONS	7,316
DEDUCTIONS:	
Scholarships and awards	18,521
CHANGE IN net position	(11,205)
NET POSITION AT BEGINNING OF YEAR	414,008
NET POSITION AT END OF YEAR	$ 402,803

See notes to basic financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying basic financial statements of the Hamilton-Wenham Regional School District (District) have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the recognized standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting policies are described herein.

A. Reporting Entity

The Hamilton-Wenham Regional School District (the District), was regionalized in 1974 and by agreement serves the Towns of Hamilton and Wenham, Massachusetts. A seven member School Committee governs the District, which consists of elected members from the member Towns.

For financial reporting purposes, the District has included all funds, organizations, agencies, boards, commissions and institutions. The District has also considered all potential component units for which it is financially accountable as well as other organizations for which the nature and significance of their relationship with the District are such that exclusion would cause the basic financial statements to be misleading or incomplete. As required by GAAP, these basic financial statements present the District (the primary government) and its component units. The District has no component units that require inclusion in these basic financial statements.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The government-wide financial statements (i.e., statement of net position and the statement of changes in net position) report information on all of the non-fiduciary activities of the primary government and its component units. *Governmental activities* are primarily supported by member Town assessments and intergovernmental revenues.

Fund Financial Statements

Separate financial statements are provided for governmental funds and fiduciary funds even though fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. Nonmajor funds are aggregated and displayed in a single column.

Major Fund Criteria

Major funds must be reported if the total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of an individual governmental fund are at least 10 percent of the corresponding element (assets and deferred outflows of resources, liabilities and deferred inflows or resources, etc.) for all funds of that category or type

Additionally, any other governmental fund that management believes is particularly significant to the basic financial statements may be reported as a major fund.

Fiduciary funds are reported by fund type.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The District's basic financial statements include both government-wide (reporting the District as a whole) and fund financial statements (reporting the District's major funds). Both the government-wide and fund financial statements categorize primary activities as either government or business-type. Governmental activities are generally financed through intergovernmental assessments or other nonexchange transactions. The District does not have any activities classified as business-type activities.

Government-Wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded when the liabilities are incurred. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The statement of activities demonstrates the degree to which the direct expenses of a particular function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment.

Certain costs, such as employee fringe benefits, property and liability insurance, among others are not allocated among the District's functions and are included in employee benefits and other fixed charges in the Statement of Activities. Depreciation is reported as one amount, in total, on the Statement of Activities. None of these costs are allocated among the respective functions.

Other items not identifiable as program revenues are reported as general revenues.

The effect of interfund activity has been removed from the government-wide financial statements.

Fund Financial Statements

Governmental fund financial statements are reported using the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences, claims and judgments which are recognized when the obligations are expected to be liquidated with current expendable available resources.

Investment income is susceptible to accrual. Other receipts and revenues become measurable and available when the cash is received and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria is met. Expenditure driven grants recognize revenue when the qualifying expenditures are incurred and all other grant requirements are met.

The following major governmental funds are reported:

The *general fund* is the primary operating fund and is used to account for all financial resources, except those that are required to be accounted for in another fund.

The *school construction fund* is used to account for expenditures related to the Buker Elementary School boiler project and the Winthrop Elementary School boiler and window projects.

The nonmajor governmental funds consist of other special revenue and capital projects that are aggregated and presented in the *nonmajor governmental funds* column on the governmental funds financial statements. The following describes the general use of these fund types:

The s*pecial revenue fund* is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets of the governmental funds.

The *capital projects fund* is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets of the governmental funds.

Fiduciary fund financial statements are reported using the flow of economic resources measurement focus and use the accrual basis of accounting. Fiduciary funds are used to account for assets held in a trustee capacity for others that cannot be used to support the governmental programs.

The fiduciary fund type *private purpose trust fund* is used to account for assets that are held for future scholarships and awards.

The fiduciary fund type *agency fund* is used to account for student activity assets that are held in a purely custodial capacity.

D. Cash and Investments

Government-Wide and Fund Financial Statements

Cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with an original maturity of three months or less from the date of acquisition. Investments are carried at fair value.

E. Fair Value Measurements

The District reports required types of financial instruments in accordance with the fair value standards. These standards require an entity to maximize the use of observable inputs (such as quoted prices in active markets) and minimize the use of unobservable inputs (such as appraisals or valuation techniques) to determine fair value. Fair value standards also require the government to classify these financial instruments into a three-level hierarchy, based on the priority of inputs to the valuation technique or in accordance with net asset value practical expedient rules, which allow for either Level 2 or Level 3 depending on lock up and notice periods associated with the underlying funds.

Instruments measured and reported at fair value are classified and disclosed in one of the following categories:

Level 1 – Quoted prices are available in active markets for identical instruments as of the reporting date. Instruments, which are generally included in this category, include actively traded equity and debt securities, U.S. government obligations, and mutual funds with quoted market prices in active markets.

Level 2 – Pricing inputs are other than quoted in active markets, which are either directly or indirectly observable as of the reporting date, and fair value is determined through the use of models or other valuation methodologies. Certain fixed income securities, primarily corporate bonds, are classified as Level 2 because fair values are estimated using pricing models, matrix pricing, or discounted cash flows.

Level 3 – Pricing inputs are unobservable for the instrument and include situations where there is little, if any, market activity for the instrument. The inputs into the determination of fair value require significant management judgment or estimation.

In some instances the inputs used to measure fair value may fall into different levels of the fair value hierarchy and is based on the lowest level of input that is significant to the fair value measurement.

Market price is affected by a number of factors, including the type of instrument and the characteristics specific to the instrument. Instruments with readily available active quoted prices generally will have a higher degree of market price observability and a lesser degree of judgment used in measuring fair value. It is reasonably possible that change in values of these instruments will occur in the near term and that such changes could materially affect amounts reported in these financial statements. For more information on the fair value of the District's financial instruments, see Note 2 – Fair Market Value of Investments.

F. Accounts Receivable

Government-Wide and Fund Financial Statements

The recognition of revenue related to accounts receivable reported in the government-wide financial statements and fiduciary funds financial statements are reported under the accrual basis of accounting. The recognition of revenue related to accounts receivable reported in the governmental funds financial statements are reported under the modified accrual basis of accounting.

Intergovernmental

Various federal and state grants for operating and capital purposes are applied for and received annually. For non-expenditure driven grants, receivables are recorded as soon as all eligibility requirements imposed by the provider have been met. For expenditure driven grants, receivables are recorded when the qualifying expenditures are incurred and all other grant requirements are met.

These receivables are considered 100% collectible and therefore do not report an allowance for uncollectibles.

G. Inventories

Government-Wide and Fund Financial Statements

Inventories are recorded as expenditures at the time of purchase. Such inventories are not material in total to the government-wide and fund financial statements, and therefore are not reported.

H. Capital Assets

Government-Wide Financial Statements

Capital assets which include buildings and improvements, and machinery and equipment are reported in the government-wide financial statements. Capital assets are recorded at historical cost, or at estimated historical cost, if actual historical cost is not available. Donated capital assets are recorded at the estimated fair market value at the date of donation. Except for the capital assets of the governmental activities column in the government-wide financial statements, construction period interest is capitalized on constructed capital assets.

All purchases and construction costs in excess of $10,000 are capitalized at the date of acquisition or construction, respectively, with expected useful lives of greater than one year.

Capital assets (excluding land and construction in progress) are depreciated on a straight-line basis. The estimated useful lives of capital assets are as follows:

Capital Asset Type	Estimated Useful Life (in years)
Buildings and improvements……	15-50
Machinery and equipment……	5-20

The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized and are treated as expenses when incurred. Improvements are capitalized.

Governmental Fund Financial Statements

Capital asset costs are recorded as expenditures in the acquiring fund in the year of the purchase.

I. Deferred Outflows/Inflows of Resources

Government-Wide Financial Statements (Net Position)

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has reported deferred outflows of resources related to pensions in this category.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has reported deferred inflows of resources related to pensions in this category.

Governmental Fund Financial Statements

In addition to liabilities, the governmental funds balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents assets that have been recorded in the governmental fund financial statements but the revenue is not available and so will not be recognized as an inflow of resources (revenue) until it becomes available. The District has recorded unavailable revenues from school construction grants as deferred inflows of resources.

J. Interfund Receivables and Payables

During the course of its operations, transactions occur between and within individual funds that may result in amounts owed between funds.

Government-Wide Financial Statements

Transactions of a buyer/seller nature between and within governmental funds are eliminated from the governmental activities in the statement of net position.

Fund Financial Statements

Transactions of a buyer/seller nature between and within funds are *not* eliminated from the individual fund statements. Receivables and payables resulting from these transactions are classified as "Due from other funds" or "Due to other funds" on the balance sheet.

K. Interfund Transfers

During the course of its operations, resources are permanently reallocated between and within funds. These transactions are reported as transfers in and transfers out.

Government-Wide Financial Statements

Transfers between and within governmental funds are eliminated from the governmental activities in the statement of net position.

Fund Financial Statements

Transfers between and within funds are *not* eliminated from the individual fund statements and are reported as transfers in and transfers out.

L. Net Position and Fund Equity

Government-Wide Financial Statements (Net Position)

Net position reported as "net investment in capital assets" includes capital assets, net of accumulated depreciation, less the principal balance of outstanding debt used to acquire capital assets. Unspent proceeds of capital related debt are not considered to be capital assets. Outstanding debt related to future reimbursements from the state's school building program is not considered to be capital related debt.

Net position is reported as restricted when amounts are not available for appropriation or are legally restricted by outside parties for a specific future use.

Net position has been restricted for "gifts and grants" which represents assets that have restrictions placed on them from outside parties.

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

Fund Financial Statements (Fund Balances)

Governmental fund balances are classified as nonspendable, restricted, committed, assigned, or unassigned based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The governmental fund balance classifications may include the following:

“Restricted” fund balance includes amounts subject to constraints placed on the use of resources that are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or that are imposed by law through constitutional provisions or enabling legislation.

“Committed” fund balance includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision-making authority, the member communities.

“Assigned” fund balance includes amounts that are constrained by the District’s intent to be used for specific purposes, but are neither restricted nor committed.

“Unassigned” fund balance includes the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

Sometimes the District will fund outlays for a particular purpose from different components of fund balance. In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balances in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. When different components of fund balance can be used for the same purpose, it is the District’s policy to consider restricted fund balance to have been depleted first, followed by committed fund balance, and assigned fund balance. Unassigned fund balance is applied last.

M. Investment Income

Investment income derived from major and nonmajor governmental funds is legally assigned to the general fund unless otherwise directed by Massachusetts General Law (MGL).

N. Use of Estimates

Government-Wide and Fund Financial Statements

The preparation of basic financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure for contingent assets and liabilities at the date of the basic financial statements and the reported amounts of the revenues and expenditures/expenses during the year. Actual results could vary from estimates that were used.

O. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of both the Essex Regional Retirement System (ERRS) and the MTRS and additions to/deductions from the Systems fiduciary net position have been determined on the same basis as they are reported by the Systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

P. Long-term Debt

Government-Wide Financial Statements

Long-term debt is reported as liabilities in the government-wide statement of net position. Material bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported gross of the applicable bond premium or discount. Bond issuance costs are reported as an outflow of resources in the reporting period in which the costs are incurred.

Governmental Fund Financial Statements

The face amount of governmental funds long-term debt is reported as other financing sources. Bond premiums and discounts, as well as issuance costs, are recognized in the current period. Bond premiums are reported as other financing sources and bond discounts are reported as other financing uses. Issuance costs, whether or not withheld from the actual bond proceeds received, are reported as general government expenditures.

Q. Compensated Absences

Employees are granted vacation and sick leave in varying amounts based on collective bargaining agreements, state laws and executive policies. Compensated absence liabilities related to governmental activities are normally paid from the funds reporting payroll and related expenditures. Compensated absences are reported in governmental funds only if they have matured.

Government-Wide Financial Statements

Vested or accumulated vacation and sick leave are reported as liabilities and expensed as incurred.

Governmental Fund Financial Statements

Vested or accumulated vacation and sick leave, which will be liquidated with expendable available financial resources, are reported as expenditures and fund liabilities upon maturity of the liability.

R. Fund Deficits

Several individual temporary fund deficits exist at June 30, 2017, within the nonmajor governmental funds. These deficits have been funded through grant proceeds in 2018.

S. Total Column

Government-Wide Financial Statements

The total column presented on the government-wide financial statements represents consolidated financial information.

Fund Financial Statements

The total column on the fund financial statements is presented only to facilitate financial analysis. Data in this column is not the equivalent of consolidated financial information.

NOTE 2 – CASH AND INVESTMENTS

The District maintains a cash and investment pool that is available for use by all Funds. Each Fund Type's portion of this pool is displayed on the balance sheet as "Cash and Cash Equivalents". The deposits and investments of the trust funds are held separately from those of other funds.

Statutes authorize the investment in obligations of the U.S. Treasury, agencies, and instrumentalities, certificates of deposit, repurchase agreements, money market accounts, bank deposits and the State Treasurer's Investment Pool (the Pool). The Treasurer may also invest trust funds in securities, other than mortgages or collateral loans, which are legal for the investment of funds of savings banks under the laws of the Commonwealth. In addition, there are various restrictions limiting the amount and length of deposits and investments.

Custodial Credit Risk – Deposits

In the case of deposits, this is risk that in the event of a bank failure, the government's deposits may not be returned to it. The District's policy allows for unlimited bank deposits up to one year in financial institutions that are fully collateralized or fully insured by Federal Depository Insurance or the Depository Insurance Fund. The District's policy limits unsecured deposits to no more than 5% of an institution's assets and no more than 25% of the District's cash may be comprised of unsecured bank deposits. This percentage may be increased for not more than 30 days during times of heavy collection or in anticipation of large payments that will be made by the District in the near future. These payments may be for such items as debt service payment or regional school assessments. Their credit worthiness will be tracked by Veribanc, or other bank credit worthiness reporting systems. They will be diversified as much as possible. CDs will be purchased for no more than one year and will be reviewed frequently.

At year-end, the carrying amount of deposits totaled $5,692,297, and the bank balance totaled $5,950,774. Of the bank balance, $250,000 was covered by Federal Depository Insurance and $5,700,774, was uninsured and uncollateralized.

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of a failure by the counterparty, the government will not be able to recover the value of its investments or collateral security that are in the possession of an outside party. The District's policy to mitigate custodial credit risk requires review of the financial institution's financial statements and the background of the brokerage house and broker/dealer (Advisor). The intent of this qualification is to limit the District's exposure to only those institutions with a proven financial strength, capital adequacy of the firm, and overall affirmative reputation in the municipal industry. Further, all securities not held directly by the District, will be held in the District's name and tax identification number by a third-party custodian approved by the Treasurer and evidenced by safekeeping receipts showing individual CUSIP numbers for each security.

At year-end, the District's investments totaled $284,510 of which $55,766 and $125,744 are invested in equity securities and corporate bonds, respectively which are subject to custodial credit risk.

Interest Rate Risk

The District's policy to mitigate interest rate risk is to manage the duration of investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

As of June 30, 2017, the District had the following investments and maturities:

		Investment Maturities	
Investment Type	Fair Value	1-5 Years	6-10 Years
Debt Securities			
Government Sponsored Enterprises……	$ 75,662	$ 50,594	$ 25,068
Corporate Bonds.....	125,744	125,744	-
Total Debt Securities.....	201,406	$ 176,338	$ 25,068
Other Investments			
Equity securities.....	55,766		
Money market mutual funds……	27,338		
Total investments.....	$ 284,510		

Credit Risk

The District's policy to mitigate credit risk allows for unlimited investments in United States Treasury and United States Government Agency obligations. In regards to other investments, the District will only purchase investment grade securities with a high concentration in securities rated A or better. The District may invest in the Massachusetts Municipal Depository Trust (MMDT) with no limit to the amount of funds placed in the fund.

As of June 30, 2017, the District's investments in corporate bonds included $25,087 in A rated securities, $50,158 in A- rated securities and $50,499 in BBB+ rated securities. The District's investments in government sponsored enterprises included $75,662 in AA+ rated securities.

Concentration of Credit Risk

The District will minimize concentration of credit risk by diversifying the investment portfolio so that the impact of potential losses from any one type of security or issuer will be minimized. The District did not have any investments in any one issuer exceeding 5% of their total investments. Investments in mutual funds, external investment pools, and other pooled investments are excluded from this requirement.

Fair Market Value of Investments

The District holds investments that are measured at fair value on a recurring basis. Because investing is not a core part of the District's mission, the District determines that the disclosures related to these investments only need to be disaggregated by major type. The District chooses a tabular format for disclosing the levels within the fair value hierarchy.

The following table presents financial assets at June 30, 2017, for which the District measures fair value on a recurring basis, by level, within the fair value hierarchy:

Investment Type	June 30, 2017	Fair Value Measurements Using: Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Debt Securities:				
Government Sponsored Enterprises	$ 75,662	$ 75,662	$ -	$ -
Corporate bonds	125,744	-	125,744	-
Total debt securities	201,406	75,662	125,744	-
Other investments:				
Equity securities	55,766	55,766	-	-
Money market mutual funds	27,338	27,338	-	-
Total other investments	83,104	83,104	-	-
Total investments measured at fair value	$ 284,510	$ 158,766	$ 125,744	$ -

Government sponsored enterprises, equity securities, and money market mutual funds classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. Corporate bonds classified in Level 2 of the hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

NOTE 3 – RECEIVABLES

At June 30, 2017, receivables for the individual major and nonmajor governmental funds totaled $1,272,168. This balance represents the principal portion of school construction assistance that is anticipated to be received from the MSBA and is reported in the general fund and offset by unavailable revenues. This receivable is considered to be fully collectible and does not include an allowance for uncollectible accounts.

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2017, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets being depreciated:				
Buildings and improvements	$ 38,706,525	$ 20,000	$ -	$ 38,726,525
Machinery and equipment	1,155,093	248,669	-	1,403,762
Total capital assets being depreciated	39,861,618	268,669	-	40,130,287
Less accumulated depreciation for:				
Buildings and improvements	(16,122,941)	(1,096,136)	-	(17,219,077)
Machinery and equipment	(529,413)	(217,844)	-	(747,257)
Total accumulated depreciation	(16,652,354)	(1,313,980)	-	(17,966,334)
Total capital assets being depreciated, net	23,209,264	(1,045,311)	-	22,163,953
Total capital assets, net	$ 23,209,264	$ (1,045,311)	$ -	$ 22,163,953

Depreciation expense was not allocated to school functions and appears unallocated on the statement of activities. Accumulated depreciation related to the disposal of capital assets is included in the adjustment for current year depreciation.

NOTE 5 – CAPITAL AND OPERATING LEASES

Capital Leases

The District entered into lease agreements to finance iPads for the High School's 1 to 1 Digital Learning Program. Under this program, parents are required to sign an agreement with the school where an annual fee is paid for the right to use an iPad, the necessary software applications, and technology support services. The agreements include a buyout provision at the end of the term. The District has also entered into lease agreements to finance three trucks.

These lease agreements qualify as capital leases for accounting purposes and therefore have been recorded at the present value of their future minimum lease payments as of the inception date of the lease agreement.

The assets acquired through capital leases are as follows:

Assets:	Governmental Activities
Machinery and equipment	$ 447,088
Less: accumulated depreciation	(219,506)
Total	$ 227,582

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2017, were as follows:

Years Ending June 30		Governmental Activities
2018	$	93,765
2019		71,939
2020		22,050
Total minimum lease payments		187,754
Less: amounts representing interest		(11,357)
Present value of minimum lease payments	$	176,397

Operating Leases

The District leases copiers and a digital mailing system. The total cost of these leases for the year ended June 30, 2017, was $65,476 and is reported as instructional services and administration expenditures in the basic financial statements.

The future minimum lease payments for the District's operating leases are as follows:

Years Ending June 30		Governmental Activities
2018	$	71,281
2019		71,281
2020		71,281
2021		4,393
2022		1,443
Total	$	219,679

NOTE 6 – INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

There were no interfund receivables and/or payables between funds at June 30, 2017. Interfund transfers for the year ended June 30, 2017, are summarized as follows:

	Operating Transfers In:			
Operating Transfers Out:	General Fund	Nonmajor Governmental Funds	Total	
General Fund……	$ -	$ 139,564	$ 139,564	(1)
Nonmajor Governmental Funds…..	60,581	-	60,581	(2)
Total……	$ 60,581	$ 139,564	$ 200,145	

(1) Represents the transfer of $139,564 from the general fund to fund various athletic programs offered by the District.

(2) Represents the transfer of $60,581 of regional transportation aid to the general fund.

NOTE 7 – SHORT-TERM FINANCING

Short-term debt may be authorized and issued to fund the following:

- Current operating costs prior to the collection of revenues through issuance of revenue or tax anticipation notes (RANS or TANS).
- Capital project costs and other approved expenditures incurred prior to obtaining permanent financing through issuance of bond anticipation notes (BANS) or grant anticipation notes (GANS).

Short-term loans are general obligations and carry maturity dates that are limited by statute. Interest expenditures and expenses for short-term borrowings are accounted for in the general fund. At June 30, 2017, the District did not have any short-term debt outstanding:

Type	Purpose	Rate (%)	Due Date	Balance at June 30, 2016	Renewed/ Issued	Retired/ Redeemed	Balance at June 30, 2017
BAN	General Obligation BAN 2016……	1.25%	10/20/16	$ 1,843,682	$ -	$ 1,843,682	$ -

NOTE 8 – LONG-TERM DEBT

State law permits the District, under the provisions of Chapter 71, Section 16, to authorize indebtedness for capital acquisition and construction. Furthermore, written notice of the amount of debt authorized and general purpose of the debt must be given to the Board of Selectmen in each of the member communities comprising the District.

At June 30, 2017, the District's General obligation bonds outstanding are as follows:

Project	Interest Rate (%)	Outstanding at June 30, 2016	Issued	Redeemed	Outstanding at June 30, 2017
Refunding issue of 2010……	2.0 - 5.0	$ 5,085,000	$ -	$ (1,635,000)	$ 3,450,000
Cutler school roof and repair projects……	2.0 - 3.5	1,445,000	-	(85,000)	1,360,000
Buker/Winthrop heating and roof projects…	2.0 - 3.0	-	1,531,000		1,531,000
Total……..		$ 6,530,000	$ 1,531,000	$ (1,720,000)	$ 6,341,000

Debt service requirements for principal and interest for Governmental bonds payable in future years are as follows:

Year	Principal	Interest	Total
2018……	$ 1,876,000	$ 216,861	$ 2,092,861
2019……	1,935,000	155,276	2,090,276
2020……	185,000	62,951	247,951
2021……	190,000	58,251	248,251
2022……	190,000	53,501	243,501
2023……	195,000	48,676	243,676
2024……	195,000	43,776	238,776
2025……	210,000	38,701	248,701
2026……	215,000	33,376	248,376
2027……	220,000	27,376	247,376
2028……	230,000	20,876	250,876
2029……	230,000	14,476	244,476
2030……	240,000	7,938	247,938
2031……	115,000	3,450	118,450
2032……	115,000	1,150	116,150
Totals……	$ 6,341,000	$ 786,635	$ 7,127,635

The District has been approved to receive school construction assistance through the MSBA. The MSBA provides resources for eligible construction costs and debt interest and borrowing costs. During 2017, $1,132,065 of such assistance was received and $2,264,130 will be received in future years. Of this amount, $991,961 represents reimbursement of long-term interest costs, and $1,272,169 represents reimbursement of approved construction costs. Accordingly, a $1,272,169 intergovernmental receivable and corresponding deferred inflow have been recorded in the fund based financial statements and the change in the receivable has been recognized as revenue in the conversion to the government-wide financial statements.

The District is subject to various debt limits by statute and may issue additional general obligation debt under the normal debt limit. At June 30, 2017, the District had $628,150 of authorized and unissued debt related to the Buker and Winthrop School projects.

Changes in long-term liabilities

During the year ended June 30, 2017, the following changes occurred in long-term liabilities:

	Balance June 30, 2016	Additions	Retirements	Balance June 30, 2017	Current Portion
Bonds payable……	$ 6,530,000	$ 1,531,000	$ (1,720,000)	$ 6,341,000	$ 1,876,000
Bond premium……	110,896	-	(52,655)	58,241	36,309
Compensated absences……..	409,154	123,924	(134,535)	398,543	129,655
Other postemployment benefits…..	17,530,238	2,569,816	(748,115)	19,351,939	-
Net pension liability……	10,306,211	1,460,747	(823,009)	10,943,949	-
Capital leases……	208,298	80,920	(112,821)	176,397	86,419
Total……	$ 35,094,797	$ 5,766,407	$ (3,591,135)	$ 37,270,069	$ 2,128,383

NOTE 9 – GOVERNMENTAL FUND BALANCE CLASSIFICATIONS

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions,* establishes a hierarchy for fund balance classifications and the constraints imposed on the uses of those resources. GASB 54 provides for two major types of fund balances, which are nonspendable and spendable. Nonspendable fund balances are balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact. Examples of this classification are prepaid items, inventories, and principal (corpus) of an endowment fund.

In addition to the nonspendable fund balance, GASB 54 has provided a hierarchy of spendable fund balances, based on a hierarchy of spending constraints.

- Restricted: fund balances that are constrained by external parties, constitutional provisions, or enabling legislation.
- Committed: fund balances that can only be used for specific purposes pursuant to self-imposed constraints of the government from its highest level of decision making authority, the member communities.
- Assigned: fund balances that contain self-imposed constraints of the government to be used for a particular purpose.
- Unassigned: fund balance of the general fund that is not constrained for any particular purpose

The District's spending policy is to spend restricted fund balance first, followed by committed, assigned and unassigned fund balance. Most governmental funds are designated for one purpose at the time of their creation. Therefore, any expenditure from the fund will be allocated to the applicable fund balance classifications in the order of the aforementioned spending policy. The general fund and certain other funds may have more than one purpose.

The District has classified its fund balances within the following hierarchy:

	Governmental Funds			
	General	School Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
Fund Balances				
Restricted for:				
Other Revolving Funds	$ -	$ -	$ 956,108	$ 956,108
Athletic/Extra Curricular Revolving Funds	-	-	143,613	143,613
Gifts and Grants	-	-	132,349	132,349
Cafeteria	-	-	17,194	17,194
Capital Projects	-	2,204	27,276	29,480
Assigned to:				
Administration	84,500	-	-	84,500
Instructional services	142,669	-	-	142,669
Other student services	7,917	-	-	7,917
Operation and maintenance	6,623	-	-	6,623
Employee benefits and other fixed charges	23,200	-	-	23,200
Programs with other school districts	25,819	-	-	25,819
Subsequent years' expenditures	568,821	-	-	568,821
Unassigned	1,282,071	-	-	1,282,071
Total Fund Balances (Deficit)	$ 2,141,620	$ 2,204	$ 1,276,540	$ 3,420,364

NOTE 10 – RISK FINANCING

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance. The District participates in premium-based health care plans for its active employees and its retirees'.

NOTE 11 – PENSION PLAN

*Plan Description*s

The District is a member of the Essex Regional Retirement System (ERRS), a cost-sharing multiple-employer defined benefit pension plan covering eligible employees of the 46 member units. The system is administered by five board members (Board) on behalf of all current employees and retirees except for current teachers and retired teachers. Chapter 32 of the MGL assigns authority to establish and amend benefit provisions of the plan.

The District is a member of the MTRS, a cost-sharing multi-employer defined benefit pension plan. MTRS is managed by the Commonwealth of Massachusetts (Commonwealth) on behalf of municipal teachers and municipal teacher retirees. The Commonwealth is a nonemployer contributor and is responsible for 100% of the contributions and future benefit requirements of the MTRS. The MTRS covers certified teachers in cities (except Boston), towns, regional school districts, charter schools, educational collaboratives and Quincy College. The MTRS is part of the Commonwealth's reporting entity and the audited financial report may be obtained by visiting http://www.mass.gov/osc/publications-and-reports/financial-reports/.

Special Funding Situation

The Commonwealth is a nonemployer contributor and is required by statute to make 100% of all actuarially determined employer contributions on behalf of the District to the MTRS. Therefore, the District is considered to be in a special funding situation as defined by GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and the Commonwealth is a nonemployer contributor in MTRS. Since the District does not contribute directly to MTRS, there is no net pension liability to recognize. The total of the Commonwealth provided contributions have been allocated based on each employer's covered payroll to the total covered payroll of employers in MTRS as of the measurement date of June 30, 2016. The District's portion of the collective pension expense, contributed by the Commonwealth, of $5,247,033 is reported in the general fund as intergovernmental revenue and employee benefits in the current fiscal year. The portion of the Commonwealth's collective net pension liability associated with the District is $51,438,198 as of the measurement date.

Benefits Provided

Both Systems provide retirement, disability, survivor and death benefits to plan members and beneficiaries. Massachusetts Contributory Retirement System benefits are, with certain minor exceptions, uniform from system to system. The System provides for retirement allowance benefits up to a maximum of 80% of a member's highest three-year average annual rate of regular compensation. For persons who became members on or after April 2, 2012, average salary is the average annual rate of regular compensation received during the five consecutive years that produce the highest average, or, if greater, during the last five years (whether or not consecutive) preceding retirement. Benefit payments are based upon a member's age, length of creditable service, level of compensation, and group classification. Members become vested after ten years of creditable service.

Employees who resign from service and who are not eligible to receive a retirement allowance or are under the age of 55 are entitled to request a refund of their accumulated total deductions. Survivor benefits are extended to eligible beneficiaries of members whose death occurs prior to or following retirement.

Cost-of-living adjustments granted between 1981 and 1997 and any increase in other benefits imposed by the Commonwealth's state law during those years are borne by the Commonwealth and are deposited into the pension fund. Cost-of-living adjustments granted after 1997 must be approved by the Board and are borne by the System.

Contributions

Chapter 32 of the MGL governs the contributions of plan members and member units. Active plan members are required to contribute to the System at rates ranging from 5% to 9% of gross regular compensation with an additional 2% contribution required for compensation exceeding $30,000. The percentage rate is keyed to the date upon which an employee's membership commences. The member units are required to pay into the ERRS a legislatively mandated actuarial determined contribution that is apportioned among the employers based on active current payroll. The District's proportionate share of the required contribution equaled its actual contribution for the year ended December 31, 2016 and totaled $823,009 which was 20.7% of covered payroll, actuarially determined as an amount that, when combined with plan member contributions, is expected to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability.

Pension Liabilities

At June 30, 2017, the District reported a liability of $10,943,949 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2016. Accordingly, update procedures were used to roll forward the total pension liability to the measurement date. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating members. At December 31, 2016, the District's proportion was 2.84%, which increased .003% from its proportion measured at December 31, 2015.

Pension Expense

For the year ended June 30, 2017, the District recognized pension expense of $1,309,643.

The balances of deferred outflows (inflows) at June 30, 2017 consist of the following:

Deferred category	Deferred Outflows of Resources	Deferred Inflows of Resources	Total
Differences between expected and actual experience….	$ -	$ (197,083)	$ (197,083)
Changes of assumptions……	463,815	-	463,815
Differences between expected and actual earnings……	479,400	-	479,400
Changes in proportion……	147,195	-	147,195
	$ 1,090,410	$ (197,083)	$ 893,327

The District's net deferred outflows (inflows) of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2018……	$ 260,318
2019……	260,318
2020……	270,720
2021……	89,182
2022……	12,789
Total……	$ 893,327

Actuarial Assumptions

The total pension liability in the January 1, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement that was updated to December 31, 2016:

Valuation date……	January 1, 2016
Actuarial cost method……	Entry Age Normal Cost Method.
Amortization method……	The total appropriation is set to increase annually by 7.41% for five years, then by 6.36% for one year and 4% increases annually thereafter until the final year which will be 3.89%.
Remaining amortization period……	18 years for the fresh start base.
Asset valuation method……	Market value adjusted by accounts payable and receivables adjusted to phase in over 5 years investment gains or losses above or below the expected rate of investment return. The actuarial value of assets must be no less than 90% of the adjusted market value nor more than 110% of the adjusted market value.
Projected salary increases……	3.75% Ultimate rate, with steps. 7.50% year one, 6.50% year two, 6.00% year three, 5.50% year four, 5.00% year five.
Cost of living adjustments……	3.0% of the first $13,000 of a members retirement allowance is assumed to be granted every year.
Rates of retirement……	Varies based upon age for general employees, police and fire employees.
Rates of disability……	Disability is assumed to be 45% ordinary and 55% accidental for Groups 1 and 2 and 10% ordinary and 90% accidental for Group 4.
Mortality Rates:	
Pre-Retirement……	The RP-2000 Employee Mortality Table (sex distinct) projected with a Scale BB and Generational Mortality. During employment the healthy employee mortality table is used. Post-employment the healthy annuitant table is used.
Disabled Retiree……	The RP-2000 Healthy Annuitant Mortality Table (sex distinct) projected with scale BB and Generational Mortality set-forward by 2 years. Death is assumed to be due to the same cause as the disability 40% of the time.
Investment rate of return/Discount rate……	7.75% per year.

Investment policy

The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the Board. Plan assets are managed on a total return basis with a long-term objective of achieving a fully funded status for the benefits provided through the pension plan.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in the pension plan's target asset allocation as of January 1, 2016, are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return	Long-Term Expected Asset Allocation
Global Equity		
Large Cap Equities	7.50%	14.50%
Mid/Small Cap Equities	7.75%	3.50%
International Equities	7.83%	16.00%
Emerging International Equities	9.61%	6.00%
Core Fixed Income		
Core Bonds	4.00%	5.00%
20+ Year Treasuries	3.75%	5.00%
TIPS	3.75%	3.00%
Value Added Fixed Income		
High Yield Bonds	5.75%	1.50%
Bank Loans	6.00%	1.50%
EMD (External)	5.75%	1.00%
EMD (Local Currency)	6.50%	2.00%
Private Debt	9.06%	4.00%
Private Equity	9.50%	10.00%
Real Estate	6.50%	10.00%
Timberland	6.00%	4.00%
Hedge Funds and Portfolio Completion	6.48%	13.00%
		100.0%

Rate of return

For the year ended December 31, 2016, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 7.80%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Discount rate

The discount rate used to measure the total pension liability was 7.75% compared to 8.0% in the prior year. The projection of cash flows used to determine the discount rate assumed plan member contributions will be made at the current contribution rate and that contributions will be made at rates equal to the actuarially determined contribution rated. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the net pension liability to changes in the discount rate

The following presents the net pension liability, calculated using the discount rate of 7.75%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.75%) or 1-percentage-point higher (7.75%) than the current rate:

	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
The District's proportionate share of the net pension liability……	$ 13,413,674	$ 10,943,949	$ 9,116,780

NOTE 12 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

Plan Description – The Hamilton-Wenham Regional School District administers a single-employer defined benefit healthcare plan ("the Retiree Health Plan"). The plan provides lifetime healthcare insurance and life insurance benefits for eligible retirees and their spouses through the District's group health insurance plan, which covers both active and retired members. Chapter 32B of the MGL assigns authority to establish and amend benefit provisions of the plan. Benefit provisions are negotiated between the District and the unions representing District employees and are renegotiated each bargaining period. The Retiree Health Plan does not issue a publicly available financial report.

Funding Policy – Contribution requirements are also negotiated between the District and union representatives. The required contribution is based on a pay-as-you-go financing requirement. The District contributes 60 percent of the cost of current-year premiums for eligible retired plan members and their spouses. Plan members receiving benefits contribute the remaining 40 percent of their premium costs. For 2017, the District contributed $748,115 to the plan.

Annual OPEB Cost and Net OPEB Obligation – The District's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The components of the District's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the District's net OPEB obligation are summarized in the following table:

Annual required contribution……	$ 2,634,359
Interest on UAAL……	613,558
Adjustments to annual required contribution……	(920,910)
Amortization of actuarial (gains)/losses……	242,809
Annual OPEB cost (expense)……	2,569,816
Contributions made……	(748,115)
Increase/(Decrease) in net OPEB obligation……	1,821,701
Net OPEB obligation - beginning of year……	17,530,238
Net OPEB obligation - end of year……	$ 19,351,939

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2017 and the two previous years is as follows:

Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
6/30/2017	$ 2,569,816	29.1%	$ 19,351,939
6/30/2016	2,427,496	28.6%	17,530,238
6/30/2015	2,361,813	32.5%	15,797,291

Funded Status and Funding Progress – As of July 1, 2015, the most recent actuarial valuation date, the actuarial accrued liability for benefits was $25.3 million, all of which was unfunded. Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions – Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2015, actuarial valuation, actuarial liabilities were determined using the entry age actuarial cost method. The actuarial assumptions included a 3.5% investment rate of return and an initial annual healthcare cost trend rate of 6% which decreases to a 5% long-term rate for all healthcare benefits after one year. The UAAL is being amortized as a level dollar amount over a 30 year period using the closed amortization method. The remaining amortization period at June 30, 2017, is 22 years.

NOTE 13 – CONTINGENCIES

Various legal actions and claims are pending. Litigation is subject to many uncertainties, and the outcome of individual litigated matters is not always predictable. Although the amount of liability, if any, at June 30, 2017, cannot be ascertained, management believes any resulting liability should not materially affect the financial position at June 30, 2017.

NOTE 14 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through September 29, 2017, which is the date the financial statements were available to be issued.

NOTE 15 – IMPLEMENTATION OF NEW GASB PRONOUNCEMENTS

During 2017, the following GASB pronouncements were implemented:

- GASB Statement #73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement #68, and Amendments to Certain provisions of GASB Statements #67 and #68.* This pronouncement did not impact the basic financial statements.

- GASB Statement #74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans.* The basic financial statements, related notes and required supplementary information were updated to be in compliance with this pronouncement.

- GASB Statement #77, *Tax Abatement Disclosures.* This pronouncement did not impact the basic financial statements.

- GASB Statement #78, *Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans.* This pronouncement did not impact the basic financial statements.

- GASB Statement #80, *Blending Requirements for Certain Component Units – an amendment of GASB Statement #14.* This pronouncement did not impact the basic financial statements.

- GASB Statement #82, *Pension Issues – an amendment of GASB Statements #67, #68, and #73.* The basic financial statements and related notes were updated to be in compliance with this pronouncement.

The following GASB pronouncements will be implemented in the future:

- The GASB issued Statement #75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions,* which is required to be implemented in 2018.

- *The* GASB issued Statement #81, *Irrevocable Split-Interest Agreements,* which is required to be implemented in 2018.

- *The* GASB issued Statement #83, *Certain Asset Retirement Obligations,* which is required to be implemented in 2019.

- *The* GASB issued Statement #84, *Fiduciary Activities,* which is required to be implemented in 2020.

- *The* GASB issued Statement #85, *Omnibus 2017,* which is required to be implemented in 2018.

- *The* GASB issued Statement #86, *Certain Debt Extinguishment Issues,* which is required to be implemented in 2018.

- *The* GASB issued Statement #87, *Leases,* which is required to be implemented in 2021.

Management is currently assessing the impact the implementation of these pronouncements will have on the basic financial statements.

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Required Supplementary Information

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 2017

	Budgeted Amounts			
	Amounts Carried forward From Prior Year	Current Year Initial Budget	Original Budget	Final Budget
REVENUES:				
Member town assessments	$ -	$ 26,268,391	$ 26,268,391	$ 26,268,391
Intergovernmental	-	5,006,335	5,006,335	5,006,335
Miscellaneous	-	-	-	-
Investment income	-	4,000	4,000	4,000
TOTAL REVENUES	-	31,278,726	31,278,726	31,278,726
EXPENDITURES:				
Administration	59,531	1,180,023	1,239,554	1,228,555
Instructional services	81,433	18,445,337	18,526,770	18,257,121
Other student services	7,851	1,891,660	1,899,511	1,859,159
Operation and maintenance	8,993	2,242,431	2,251,424	2,281,424
Employee benefits and other fixed charges	21,465	3,756,399	3,777,864	3,588,864
Programs with other school districts	-	1,494,617	1,494,617	1,974,617
Debt service:				
Maturing debt	-	1,820,000	1,820,000	1,820,000
Interest	-	309,250	309,250	309,250
TOTAL EXPENDITURES	179,273	31,139,717	31,318,990	31,318,990
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(179,273)	139,009	(40,264)	(40,264)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	(139,564)	(139,564)	(139,564)
Use of prior year fund balance for amounts carried forward	179,273	-	179,273	179,273
Use of prior year excess and deficiency	-	555	555	555
TOTAL OTHER FINANCING SOURCES (USES)	179,273	(139,009)	40,264	40,264
NET CHANGE IN FUND BALANCE	-	-	-	-
BUDGETARY FUND BALANCE, Beginning of year	1,656,031	1,656,031	1,656,031	1,656,031
BUDGETARY FUND BALANCE, End of year	$ 1,656,031	$ 1,656,031	$ 1,656,031	$ 1,656,031

See notes to required supplementary information.

	Actual Budgetary Amounts	Amounts Carried Forward To Next Year	Variance to Final Budget
$	26,135,301	$ -	$ (133,090)
	5,227,664	-	221,329
	17,988	-	17,988
	2,960	-	(1,040)
	31,383,913	-	105,187
	1,125,733	84,500	18,322
	18,072,436	142,669	42,016
	1,850,085	7,917	1,157
	2,265,594	6,623	9,207
	3,561,463	23,200	4,201
	1,947,871	25,819	927
	1,720,000	-	100,000
	276,159	-	33,091
	30,819,341	290,728	208,921
	564,572	(290,728)	314,108
	60,581	-	60,581
	(139,564)	-	-
	-	-	(179,273)
	-	-	(555)
	(78,983)	-	(119,247)
	485,589	(290,728)	194,861
	1,656,031	-	-
$	2,141,620	$ (290,728)	$ 194,861

Pension Plan Schedules

The Schedule of the District's Proportionate Share of the Net Pension Liability presents multi-year trend information on the District's net pension liability and related ratios.

The Schedule of District's Contributions presents multi-year trend information on the District's required and actual contributions to the pension plan and related ratios.

The Schedule of the Special Funding Amounts of the Net Pension Liability for the Massachusetts Teachers Contributory Retirement System presents multi-year trend information on the liability and expense assumed by the Commonwealth of Massachusetts on behalf of the District along with related ratios.

These schedules are intended to present information for ten years. Until a ten year trend is compiled, information is presented for those years for which information is available.

SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
ESSEX REGIONAL RETIREMENT SYSTEM

	December 31, 2014	December 31, 2015	December 31, 2016
District's proportion of the net pension liability (asset)……	2.746%	2.837%	2.840%
District's proportionate share of the net pension liability (asset)……	$ 9,315,057	$ 10,306,211	$ 10,943,949
District's covered employee payroll……	$ 3,502,758	$ 3,656,348	$ 3,971,144
Net pension liability as a percentage of covered-employee payroll……	265.93%	281.87%	275.59%
Plan fiduciary net position as a percentage of the total pension liability……	52.27%	51.01%	51.12%

Note: this schedule is intended to present information for 10 years.
Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

SCHEDULE OF CONTRIBUTIONS
ESSEX REGIONAL RETIREMENT SYSTEM

	June 30, 2015	June 30, 2016	June 30, 2017
Actuarially determined contribution	$ 704,356	$ 779,283	$ 823,009
Contributions in relation to the actuarially determined contribution	704,356	779,283	823,009
Contribution deficiency (excess)	$ -	$ -	$ -
Covered-employee payroll	$ 3,502,758	$ 3,656,348	$ 3,971,144
Contributions as a percentage of covered-employee payroll	20.11%	21.31%	20.72%

Note: this schedule is intended to present information for 10 years. Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

SCHEDULE OF THE SPECIAL FUNDING AMOUNTS OF THE NET PENSION LIABILITY

MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM

The Commonwealth of Massachusetts is a nonemployer contributor and is required by statute to make all actuarially determined employer contributions on behalf of the member employers which creates a special funding situation. Since the District does not contribute directly to MTRS, there is no net pension liability to recognize. This schedule discloses the Commonwealth's 100% share of the collective net pension liability that is associated with the District; the portion of the collective pension expense as both a revenue and pension expense recognized by the District; and the Plan's fiduciary net position as a percentage of the total liability.

Fiscal Year	Commonwealth's 100% Share of the Net Pension Liability Associated with the District	District's Expense and Revenue Recognized for the Commonwealth's Support	Plan Fiduciary Net Position as a Percentage of the Total Liability
2017	$ 51,438,198	$ 5,247,033	52.73%
2016	47,483,472	3,851,332	55.38%
2015	37,616,788	2,613,419	61.64%

Note: this schedule is intended to present information for 10 years.
Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

Other Postemployment Benefit Plan Schedules

The Schedule of Funding progress compares, over time, the actuarial accrued liability for benefits with the actuarial value of accumulated plan assets**.**

The Schedule of Employer Contributions presents, over time, the ratio of the actual annual employer contributions to the annual required contribution.

The Schedule of Actuarial Methods and Assumptions presents factors that significantly affect the identification of trends in the amounts reported.

OTHER POSTEMPLOYMENT BENEFIT PLAN

SCHEDULE OF FUNDING PROGRESS AND EMPLOYER CONTRIBUTIONS

Actuarial Valuation Date	Actuarial Value of Assets (A)	Actuarial Accrued Liability (AAL) Projected Unit Credit (B)	Unfunded AAL (UAAL) (B-A)	Funded Ratio (A/B)	Covered Payroll (C)	UAAL as a Percentage of Covered Payroll ((B-A)/C)
7/1/2015	-	$ 25,337,907	$ 25,337,907	0%	$ 18,483,408	137%
7/1/2012	-	22,865,995	22,865,995	0%	17,372,188	132%
7/1/2010	-	25,203,278	25,203,278	0%	N/A	N/A

Schedule of Employer Contributions

Year Ended	Annual Required Contribution	Actual Contributions Made	Percentage Contributed
6/30/2017	$ 2,634,359	$ 748,115	28%
6/30/2016	2,552,692	694,549	27%
6/30/2015	2,514,355	766,529	30%
6/30/2014	2,470,026	723,711	29%
6/30/2013	2,993,191	896,395	30%
6/30/2012	2,868,765	863,565	30%

See notes to required supplementary information.

OTHER POSTEMPLOYMENT BENEFIT PLAN
ACTUARIAL METHODS AND ASSUMPTIONS

Actuarial Methods:

Valuation date	July 1, 2015
Actuarial cost method	Entry age actuarial cost method
Amortization method	Level dollar amount over 30 years, closed basis
Remaining amortization period	23 years at July 1, 2015
Asset valuation method	Market value

Actuarial Assumptions:

Investment rate of return	3.50%
Medical care inflation rate	6% decreasing to 5% over 1 year
Inflation rate	2.75%
Annual compensation increases	3.00%

Plan Membership:

Current retirees, beneficiaries, and dependents	186
Current active members	319
Total	505

See notes to required supplementary information.

NOTE A – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

1. Budgetary Information

The District adopts a balanced budget that is approved by the Committee. The Superintendent of Schools presents an annual budget to the Committee, which includes estimates of revenues and other financing sources and recommendations of expenditures and other financing uses. The Committee, which has full authority to amend and/or reject the budget or any line item, adopts the expenditure budget by majority vote. Increases in the budget subsequent to the approval of the annual budget require majority Committee approval.

The majority of the District's appropriations are non-continuing which lapse at the end of the year.

The District adopts an annual budget for the general fund in conformity with the guidelines described above. The initial 2017 approved budget for the general fund authorized $31.3 million in appropriations. The District did not approve any supplemental appropriations during the year.

The District's accounting office has the responsibility to ensure that budgetary control is maintained on a bottom line, total budget basis. Budgetary control is exercised through the District's accounting system.

2. Budgetary - GAAP Reconciliation

For budgetary financial reporting purposes, the Uniform Municipal Accounting System basis of accounting (established by the Commonwealth) is followed, which differs from the GAAP basis of accounting. A reconciliation of budgetary-basis to GAAP-basis results for the general fund for the year ended June 30, 2017, is presented below:

Net change in fund balance, budgetary basis……	$	485,589
Basis of accounting differences:		
Recognition of revenue for on-behalf payments……		3,851,332
Recognition of expenditures for on-behalf payments……		(3,851,332)
Net change in fund balance, GAAP basis……	$	485,589

NOTE B – PENSION PLAN

A. Schedule of the District's Proportionate Share of the Net Pension Liability

The Schedule of the District's Proportionate Share of the Net Pension Liability details the District's allocated percentage of the net pension liability (asset), the District's proportionate share of the net pension liability, and the District's covered employee payroll. It also demonstrates the District's net position as a percentage of the District's pension liability and the District's net pension liability as a percentage of the District's covered payroll.

B. Schedule of District's Contributions

Governmental employers are required to pay an annual appropriation as established by PERAC. The District's appropriation includes the amounts to pay the pension portion of each member's retirement allowance, an amount to amortize the actuarially determined unfunded liability to zero in accordance with the system's funding schedule, and additional appropriations in accordance with adopted early retirement incentive programs. The District's appropriations are payable on July 1 and January 1. The District may choose to pay the entire appropriation in

July at a discounted rate. Accordingly, actual District contributions may be less than the "total appropriation". The pension fund appropriation is allocated to the District based on covered payroll.

C. Changes of Assumptions

The discount rate was reduced from 8.0% used in the prior year to 7.75% used this year.

D. Changes in Plan Provisions

None.

NOTE C – OTHER POSTEMPLOYMENT BENEFITS

The District administers a single-employer defined benefit healthcare plan ("The Other Postemployment Benefit Plan"). The plan provides lifetime healthcare insurance and life insurance benefits for eligible retirees and their spouses through the District's group health insurance plan, which covers both active and retired members.

The District currently finances it other postemployment benefits (OPEB) on a pay-as-you-go basis. As a result, the funded ratio (actuarial value of assets expressed as a percentage of the actuarially accrued liability) was zero. In accordance with Governmental Accounting Standards, the District has recorded its OPEB cost equal to the actuarial determined annual required contribution (ARC) which includes the normal cost of providing benefits for the year and a component for the amortization of the total unfunded actuarial accrued liability of the plan.

The Schedule of Funding Progress presents multi-year trend information which compares, over time, the actuarially accrued liability for benefits with the actuarial value of accumulated plan assets.

The Schedule of Employer Contributions presents, over time, the ratio of the actual annual employer contributions to the annual required contribution.

Projections for benefits for financial reporting purposes are based on the substantive plan and include the types of benefits provided at the time of each valuation and the historical pattern of sharing benefits costs between the employer and the plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The Schedule of Actuarial Methods and Assumptions presents factors that significantly affect the identification of trends in the amounts reported.

Combining Statements

Nonmajor Governmental Funds

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Capital Project Funds

Capital project funds are used to account for the acquisition and construction of major capital facilities.

NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

YEAR ENDED JUNE 30, 2017

Fund	Program	Program Name	Beginning Balance	Revenues	Expenditures	Other Financing Souces (Uses) Capital Lease Proceeds	Other Financing Souces (Uses) Transfers In/ (Transfers Out)	YTD Change	GAAP Basis Ending Balance	Negative Fund Balances	Positive Fund Balances	Proof Total
REVOLVING FUNDS												
202	200	MRMS INTRAMURALS	$ 10,265	$ 17,500	$ 17,618	$ -	$ -	$ (118)	$ 10,147	$ -	$ 10,147	$ 10,147
202	213	GUIDANCE	7,274	46,606	49,461	-	-	(2,855)	4,419	-	4,419	4,419
202	214	RENTAL	6,684	17,323	18,043	-	-	(720)	5,964	-	5,964	5,964
202	216	SCHOOL CHOICE	75,555	366,241	375,001	-	-	(8,760)	66,795	-	66,795	66,795
202	217	SCHOOL	19,787	10,913	14,825	-	-	(3,912)	15,875	-	15,875	15,875
202	218	INSURANCE RECOVERY	6,011	-	-	-	-	-	6,011	-	6,011	6,011
202	219	TEXTBOOK	27,112	3,064	9,647	-	-	(6,583)	20,529	-	20,529	20,529
202	220	FITNESS CENTER	31	-	-	-	-	-	31	-	31	31
202	221	BUS RENTAL DRIVERS	10	-	-	-	-	-	10	-	10	10
202	224	PRE-SCHOOL TUITION	-	76,235	76,235	-	-	-	-	-	-	-
202	225	RHS PARKING	991	33,900	11,951	-	-	21,949	22,940	-	22,940	22,940
202	228	NON-RESIDENT TUITION	115,861	44,964	35,586	-	-	9,378	125,239	-	125,239	125,239
202	301	BEST BUDDIES	890	-	-	-	-	-	890	-	890	890
202	302	CIRCUIT BREAKER	460,467	707,531	567,000	-	-	140,531	600,998	-	600,998	600,998
202	303	HIGH SCHOOL IPAD LEASE PROGRAM	27,596	113,685	91,004	-	-	22,681	50,277	-	50,277	50,277
202	304	TRANSPORTATION REIMBURSEMENT FUND	60,581	25,983	-	-	(60,581)	(34,598)	25,983	-	25,983	25,983
		TOTAL REVOLVING FUNDS	819,115	1,463,945	1,266,371	-	(60,581)	136,993	956,108	-	956,108	956,108
ATHLETIC/EXTRA CURRICULAR REVOLVING												
205	202	GENERAL ATHLETIC	26,701	11,872	10,545	-	-	1,327	28,028	-	28,028	28,028
205	211	ATHLETIC CO-OP PROGRAM	-	-	476	-	476	-	-	-	-	-
205	212	FOOTBALL	5,392	39,237	48,430	-	10,540	1,347	6,739	-	6,739	6,739
205	213	VOLLEYBALL	-	15,909	18,665	-	7,048	4,292	4,292	-	4,292	4,292
205	214	BOYS SOCCER	-	18,406	19,198	-	7,333	6,541	6,541	-	6,541	6,541
205	215	GIRLS SOCCER	6,060	18,674	27,772	-	5,320	(3,778)	2,282	-	2,282	2,282
205	216	FIELD HOCKEY	3,853	14,852	18,061	-	4,471	1,262	5,115	-	5,115	5,115
205	217	FALL CHEERING	4,163	3,676	6,655	-	1,428	(1,551)	2,612	-	2,612	2,612
205	218	GOLF	3,312	4,940	8,418	-	1,278	(2,200)	1,112	-	1,112	1,112
205	219	X-COUNTRY	9,912	10,387	18,409	-	2,467	(5,555)	4,357	-	4,357	4,357
205	222	WRESTLING	3,849	-	-	-	-	-	3,849	-	3,849	3,849
205	223	INDOOR TRACK	-	12,632	18,374	-	6,814	1,072	1,072	-	1,072	1,072
205	224	ICE HOCKEY	8,931	22,925	35,967	-	10,608	(2,434)	6,497	-	6,497	6,497
205	225	BOYS BASKETBALL	4,267	19,859	27,424	-	6,345	(1,220)	3,047	-	3,047	3,047
205	226	GIRLS BASKETBALL	5,268	11,333	23,133	-	6,532	(5,268)	-	-	-	-
205	227	SWIM TEAM	6,234	14,816	18,670	-	3,375	(479)	5,755	-	5,755	5,755
205	228	WINTER CHEER	1,944	-	-	-	-	-	1,944	-	1,944	1,944
205	229	GYMNASTICS	1,818	6,803	8,054	-	2,241	990	2,808	-	2,808	2,808
205	232	BOYS LACROSSE	1,420	10,878	23,016	-	12,058	(80)	1,340	-	1,340	1,340
205	233	GIRLS LACROSSE	4,994	12,151	18,085	-	8,649	2,715	7,709	-	7,709	7,709
205	234	BASEBALL	-	17,925	24,911	-	10,636	3,650	3,650	-	3,650	3,650
205	235	TRACK & FIELD	7,321	16,403	36,367	-	16,173	(3,791)	3,530	-	3,530	3,530
205	236	SOFTBALL	1,945	9,810	18,526	-	6,773	(1,943)	2	-	2	2
205	237	BOYS TENNIS	2,795	9,216	12,786	-	3,124	(446)	2,349	-	2,349	2,349
205	238	GIRLS TENNIS	924	9,063	13,628	-	5,875	1,310	2,234	-	2,234	2,234
205	250	RHS ART CLUB	603	-	-	-	-	-	603	-	603	603
205	254	RHS MODEL UN	2,812	-	-	-	-	-	2,812	-	2,812	2,812
205	257	RHS MUSICAL	-	18,142	13,185	-	-	4,957	4,957	-	4,957	4,957
205	260	WORLD LANGUAGE CLUB	3,255	-	-	-	-	-	3,255	-	3,255	3,255
205	280	MRMS CHORALE	-	1,210	165	-	-	1,045	1,045	-	1,045	1,045
205	281	MRMS COLLEGE BOWL	2,564	90	1,193	-	-	(1,103)	1,461	-	1,461	1,461
205	283	MRMS MATH TEAM	-	725	725	-	-	-	-	-	-	-
205	284	MRMS MUSICAL	14,607	18,377	15,308	-	-	3,069	17,676	-	17,676	17,676
205	285	MRMS TALENT SHOW	93	-	-	-	-	-	93	-	93	93
205	286	MRMS DRAMA FESTIVAL	923	-	-	-	-	-	923	-	923	923
205	287	MRMS ART CLUB	1,878	1,350	-	-	-	1,350	3,228	-	3,228	3,228
205	290	ELEMENTARY BAND	380	1,939	2,318	-	-	(379)	1	-	1	1

(Continued)

NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

YEAR ENDED JUNE 30, 2017

Fund	Program	Program Name	Beginning Balance	Revenues	Expenditures	Other Financing Souces (Uses) Capital Lease Proceeds	Other Financing Souces (Uses) Transfers In/ (Transfers Out)	YTD Change	GAAP Basis Ending Balance	Negative Fund Balances	Positive Fund Balances	Proof Total
205	291	ELEMENTARY CHORUS	1,033	6,474	6,812	-	-	(338)	695	-	695	695
		TOTAL ATHLETIC/EXTRA CURRICULAR REVOLVING	139,251	360,074	495,276	-	139,564	4,362	143,613	-	143,613	143,613
FEDERAL GRANTS												
301	015	TITLE 1 FY15	-	636	636	-	-	-	-	-	-	-
301	016	TITLE 1 FY16	-	17,049	17,547	-	-	(498)	(498)	(498)	-	(498)
301	017	TITLE 1 FY17	-	48,923	54,198	-	-	(5,275)	(5,275)	(5,275)	-	(5,275)
302	016	FY16 94-142 SPECIAL EDUCATION	-	64,941	64,941	-	-	-	-	-	-	-
302	017	FY17 94-142 SPECIAL EDUCATION	-	430,029	429,951	-	-	78	78	-	78	78
303	016	TITLE IIA FY16	3,737	6,311	10,048	-	-	(3,737)	-	-	-	-
303	017	TITLE IIA FY17	-	22,445	25,546	-	-	(3,101)	(3,101)	(3,101)	-	(3,101)
304	017	EARLY CHILDHOOD FY17	-	13,353	13,353	-	-	-	-	-	-	-
306	016	SPECIAL EDUCATION PROGRAM IMPROVEMENT FY16	4,803	6,547	11,350	-	-	(4,803)	-	-	-	-
306	017	SPECIAL EDUCATION PROGRAM IMPROVEMENT FY17	-	14,910	14,910	-	-	-	-	-	-	-
308	017	EARLY CHILDHOOD PROGRAM IMPROVEMENT FY17	-	1,400	1,367	-	-	33	33	-	33	33
310	017	SPED 94-142 TRANSITION	-	6,550	2,000	-	-	4,550	4,550	-	4,550	4,550
		TOTAL FEDERAL GRANTS	8,540	633,094	645,847	-	-	(12,753)	(4,213)	(8,874)	4,661	(4,213)
STATE GRANTS												
402	016	COORDINATED FAMILY & COMMUNITY ENGAGEMENT FY16	-	583	583	-	-	-	-	-	-	-
402	017	COORDINATED FAMILY & COMMUNITY ENGAGEMENT FY17	-	45,300	44,154	-	-	1,146	1,146	-	1,146	1,146
402	428	BIG YELLOW BUS	600	600	1,200	-	-	(600)	-	-	-	-
402	513	STARS GRANT	-	3,200	3,200	-	-	-	-	-	-	-
		TOTAL STATE GRANTS	600	49,683	49,137	-	-	546	1,146	-	1,146	1,146
PRIVATE GRANTS AND GIFTS												
502	508	ALUMNI GIFTS	100	-	61	-	-	(61)	39	-	39	39
502	510	GIFTS TO SCHOOLS	67,847	4,133	25,898	-	-	(21,765)	46,082	-	46,082	46,082
502	511	GORDON COLLEGE	2,682	-	-	-	-	-	2,682	-	2,682	2,682
502	512	LOCAL EDUCATION FUND	12,250	-	-	-	(1,501)	(1,501)	10,749	-	10,749	10,749
502	515	FY13 PILOT PROGRAM - HARDWARE	4,750	-	2,563	-	-	(2,563)	2,187	-	2,187	2,187
502	517	ASSISTIVE TECH	16	-	-	-	-	-	16	-	16	16
502	518	LIBRARY MINI GRANT	166	-	-	-	-	-	166	-	166	166
502	519	THINKFINITY GRANT	3,573	-	-	-	-	-	3,573	-	3,573	3,573
502	520	TOWER SCIENCE MINI GRANT	190	-	-	-	-	-	190	-	190	190
502	522	THINKFINITY: DO THE MATH	(1,501)	-	-	-	1,501	1,501	-	-	-	-
502	545	FY15 FOREIGN LANGUAGE	35,179	-	28,437	-	-	(28,437)	6,742	-	6,742	6,742
502	554	FY15 CUTLER LEARNING COMMONS	(2,235)	2,235	-	-	-	2,235	-	-	-	-
502	557	FY16 HYDRO VERT GROW WALL	(162)	162	-	-	-	162	-	-	-	-
502	558	FY16 CHROMEBOOKS	-	300	300	-	-	-	-	-	-	-
502	561	CONSERVATION COMMISSION	(1,228)	3,392	3,737	-	-	(345)	(1,573)	(1,573)	-	(1,573)
502	562	BUKER - LIBRARY DONATIONS	82	-	-	-	-	-	82	-	82	82
502	572	FY16 21ST CENTURY LEARNING SPACES	(2,958)	2,958	-	-	-	2,958	-	-	-	-
502	573	FY16 RACHEL'S CHALLENGE	3,600	-	3,600	-	-	(3,600)	-	-	-	-
502	574	WINTHROP SCHOOL PLAYGROUND	107,500	12,534	52,769	-	-	(40,235)	67,265	-	67,265	67,265
502	575	FY16 LEGO ED WEDO 2.0	(795)	795	-	-	-	795	-	-	-	-
502	576	FY16 USING LEGOS	-	13,434	13,434	-	-	-	-	-	-	-
502	577	FY16 8TH GRADE SCIENCE MODERN	-	6,870	6,870	-	-	-	-	-	-	-
502	578	FOUNDATION OF ALCOHOL EDUCATION	-	2,600	1,600	-	-	1,000	1,000	-	1,000	1,000
502	579	FY17 FRAME BY FRAME	-	23,096	23,096	-	-	-	-	-	-	-
502	580	FY17 LIZZIE BORDEN 40 WHACKS	-	550	550	-	-	-	-	-	-	-
502	581	FY17 MAKERSPACE MATERIALS	-	988	988	-	-	-	-	-	-	-

(Continued)

NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

YEAR ENDED JUNE 30, 2017

Fund	Program	Program Name	Beginning Balance	Revenues	Expenditures	Other Financing Souces (Uses) Capital Lease Proceeds	Other Financing Souces (Uses) Transfers In/ (Transfers Out)	YTD Change	GAAP Basis Ending Balance	Negative Fund Balances	Positive Fund Balances	Proof Total
502	582	FY17 FILM MAKING KIT	-	399	399	-	-	-	-	-	-	-
502	583	FY17 KNK ZING ORBIT	-	-	3,784	-	-	(3,784)	(3,784)	(3,784)	-	(3,784)
		TOTAL PRIVATE GRANTS AND GIFTS	229,056	74,446	168,086	-	-	(93,640)	135,416	(5,357)	140,773	135,416
CAFETERIA												
701	700	CAFETERIA	3,506	511,336	497,648	-		13,688	17,194	-	17,194	17,194
		TOTAL SPECIAL REVENUE FUNDS	1,200,068	3,092,578	3,122,365	-	78,983	49,196	1,249,264	(14,231)	1,263,495	1,249,264
CAPITAL PROJECTS												
002	000	SPECIAL PROJECTS	27,276	-	-	-	-	-	27,276	-	27,276	27,276
450	200	CAPITAL LEASE - IPADS	-	-	80,920	80,920	-	-	-	-	-	-
		TOTAL CAPITAL PROJECT FUNDS	27,276	-	80,920	80,920	-	-	27,276	-	27,276	27,276
		TOTAL NONMAJOR FUNDS	$ 1,227,344	$ 3,092,578	$ 3,203,285	$ 80,920	$ 78,983	$ 49,196	$ 1,276,540	$ (14,231)	$ 1,290,771	$ 1,276,540

(Concluded)

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

Independent Auditor's Report

To the Honorable School Committee
Hamilton-Wenham Regional School District
Wenham, Massachusetts 01984

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Hamilton-Wenham Regional School District, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Hamilton-Wenham Regional School District's basic financial statements, and have issued our report thereon dated September 29, 2017.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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



September 29, 2017

HAMILTON-WENHAM REGIONAL SCHOOL DISTRICT

MANAGEMENT LETTER

JUNE 30, 2017

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To the Honorable School Committee
Hamilton-Wenham Regional School District
Wenham, Massachusetts 01984

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Hamilton-Wenham Regional School District (District) as of and for the year ended June 30, 2017, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

However, during our audit we became aware of other matters that we believe represent opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions concerning those matters.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with various District personnel, and will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

The District's written responses to the matters identified in our audit have not been subjected to the audit procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

This communication is intended solely for the information and use of management of the District and is not intended to be and should not be used by anyone other than these specified parties.

Powers & Sullivan, LLC

September 29, 2017

HAMILTON-WENHAM REGIONAL SCHOOL DISTRICT

MANAGEMENT LETTER

JUNE 30, 2017

TABLE OF CONTENTS

PAGE

MATERIAL WEAKNESSES 1

PRIOR YEAR COMMENTS 3

Preschool Revolving Fund 4

Develop Written Procedures Concerning Capital Asset Disposals 4

Adopt a Cash and Investment Policy 4

Develop Procedures Concerning Computer Passwords 5

INFORMATIONAL COMMENTS 6

Documentation of Internal Controls 7

Future Government Accounting Standards Board (GASB) Statements for OPEB 9

MATERIAL WEAKNESSES

MATERIAL WEAKNESSES

This report does not identify any matters that we consider to be material weaknesses in internal control.

PRIOR YEAR COMMENTS

PRESCHOOL REVOLVING FUND

Prior Year Comment

In the prior year, we recommended that the District develop policies and procedures in regards to the allocation of direct and indirect costs to the preschool revolving fund.

Current Status

The District developed written procedures pertaining to the allocation of direct and indirect costs to the preschool revolving fund in 2017.

Management Response

The District considers this matter closed.

DEVELOP WRITTEN PROCEDURES CONCERNING CAPITAL ASSET DISPOSALS

Prior Year Comment

In the prior year, we indicated that the District does not have formal written procedures for disposing of capital assets. We believe that documenting procedures for capital asset disposals will improve physical and accounting control over the assets or proceeds from disposition.

We recommended that the written procedures include a provision requiring a request for disposal to be prepared that describes the asset, the reason for and means of its disposal, and any expected proceeds. An appropriate official who does not have custody of the asset or cash receipt duties should approve the request and send it directly to the accounting department to use as a basis for establishing control over the asset pending its disposal and any sales proceeds and for removing the asset from the records. This will allow the accounting department to prepare documentation to serve as authorization for releasing the asset and for preparing a billing invoice if the asset is sold.

Current Status

Written procedures were developed in 2017 for capital asset disposals.

Management Response

The District considers this matter closed.

ADOPT A CASH AND INVESTMENT POLICY

Prior Year Comment

In the prior year, we indicated that the District does not have an investment policy to address the types of credit risk disclosures required in the District's financial statements. Accounting standards have highlighted the need for governmental entities to consider adopting cash and investment policies that take into account custodial, credit and interest rate risk.

Such policies establish guidelines for matters such as 1) the types of banks the District should have deposits with; 2) the maximum period that an investment can be held and; 3) the highest concentration the District can have in any one investment type or issuer.

Current Status

The District has adopted a cash and investment policy in 2017.

Management Response

The District considers this matter closed.

DEVELOP PROCEDURES CONCERNING COMPUTER PASSWORDS

Prior Year Comment

In the prior year, we indicated that the District does not have written policies and procedures concerning the role of user passwords in securing information and promoting an appropriate segregation of duties.

Current Status

Written procedures were developed in 2017 for computer passwords.

Management Response

The District considers this matter closed.

INFORMATIONAL COMMENTS

DOCUMENTATION OF INTERNAL CONTROLS

Comment

In December 2013, the U.S. Office of Management and Budget (OMB) issued *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) in an effort to (1) streamline guidance for federal awards while easing the administrative burden and (2) to strengthen oversight over the expenditure of federal funds and to reduce the risks of waste, fraud and abuse.

The Uniform Guidance supersedes and streamlines requirements from eight different federal grant circulars (including OMB Circular A-133) into one set of guidance. Local governments are required to implement the new administrative requirements and cost principles for all new federal awards and to additional funding to existing awards made after December 26, 2014 (fiscal year 2016).

In conformance with Uniform Guidance, the non-Federal entity must: (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in ‘‘Standards for Internal Control in the Federal Government’’ issued by the Comptroller General of the United States (the Green Book) and the ‘‘Internal Control Integrated Framework’’, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

The COSO internal control framework is generally accepted as a best practice within the industry including the best practices prescribed by the Government Finance Officers Association (GFOA). COSO is a joint initiative of 5 private sector organizations dedicated to providing thought leadership through the development of frameworks and guidance on enterprise risk management, internal control and fraud deterrence. The original COSO framework was published in 1992 and has been revised several times for changes in operations, technology, and audit risk. The most recent updates to the COSO Internal Control - Integrated Framework were issued in 2013 and are available at www.coso.org.

Management is responsible for internal control and to see that the entity is doing what needs to be done to meet its objectives. Governments have limited resources and constraints on how much can be spent on designing, implementing, and conducting systems of internal control. The COSO Framework can help management consider alternative approaches and decide what action it needs to take to meet its objectives. Depending on circumstances, these approaches and decisions can contribute to efficiencies in the design, implementation, and conduct of internal control. With the COSO Framework, management can more successfully diagnose issues and assert effectiveness regarding their internal controls and, for external financial reporting, help avoid material weaknesses or significant deficiencies.

The COSO internal control framework incorporates 5 major components of internal control, which are supported by 17 principles of internal control as follows:

1. CONTROL ENVIRONMENT
    1) Demonstrates commitment to integrity and ethical values
    2) Exercises oversight responsibility
    3) Establishes structure, authority, and responsibility
    4) Demonstrates commitment to competence
    5) Enforces accountability

2. RISK ASSESSMENT
    6) Specifies suitable objectives
    7) Identifies and analyzes risk
    8) Assesses fraud risk
    9) Identifies and analyzes significant change
3. CONTROL ACTIVITIES
    10) Selects and develops control activities
    11) Selects and develops general controls over technology
    12) Deploys through policies and procedures
4. INFORMATION & COMMUNICATION
    13) Uses relevant information
    14) Communicates internally
    15) Communicates externally
5. MONITORING
    16) Conducts ongoing and/or separate evaluations
    17) Evaluates and communicates deficiencies

Management should evaluate and assess the government's internal control system to determine whether: each of the five essential elements of a comprehensive framework of internal control is present throughout the organization; whether each element addresses all of the associated principles; and whether all five elements effectively function together.

Recommendation

We recommend management follow the best practice for establishing and documenting their internal control system over federal awards by using the COSO Internal Control Framework.

Management Response

The District will endeavor to develop a process and protocol for applying the COSO Internal Control Framework to all new Federal Awards. Before this work can begin however, the District must first acquire an in-depth understanding of the Framework as well as all associated administrative requirements. Given the relative newness of this requirement as well as the lack of resources currently available regarding the applicability of COSO to Municipal and School Finance, the District is unable to estimate the amount of time and resources that will be necessary to implement this recommendation.

FUTURE GOVERNMENT ACCOUNTING STANDARDS BOARD (GASB) STATEMENT FOR OPEB

Comment

The Government Accounting Standards Board (GASB) has issued Statement #75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which is effective for 2018. GASB #75 will substantially change the reporting for other postemployment benefit liabilities and expenses. Changes in the other postemployment benefits liability will be immediately recognized as expense or reported as deferred outflows/inflows of resources depending on the nature of the changes. Substantial changes to methods and assumptions used to determine actuarial information for GAAP reporting purposes will be required. Employers will report in their financial statements a *net other postemployment benefit liability (asset)* determined annually as of the measurement date. The *net other postemployment benefit liability (asset)* equals the total other postemployment benefit liability for the plan net of the plan net position. The other postemployment benefit liability is the actuarial present value of projected benefits attributed to past service. The plan net position is the accumulated plan assets net of any financial statement liabilities of the plan.

The District should expect to record significant OPEB liabilities in the future. While this GASB does not go into effect until 2018, we wanted to make the District aware of the impact that the new standard will have on financial statement reporting and disclosures.

Recommendation

We recommend that the District contact its actuary to ensure that the actuarial information needed to record the net OPEB liability and prepare the footnote and required supplementary information disclosures will be available for the 2018 audit.

Management Response

The District will update its actuarial valuation for the 2018 audit as recommended.

HAMILTON-WENHAM
REGIONAL SCHOOL DISTRICT

Special Project Prioritization Discussion

October 19, 2017

Prepared by:

Jeff Sands, Assistant Superintendent for Finance & Administration

Special Projects Prioritization

- Discuss Projects to be Prioritized over the course of the next 12 months
- Considerations:
  - School Committee & District Goals
  - Supporting Normal District Operations is a Full-Time job for our existing Administrative Team
  - Existing Staff Resource Limitations
    - Number of Staff
    - Skill Set
  - Multiple Similar Project Types exacerbates limitations on certain Resources (e.g. Construction & Procurement)
  - “Must Do” List exceeds current Capacity

Special Projects to be Prioritized

- Must Do
  - FY19 Operating Budget
  - Collective Bargaining w/ Unions
    - Teachers, Custodial, & Offc Pers
    - All 3 Contracts in Final Year
  - HS/MS BAS Upgrade Project
    - $500K G.C. Grant
  - Winthrop Sprinkler Project
    - Cost Est. for April '18 ATM Article
    - Must be completed by 8/31/19 under MGL c. 148 s. 26G
  - FY19 Healthcare Plans
    - Likely RFP or Plan Redesign(s)
  - Renovation of School Libraries Design Project
  - Districtwide Enrollment Study
- Other Projects
  - Athletic Fields Project
    - Gale Study nearing completion
    - SC position and Next Steps
  - MSBA SOI for New PK – 5 School
    - Longmeadow Site or Other
  - OPEB Trust Fund
  - Buker Playground Project
  - Enhance Districts' Emergency Preparedness Plans
    - Implement ALICE Protocol or Other
  - Update 5 Year Capital Plan Details
    - Cost Est. for April '18 ATM Article(s)
  - Winthrop School ADA Ramp Project

Massachusetts School Building Authority

Funding Affordable, Sustainable, and Efficient Schools in Partnership with Local Communities

Getting Started: Information for District Officials and Representatives

What is the MSBA?



The MSBA is the Massachusetts School Building Authority. We are a quasi-independent government authority created in 2004 to replace the former school building assistance program administered by the Department of Education (now the Department of Elementary and Secondary Education). We work with local communities to create affordable, sustainable, and energy efficient schools across Massachusetts.

We are overseen by a seven-member Board of Directors (http://www.massschoolbuildings.org/about/board_leadership) , chaired by State Treasurer Deborah Goldberg (http://www.massschoolbuildings.org/about/from_the_treasurer/Goldberg_bio) . The Board meets six times a year to approve projects through a diligent voting process ensuring that our limited funds are distributed in a responsible and fair manner.

Our staff is led by our Deputy Chief Executive Officer and Executive Director Jack McCarthy (http://www.massschoolbuildings.org/about/senior_staff) . MSBA employees are focused on achieving the MSBA's mission of partnering with communities to support the design and construction of educationally-appropriate, flexible, sustainable, and cost-effective public school facilities.

You can learn more about us, what we do, and some of our proud achievements in our About Us (http://www.massschoolbuildings.org/about) section.

How do we get started working with the MSBA?

Submit a Statement of Interest (http://www.massschoolbuildings.org/building/prerequisites/SOI_overview) ("SOI") during our open submittal period.
Submitting an SOI is not an invitation into the MSBA's capital pipeline; it is the **first step** in the MSBA's program. Moving forward in the MSBA's process requires further collaboration between the district and the MSBA.

We've submitted a Statement of Interest; what happens next?

Districts can submit a Statement of Interest (http://www.massschoolbuildings.org/building/prerequisites/SOI_overview) to either our Accelerated Repair Program (http://www.massschoolbuildings.org/programs/Accelerated_Repair%20) , which deals with facilities that may need roof, window, and/or boiler replacements, but are otherwise structurally sound, or our Core Program, which is for projects in need of a larger scope of work.

MSBA staff reviews the submitted SOIs and works to validate the issues identified by districts in their SOI submissions. During this process, the MSBA may seek to obtain additional or clarifying information from districts and determine the appropriate level of due diligence.

If the MSBA invites a district into the Eligibility Period (http://www.massschoolbuildings.org/building/prerequisites) , which requires a vote of the MSBA Board of Directors (/about/board_leadership) , the district and the MSBA will work collaboratively to determine potential solutions to the issues identified in the SOI.

Outside of standard new construction or addition/renovation projects (the "Core Program"), the MSBA offers other programs that a potential project could be eligible for:

- Accelerated Repair Program (/programs/Accelerated_Repair)
- Model School Program (/programs/model_school)

Where can we learn more about the MSBA process?

The MSBA process is broken down into modules in our Building With Us (http://www.massschoolbuildings.org/building) section. The Building With Us (http://www.massschoolbuildings.org/building) page includes a flow chart showing the overview of the process. You can also print out these Process Overview Chart (/sites/default/files/edit-contentfiles/Getting_Started/MSBA_Process_Overviews_Core_ARP.pdf) (/sites/default/files/edit-contentfiles/Getting_Started/MSBA_Process_Overviews_Core_ARP.pdf) (PDF) for reference and contact us (http://www.massschoolbuildings.org/contact) with your questions.

How can we stay updated on a project in our District?

There are many ways the MSBA distributes information on a project; some information you may be looking for:

- A general overview of the district's public schools and projects in which the MSBA is participating can be found using our Your School (/district-map/all) map tool. Just select your district and select "View Projects..." at the top.

- Information on upcoming site visits and events are posted on our Calendar (/calendar-date).
- As you can see in our Building With Us (/buildings) section, the MSBA's Board of Directors (/about/board_leadership) approves projects, at various points, as they travel through our Capital Pipeline. Districts with projects requiring Board approval for a preferred schematic design will be asked to present information about the project at a Facilities Assessment Subcommittee (/about/board_leadership/facilities_assessment) ("FAS") meeting in advance of the Board Meeting at which the project vote will occur. The FAS agenda is posted ahead of time and will include the district(s) that are scheduled to present. Additionally, following the FAS meeting, the results are posted under the "Meeting Information" section of the FAS page (/about/board_leadership/facilities_assessment).
- When your project has been presented at our Board of Directors' meeting, you can find the information on our Board Meetings (/about/board_leadership/board_meetings) page following the meeting. Click on the "Information from Past...Meetings" to view a particular Board Meeting and the materials presented. In most cases, clicking the district name on the agenda will link to the Board memo that was presented. Board memos contain detailed information on a project, and may include specifics on enrollment and square footage, estimated and maximum total facilities grants, project issues and concerns, reimbursement rates, and Board votes.
  - Districts with projects requiring Board approval for a preferred schematic design will be asked to present information about the project at a Facilities Assessment Subcommittee (/about/board_leadership/facilities_assessment) ("FAS") meeting in advance of the Board Meeting at which the project vote will occur. The FAS agenda is posted ahead of time and will include which district(s) are scheduled to present. Additionally, following the FAS meeting, the results are posted under the "Meeting Information" section of the FAS page.
- You can also follow us on Twitter (https://twitter.com/Mass_SBA) or "like us" on Facebook (https://www.facebook.com/pages/Massachusetts-School-Building-Authority/182569505660) to get daily updates on site visits, meetings, and other announcements.
- Don't forget to use our Search Engine as well, located at the top right corner on every page.



Can we attend MSBA Board meetings?

Our Board of Directors' meetings (/about/board_leadership/board_meetings) are open to the public and take place six times a year. Due to space constraints, we suggest no more than one or two representatives from a District attend the Board meeting. Board meetings are working meetings and presentations from the District are not part of the agenda. Districts are, however, when appropriate, given the opportunity to present on their project prior to the Board meeting at our Facilities Assessment Subcommittee (/about/board_leadership/facilities_assessment) meetings, which are attended by Board members and generally take place each month.

How will the MSBA help our District get the required votes for a project?

This is a common misunderstanding we face: the responsibilities for project support on the local level (the District) versus the State level (the MSBA). The MSBA is a non-entitlement, competitive, funding program. We determine grants based on need and urgency, as expressed by the District and validated by us. We work with the district to determine the most educationally-appropriate and fiscally-responsible solution and determine the portion of funds to appropriate. It is not our responsibility to garner support for a project within a District. Our funds are targeted towards projects and districts that are ready and able to make the financial commitment and move forward in a timely manner. To that end, if a particular District is unwilling to make that commitment, we have a responsibility to the Commonwealth to move forward with another project that can demonstrate that commitment. This question often leads to our vote requirements and what happens if a District fails to pass a vote: more information on vote requirements (/guidelines/votes).

How do I request a public record from the MSBA?

Please visit Public Records Requests (/public_records_requests).

Still have questions?

Contact our Director of Program Management Diane Sullivan (mailto:Diane.Sullivan@MassSchoolBuildings.org) at 617-720-4466

Massachusetts School Building Authority

Funding Affordable, Sustainable, and Efficient Schools in Partnership with Local Communities

Core Program Statement of Interest Process Overview

Introduction

The Massachusetts School Building Authority's (the "MSBA's") grant program is a non-entitlement, competitive program, and its grants are distributed by the MSBA Board of Directors (/about/board_leadership) based on need and urgency, as expressed by the district and validated by the MSBA. The MSBA completes an exhaustive review of available information regarding all districts that submit a Statement of Interest ("SOI") for the Core Program each year. The goals of this review include:

- To determine those schools that are the most urgent and needy relative to the pool of SOI submittals filed in that year. The MSBA considers many factors when looking at the totality of the SOIs including, but not limited to, the age of the building, the amount of space per student, the current and projected enrollment, the condition of the major systems of the school, the general environment of the building and the appropriateness of the building to the educational mission;
- To collaborate with districts on the potential project that they have identified as the priority school if they are filing more than one SOI for that given year;
- To understand if the MSBA is currently partnering with the district on another core project already underway; and
- To understand the range of options each district faces when planning for district-wide educational facilities.

The following information provides an overview of the SOI process from initial opening of the SOI period each January until the Board of Directors votes to authorize invitations to the MSBA's grant program at a subsequent winter Board meeting.

The SOI Filing Period

The MSBA opens its Statement of Interest System (https://systems.massschoolbuildings.org/Login.aspx?ReturnUrl=%2f) annually for districts to file one or more SOIs for either the Core Program (/building) or the Accelerated Repair Program (/programs/Accelerated_Repair). The SOI is the tool districts use to identify the deficiencies and/or programmatic issues that exist in their facilities. Districts should submit one SOI per school for each school that they believe requires a project. An SOI should only be filed for a facility where a district has the ability to fund a project in the next two years. Over the last several years, the SOI system has opened in early January. SOIs are typically due for the Accelerated Repair Program in early February and for the Core Program in early April.

The MSBA has received approximately 100 to 125 SOIs for the Core Program annually. The number of invitations that the Board is able to authorize each year varies, and is contingent on a number of factors. The MSBA has to operate within its annual statutory budget cap. The number of invitations varies based on the characteristics of the pool of applicants, including the number of elementary, middle or high schools that file, total square footage of the schools, and the reimbursement rates of the districts that are invited to participate in the MSBA's grant program. Thus, applying for an MSBA grant is competitive, and not every SOI can be invited into the grant program.

The Funding Cap

The Commonwealth irrevocably dedicated a 1% statewide sales tax, known as the School Modernization Trust fund ("SMART Fund"), to the MSBA's capital program. The state sales tax collections inform the amount of annual funding the MSBA can commit for projects. The MSBA's enabling legislation limits increases or decreases annually thereafter by the lesser of four and one half percent (4.5%) of the limit for the prior fiscal year or the percentage increase or decrease of the dedicated sales tax revenue amount over the prior fiscal year.

The SOI Due Diligence Process

The SOI process involves the District filing an electronic and print version of an SOI with the MSBA by the dates established. MSBA staff is readily available to address concerns, questions, and issues during the filing period. Once the filing period has closed, MSBA staff commences the due diligence process for all SOIs. This is a 4-phase process, which includes:

1. Review SOI submissions for completeness;
2. Review SOI submissions and accompanying documents for content;
3. Conduct senior study visits (/building/prerequisites/senior_study), if required; and
4. Recommend SOIs for invitation into Eligibility Period (/building/prerequisites).

During this process, the MSBA may seek to obtain additional or clarifying information from districts. As the MSBA reviews the entire cohort of SOIs received, it will determine the appropriate level of due diligence that will be required for each SOI and will notify districts of next steps accordingly.

1. Review SOI submission for completeness:

Once the SOI system has closed, MSBA staff reviews each submission to check that all of the required materials have been received. The MSBA works with districts throughout the filing period to ensure that the SOI is complete. For all SOI submissions, the district needs to provide:

- A hard copy of the SOI with the required signatures; there are two separate certifications in each SOI where district officials need to sign;
- A hard copy of the Closed Schools Certification with the required signatures;
- Hard copies of the required local vote documentation that is detailed in the SOI; and
- Any supporting materials required to be submitted with the SOI.

Districts are expected to submit the hard copies of the materials and have them post-marked on or before the due date for the Program submission deadline. The district and the MSBA should discuss in advance of the filing date any extenuating circumstances or requests for exceptions to receipt of the hard copy material.

2. Review each SOI submission and accompanying documents for content:

Once an SOI is determined to be complete, MSBA staff review the information and any additional documents submitted by the district. MSBA staff then compiles the data necessary to assess which SOIs filed in that calendar year may be categorized as the most urgent and needy. Determining the most urgent and needy SOIs relies on many different data sources. MSBA staff use over 50 data points that include the SOI, the MSBA project management system, the MSBA's enrollment tool, the MSBA's 2010 Needs Survey (/programs/needs_survey), and information from the Department of Elementary and Secondary Education ("DESE") (http://www.doe.mass.edu/). There are many factors that can impact the assessment of urgency and need in an SOI, such as increasing enrollment, overcrowding, building condition, general environment, and program deficiencies. As such, it is important to assemble as much data as possible so that staff may gain as complete of a picture of the submitted SOI as possible.

Due to the volume of SOIs submitted for the Core Program, the MSBA requests that each district identify a priority SOI for consideration. This enables the district and the MSBA to focus financial and staff resources on completing a project and ensures that an opportunity for a grant is possible for as many districts as possible. This narrows down the pool of potential projects if districts have submitted multiple schools within the district for consideration.

With its focus on the district identified SOI priority, MSBA staff then looks at this smaller pool of submitted SOIs to assess urgency and need focusing on:

- Needs Survey rating of building condition;
- Needs Survey rating of general environment;
- Previous or ongoing project activity with the MSBA; and
- Section 8 of the MSBA's statute (/guidelines/statutes).

Consideration of these factors produces a smaller subset of the priority SOIs that appear to be more urgent and needy than the other SOIs submitted that year. With this assessment, a group of SOIs are identified for further consideration. This further review may or may not require a senior study visit. If the MSBA is familiar with the school facility identified in the SOI or if the SOI has already received a senior study visit within the previous two years, a senior study visit may not be needed for that SOI. The MSBA may choose to re-visit a school within this two-year window if the SOI contains new information since the last visit.

3. Conduct Senior Study Visits, if required:

If MSBA staff determines that a senior study visit (/building/prerequisites/senior_study) is needed to complete the due diligence process, MSBA staff, accompanied by its technical consultant, will visit the SOI facility. The senior study visit lasts approximately two hours and is an opportunity for the MSBA to further understand the issues identified in the district's SOI. MSBA staff requests that the district have someone familiar with the facilities and systems present, as well as someone who is familiar with the curriculum as it relates to the program offered. The district is requested to provide a copy of the school's floor plans (emergency/evacuation plans are sufficient) ahead of the MSBA's visit.

The senior study visit starts with a meeting to review the SOI, the MSBA process, and to hear district concerns. The discussion is followed by a tour of the main areas of the school, as well as typical general classrooms and specialty spaces.

Dependent upon the number of senior study visits that are required, this phase can take approximately 8 to 10 weeks, with visits typically scheduled from September through November.

4. Recommend SOIs for Invitation into Eligibility Period:

Once the content review and senior study visits have been completed, MSBA staff once again review the factors, noted above, that can impact the assessment of urgency and need in an SOI (increasing enrollment, evidence of overcrowding, building condition, general environment and program deficiencies), to understand the total impact of all of the factors on the overall need of the SOI. As the number of invitations that the MSBA can issue varies each year, and the number of SOIs received each year exceeds the MSBA's annual cap expenditure, MSBA staff compares the SOIs that were selected for further review to each other to determine a degree of urgency and need, ranging from minor to major, for each of the SOIs. MSBA staff then provide their findings to the Chief Executive Officer (/about/senior_staff), Executive Director/Deputy Chief Executive Officer (/about/senior_staff), the MSBA's Facilities Assessment Subcommittee (/about/board_leadership/facilities_assessment), and the Board of Directors (/about/board_leadership). Once the recommendations have been accepted, MSBA staff works with the districts to determine the optimum Board meeting for the district to receive an invitation into Eligibility Period (/building/prerequisites) from the Board of Directors.

Massachusetts School Building Authority

Funding Affordable, Sustainable, and Efficient Schools in Partnership with Local Communities

Statements of Interest

The Massachusetts School Building Authority's 2017 Statement of Interest ("SOI") submittal period is now closed.

2017 Statement of Interest Submittal Period ☑

Submitting an SOI is the critical first step in the MSBA's program to partially fund the construction, renovation, addition or repair of municipally or regionally owned school facilities located in cities, towns and regional school districts. The SOI allows districts to inform us about deficiencies that may exist in a local school facility and how those deficiencies inhibit the delivery of the district's educational program.

Below are links to information that will help you submit an SOI.

- Core Program SOI Process Overview (/building/SOIs/CP_Process_Overview)
- Accelerated Repair Program Overview (/programs/Accelerated_Repair)
- 2017 SOI Frequently Asked Questions (/building/SOIs/2017_SOI_FAQs)

SOI Submission Deadlines:

- **Accelerated Repair Program:** The SOI closing date for districts submitting for consideration in the Accelerated Repair Program ("ARP"), which is primarily for the repair and/or replacement of roofs, windows/doors, and/or boilers in an otherwise structurally sound facility, was **Friday, February 17, 2017 at 11:59pm.**

- **Core Program:** The SOI closing date for districts submitting for consideration in the Core Program, which is primarily for projects beyond the scope of the Accelerated Repair Program, including extensive repairs, renovations, addition/renovations, and new school construction, was **Friday, April 7, 2017 at 11:59pm.**

MSBA ACCELERATED REPAIR PROGRAM:

The MSBA Accelerated Repair Program ("ARP") encourages all eligible applicants to apply, but the ARP is not appropriate for all potential projects. The ARP is for the partial or full replacement of roofs, windows/doors, and boilers. As a project would not qualify for ARP, a district should not file an SOI for ARP if:

- the roof/boiler/windows/doors are less than twenty years old;
- the proposed project cost is projected as less than $250,000;
- the school is judged by the district to be over-crowded;
- the primary use of the building is for non-educational purposes;
- the SOI itself seeks construction beyond roofs, windows, or boilers;
- the SOI itself seeks boiler construction, excluding heating fuel storage and/or delivery, beyond the physical limits of the existing boiler room(s); or
- the district plans a future construction project for MSBA participation going beyond roofs, windows, and boilers for the school.

In some cases, a project which is inappropriate for the MSBA ARP may be appropriate for the MSBA CORE program.

Please note that the MSBA may be constrained to limit the number of ARP projects in which it participates based on the number of SOIs that are received in a given fiscal year and on the MSBA's available funds. Among the factors the MSBA may consider, should it be required to limit the number of ARP projects, are the degree of the disrepair of the systems to be replaced and the frequency with which issues associated with that disrepair arise.

The deadline for submitting Accelerated Repair Program SOIs was Friday, February 17, 2017 at 11:59pm.

The review process for ARP SOIs will begin after the February 17, 2017 deadline for districts that have submitted a properly completed SOI and all the required documentation, including the required votes of the municipal governing body and the school committee.

MSBA CORE PROGRAM:

The Core Program is primarily for projects beyond the scope of the Accelerated Repair Program, including extensive repairs, renovations, addition/renovations, and new school construction. **MSBA review of Core Program SOIs will begin after the April 7, 2017 deadline.** The MSBA will not issue any decisions for any potential projects in 2016 until (1) the MSBA has received and reviewed the entire cohort of Core Program SOIs and (2) the MSBA has performed due diligence on district selected priority SOIs. Depending on the number of SOIs that are submitted, this review process could take several months. Invitations to the MSBA Eligibility Period are anticipated at the fall 2017/winter 2018 Board meetings.

Core Program SOI submissions were accepted from January 6, 2017 - April 7, 2017.

Previously Submitted SOIs:

- View the list of SOIs submitted to the MSBA by district in 2008 (http://info.massschoolbuildings.org/SOI_List/ShowSOI.aspx?y=2008)
- View the list of SOIs submitted to the MSBA by district in 2009 (http://info.massschoolbuildings.org/SOI_List/ShowSOI.aspx?y=2009)
- View the list of SOIs submitted to the MSBA by district in 2010 (http://info.massschoolbuildings.org/SOI_List/ShowSOI.aspx?y=2010)
- View the list of SOIs submitted to the MSBA by district in 2011 (http://info.massschoolbuildings.org/SOI_List/ShowSOI.aspx?y=2011)
- View the list of SOIs submitted to the MSBA by district in 2012 (http://info.massschoolbuildings.org/SOI_List/ShowSOI.aspx?y=2012)
- View the list of SOIs submitted to the MSBA by district in 2013 (http://info.massschoolbuildings.org/SOI_List/ShowSOI.aspx?y=2013)
- View the list of SOIs submitted to the MSBA by district in 2014 (http://info.massschoolbuildings.org/SOI_List/ShowSOI.aspx?y=2014)
- View the list of SOIs submitted to the MSBA by district in 2015 (http://info.massschoolbuildings.org/SOI_List/ShowSOI.aspx?y=2015)
- View the list of SOIs submitted to the MSBA by district in 2016 (http://info.massschoolbuildings.org/SOI_List/ShowSOI.aspx?y=2016)

MSBA GRANT PROGRAM INFORMATION:

The MSBA's grant program is a non-entitlement, competitive program, and grants are distributed by the MSBA Board of Directors based on need and urgency, as expressed by the district and validated by the MSBA. Submitting an SOI is not an invitation into the MSBA's capital pipeline; it is the first step in the MSBA's program. Moving forward in the MSBA's process requires further collaboration between the district and the MSBA.

If you have any questions about the 2017 SOI process, please see the Statement of Interest User Guide or contact Diane Sullivan (mailto:Diane.Sullivan@MassSchoolBuildings.org?subject=Statements%20of%20Interest) , Director of Program Management, at the MSBA by e-mail or by phone at 617-720-4466.

Massachusetts School Building Authority

Funding Affordable, Sustainable, and Efficient Schools in Partnership with Local Communities

Statement of Interest Frequently Asked Questions: 2017

Q: What is a Statement of Interest (SOI)?

A: An SOI is a form that can be completed by cities, towns, and regional school districts ("Districts") that are seeking funding from the MSBA. Submitting an SOI is the first step in the Massachusetts School Building Authority ("MSBA") program for school building construction, addition/renovation, and repair grants. The SOI asks the District to state what it believes are the deficiencies in a school building and how those deficiencies fit the statutory priorities established in MGL c.70B.

Q: Should the SOI propose a solution to the deficiencies cited?

A: The purpose of the SOI is for the District to identify perceived deficiencies within a school facility. The MSBA and the District would then work in partnership to identify possible solutions if/when the District is invited by the MSBA Board of Directors into the Capital Pipeline (Core Program or Accelerated Repair Program). If a District is invited into the Capital Pipeline, the MSBA and the District will begin collaboration to determine the most educationally-appropriate and cost-effective solution to the deficiencies in a building. A District should indicate in the drop-down menu in the SOI the type of project it believes is appropriate: potential new school, addition/renovation, repair project (including major repair to a facility or accelerated repair to a roof, window, or boiler). In the SOI section titled "District Goal for School," the District should also provide information about what the District feels is a potential solution to the facilities issues that have been identified in the SOI

Q: How many SOIs can a District submit?

A: We do not limit the number of SOIs that a District can submit; however, an SOI should only be filed for a facility where a District has the ability to gain the proper local approvals and fund a project in the next two years. *A District is only allowed to submit one SOI per school facility and should detail all of the facility's deficiencies in that one SOI.* If a District submits SOIs for more than one facility, it will be required to select one SOI as the "district priority SOI" for consideration and due diligence efforts by the MSBA. With each 2017 SOI online submission, the District will need to designate its "district priority SOI" in the online SOI System. If the District already has an SOI in our Capital Pipeline, that SOI is the District's priority for 2017 and will continue to be considered the District's priority SOI until the time of project completion. *Please note, if applicable, Districts may express the need for multiple accelerated repair projects (generally projects for the repair and/or replacement of windows, roofs, and/or boilers).*

Q: Should a District seek professional assistance to complete an SOI?

A: No. Districts should not seek professional assistance to complete an SOI. The SOI affords a District the opportunity to articulate its thoughts about problems that may exist in a local school facility. We expect that the SOI can be completed at no cost to the District. Districts will NOT be reimbursed for any expenses that may be incurred in connection with the completion and submission of an SOI. The process of completing and submitting an SOI will require dedicated time from the District. We recommend that the District plan ahead and allocate sufficient time to answer the questions posed in the SOI, secure the appropriate signatures, and take the required local votes.

Q: Who files an SOI?

A: The Superintendent of Schools files the SOI after having been authorized to do so by the city, town, or regional school district school committee and, except in the case of a regional school district, by the local governing body (e.g., City Council/Aldermen/Board of Selectmen).

Q: Why is it necessary to have votes authorizing submission of an SOI?

A: In order to show the support of the local officials for the submission of an SOI, we require votes from the local school committee and, except in the case of a regional school district, the local governing body (e.g., City Council/Aldermen/Board of Selectmen) authorizing the Superintendent of Schools to submit an SOI.

Q: Is there a required text for the votes authorizing an SOI?

A: Yes. The votes of the local governing body and the school committee must use substantially the same wording that is set forth in the Form of Vote /sites/default/files/edit-contentfiles/Building_With_Us/SOIs/2017/SOI_Vote_Language_and_Guidance.docx that is detailed in the SOI. The text of the motions voted must reference the school name and the deficiencies that have been identified in the SOI. The deficiencies can be listed in the text of the vote as the numerical priorities and the descriptions that were selected on the second page of the SOI by the District. For the vote of the City Council/Aldermen/Board of Selectmen, a copy of the text of the vote must be submitted with a certification of the City/Town Clerk that the vote was duly taken and recorded. The date of the vote must be provided. For the vote of the School Committee, minutes of the School Committee meeting at which the vote was taken must be submitted with the original signature of the Committee Chairperson. The School Committee minutes should contain the text of the motion that was voted.

Q: If my district is ready to take the required local votes to submit an SOI and we do not yet know the SOI date (the date the SOI will be submitted online) to use in the vote language, what should I do?

A:If a district does not know the date the SOI will be submitted online (the SOI date) but is ready to take the required local votes to submit the SOI, the district should reference the SOI "that will be submitted to the MSBA by no later than Friday, April 7, 2017* for consideration in 2017" in the text of the votes. The district must have current votes to submit an SOI for consideration in 2017 and should not re-submit a vote taken to submit an SOI in a previous fiscal year.

*For Accelerated Repair SOIs, use the closing date of Friday, February 12, 2017.

Q: How does a District file an SOI?

A: The Superintendent must obtain the District Access Form and follow the instructions to submit it to the MSBA during an open submittal period. **The deadline for submitting an SOI for consideration in 2017 is Friday, February 12, 2017 for the Accelerated Repair Program and Friday, April 7, 2017 for the Core Program.**

Q: Who signs off on the SOI submittal?

A: In addition to the vote requirements noted above, once the SOI has been submitted online, the District must print out the hard copy SOI document and obtain the signatures of the following local officials on both certification pages: the Superintendent of Schools, the District's School Committee Chair, and the Local Chief Executive Officer of the District. In some Districts two of the required signatures may be that of the same person (i.e., in some cities the Mayor is also the Chairman of the School Committee.). If this is the case, please have that person sign the SOI in both locations. Please do not leave any of the signatures blank as it will result in an incomplete submittal.

Q: Who is the Local Chief Executive Officer?

A: In a city or town with a manager form of government, the manager of the municipality is the Local Chief Executive Officer. In other cities, the Mayor is the Local Chief Executive Officer, and in other towns, the Board of Selectmen is the Local Chief Executive Officer unless, in a city or town, some other municipal office is designated as the chief executive office under the provisions of a local charter.

Q: What is the Accelerated Repair Program and how does a District file an SOI for the Accelerated Repair Program?

A: The Accelerated Repair Program (/programs/Accelerated_Repair) is for the repair and/or replacement of roofs, windows, and/or boilers with the potential to include additional systems as may be determined by the MSBA contingent upon available funding and capacity in the Capital Pipeline. The Accelerated Repair Program focuses on the preservation of existing assets by performing energy-efficient and cost-saving upgrades, which will result in direct operational savings for Districts.

The deadline for submitting an SOI for the Accelerated Repair Program for consideration in 2017 is Friday, February 17, 2017.

Q: Does the Accelerated Repair Program have special requirements?

A: SOIs that are invited into the Accelerated Repair Program will be required to use pre-qualified OPMs and designers and adhere to other requirements that are unique to this Program, such as implementing an accelerated project schedule. Districts that are ultimately invited by a vote of the MSBA Board of Directors into the Accelerated Repair Program may be able to undertake multiple projects simultaneously, but must be able to evidence the ability to obtain necessary funding in a timely manner

Q: Does the District need to submit student enrollment information along with its SOI?

A: No. In the past, Districts were required to submit limited enrollment-related information when submitting an SOI based on enrollment factors (statutory priorities 2, 4, and 6). Due to our redesigned Enrollment Projection System, Districts are no longer required to submit enrollment information at the time of filing an SOI. However, we will engage in enrollment discussions with the District prior to invitation into the Capital Pipeline. Specifically, much of the enrollment projection collaboration now occurs when the District is invited into our Eligibility Period.

Q: How does the pre-populate option work?

A: To assist Districts that are filing an SOI for a school facility that was the subject of an SOI that was submitted in 2016, we have the ability to recall the data that was provided in a District's 2016 SOI submission and pre-populate a new SOI with that data. The District can then edit the information and update the SOI prior to submitting it for consideration in 2017. To request that we pre-populate a 2017 SOI template with data that was previously provided, please complete the necessary information in the MSBA System Pre-population Request Form (will hyperlink to 2017 Pre-Population word doc). Please make sure to note whether we should also pre-populate any closed school information.

Q: What happens after the MSBA receives the SOI?

A: The information provided in the SOI will play an important role in helping us understand the needs at a particular school facility and to decide whether to move forward with a District for further assessment of a facility. Once an SOI has been submitted and reviewed, we will be working with Districts to validate the problem(s) identified in the SOI and, if appropriate, collaborate on potential solutions. We will then notify Districts about the next steps.

Q: How long will the MSBA approval process take?

A: That depends on several factors, including: the extent and urgency of the problems described in the SOI; the extent and urgency of the problems relative to other SOIs that have been filed; the number of potential solutions that may need to be explored with a District; the amount of time required for the MSBA and the District to agree

upon an educationally and financially sound solution; the ability of the District to fund its portion of the agreed-upon solution; and many other factors that all could impact timing.

We remain committed to working as diligently as possible to review all SOI submissions and to collaborating with Districts that are invited to move forward in our process through all phases of project approval, design, and construction

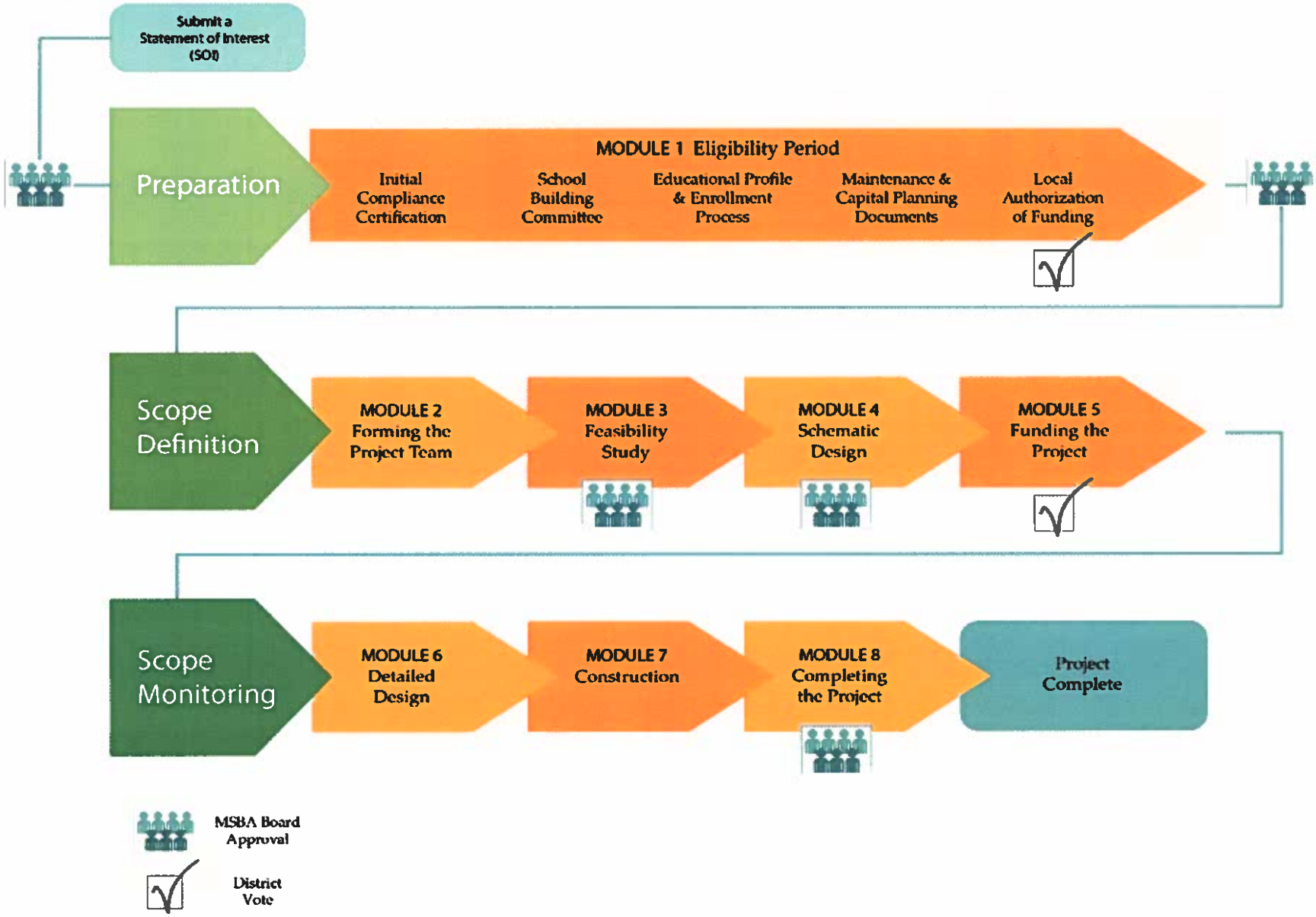
Q: Does the MSBA work with Districts on a "first come, first served" basis?

A: No. Our grant program is based on urgency and need, consistent with the eight statutory criteria, and not the time of the SOI submission.

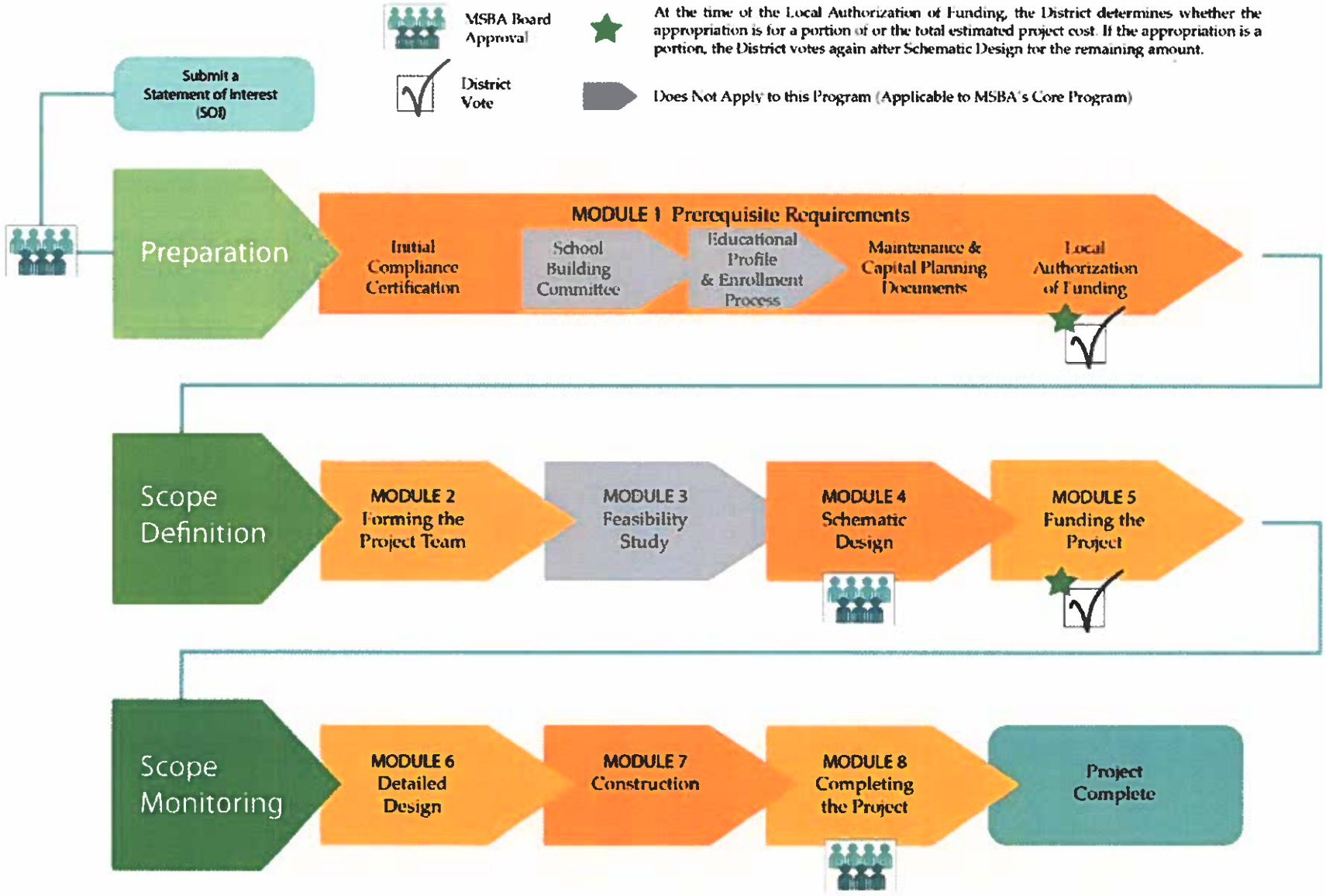
Q: Where can I find out more about filing an SOI?

A: For questions regarding SOIs, please email 2017SOI@massschoolbuildings.org (mailto:2017SOI@massschoolbuildings.org) or contact Diane Sullivan (mailto:Diane.Sullivan@MassSchoolBuildings.org) via e-mail or at 617-720-4466.

MSBA Core Program Process Overview



MSBA Accelerated Repair Program Process Overview



report of the resolutions committee

The MASC Resolutions Committee met on July 5, 2017 to consider the resolutions proposed by member districts for consideration at the 2017 Annual Meeting of the Association. Members present: Beverly Hugo, Framingham (Chair, Ex Officio), Patrick Francomano, Past President and King Philip Regional School Committee, William Fonseca, East Longmeadow School Committee; Margaret Driscoll, Melrose School Committee; Laura Fallon, Northampton School Committee, Irene Feliciano-Simms, Holyoke School Committee; Mildred Lefebvre, Holyoke School Committee; Geoff Swett, Wareham School Committee; Brian O'Connell, Worcester School Committee; Brendan Walsh, Salem School Committee

The following resolutions were moved forward by the Resolutions Committee and approved by the MASC Board of Directors at their meeting on July 12.

RESOLUTION 1: MOVEMENT OF THE CHAPTER 70 FUNDING ENROLLMENT DATE TO MARCH 15
Submitted by the Framingham School Committee

WHEREAS: District schools in Massachusetts Department of Education report peak enrollment in the months of January, February and March.

WHEREAS: House Bill 2846 would provide that a district may only receive reimbursement from the proposed Unfunded Student Reserve Fund if the district has a net enrollment of more than 100 new students between October 1 of the previous year and March 1 of the current year.

WHEREAS: Many districts must have their budgets completed prior to knowing what their Chapter 70 funds amount will be.

THEREFORE BE IT RESOLVED that: The Massachusetts Association of School Committees file for and support legislation that will implement the movement of the Chapter 70 funding enrollment date to March 15th.

RATIONALE: Giving the districts the ability to base their budget on the enrollment rate after the peak enrollment time will allow districts to base their budget with increased accuracy to meet the needs of their student population. Underfunding leaves students at risk to fall behind due to not having the appropriate staffing, technology or needed educational materials. Smaller districts will be more at risk as their admission rate may not reach the required 100 students proposed in House Bill 2846 (2017) and will be least able to absorb the additional cost of unfunded students. For larger districts the proposed Unfunded Student Reserve Fund will still leave them underfunded as the amount proposed to be set aside will not meet the needs of the students across the state.

RESOLUTION 2: REFORM OF CIRCUIT BREAKER FUNDING
Submitted by the Framingham School Committee

WHEREAS: The Special Education Circuit Breaker program includes a provision that only allows districts to claim for extraordinary relief when claimable special education costs exceed 125% of the year's claimed costs.

WHEREAS: There are many districts that have a large special education population especially with regard to out-of-district placements that will never reach the special provision of 125%. Framingham alone has budgeted over $42 million for district SPED costs.

WHEREAS: Out-of-district placement costs are rising yet the out-of-district schools have not been liable for their expenditures to the taxpayers, and there is no accountability for the increases. Public schools are held accountable to the taxpayers for where every dime goes. In turn districts are unable to justify their rising expenditures and are unable to receive the additional funding needed from those to whom they are accountable.

WHEREAS: Medicare and Medicaid cuts that are being discussed threaten many districts who have their Physical Therapy, Occupational Therapy and Speech Therapy services paid for by those programs to bear the burden of these costs.

THEREFORE BE IT RESOLVED that: The Massachusetts Association of School Committees file for and support legislation that will support the provision of reform for Circuit Breaker Funding and support the recommendations of the Foundation Budget Review Commission.

RATIONAL: According to MAAPS 2012 Bottom Line Report between 2006 and 2012, special education costs in Massachusetts increased by 56% compared to 36% for all public education.

RESOLUTION 3: LITIGATION FOR FAIR SCHOOL FINANCE
Submitted by the Framingham School Committee

WHEREAS: As the result of a lawsuit *(McDuffy vs. Driscoll)*, the MA Supreme Judicial Court ruled that the Commonwealth was obliged to provide such financial assistance so as to assure that there would be an adequate level of support for the public schools, and

WHEREAS: Public schools rely heavily on state financial assistance to underwrite the legislatively mandated level of "required net school funding" that meets the current standard of "adequacy" envisioned by the Supreme Judicial Court, and

WHEREAS: Based on the findings of the Foundation Budget Review Commission and the consensus of public educators across Massachusetts, state financial assistance to support a standard of adequacy sufficient to meet the Massachusetts Constitutional standard as determined in the *McDuffy* case, is lacking and

WHEREAS: The second attempt at litigation to secure greater state financial support was rejected by the SJC, but did not rule out a willingness to hear a future case should the situation merit consideration,

THEREFORE BE IT RESOLVED that: The members of the Massachusetts Association of School Committees, through its delegate assembly, authorizes the Board of Directors to:
1. Reassess the need for a new round of litigation to secure funding to guarantee an adequate appropriation of funds, and
2. Assess the viability of a lawsuit to secure such funding, and
3. Join with other parties at interest to plan and file such a lawsuit if it is determined that there is likelihood of success, and
4. That the Board of Directors shall be authorized to use the reserves of the Association to help underwrite the cost of such litigation.

RESOLUTION 4: PRIVATIZATION OF PUBLIC EDUCATION AND THE OVERSIGHT OF PUBLIC SCHOOLS, INCLUDING SMALL AND REGIONAL DISTRICTS
Submitted by the MASC Board of Directors

WHEREAS: The voters of Massachusetts overwhelmingly rejected a ballot initiative to lift the cap on charter school expansion, and

WHEREAS: In light of the decision of the voters, advocates for further reforms have proposed several new strategies that include such concepts as introducing federal tax credits for families who enroll their children in private schools, authorizing vouchers for use in private schools, and creating additional regulatory options to expand the power of the state to alter the status of schools and districts so as to limit the authority of the residents of their communities to oversee their public schools,

THEREFORE BE IT RESOLVED that: The Massachusetts Association of School Committees, recognizing the provisions of the state constitution, oppose any state or federal legislative initiative to authorize the use of state funds for education to subsidize the tuition or costs of private schools, except where specifically authorized for students in special education programs, or students with disabilities.

Further, MASC opposes any state legislative initiative that expands the authority of the Commissioner of Education, the Board of Elementary Education, or the Secretary of Education over schools and school districts beyond those already imposed, and that MASC further opposes the alteration or conversion of any school or district status beyond that permitted by current law without the consent of the city, town or region in which the school or district is located.

MASC supports the protection of small and rural school districts from modifications in their governance format and regional structure without the consent of the member communities, and, further, supports recognizing the special financial requirements of these, often geographically large and difficult to access parts of the state.

RESOLUTION 5: USE OF FEDERAL FUNDS
Submitted by the MASC Board of Directors

WHEREAS: School districts are operating in difficult economic conditions as the cost of education exceeds normal inflationary growth in our economy, and

WHEREAS: The Commonwealth has provided some measure of relief, but the growth in Chapter 70 funding has failed to keep up with expanding costs, and

WHEREAS:Several federal grant programs allow the Commonwealth in general, and the Department of Elementary and Secondary Education, in particular, to take an administrative overhead allowance from government aid programs including the Elementary and Secondary Education Act, the Perkins Vocational Technical Education Act, and certain programs under the Department of Agriculture, and

WHEREAS:This money allocated for maintaining the state bureaucracy would be better deployed at the school and district level,

THEREFORE BE IT RESOLVED that: MASC urges the legislature to restrict the ability of the Commissioner, Secretary of Education or Board of Elementary Education to take for its own purposes or use by the Department of Elementary and Secondary Education, such as but not limited to administrative overhead of the state agency, any share of funds disbursed by the federal government under ESSA, the Perkins Vocational Technical Education Act, or programs under the oversight of the U.S. Department of Agriculture, and, further, that those funds be directed specifically to schools and school districts.

RESOLUTION 6: FOUNDATION BUDGET
Initiated by the Worcester School Committee
Sponsored by the MASC Board of Directors

WHEREAS: A special Foundation Budget Review Commission (FBRC) reported its recommendations in 2015 to the General Court and to the public, and

WHEREAS: Among the recommendations were those to calculate more accurately the costs of students in special education and health insurance costs for employees and retirees, and

WHEREAS: Several recommendations of the members of the Commission to establish adequate and equitable funding for school districts remain unresolved, and

WHEREAS: There remains a broad consensus that the overall calculations used to establish the "Foundation Budget" for city, town and regional school districts remain significantly understated and, in the opinion of MASC and its members, violates the letter and spirit of the ruling of the Massachusetts Supreme Judicial Court in the 1993 *McDuffy* case,

THEREFORE, BE IT RESOLVED that: MASC calls upon the legislature to enact the recommendations of the Foundation Budget into law, and further,
• That the legislature order the Commission to reconvene in order to conduct further deliberations and make such recommendations as the FBRC may propose, and further
• That the FBRC shall address and make recommendations toward the overall accuracy of the adequacy of the overall Foundation Budget.

RESOLUTION 7: AFFORDABLE CARE ACT AND MEDICAID
Submitted by the MASC Board of Directors

WHEREAS: The Affordable Care Act expanded access for health care to millions of Americans, including thousands of Massachusetts families who have been without health insurance, and

WHEREAS: Through the expansion of the Medicaid program, more families in economic distress gained access to health insurance and, subsequently, affordable health care, and

WHEREAS: The Medicaid program reimburses public school districts for certain clinical services provided to students who may be clients of special education or who experience disabilities, and this revenue provides critical support to the districts and municipalities where they are based, and

WHEREAS: The restriction of Medicaid eligibility and reduction of funding would require the Commonwealth to choose between extraordinary state budget increases to fill the gap or absorb the cost of caring for families that could lose health insurance,

THEREFORE BE IT RESOLVED that: MASC urges the Congress to preserve the Affordable Care Act and its expansion of Medicaid programs for the states, and further
• MASC urges the General Court to require that 100% of Medicaid reimbursements to cities and towns be provided in full amount to the public schools of each municipality to underwrite the cost of providing an adequate education.

masc

Massachusetts Association of School Committees, Inc.
One McKinley Square, Boston, Massachusetts 02109
(617) 523-8454 (800) 392-6023 fax: (617) 742-4125 www.masc.org
R. Patrick Murphy, President

Date: March 2017

To: MASC member school committees, c/o superintendent of schools

Re: Voting delegate to annual business meeting
Date: **DURING JOINT CONFERENCE. WEDNESDAY NOVEMBER 1, 3:15PM**
Location: **RESORT AND CONFERENCE CENTER AT HYANNIS, HYANNIS**

FIRST NOTICE

In order for your school committee to have a vote at the annual business meeting of the Massachusetts Association of School Committees, it is necessary that an official delegate be designated in pursuance of Article IX, Sec. 6 of the By-Laws, as follows:

All members of the Association, and all members of school committees which are active members of the Association, may attend and speak at any meeting of the Association. Only active members shall be entitled to vote on the election of officers or on any other matter as to which members of the Association shall have the right to vote and each active member shall have one vote. No later than seven days prior to each meeting of the Association each active member shall, by written notice to the Executive Director, designate one of its members as its voting delegate and may by such notice designate one of its members as its alternate voting delegate. All ballots and other votes cast by an active member at any meeting of the Association shall be cast by and only by its voting delegate or if the delegate be absent, by its alternate voting delegate if one shall have been designated.

PLEASE NOTE:

- An official delegate is only that delegate whose school committee has complied with annual dues regulations as spelled out in Article IV of the MASC By-Laws.
- Deadline for receipt of delegate forms by the Executive Director for the 2017 annual meeting is October 20, 2017.

Official Delegate Form

For the school committee of Hamilton-Wenham Regional School District

The official voting delegate is: _____

_____

The alternate voting delegate is: _____

_____

Signed _____

NOTE: In order to register for the annual business meeting, delegates must send in this form in addition to the conference registration form.

Buker Friends Playground
Status Report
Fall 2017

Fundraising for the Buker Friends Playground project has met with great success! When this project began in the spring of 2016, we started with $25,000.00. This amount represents a year-end Friends of Buker operating budget surplus that was dedicated to the playground fundraising effort. Since that time, we have raised over $127,000.00 for a current fundraising total of approximately $152,000.00. The results are as follows:

Funding sources (available):

Donations received during spring 2016 fundraising auction:	$10,250.00
Donation received from Friends of Buker:	$25,000.00
Funds generated from fall 2016 Trivia Night/Movie Night fundraiser:	$2,661.00
Funds generated from fall 2016 Great Gatherings fundraiser:	$1,805.00
Funds generated from winter 2016 Read-A-Thon:	$4,859.00
Funds generated from winter Tupperware sale:	$137.00
Funds generated from winter 2017 Summer Fun Auction:	$5,305.00
Funds generated from on-gong Brick Sales Campaign:	$16,857.00
Funds generated from Buker Fun Run fundraiser:	$4,956.00
Grants:	
Institution for Savings:	$20,000.00
New England BioLabs:	$500.00
First Church of Wenham:	$500.00
Cash contributions:	$1,425.00
Lead donations:	
Trustey Family:	$2,500.00
Total:	**$96,755.00**

Funding sources (committed):

Hamilton Community Preservation Act funding request;	$25,000.00
Wenham Community Preservation Act funding request;	$20,000.00
Hamilton-Wenham Regional School District funding request:	$10,000.00
Total:	**$55,000.00**

Grand Total:	**$151,755.00**

The vendor we have chosen to supply and install the new play equipment is M.E. O'Brien & Sons, Inc. ("M.E. O'Brien"). With guidance from our M.E. O'Brien consultant, and with input from our current 5th graders (the classmates of Jennifer Maio, in memory of whom the new playground is being built), a playground design has been created that we feel confident will appeal to all of our Buker students. The cost of that design is approximately $150,257.00. We have met our goal!

While we will continue our fundraising campaign to account for unknown expenses that we will likely encounter as construction begins, we plan to approach the Hamilton-Wenham Regional School District ("District") in the very near future to discuss arrangements for gifting to the District the money we have raised.

We would like to express our sincere gratitude to the current and former members of our Buker community, as well as our local businesses and donors of the Hamilton-Wenham community. All have made such wonderful contributions to help us to reach our fundraising goal. Without this support, we would not be able to provide a new playground to the students of Buker!

EXHIBIT J

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2017-2018 School Committee Protocols
School Committee/Superintendent Operating Protocols
Hamilton Wenham Regional School District

The primary objective of the School Committee is to improve student achievement. Members of the School will abide by the following protocols as individuals and as a committee.

- Members of the Committee will make no independent commitments or take any independent actions that relate to the School District. When School Committee members attend meetings of other committees or boards, they will speak as individuals. They may only speak for the Committee when designated to represent the Committee.
- The Superintendent and the School Committee represent the needs and interests of all students in the district and place the students' interests above all others in their decisions, while remaining within the limitations of a voter-approved budget.
- School Committee members will establish a vision, create policy, approve a budget and assure accountability to sustain continuous improvement in teaching, learning and facilities. Members agree to leave the day-to-day operations, including business transactions, to the superintendent and staff. Members of the School Committee recognize that authority rests only with the majority in its decisions.
- School Committee members will channel requests for information, reports and data through the Superintendent and the School Committee Chair rather than to staff. The Superintendent will ensure that each member of the committee has equal access to this information in a timely manner. Recognizing the importance of proactive communication and avoiding surprises, School Committee members will, whenever possible, contact the School Committee Chair and/or the Superintendent in advance of a meeting if they have questions or concerns about an agenda item, or will ask the chair at least 48 hours prior to a meeting that an item be placed on an agenda.
- School Committee members will attend meetings on time and be well- prepared to discuss agenda items. While at meetings, members will stay focused on the agenda items and will not engage in communication outside of the agenda item being discussed. When making decisions, School Committee members will keep an open mind, utilizing the best information available including: research, best practices, public input and financial considerations. Members will debate issues and not each other. Members will analyze carefully and debate fully, whenever necessary, prior to making decisions.
- Administration will endeavor to make materials for School Committee Meetings available the Friday before the meeting. The School Committee will recognize that some circumstances will not always make this possible. In any advent, we recognize that having background materials available for School Committee Members is a best practice.
- School Committee members will vote according to their convictions will avoid bias and will uphold and support the decisions of the majority of the Committee once a decision has been made. Positions will not be used for personal or partisan gain.

- All members will maintain the confidentiality of privileged information and will respect the Open Meeting Law.
- Members will refer constituent concerns and complaints, including issues relating to District personnel, to the Superintendent or the School Committee Chair.
- A School Committee meeting is a business meeting that is held in public – not a public meeting. The committee values communication between all stakeholders of the community and will make every effort to ensure meetings are effective and efficient. Comments made at a meeting that are not part of the agenda will be tabled to a future meeting.
- The School Committee recognizes the importance of working collaboratively with town officials and actively seeking their support to improve the District.
- The School Committee will demonstrate professional and collegial relations with one another. To this end, members will work to maintain trust and mutual respect between and among each other, the Superintendent and the administration by treating everyone with dignity and respect, even in time of disagreement.
- Recognizing the importance of honoring these protocols, members will respectfully remind each other when they get off track.

Signatures

Stacey Metternick _____

David Polito _____

Jeanise Bertrand _____

Keri Gertz _____

Gene Lee _____

Joshua Liebow _____

Michelle Bailey _____

Michael Harvey _____

Jeffrey Sands _____

EXHIBIT K

School Committee Goals 2017-2018

1. Capital Plan
    a. Develop an implementation and financing strategy for the Capital plan, including the Master Plan, Operational Items and Turf Field Plan with the involvement of major stakeholders.
        i. Capital Plan
            1. Develop schedule for projects based on FY19 Budget Process
        ii. Turf Field
            1. Complete Gale Study
            2. Determine SC's level of involvement in next steps of project
            3. Hold meetings with involved stakeholders
        iii. Master Plan
            1. Complete Library/Media Center Design Study
            2. Complete an updated enrollment study.
            3. Begin conversation around future of school buildings
                1. Interview the team that led the Middle School Project and the Buker Renovation Project. Set a goal by January.
                2. Assess, evaluate, and develop a strategy to review previous master planning studies. Set a goal by January.
        iv. Longmeadow Study Group
            1. Represent the SC's interests in the study of the Longmeadow Property as voted at the 2017 Annual Town Meetings.

2. Collective Bargaining
    a. Negotiate successor agreements with the Teachers', Custodians', and Office Personnel Unions.

End-of-Cycle Summative Evaluation Report: Superintendent

Superintendent:	Michael M. Harvey, Ed.D.		
Evaluator:	Joshua A. Liebow		September 7, 2017
	Name	**Signature**	**Date**

Step 1: Assess Progress Toward Goals (*Complete page 3 first; check one for each set of goal[s].*)

Professional Practice Goal(s)	☐ Did Not Meet	☐ Some Progress	☐ Significant Progress	☒ Met	☐ Exceeded
Student Learning Goal(s)	☐ Did Not Meet	☐ Some Progress	☐ Significant Progress	☒ Met	☐ Exceeded
District Improvement Goal(s)	☐ Did Not Meet	☐ Some Progress	☐ Significant Progress	☒ Met	☐ Exceeded

Step 2: Assess Performance on Standards (*Complete pages 4–7 first; then check one box for each standard.*)

Indicators

Unsatisfactory = Performance on a standard or overall has not significantly improved following a rating of *Needs Improvement*, or performance is consistently below the requirements of a standard or overall and is considered inadequate, or both.

Needs Improvement/Developing = Performance on a standard or overall is below the requirements of a standard or overall but is not considered to be Unsatisfactory at the time. Improvement is necessary and expected. For new superintendents, performance is on track to achieve proficiency within three years.

Proficient = *Proficient* practice is understood to be fully satisfactory. This is the rigorous expected level of performance.

Exemplary = A rating of *Exemplary* indicates that practice significantly exceeds *Proficient* and could serve as a model of practice regionally or statewide.

	Unsatisfactory	Needs Improvement	**Proficient**	Exemplary
Standard I: Instructional Leadership	☐	☐	☒	☐
Standard II: Management and Operations	☐	☐	☒	☐
Standard III: Family and Community Engagement	☐	☐	☒	☐
Standard IV: Professional Culture	☐	☐	☒	☐

Step 3: Rate Overall Summative Performance (*Based on Step 1 and Step 2 ratings; check one.*)

☐ Unsatisfactory ☐ Needs Improvement ☒ Proficient ☐ Exemplary

Step 4: Rate Impact on Student Learning (*Check only one.*)

Low	Moderate	High
☐	☐	☒

Step 5: Add Evaluator Comments

Comments and analysis are recommended for any rating but are required for an overall summative rating of *Exemplary*, *Needs Improvement* or *Unsatisfactory* or Impact on Student Learning rating of *high* or *low*.

Comments:

The HWRDS is lucky to have Dr. Harvey as its leader. He has done a tremendous job over the last five years building a strong culture that reflects accountability and transparency. Detailed comments regarding the four standards are presented on the following pages.

Superintendent's Performance Goals

Goals should be SMART and include at least one goal for each category: professional practice, student learning, and district improvement.
Check one box for each goal.

Goal(s)	Description	Did Not Meet	Some Progress	Significant Progress	Met	Exceeded
Professional Practice						
1	Continue to develop the skills of the District Leadership and my own personal leadership skillset to move the District towards its goal of developing an integrated system of curriculum, instruction and assessment.	☐	☐	☐	☒	☐
Student Learning						
2	Explore, communicate, and implement the shifts in curriculum, instruction, and assessment necessary in order to meet the District's Mission of preparing our students to be "Future Ready."	☐	☐	☐	☒	☐
District Improvement						
3	Develop plans to ensure the facilities of the HWRSD support the District's Mission and Strategic Blueprint.	☐	☐	☐	☒	☐

Superintendent's Performance Rating for Standard I: Instructional Leadership

Check one box for each indicator and indicate the overall standard rating below.	Unsatisfactory	Needs Improvement	Proficient	Exemplary
I-A. Curriculum: Ensures that all instructional staff design effective and rigorous standards-based units of instruction consisting of well-structured lessons with measureable outcomes.	☐	☐	☒	☐
I-B. Instruction: Ensures that practices in all settings reflect high expectations regarding content and quality of effort and work, engage all students, and are personalized to accommodate diverse learning styles, needs, interests, and levels of readiness.	☐	☐	☒	☐
I-C. Assessment: Ensures that all principals and administrators facilitate practices that propel personnel to use a variety of formal and informal methods and assessments to measure student learning, growth, and understanding and make necessary adjustments to their practice when students are not learning.	☐	☐	☒	☐
I-D. Evaluation: Ensures effective and timely supervision and evaluation of all staff in alignment with state regulations and contract provisions.	☐	☐	☒	☐
I-E. Data-Informed Decision Making: Uses multiple sources of evidence related to student learning—including state, district, and school assessment results and growth data—to inform school and district goals and improve organizational performance, educator effectiveness, and student learning.	☐	☐	☒	☐

Overall Rating for Standard I (Check one.)	The education leader promotes the learning and growth of all students and the success of all staff by cultivating a shared vision that makes powerful teaching and learning the central focus of schooling.

☐ Unsatisfactory ☐ Needs Improvement ☒ Proficient ☐ Exemplary

Comments and analysis (recommended for any overall rating; required for overall rating of *Exemplary, Needs Improvement* or *Unsatisfactory*):

Through Dr. Harvey's leadership, the district made great progress towards teaching its faculty about the shifts in curriculum, instruction and assessment that are outlined in the latest versions of the Massachusetts Curriculum Frameworks Documents and to developing curriculum materials that incorporate the new ways of teaching and learning outlined in the new frameworks.

Under Dr. Harvey's guidance, throughout the course of the year, teachers used both Wednesday afternoon professional development time and their two full professional development days to analyze the instructional changes and to learn the UbD system through the development of one UbD Unit.

Examples of evidence superintendent might provide:

☐ Goals progress report
☐ Analysis of classroom walk-through data
☐ Analysis of district assessment data
☐ Sample of district and school improvement plans
☐ Analysis of staff evaluation data and progress reports

☐ Report on educator practice and student learning goals
☐ Student achievement data
☐ Analysis of student feedback
☐ Analysis of staff feedback
☐ Relevant school committee meeting agendas/materials
☐ Analysis of leadership team(s) agendas and/or feedback
☐ Protocol for school visits
☐ Other:_____

Superintendent's Performance Rating for Standard II: Management and Operations

Check one box for each indicator and indicate the overall standard rating below.	Unsatisfactory	Needs Improvement	Proficient	Exemplary
II-A. Environment: Develops and executes effective plans, procedures, routines, and operational systems to address a full range of safety, health, emotional, and social needs.	☐	☐	☒	☐
II-B. Human Resources Management and Development: Implements a cohesive approach to recruiting, hiring, induction, development, and career growth that promotes high-quality and effective practice.	☐	☐	☐	☒
II-C. Scheduling and Management Information Systems: Uses systems to ensure optimal use of data and time for teaching, learning, and collaboration, minimizing disruptions and distractions for school-level staff.	☐	☐	☒	☐
II-D. Law, Ethics, and Policies: Understands and complies with state and federal laws and mandates, school committee policies, collective bargaining agreements, and ethical guidelines.	☐	☐	☒	☐
II-E. Fiscal Systems: Develops a budget that supports the district's vision, mission, and goals; allocates and manages expenditures consistent with district- and school-level goals and available resources.	☐	☐	☒	☐

Overall Rating for Standard II (Check one.)	The education leader promotes the learning and growth of all students and the success of all staff by ensuring a safe, efficient, and effective learning environment, using resources to implement appropriate curriculum, staffing, and scheduling.

☐ Unsatisfactory ☐ Needs Improvement ☒ Proficient ☐ Exemplary

Comments and analysis (recommended for any overall rating; required for overall rating of *Exemplary*, *Needs Improvement* or *Unsatisfactory*):

Dr. Harvey's role has evolved over his last five years as he has built out his leadership team. Specifically, he has done an outstanding job of implementing a cohesive approach to recruiting, hiring, induction, development, and career growth that promotes high-quality and effective practice. Dr. Harvey, in conjunction with the leadership team, developed a strategic communication plan. Mr. Harvey delegated the majority of this work to the Director of Curriculum, Instruction and Assessment Peggy McElhinney. Dr. Harvey felt it was very important for the faculty to see Peggy as a leader in our Curriculum Development Process, so she needed to take a lead role in implementing this process and communicating with the faculty. This is a great example of the delegation needed to continue to foster a strong leadership team.

There has been a great deal of communication with the School Committee and the community, in general, regarding the state of our facilities and our plans going forward. Dr. Harvey has continued to lead the advancement of planning around the improvement of the district's capital assets. In the fall of 2016, the School Committee identified the prioritization of items in the Five-Year Capital Plan as a goal for 2016-2017. Dr. Harvey has done a good job prioritizing capital projects. While the total amount of expenditures on Capital items was reduced in the FY18 budget from $312,000 to $210,000, it was a necessary step given the financial

constraints we found ourselves under this year. The leadership team is rightfully focused on making sure the district's facilities don't regress to the state of disrepair of 2012. Dr. Harvey is focused on the sharing of information between the District and the relevant Town Boards so that the Towns and the School Committee can work collaboratively to schedule the phasing of the School District and Town Capital Projects. Dr. Harvey has also done a good job moving the Master Plan forward this year.

Examples of evidence superintendent might provide:

- ☐ Goals progress report
- ☐ Budget analyses and monitoring reports
- ☐ Budget presentations and related materials
- ☐ External reviews and audits
- ☐ Staff attendance, hiring, retention, and other HR data
- ☐ Analysis of student feedback
- ☐ Analysis of staff feedback
- ☐ Analysis of safety and crisis plan elements and/or incidence reports
- ☐ Relevant school committee meeting agendas/minutes/materials
- ☐ Analysis and/or samples of leadership team(s) schedule/agendas/materials
- ☐ Other:_____

Superintendent's Performance Rating for Standard III: Family and Community Engagement

Check one box for each indicator and indicate the overall standard rating below.

	Unsatisfactory	Needs Improvement	Proficient	Exemplary
III-A. Engagement: Actively ensures that all families are welcome members of the classroom and school community and can contribute to the effectiveness of the classroom, school, district, and community.	☐	☐	☒	☐
III-B. Sharing Responsibility: Continuously collaborates with families and community stakeholders to support student learning and development at home, school, and in the community.	☐	☐	☒	☐
III-C. Communication: Engages in regular, two-way, culturally proficient communication with families and community stakeholders about student learning and performance.	☐	☐	☒	☐
III-D. Family Concerns: Addresses family and community concerns in an equitable, effective, and efficient manner.	☐	☐	☒	☐

Overall Rating for Standard III (Check one.)	The education leader promotes the learning and growth of all students and the success of all staff through effective partnerships with families, community organizations, and other stakeholders that support the mission of the district and its schools.

☐ Unsatisfactory ☐ Needs Improvement ☒ Proficient ☐ Exemplary

Comments and analysis (recommended for any overall rating; required for overall rating of *Exemplary*, *Needs Improvement* or *Unsatisfactory*):

Dr. Harvey has done a great job of communicating with the public, the School Committee, and other relevant stakeholders in the community (including selectmen and various other town boards). I have heard very positive feedback across the community regarding Dr. Harvey's engagement and communication. Highlights include his blog and twitter activity.

Personally, he has been a very good resource to me as a new member of the committee. As soon as I joined the board, Dr. Harvey reached out to me in an effort to get me up to speed as fast as possible. Over the last ten months since I joined the board, I have found Dr. Harvey to be highly transparent.

Examples of evidence superintendent might provide:

- ☐ Goals progress report
- ☐ Participation rates and other data about school and district family engagement activities
- ☐ Evidence of community support and/or engagement
- ☐ Sample district and school newsletters and/or other communications
- ☐ Analysis of school improvement goals/reports
- ☐ Community organization membership/participation/ contributions
- ☐ Analysis of survey results from parent and/or community stakeholders
- ☐ Relevant school committee presentations and minutes
- ☐ Other:_____

Superintendent's Performance Rating for Standard IV: Professional Culture

Check one box for each indicator and indicate the overall standard rating below.	Unsatisfactory	Needs Improvement	Proficient	Exemplary
IV-A. Commitment to High Standards: Fosters a shared commitment to high standards of service, teaching, and learning with high expectations for achievement for all.	☐	☐	☒	☐
IV-B. Cultural Proficiency: Ensures that policies and practices enable staff members and students to interact effectively in a culturally diverse environment in which students' backgrounds, identities, strengths, and challenges are respected.	☐	☐	☒	☐
IV-C. Communication: Demonstrates strong interpersonal, written, and verbal communication skills.	☐	☐	☒	☐
IV-D. Continuous Learning: Develops and nurtures a culture in which staff members are reflective about their practice and use student data, current research, best practices, and theory to continuously adapt practice and achieve improved results. Models these behaviors in his or her own practice.	☐	☐	☒	☐
IV-E. Shared Vision: Successfully and continuously engages all stakeholders in the creation of a shared educational vision in which every student is prepared to succeed in postsecondary education and become a responsible citizen and global contributor.	☐	☐	☒	☐
IV-F. Managing Conflict: Employs strategies for responding to disagreement and dissent, constructively resolving conflict and building consensus throughout a district or school community.	☐	☐	☒	☐

Overall Rating for Standard IV ***(C h e c k o n e .)***	The education leader promotes the learning and growth of all students and the success of all staff by nurturing and sustaining a districtwide culture of reflective practice, high expectations, and continuous learning for staff.

☐ Unsatisfactory ☐ Needs Improvement ☒ Proficient ☐ Exemplary

Comments and analysis (recommended for any overall rating; required for overall rating of *Exemplary, Needs Improvement* or *Unsatisfactory*):

Dr. Harvey has demonstrated a commitment to high standards, which is reflected by his leadership team. Interactions with other members of the administration during the budgeting process reflected Dr. Harvey's commitment.

He has also done a good job developing a culture of continuous learning through example. During the year he attended the Harvard Institute for Superintendents and School Leaders, as well as regular meetings with the North Shore Superintendent's Roundtable to discuss best practices.

Examples of evidence superintendent might provide:

- ☐ Goals progress report
- ☐ District and school improvement plans and reports
- ☐ Staff attendance and other data
- ☐ Memos/newsletters to staff and other stakeholders
- ☐ School visit protocol and sample follow-up reports
- ☐ Presentations/materials for community/parent meetings
- ☐ Analysis of staff feedback
- ☐ Samples of principal/administrator practice goals
- ☐ School committee meeting agendas/materials

☐ Sample of leadership team(s) agendas and materials ☐ Analysis of staff feedback ☐ Other: _____

End-of-Cycle Summative Evaluation Report: Superintendent

	Name	Signature	Date
Superintendent:	Michael M. Harvey, Ed.D.		
Evaluator:	Jeanise Bertrand		

Step 1: Assess Progress Toward Goals (*Complete page 3 first; check one for each set of goal[s].*)

Professional Practice Goal(s)	Did Not Meet	Some Progress	Significant Progress	Met	Exceeded
Student Learning Goal(s)	Did Not Meet	Some Progress	Significant Progress	Met	Exceeded
District Improvement Goal(s)	Did Not Meet	Some Progress	Significant Progress	Met	Exceeded

Step 2: Assess Performance on Standards (*Complete pages 4–7 first; then check one box for each standard.*)

Indicators	Unsatisfactory	Needs Improvement	Proficient	Exemplary
Unsatisfactory = Performance on a standard or overall has not significantly improved following a rating of *Needs Improvement*, or performance is consistently below the requirements of a standard or overall and is considered inadequate, or both. *Needs Improvement/Developing* = Performance on a standard or overall is below the requirements of a standard or overall but is not considered to be Unsatisfactory at the time. Improvement is necessary and expected. For new superintendents, performance is on track to achieve proficiency within three years. *Proficient* = *Proficient* practice is understood to be fully satisfactory. This is the rigorous expected level of performance. *Exemplary* = A rating of *Exemplary* indicates that practice significantly exceeds *Proficient* and could serve as a model of practice regionally or statewide.				
Standard I: Instructional Leadership				x
Standard II: Management and Operations			x	

Standard III: Family and Community Engagement			x	
Standard IV: Professional Culture				x

End-of-Cycle Summative Evaluation Report: Superintendent

Step 3: Rate Overall Summative Performance (*Based on Step 1 and Step 2 ratings; check one.*)

Unsatisfactory | Needs Improvement | Proficient | Exemplary

Step 4: Rate Impact on Student Learning (*Check only one.*)	Low	Moderate	High

Step 5: Add Evaluator Comments

Comments and analysis are recommended for any rating but are required for an overall summative rating of *Exemplary*, *Needs Improvement* or *Unsatisfactory* or Impact on Student Learning rating of *high* or *low*.

Comments: after Harvey is not only a skilled leader, but has performed admirably in budgets they grow ever tighter each year. He is asked for and received Direction from the committee for the direction of last years budget going forward I think this is a good process, however I do Believe that opinions from the administration are crucial to providing that direction. I believe Dr. Harvey has moved the district forward and continues to do so.

Superintendent's Performance Goals

Goals should be SMART and include at least one goal for each category: professional practice, student learning, and district improvement.
Check one box for each goal.

Goal(s)	Description	Did Not Meet	Some Progress	Significant Progress	Met	Exceeded
Professional Practice						
1	Continue to develop the skills of the District Leadership and my own personal leadership skillset to move the District towards its goal of developing an integrated system of curriculum, instruction and assessment.				x	

Student Learning						
2	Explore, communicate, and implement the shifts in curriculum, instruction, and assessment necessary in order to meet the District's Mission of preparing our students to be "Future Ready."				x	
District Improvement						
3	Develop plans to ensure the facilities of the HWRSD support the District's Mission and Strategic Blueprint.				x	

Superintendent's Performance Rating for Standard I: Instructional Leadership

Check one box for each indicator and indicate the overall standard rating below.	Unsatisfactory	Needs Improvement	Proficient	Exemplary
I-A. Curriculum: Ensures that all instructional staff design effective and rigorous standards-based units of instruction consisting of well-structured lessons with measureable outcomes.				x
I-B. Instruction: Ensures that practices in all settings reflect high expectations regarding content and quality of effort and work, engage all students, and are personalized to accommodate diverse learning styles, needs, interests, and levels of readiness.			x	
I-C. Assessment: Ensures that all principals and administrators facilitate practices that propel personnel to use a variety of formal and informal methods and assessments to measure student learning, growth, and understanding and make necessary adjustments to their practice when students are not learning.			x	
I-D. Evaluation: Ensures effective and timely supervision and evaluation of all staff in alignment with state regulations and contract provisions.			x	
I-E. Data-Informed Decision Making: Uses multiple sources of evidence related to student learning—including state, district, and school assessment results and growth data—to inform school and district goals and improve organizational performance, educator effectiveness, and student learning.			x	

Overall Rating for Standard I ***(Check one.)***	The education leader promotes the learning and growth of all students and the success of all staff by cultivating a shared vision that makes powerful teaching and learning the central focus of schooling.

Unsatisfactory Needs Improvement **Proficient** Exemplary

Comments and analysis (recommended for any overall rating; required for overall rating of *Exemplary, Needs Improvement* or *Unsatisfactory*):

Dr. Harvey has more then met his goals for the year, through his leadership and his leadership team the curriculum by design work is progressing at the expected pace and is meeting expected goals. Is my belief that our curriculum will continue to get better with each and every step. Dr. Harvey wants described what we are doing to the curriculum as building an airplane from the bottom up while flying it.

Examples of evidence superintendent might provide:

Goals progress report
Analysis of classroom walk-through data
Analysis of district assessment data
Sample of district and school improvement plans and progress reports

Analysis of staff evaluation data
Report on educator practice and student learning goals
Student achievement data
Analysis of student feedback
Analysis of staff feedback

Relevant school committee meeting agendas/materials
Analysis of leadership team(s) agendas and/or feedback
Protocol for school visits
Other:

Superintendent's Performance Rating for Standard II: Management and Operations

Check one box for each indicator and indicate the overall standard rating below.

	Unsatisfactory	Needs Improvement	Proficient	Exemplary
II-A. Environment: Develops and executes effective plans, procedures, routines, and operational systems to address a full range of safety, health, emotional, and social needs.				x
II-B. Human Resources Management and Development: Implements a cohesive approach to recruiting, hiring, induction, development, and career growth that promotes high-quality and effective practice.			x	
II-C. Scheduling and Management Information Systems: Uses systems to ensure optimal use of data and time for teaching, learning, and collaboration, minimizing disruptions and distractions for school-level staff.				x
II-D. Law, Ethics, and Policies: Understands and complies with state and federal laws and mandates, school committee policies, collective bargaining agreements, and ethical guidelines.				x
II-E. Fiscal Systems: Develops a budget that supports the district's vision, mission, and goals; allocates and manages expenditures consistent with district- and school-level goals and available resources.				x

Overall Rating for Standard II (Check one.)	The education leader promotes the learning and growth of all students and the success of all staff by ensuring a safe, efficient, and effective learning environment, using resources to implement appropriate curriculum, staffing, and scheduling.

Unsatisfactory Needs Improvement **Proficient** Exemplary

Comments and analysis (recommended for any overall rating; required for overall rating of *Exemplary*, *Needs Improvement* or *Unsatisfactory*):

Examples of evidence superintendent might provide:

Goals progress report
Budget analyses and monitoring reports
Budget presentations and related materials
External reviews and audits
Staff attendance, hiring, retention, and other HR data
Analysis of student feedback
Analysis of staff feedback
Analysis of safety and crisis plan elements and/or incidence reports

Relevant school committee meeting agendas/minutes/materials
Analysis and/or samples of leadership team(s) schedule/agendas/materials
Other:

Superintendent's Performance Rating for Standard III: Family and Community Engagement

Check one box for each indicator and indicate the overall standard rating below.	Unsatisfactory	Needs Improvement	Proficient	Exemplary
III-A. Engagement: Actively ensures that all families are welcome members of the classroom and school community and can contribute to the effectiveness of the classroom, school, district, and community.			x	
III-B. Sharing Responsibility: Continuously collaborates with families and community stakeholders to support student learning and development at home, school, and in the community.			x	
III-C. Communication: Engages in regular, two-way, culturally proficient communication with families and community stakeholders about student learning and performance.			x	
III-D. Family Concerns: Addresses family and community concerns in an equitable, effective, and efficient manner.			x	

Overall Rating for Standard III ***(Check one.)***	The education leader promotes the learning and growth of all students and the success of all staff through effective partnerships with families, community organizations, and other stakeholders that support the mission of the district and its schools.

Unsatisfactory Needs Improvement **Proficient** Exemplary

Comments and analysis (recommended for any overall rating; required for overall rating of *Exemplary, Needs Improvement* or *Unsatisfactory*):

Dr. Harvey's communication with both the community and the committee have vastly improved since we took Director of education and curriculum off his plate causing the response times to committee email to decrease tremendously. When Celeste Bowler hourly director of education and curriculum departed almost 2 years ago Dr. Harvey had to pick up a great deal of that slack when that happens the response times to emails increased naturally as he had significantly more to deal with. Since then we have rearranged the districts organizational chart and I believe that is for the better, as his communication has picked up to both the committee and the community. This year his blog posts have been more frequent, his response times to committee emails and community concerns has greatly decreased allowing for better and faster communication.

Examples of evidence superintendent might provide:

- Goals progress report
- Participation rates and other data about school and district family engagement activities
- Evidence of community support and/or engagement
- Sample district and school newsletters and/or other communications
- Analysis of school improvement goals/reports
- Community organization membership/participation/ contributions
- Analysis of survey results from parent and/or community stakeholders
- Relevant school committee presentations and minutes
- Other:

Superintendent's Performance Rating for Standard IV: Professional Culture

Check one box for each indicator and indicate the overall standard rating below.	Unsatisfactory	Needs Improvement	Proficient	Exemplary
IV-A. Commitment to High Standards: Fosters a shared commitment to high standards of service, teaching, and learning with high expectations for achievement for all.				x
IV-B. Cultural Proficiency: Ensures that policies and practices enable staff members and students to interact effectively in a culturally diverse environment in which students' backgrounds, identities, strengths, and challenges are respected.				x
IV-C. Communication: Demonstrates strong interpersonal, written, and verbal communication skills.			x	
IV-D. Continuous Learning: Develops and nurtures a culture in which staff members are reflective about their practice and use student data, current research, best practices, and theory to continuously adapt practice and achieve improved results. Models these behaviors in his or her own practice.			x	
IV-E. Shared Vision: Successfully and continuously engages all stakeholders in the creation of a shared educational vision in which every student is prepared to succeed in postsecondary education and become a responsible citizen and global contributor.			x	
IV-F. Managing Conflict: Employs strategies for responding to disagreement and dissent, constructively resolving conflict and building consensus throughout a district or school community.			x	

Overall Rating for Standard IV ***(Check one.)***	The education leader promotes the learning and growth of all students and the success of all staff by nurturing and sustaining a districtwide culture of reflective practice, high expectations, and continuous learning for staff.

Unsatisfactory | Needs Improvement | **Proficient** | Exemplary

Comments and analysis (recommended for any overall rating; required for overall rating of *Exemplary, Needs Improvement* or *Unsatisfactory*):

Dr. Harvey is always said never let being good stand in the way of being great, I believe he applies this to his expectation daily. We as a district are lucky to have him and the leadership team he has put together I have no doubt that with the changes in staff this year he will bring that same leadership to welcoming them to be part of his team.

Examples of evidence superintendent might provide:

Goals progress report
District and school improvement plans and reports
Staff attendance and other data
Memos/newsletters to staff and other stakeholders
School visit protocol and sample follow-up reports
Presentations/materials for community/parent meetings
Analysis of staff feedback
Samples of principal/administrator practice goals
School committee meeting agendas/materials
Sample of leadership team(s) agendas and materials
Analysis of staff feedback
Other:

End-of-Cycle Summative Evaluation Report: Superintendent

Superintendent:	Michael M. Harvey, Ed.D.		
Evaluator:	Gene Lee		9/24/17
	Name	**Signature**	**Date**

Step 1: Assess Progress Toward Goals (*Complete page 3 first; check one for each set of goal[s].*)

Professional Practice Goal(s)	☐ Did Not Meet	☐ Some Progress	☐ Significant Progress	☒ Met	☐ Exceeded
Student Learning Goal(s)	☐ Did Not Meet	☐ Some Progress	☐ Significant Progress	☒ Met	☐ Exceeded
District Improvement Goal(s)	☐ Did Not Meet	☐ Some Progress	☐ Significant Progress	☒ Met	☐ Exceeded

Step 2: Assess Performance on Standards (*Complete pages 4–7 first; then check one box for each standard.*)

Indicators

Unsatisfactory = Performance on a standard or overall has not significantly improved following a rating of *Needs Improvement*, or performance is consistently below the requirements of a standard or overall and is considered inadequate, or both.

Needs Improvement/Developing = Performance on a standard or overall is below the requirements of a standard or overall but is not considered to be Unsatisfactory at the time. Improvement is necessary and expected. For new superintendents, performance is on track to achieve proficiency within three years.

Proficient = *Proficient* practice is understood to be fully satisfactory. This is the rigorous expected level of performance.

Exemplary = A rating of *Exemplary* indicates that practice significantly exceeds *Proficient* and could serve as a model of practice regionally or statewide.

	Unsatisfactory	Needs Improvement	Proficient	Exemplary
Standard I: Instructional Leadership	☐	☐	X☐	☐
Standard II: Management and Operations	☐	☐	X☐	☐
Standard III: Family and Community Engagement	☐	☐	X☐	☐
Standard IV: Professional Culture	☐	☐	X☐	☐

Step 3: Rate Overall Summative Performance (*Based on Step 1 and Step 2 ratings; check one.*)

☐ Unsatisfactory ☐ Needs Improvement X☐ Proficient ☐ Exemplary

Step 4: Rate Impact on Student Learning (*Check only one.*)

Low	Moderate	High
☐	☐	☐

Step 5: Add Evaluator Comments

Comments and analysis are recommended for any rating but are required for an overall summative rating of *Exemplary*, *Needs Improvement* or *Unsatisfactory* or Impact on Student Learning rating of *high* or *low*.

Comments:

Superintendent's Performance Goals

Goals should be SMART and include at least one goal for each category: professional practice, student learning, and district improvement.
Check one box for each goal.

Goal(s)	Description	Did Not Meet	Some Progress	Significant Progress	Met	Exceeded
Professional Practice						
1	Continue to develop the skills of the District Leadership and my own personal leadership skillset to move the District towards its goal of developing an integrated system of curriculum, instruction and assessment.	☐	☐	☐	X☐	☐
Student Learning						
2	Explore, communicate, and implement the shifts in curriculum, instruction, and assessment necessary in order to meet the District's Mission of preparing our students to be "Future Ready."	☐	☐	☐	X☐	☐
District Improvement						
3	Develop plans to ensure the facilities of the HWRSD support the District's Mission and Strategic Blueprint.	☐	☐	☐	X☐	☐

Superintendent's Performance Rating for Standard I: Instructional Leadership

Check one box for each indicator and indicate the overall standard rating below.	Unsatisfactory	Needs Improvement	Proficient	Exemplary
I-A. Curriculum: Ensures that all instructional staff design effective and rigorous standards-based units of instruction consisting of well-structured lessons with measureable outcomes.	☐	☐	X☐	☐
I-B. Instruction: Ensures that practices in all settings reflect high expectations regarding content and quality of effort and work, engage all students, and are personalized to accommodate diverse learning styles, needs, interests, and levels of readiness.	☐	☐	X☐	☐
I-C. Assessment: Ensures that all principals and administrators facilitate practices that propel personnel to use a variety of formal and informal methods and assessments to measure student learning, growth, and understanding and make necessary adjustments to their practice when students are not learning.	☐	☐	X☐	☐
I-D. Evaluation: Ensures effective and timely supervision and evaluation of all staff in alignment with state regulations and contract provisions.	☐	☐	X☐	☐
I-E. Data-Informed Decision Making: Uses multiple sources of evidence related to student learning—including state, district, and school assessment results and growth data—to inform school and district goals and improve organizational performance, educator effectiveness, and student learning.	☐	☐	X☐	☐

Overall Rating for Standard I (Check one.)	The education leader promotes the learning and growth of all students and the success of all staff by cultivating a shared vision that makes powerful teaching and learning the central focus of schooling.

☐ Unsatisfactory ☐ Needs Improvement X ☐ Proficient ☐ Exemplary

Comments and analysis (recommended for any overall rating; required for overall rating of *Exemplary, Needs Improvement* or *Unsatisfactory*):

Examples of evidence superintendent might provide:

- ☐ Goals progress report
- ☐ Analysis of classroom walk-through data
- ☐ Analysis of district assessment data
- ☐ Sample of district and school improvement plans and progress reports
- ☐ Analysis of staff evaluation data
- ☐ Report on educator practice and student learning goals
- ☐ Student achievement data
- ☐ Analysis of student feedback
- ☐ Analysis of staff feedback
- ☐ Relevant school committee meeting agendas/materials
- ☐ Analysis of leadership team(s) agendas and/or feedback
- ☐ Protocol for school visits
- ☐ Other:_____

Superintendent's Performance Rating for Standard II: Management and Operations

Check one box for each indicator and indicate the overall standard rating below.	Unsatisfactory	Needs Improvement	Proficient	Exemplary
II-A. Environment: Develops and executes effective plans, procedures, routines, and operational systems to address a full range of safety, health, emotional, and social needs.	☐	☐	X☐	☐
II-B. Human Resources Management and Development: Implements a cohesive approach to recruiting, hiring, induction, development, and career growth that promotes high-quality and effective practice.	☐	☐	X☐	☐
II-C. Scheduling and Management Information Systems: Uses systems to ensure optimal use of data and time for teaching, learning, and collaboration, minimizing disruptions and distractions for school-level staff.	☐	☐	X☐	☐
II-D. Law, Ethics, and Policies: Understands and complies with state and federal laws and mandates, school committee policies, collective bargaining agreements, and ethical guidelines.	☐	☐	X☐	☐
II-E. Fiscal Systems: Develops a budget that supports the district's vision, mission, and goals; allocates and manages expenditures consistent with district- and school-level goals and available resources.	☐	☐	X☐	☐

Overall Rating for Standard II (Check one.)	The education leader promotes the learning and growth of all students and the success of all staff by ensuring a safe, efficient, and effective learning environment, using resources to implement appropriate curriculum, staffing, and scheduling.

☐ Unsatisfactory ☐ Needs Improvement X ☐ Proficient ☐ Exemplary

Comments and analysis (recommended for any overall rating; required for overall rating of *Exemplary, Needs Improvement* or *Unsatisfactory*):

Examples of evidence superintendent might provide:

☐ Goals progress report
☐ Budget analyses and monitoring reports
☐ Budget presentations and related materials
☐ External reviews and audits
☐ Staff attendance, hiring, retention, and other HR data
☐ Analysis of student feedback

☐ Analysis of staff feedback
☐ Analysis of safety and crisis plan elements and/or incidence reports
☐ Relevant school committee meeting agendas/minutes/materials
☐ Analysis and/or samples of leadership team(s) schedule/agendas/materials
☐ Other:_____

Superintendent's Performance Rating for Standard III: Family and Community Engagement

Check one box for each indicator and indicate the overall standard rating below.	Unsatisfactory	Needs Improvement	Proficient	Exemplary
III-A. Engagement: Actively ensures that all families are welcome members of the classroom and school community and can contribute to the effectiveness of the classroom, school, district, and community.	☐	☐	X☐	☐
III-B. Sharing Responsibility: Continuously collaborates with families and community stakeholders to support student learning and development at home, school, and in the community.	☐	☐	X☐	☐
III-C. Communication: Engages in regular, two-way, culturally proficient communication with families and community stakeholders about student learning and performance.	☐	☐	X☐	☐
III-D. Family Concerns: Addresses family and community concerns in an equitable, effective, and efficient manner.	☐	☐	X☐	☐

Overall Rating for Standard III (Check one.)	The education leader promotes the learning and growth of all students and the success of all staff through effective partnerships with families, community organizations, and other stakeholders that support the mission of the district and its schools.

☐ Unsatisfactory ☐ Needs Improvement X☐ Proficient ☐ Exemplary

Comments and analysis (recommended for any overall rating; required for overall rating of *Exemplary, Needs Improvement* or *Unsatisfactory*):

Examples of evidence superintendent might provide:

- ☐ Goals progress report
- ☐ Participation rates and other data about school and district family engagement activities
- ☐ Evidence of community support and/or engagement
- ☐ Sample district and school newsletters and/or other communications
- ☐ Analysis of school improvement goals/reports
- ☐ Community organization membership/participation/ contributions
- ☐ Analysis of survey results from parent and/or community stakeholders
- ☐ Relevant school committee presentations and minutes
- ☐ Other:_____

Superintendent's Performance Rating for Standard IV: Professional Culture

Check one box for each indicator and indicate the overall standard rating below.	Unsatisfactory	Needs Improvement	Proficient	Exemplary
IV-A. Commitment to High Standards: Fosters a shared commitment to high standards of service, teaching, and learning with high expectations for achievement for all.	☐	☐	X☐	☐
IV-B. Cultural Proficiency: Ensures that policies and practices enable staff members and students to interact effectively in a culturally diverse environment in which students' backgrounds, identities, strengths, and challenges are respected.	☐	☐	X☐	☐
IV-C. Communication: Demonstrates strong interpersonal, written, and verbal communication skills.	☐	☐	X☐	☐
IV-D. Continuous Learning: Develops and nurtures a culture in which staff members are reflective about their practice and use student data, current research, best practices, and theory to continuously adapt practice and achieve improved results. Models these behaviors in his or her own practice.	☐	☐	X☐	☐
IV-E. Shared Vision: Successfully and continuously engages all stakeholders in the creation of a shared educational vision in which every student is prepared to succeed in postsecondary education and become a responsible citizen and global contributor.	☐	☐	X☐	☐
IV-F. Managing Conflict: Employs strategies for responding to disagreement and dissent, constructively resolving conflict and building consensus throughout a district or school community.	☐	☐	X☐	☐

Overall Rating for Standard IV ***(C h e c k o n e .)***	The education leader promotes the learning and growth of all students and the success of all staff by nurturing and sustaining a districtwide culture of reflective practice, high expectations, and continuous learning for staff.

☐ Unsatisfactory ☐ Needs Improvement X☐ Proficient ☐ Exemplary

Comments and analysis (recommended for any overall rating; required for overall rating of *Exemplary, Needs Improvement* or *Unsatisfactory*):

Examples of evidence superintendent might provide:

- ☐ Goals progress report
- ☐ District and school improvement plans and reports
- ☐ Staff attendance and other data
- ☐ Memos/newsletters to staff and other stakeholders
- ☐ School visit protocol and sample follow-up reports
- ☐ Presentations/materials for community/parent meetings
- ☐ Analysis of staff feedback
- ☐ Samples of principal/administrator practice goals
- ☐ School committee meeting agendas/materials
- ☐ Sample of leadership team(s) agendas and materials
- ☐ Analysis of staff feedback
- ☐ Other: _____

End-of-Cycle Summative Evaluation Report: Superintendent

Superintendent:	Michael M. Harvey, Ed.D.		
Evaluator:	David Polito		Sept 5, 2017
	Name	**Signature**	**Date**

Step 1: Assess Progress Toward Goals (*Complete page 3 first; check one for each set of goal[s].*)

Professional Practice Goal(s)	☐ Did Not Meet	☐ Some Progress	☐ Significant Progress	☒ Met	☐ Exceeded
Student Learning Goal(s)	☐ Did Not Meet	☐ Some Progress	☐ Significant Progress	☒ Met	☐ Exceeded
District Improvement Goal(s)	☐ Did Not Meet	☐ Some Progress	☐ Significant Progress	☒ Met	☐ Exceeded

Step 2: Assess Performance on Standards (*Complete pages 4–7 first; then check one box for each standard.*)

Indicators

Unsatisfactory = Performance on a standard or overall has not significantly improved following a rating of *Needs Improvement*, or performance is consistently below the requirements of a standard or overall and is considered inadequate, or both.

Needs Improvement/Developing = Performance on a standard or overall is below the requirements of a standard or overall but is not considered to be Unsatisfactory at the time. Improvement is necessary and expected. For new superintendents, performance is on track to achieve proficiency within three years.

Proficient = *Proficient* practice is understood to be fully satisfactory. This is the rigorous expected level of performance.

Exemplary = A rating of *Exemplary* indicates that practice significantly exceeds *Proficient* and could serve as a model of practice regionally or statewide.

	Unsatisfactory	Needs Improvement	Proficient	Exemplary
Standard I: Instructional Leadership	☐	☐	☒	☐
Standard II: Management and Operations	☐	☐	☒	☐
Standard III: Family and Community Engagement	☐	☐	☒	☐
Standard IV: Professional Culture	☐	☐	☒	☐

Step 3: Rate Overall Summative Performance (*Based on Step 1 and Step 2 ratings; check one.*)

☐ Unsatisfactory ☐ Needs Improvement ☒ Proficient ☐ Exemplary

Step 4: Rate Impact on Student Learning (*Check only one.*)

Low	Moderate	High
☐	☐	☐

Step 5: Add Evaluator Comments

Comments and analysis are recommended for any rating but are required for an overall summative rating of *Exemplary*, *Needs Improvement* or *Unsatisfactory* or Impact on Student Learning rating of *high* or *low*.

Comments:

It is important to note that exemplary is to be used sparingly (if at all) in these assessment procedures. While I do not personally feel that proficient is a strong enough term for the work Dr. Harvey is doing for the Hamilton Wenham Regional School District, I am put at ease by the increasingly high standards Dr. Harvey puts on himself when creating his annual goals for the district which this evaluation is based on. The district is lucky to have Michael Harvey at the helm and I hope this is the 5th year of a very long tenure within our community.

Superintendent's Performance Goals

Goals should be SMART and include at least one goal for each category: professional practice, student learning, and district improvement.
Check one box for each goal.

Goal(s)	Description	Did Not Meet	Some Progress	Significant Progress	Met	Exceeded
Professional Practice						
1	Continue to develop the skills of the District Leadership and my own personal leadership skillset to move the District towards its goal of developing an integrated system of curriculum, instruction and assessment.	☐	☐	☐	X	☐
Student Learning						
2	Explore, communicate, and implement the shifts in curriculum, instruction, and assessment necessary in order to meet the District's Mission of preparing our students to be "Future Ready."	☐	☐	☐	X	☐
District Improvement						
3	Develop plans to ensure the facilities of the HWRSD support the District's Mission and Strategic Blueprint.	☐	☐	☐	X	☐

Superintendent's Performance Rating for Standard I: Instructional Leadership

Check one box for each indicator and indicate the overall standard rating below.	Unsatisfactory	Needs Improvement	Proficient	Exemplary
I-A. Curriculum: Ensures that all instructional staff design effective and rigorous standards-based units of instruction consisting of well-structured lessons with measureable outcomes.	☐	☐	☒	☐
I-B. Instruction: Ensures that practices in all settings reflect high expectations regarding content and quality of effort and work, engage all students, and are personalized to accommodate diverse learning styles, needs, interests, and levels of readiness.	☐	☐	☒	☐
I-C. Assessment: Ensures that all principals and administrators facilitate practices that propel personnel to use a variety of formal and informal methods and assessments to measure student learning, growth, and understanding and make necessary adjustments to their practice when students are not learning.	☐	☐	☒	☐
I-D. Evaluation: Ensures effective and timely supervision and evaluation of all staff in alignment with state regulations and contract provisions.	☐	☐	☒	☐
I-E. Data-Informed Decision Making: Uses multiple sources of evidence related to student learning—including state, district, and school assessment results and growth data—to inform school and district goals and improve organizational performance, educator effectiveness, and student learning.	☐	☐	☒	☐

Overall Rating for Standard I (Check one.)	The education leader promotes the learning and growth of all students and the success of all staff by cultivating a shared vision that makes powerful teaching and learning the central focus of schooling.

☐ Unsatisfactory ☐ Needs Improvement ☒ Proficient ☐ Exemplary

Comments and analysis (recommended for any overall rating; required for overall rating of *Exemplary, Needs Improvement* or *Unsatisfactory*):

The focus

Examples of evidence superintendent might provide:

- ☐ Goals progress report
- ☐ Analysis of classroom walk-through data
- ☐ Analysis of district assessment data
- ☐ Sample of district and school improvement plans and progress reports
- ☐ Analysis of staff evaluation data
- ☐ Report on educator practice and student learning goals
- ☐ Student achievement data
- ☐ Analysis of student feedback
- ☐ Analysis of staff feedback
- ☐ Relevant school committee meeting agendas/materials
- ☐ Analysis of leadership team(s) agendas and/or feedback
- ☐ Protocol for school visits
- ☐ Other:_____

Superintendent's Performance Rating for Standard II: Management and Operations

Check one box for each indicator and indicate the overall standard rating below.	Unsatisfactory	Needs Improvement	Proficient	Exemplary
II-A. Environment: Develops and executes effective plans, procedures, routines, and operational systems to address a full range of safety, health, emotional, and social needs.	☐	☐	☒	☐
II-B. Human Resources Management and Development: Implements a cohesive approach to recruiting, hiring, induction, development, and career growth that promotes high-quality and effective practice.	☐	☐	☒	☐
II-C. Scheduling and Management Information Systems: Uses systems to ensure optimal use of data and time for teaching, learning, and collaboration, minimizing disruptions and distractions for school-level staff.	☐	☐	☒	☐
II-D. Law, Ethics, and Policies: Understands and complies with state and federal laws and mandates, school committee policies, collective bargaining agreements, and ethical guidelines.	☐	☐	☒	☐
II-E. Fiscal Systems: Develops a budget that supports the district's vision, mission, and goals; allocates and manages expenditures consistent with district- and school-level goals and available resources.	☐	☐	☐	☒

Overall Rating for Standard II (Check one.)	The education leader promotes the learning and growth of all students and the success of all staff by ensuring a safe, efficient, and effective learning environment, using resources to implement appropriate curriculum, staffing, and scheduling.

☐ Unsatisfactory ☐ Needs Improvement ☒ Proficient ☐ Exemplary

Comments and analysis (recommended for any overall rating; required for overall rating of *Exemplary, Needs Improvement* or *Unsatisfactory*):

Going into budget season there were a lot of demands from the member towns about controlling expenditures. Mike did an amazing job communicating with the towns and creating a budget that kept them under their levy limits while maintaining services throughout our schools and district. For this monumental reason, I feel he deserves an exemplary grade.

Examples of evidence superintendent might provide:

- ☐ Goals progress report
- ☐ Budget analyses and monitoring reports
- ☐ Budget presentations and related materials
- ☐ External reviews and audits
- ☐ Staff attendance, hiring, retention, and other HR data
- ☐ Analysis of student feedback
- ☐ Analysis of staff feedback
- ☐ Analysis of safety and crisis plan elements and/or incidence reports
- ☐ Relevant school committee meeting agendas/minutes/materials
- ☐ Analysis and/or samples of leadership team(s) schedule/agendas/materials
- ☐ Other:_____

Superintendent's Performance Rating for Standard III: Family and Community Engagement

Check one box for each indicator and indicate the overall standard rating below.

	Unsatisfactory	Needs Improvement	Proficient	Exemplary
III-A. Engagement: Actively ensures that all families are welcome members of the classroom and school community and can contribute to the effectiveness of the classroom, school, district, and community.	☐	☐	☒	☐
III-B. Sharing Responsibility: Continuously collaborates with families and community stakeholders to support student learning and development at home, school, and in the community.	☐	☐	☒	☐
III-C. Communication: Engages in regular, two-way, culturally proficient communication with families and community stakeholders about student learning and performance.	☐	☐	☒	☐
III-D. Family Concerns: Addresses family and community concerns in an equitable, effective, and efficient manner.	☐	☐	☒	☐

Overall Rating for Standard III (Check one.)	The education leader promotes the learning and growth of all students and the success of all staff through effective partnerships with families, community organizations, and other stakeholders that support the mission of the district and its schools.

☐ Unsatisfactory ☐ Needs Improvement ☒ Proficient ☐ Exemplary

Comments and analysis (recommended for any overall rating; required for overall rating of *Exemplary, Needs Improvement* or *Unsatisfactory*):

I am constantly in conversations with community members about Dr. Harvey's friendly demeanor and his multiple appearances at schools and events throughout the year. His strength seems to lie in his communication and community building. I'd love to give Mike exemplary on this also, but he holds a high bar for himself so proficient will suffice.

Examples of evidence superintendent might provide:

- ☐ Goals progress report
- ☐ Participation rates and other data about school and district family engagement activities
- ☐ Evidence of community support and/or engagement
- ☐ Sample district and school newsletters and/or other communications
- ☐ Analysis of school improvement goals/reports
- ☐ Community organization membership/participation/ contributions
- ☐ Analysis of survey results from parent and/or community stakeholders
- ☐ Relevant school committee presentations and minutes
- ☐ Other:_____

Superintendent's Performance Rating for Standard IV: Professional Culture

Check one box for each indicator and indicate the overall standard rating below.	Unsatisfactory	Needs Improvement	Proficient	Exemplary
IV-A. Commitment to High Standards: Fosters a shared commitment to high standards of service, teaching, and learning with high expectations for achievement for all.	☐	☐	☒	☐
IV-B. Cultural Proficiency: Ensures that policies and practices enable staff members and students to interact effectively in a culturally diverse environment in which students' backgrounds, identities, strengths, and challenges are respected.	☐	☐	☒	☐
IV-C. Communication: Demonstrates strong interpersonal, written, and verbal communication skills.	☐	☐	☒	☐
IV-D. Continuous Learning: Develops and nurtures a culture in which staff members are reflective about their practice and use student data, current research, best practices, and theory to continuously adapt practice and achieve improved results. Models these behaviors in his or her own practice.	☐	☐	☒	☐
IV-E. Shared Vision: Successfully and continuously engages all stakeholders in the creation of a shared educational vision in which every student is prepared to succeed in postsecondary education and become a responsible citizen and global contributor.	☐	☐	☒	☐
IV-F. Managing Conflict: Employs strategies for responding to disagreement and dissent, constructively resolving conflict and building consensus throughout a district or school community.	☐	☐	☒	☐

Overall Rating for Standard IV ***(C h e c k o n e .)***	The education leader promotes the learning and growth of all students and the success of all staff by nurturing and sustaining a districtwide culture of reflective practice, high expectations, and continuous learning for staff.

☐ Unsatisfactory ☐ Needs Improvement ☒ Proficient ☐ Exemplary

Comments and analysis (recommended for any overall rating; required for overall rating of *Exemplary, Needs Improvement* or *Unsatisfactory*):

Dr. Harvey does a great job at communicating both with the district and the school committee. He is also quick to respond with any direct questions either brought up by or not mentioned in his general correspondence.

Examples of evidence superintendent might provide:

- ☐ Goals progress report
- ☐ District and school improvement plans and reports
- ☐ Staff attendance and other data
- ☐ Memos/newsletters to staff and other stakeholders
- ☐ School visit protocol and sample follow-up reports
- ☐ Presentations/materials for community/parent meetings
- ☐ Analysis of staff feedback
- ☐ Samples of principal/administrator practice goals
- ☐ School committee meeting agendas/materials
- ☐ Sample of leadership team(s) agendas and materials
- ☐ Analysis of staff feedback
- ☐ Other: _____

EXHIBIT M
B2004

Hamilton-Wenham Regional School District
Wenham, Massachusetts

Policy

Remote Participation

I. Policy

(1) Policy

It is the policy of the Hamilton-Wenham Regional School District to allow remote participation of members of the School Committee and any of its subcommittees or working groups (public body) at any of its meetings subject to the requirements of this policy.

The regulations of the Office of the Attorney General of Massachusetts on Remote Participation, 940 CMR 29.10 et seq., are adopted as modified to serve as the policy of the Hamilton-Wenham Regional School District.

(2) Minimum Requirements for Remote Participation.

(a) Members of a public body who participate remotely and all persons present at the meeting location shall be clearly audible to each other;

(b) A quorum of the body, including the chair or, in the chair's absence, the person authorized to chair the meeting, shall be physically present at the meeting location, as required by M.G.L. c. 30A, sec 20(d);

(c) Members of public bodies who participate remotely may vote and shall not be deemed absent for the purposes of M.G.L. c. 39, sec. 23D.

(3) Permissible Reasons for Remote Participation. A member of a public body shall be permitted to participate remotely in a meeting, in accordance with the procedures described in section (5), if the chair or, in the chair's absence, the person chairing the meeting, determines that one or more of the following factors makes the member's physical attendance unreasonably difficult:

(a) Personal illness;
(b) Personal disability;
(c) Emergency;
(d) Military service; or
(e) Geographic distance.

(4) Technology.

(a) The following media are acceptable methods for remote participation. Remote participation by any other means is not permitted. Accommodations shall be made for any public body member who requires TTY service, video relay service, or other form of

adaptive telecommunications.

(i) telephone, internet, or satellite enabled audio or video conferencing;

(ii) any other technology that enables the remote participant and all persons present at the meeting location to be clearly audible to one another.

(b) When video technology is in use, the remote participant shall be clearly visible to all persons present in the meeting location.

(c) The public body shall determine which of the acceptable methods may be used by its members.

(d) The chair or, in the chair's absence, the person chairing the meeting, may decide how to address technical difficulties that arise as a result of utilizing remote participation, but is encouraged, wherever possible, to suspend discussion while reasonable efforts are made to correct any problem that interferes with a remote participant's ability to hear or be heard clearly by all persons present at the meeting location. If technical difficulties result in a remote participant being disconnected from the meeting, that fact and the time at which the disconnection occurred shall be noted in the meeting minutes.

(e) The amount and source of payment for any costs associated with remote participation shall be determined by the School Committee.

(5) Procedures for Remote Participation.

Any member of a public body who wishes to participate remotely shall, as soon as reasonably possible prior to a meeting, notify the chair or, in the chair's absence, the person chairing the meeting, of his or her desire to do so and the reason for and facts supporting his or her request. If the person chairing the meeting determines that the member has previously remotely participated in two meetings within the current fiscal year, then the request shall be brought to the full public body for a participation determination as the first agenda item at the meeting. If the person chairing the meeting determines that technology necessary to enable remote participation at the meeting will not be available, then all requests for remote participation at that meeting shall be denied.

(b) At the start of the meeting, the chair shall announce the name of any member who will be participating remotely and the reason under section (3) for his or her remote participation. This information shall also be recorded in the meeting minutes.

(c) All votes taken during any meeting in which a member participates remotely shall be by roll call vote.

II. Policy Review and Revision

This policy shall be reviewed one year after its adoption to determine the future suitability of its provisions.

III. Legal References

MGL Chapter 30A, Sections 20(d) & 22
MGL Chapter 39, Section 23D
940 CMR 29.10 et seq.

Originally Adopted:
Policy Review: April 27, 2012
Approved: May 3, 2012
Vote: 8-0-0
Chairman, HWRSD School Committee: s/s Alexa McCloughan (Original signature on file in Supt.'s Office)

EXHIBIT N

B2001

HAMILTON-WENHAM REGIONAL SCHOOL DISTRICT
-BY-LAWS-

ARTICLE I POWERS AND DUTIES

The regional district school committee, herein after called the "Committee", shall have the powers, duties and limitations imposed upon it by law and by the District Agreement, which shall take precedence over any inconsistent provisions of these by-laws. The Committee shall at all times be guided by the best interests of the entire District and shall act in a fair and equitable manner. The Committee shall be open to comments and suggestions from and maintain liaison with officials of the towns of Hamilton and Wenham and shall conduct its affairs in an open and ethical manner, being careful not to disenfranchise any member of the Committee or resident of the member towns.

In carrying out its responsibilities, the Committee shall act as a legislative body, delegating executive functions to the Superintendent of School. It shall act as a committee of the whole. Individual members shall make no commitment for the Committee except when commissioned to do so by the Committee.

ARTICLE II COMMITTEE ORGANIZATION AND OFFICERS

The Committee shall organize in each year at its first regular meeting following the annual district election and shall elect and appoint its officers in accordance with the provisions of the District Agreement. The Committee shall by majority vote make such additional internal appointments and assign responsibilities as it desires. Vacancies among the elected or appointed officials of the Committee may be filled by the Committee at any time. Incapacity shall be determined by a 2/3rds vote of the Committee as a whole.

A. Chairperson – The chairperson shall be and perform the duties of the chairman as prescribed in Chapter 71, Section 16A of the General Laws and the District Agreement, shall preside at all Committee meetings, shall sign for the District legal documents and contracts which have been authorized by the Committee and shall perform such other duties as the Committee may determine. The chairperson shall be entitled to vote on all matters.

At public presentation and at meetings with town officials or others at which the chairperson is present in his or her official capacity, the chairperson shall not represent or advocate any position other than the majority Committee position.

B. Vice-Chairperson – The vice-Chairperson shall exercise the powers and perform the duties of the Chairperson in the absence or incapacity of the Chairperson. Incapacity shall be determined by 2/3rds vote of the Committee as a whole.

C. Secretary – The secretary shall be responsible for the accuracy of the record of all School Committee business. However, the actual recording, preparation and distribution of minutes may be delegated to the Clerk for the School Committee. The Secretary shall perform the duties specified in the District Agreement and required by law and shall faithfully attest to the actions of the Committee as required.

Policy Review: 1st Reading: November 2, 2016
2nd Reading: December 1, 2016
Policy Adopted: 06/05/97, 06/19/97, 04/08/10, 12/01/16
Vote: 6-0-0
Chairperson, HWRSD School Committee: Stacey Metternick

D. Assistant Secretary – The assistant secretary shall exercise the powers and perform the duties of the secretary in the absence of incapacity of the secretary.

E. Treasurer – The treasurer, who need not be a member of the Committee, shall be appointed annually by the School Committee. The Treasurer shall receive and take charge of all monies paid to the District or the Committee, and shall deposit the same in such banks as authorized by the Committee. He/she shall render reports of all receipts and disbursements. The treasurer shall sign approved bonds and notes of the District as required by law. He/she will perform all duties required by the Regional Agreement. The treasurer shall countersign along with the assistant treasurer all checks in the amount of $100,000 or greater. The Treasurer and the Assistant Treasurer may be compensated by the District. The Treasurer shall be bonded in accordance with the laws of the Commonwealth of Massachusetts (MGL Chapter 41, Sections 35 and 109A).

F. Assistant Treasurer – The assistant treasurer, who need not be a member of the Committee, shall act in the absence or incapacity of the treasurer. In accordance with general accounting practices, the assistant treasurer may authorize and sign checks for operating expenses of the district. The assistant treasurer shall countersign along with the treasurer all checks in the amount of $100,000 or greater. The assistant treasurer shall be bonded in accordance with the laws of the Commonwealth of Massachusetts. In the absence of the treasurer, the assistant treasurer shall perform the duties of the treasurer and shall have the powers and be subject to the requirements and penalties applicable to the treasurer.

G. Superintendent of Schools – The superintendent of schools shall act as the executive officer of the Committee. In addition to the duties as specified by law and by the position description adopted by the Committee, the superintendent shall maintain the permanent records of the Committee and shall be custodian of the district seal.

ARTICLE III WORKING GROUP ORGANIZATION

Special working groups, which may include non-Committee members, may be organized with the approval of the Committee to advise the Committee but shall not determine policy or act without the authority of the Committee. Working groups shall be authorized annually with specific charge. Special working groups must comply with the Open Meeting Law, MGL c. 30A, Sec. 18-25.

The appointment of working group members shall be made annually by majority vote of the Committee.

ARTICLE IV MEETINGS

Regular meetings will be held at least two times per month during the academic school year at such times and places as the Committee shall from time to time determine. The School Committee will approve a tentative schedule of meetings for the coming year by the first School Committee meeting in June. Regular meetings falling on holidays will not be held unless the Committee votes to do so, in which event the meeting shall be held on a date on which the Committee may lawfully act. Notice of all meetings shall be given in accordance with the provisions of M.G.L. c. 30A, Sec. 18-25. In additional to the notice required by law, notice of any change in the time, place or date of regular meeting shall be communicated by the Secretary or designee to any members of the Committee who may have been absent from the meeting at which such change was made.

Special meetings may be called by the chairperson and the superintendent acting jointly and shall be called by either of them upon the request of three members. In addition to the notice required by law, a notice of all special meetings shall be given to each member of the Committee at least 48 hours prior to the time scheduled for the meeting. Under emergency situations, special meetings may be held with less than 48 hours' notice provided that

2/3rds of all the members of the Committee agree and are present at such special meeting.

Notice of every special meeting shall indicate the matters to be considered thereat and no other business shall be acted upon thereat, except by a 2/3rds vote of those members present.

The agenda and approved minutes of open sessions of all Committee meetings shall be public documents and open for inspection by the public as required by law and placed on the District website. They shall be distributed to such other persons as the committee from time to time determines.

All votes taken in Executive Session shall be recorded roll call votes and shall be part of the record of the Executive Sessions. Minutes of Executive Sessions held in compliance with the Open Meeting Law, the recording or other materials used in the preparation of such minutes and all documents and exhibits used at the session may be withheld from disclosure to the public in their entirety as long as publication my defeat the lawful purposes of the executive session, but no longer. Minutes and related material involving litigation, negotiations, or bargaining position of the School Committee must be disclosed if the litigation, negotiation, or collective bargaining position of the School Committee is no longer jeopardized by the disclosure.

The Committee, the Chair or it designee must at reasonable intervals review the executive session meetings to determine if the provisions of Section 30A Section 22 warrant continued non-disclosure. The determination as to whether the executive session minutes should remain confidential shall be announced at the School Committee's next meeting and included in the minutes of the public meeting.

If the Committee received a request to inspect or copy executive session minutes, the Committee must respond to the request within ten (10) days of receipt of the request and shall release the minutes not covered by the confidentiality exemption under Section 21 f., if the Committee or its designee has not review the minutes, the Committee, the Committee Chair or its designee must review the minutes and release the non-exempt minutes or portion of the minutes within thirty days or the next School Committee meeting whichever occurs first.

Any meeting of the Committee may be adjourned to any succeeding day by vote of a majority of the Committee in attendance of the meeting.

ARTICLE V QUORUM

A quorum for the transaction of business shall be a majority of the members of the Committee. A meeting may not be convened without a quorum.

ARTICLE VI SCHOOL COMMITTEE MEETING – AGENDA, ORDER, AND CONDUCT OF BUSINESS

The agenda and supporting information shall be prepared by the superintendent, in consultation with the chairperson, and shall be provided to each committee member sufficiently in advance of the meeting to allow for study. Any committee member may place an item on the agenda by notifying the Superintendent or Chairperson in advance of its being assembled for distribution.

The agenda must be posted at least 48 hours in advance of the meeting excluding Saturday, Sundays, and legal holidays. The notice shall be printed in legible, easily understandable format and shall contain the date, time, meeting location and a listing of topics the chair reasonable anticipates will be discussed at the meeting. In an emergency, the meeting notice may be posted as soon as reasonable possible prior to the meeting.

The agenda shall show all tabled and principal pending items.

The superintendent shall be given the opportunity to make recommendations on all issues to be voted upon by the Committee.

The regular meetings of the School Committee should include:

- Call to Order
- Opportunity for Public Comment
- Reports & Communications
- Old Business
- New Business
- Approval of Minutes
- Adjournment

The chairperson shall have the authority to deviate from the normal order of business in order to give priority time to items and to accommodate guests. Any such decision or other parliamentary decision by the chair may be overruled by a majority of the Committee present.

The minutes of the meeting shall include the Aye and Nay votes and abstentions on the items voted on. Names of those voting in the minority and abstaining shall be so recorded on all main motions and amendments to mail motions. There shall be no votes by secret ballot.

The Chair may add to the agenda items that he/she did not reasonable anticipate needed to be discussed at the meeting. No item not on the agenda, except for brief informative comments, may be introduced for Committee action unless agreed to by 2/3rds vote of those present.

Robert's Rules of Order shall govern the Committee proceedings except when those rules are in conflict with these by-laws.

ARTICLE VII AMENDMENTS

These By-Laws may be amended by a vote of the majority of the Committee as a whole at a regular or special meeting of the Committee, provided notice in writing of the particular change proposed has been mailed to each member at least seven days prior to the regular or special meeting at which the proposed amendment is to be acted upon.

ARTICLE VIII SEVERABILITY

If any article or section of any article of these by-laws is declared unconstitutional or illegal by any court, or if disapproved by any state authority having jurisdiction, the validity of the remaining provisions of these by-laws shall not be affected thereby.

Policy Review: 1st Reading: November 2, 2016
2nd Reading: December 1, 2016
Policy Adopted: 06/05/97, 06/19/97, 04/08/10, 12/01/16
Vote: 6-0-0
Chairperson, HWRSD School Committee: Stacey Metternick

HAMILTON-WENHAM
REGIONAL SCHOOL DISTRICT

EXHIBIT O

2017-2018 School Committee Meeting Calendar

Buker Multipurpose Room, 7:00 PM unless otherwise noted

This document is tentative and is subject to change. All Official SC Agendas will be posted at least 48 hours prior to the meeting at http://www.hwschools.net/page.cfm?p=2179 and at the District Offices, 5 School St., Wenham.

Original Dates hold with First and Third Thursday SC Meeting Schedule
(Alt Dates line up with Warrant Signing Dates and are on Wednesday evenings unless otherwise noted.)

Date (Alt Date)	Agenda Items	Notes
August 3	• EOY Close	
September 7 (September 13)	• Finalize SC Goals for 2017-2018 • Discuss SC meeting Dates for 2017-2018 • Superintendent's Review	
September 28 (September 27)	• SC Retreat Meeting—Presentation from Stephen Hemman, MARS • 1st Reading of Policies • Review SC Goals	
October 5 (October 11)	• Professional Teacher Status Recognition @ 6:30 • Review SC Protocols • Buker Friends Presentation – Buker Playground • Select Delegate and Alternate for MASC Conference • Superintendent's Evaluation • Longmeadow Discussion	
October 19 (October 25)	• Presentation of District Improvement Goals • Presentation of School Improvement Plans • Presentation from Powers and Sullivan on FY2017 Audit. • Student Government Presentation	

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	• Summer Projects Overview (Operations, IT, Facilities) • • Vote on MASC Resolutions	
November 1, 2, 3 & 4	• ***MASC Conference***	
November 2 (November 8)	• DECA Students • District Assessment Results Presentation • October 1 Enrollment Report • Discuss Superintendent's Salary for FY18	
November 16 (November 21 Tuesday)	• YRBS Report • Public Hearing Regarding School Choice • SC Vote on School Choice for FY18 • FY18 Financial Forecast	School Choice Vote needs to be taken prior to June 1st. Need to advertise public hearing seven days prior.
November TBD	• Joint Meeting with Finance Committees	
December 7 (December 6)	• Warrant for SC Elections • Treasurer's Report	
December 21 (December 20)	• Superintendent's Recommended FY19 Budget Presentation • Student Government Presentation	
January 4 (January 3)	• FY19 Budget Review • SC Prepares Tentative FY19 Budget	Tentative Budget must be adopted at least 30 days prior to final budget adoption as per HWRSD Regional Agreement.
January 12	• *SC Candidate Election Papers Available*	
January 18 (January 17)	• FY19 Budget Review • FY18 Financial Forecast • Budget Public Hearing #1 • Report on District, SC and Superintendent Goal Progress	
January TBD	• Joint Meeting with Finance Committees	
February 1 (January 31)	• Mail Tentative Budget to Towns (See Feb 15 note) • FY 19 Budget Review	Advertise Regional Budget Hearing on 2/15.
February 15 (February 14)	• FY19 Budget Review • FY19 Budget Public Hearing #2 • Adopt FY19 Budget	As per HWRSD Regional Agreement, "Section X": "Not later than fifteen days following the date on which copies of the tentative operating

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		and maintenance budget are mailed to the chairman of the finance and advisory committee and the chairman of the board of selectmen of each member town as aforesaid, the Committee shall hold a public hearing with in the District" "At such hearing, the Committee shall adopt an annual operating and maintenance budget on or before the latest date therefore permitted by law, but in no event later than March 31." As per DESE Regs, SC must adopt a budget at least 45 days prior to earliest ATM (April 7). Feb 21 is latest date. A 2/3 vote is required to adopt the budget.
February 26	• *SC Candidate Papers need to be returned by 5:00 PM*	
February 28	• *SC Candidate Signature Verification Completed*	
March 1 (February 28)	• Student Government Presentation	
March 12	• *Last day for SC Candidates to withdraw*	
March 15 (March 14)	• FY18 Financial Forecast • Student Services Program Report	
April 5 (March 28)	• Curriculum, Instruction and Assessment Program Report	
April 7	• *Hamilton and Wenham Town Meeting*	
(April 11)	• Warrant Meeting	
April 12	• *Hamilton and Wenham Town Elections*	
April 23	• Meeting to hear results of town elections	
April 26 (April 25)	• SC Reorganization Meeting	
May 3 (May 9)	• Vote to Set Last Day of School	
May 17	• FY18 Financial Forecast	

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(May 23)	• Food Service Presentation	
June 7 (June 6)	• Retiree Reception @ 6:30 • Recognition of Retirees • Student Government Presentation • SEPAC Annual Report • Treasurer's Report	
June 21 (June 20)	• EOY Financial Forecast • Report on District, SC and Superintendent Goal Progress • Treasurer and Asst. Treasurer Appointment Discussion	

School Committee Events

Monday, August 28, 2017	8:30 AM	Teacher and Staff First Day	HS Auditorium
Wednesday, December 20, 2017	1:00 PM	Holiday Gathering	HS Cafeteria
Thursday, May 31, 2018 (Tent.)	8:00 PM	Candlelight	HWRHS
Saturday, June 2, 2018 (Tent.)	10:00 AM	Graduation	HWRHS

Annual Town Meeting Dates

Event	Hamilton	Wenham
Fall Town Meeting	TBD	TBD
Fall Election	TBD	TBD
Spring Town Meeting	Saturday, April 7, 2018 (TENT)	TBD

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Spring Town Election	Thursday, April 12, 2018 (TENT)	TBD

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