

# Dover-Sherborn Regional School Committee

## Meeting Agenda

June 7, 2022

6:30 pm

Dover- Sherborn Middle School Library

The meeting will be live streamed.

[YouTube.com/doversherborncabletv](https://www.youtube.com/doversherborncabletv)

1. Call to Order
2. Welcome Mark Healey
3. Reorganization
4. Community Comments - Zoom link  
<https://us02web.zoom.us/j/85935408687?pwd=Ym11Zys0Q0pROWdObmZ3LzdmK21ndz09>
5. Audited Fiscal Year 2021 Financials
  - Robert Brown, Principal, RE Brown and Company
6. Staff Reports:
  - Superintendent Report – Kathleen Smith
  - DSHS Principal's Report – John Smith
  - DSMS Principal's Report – Frank Tiano
  - Warrant Report
7. Financial Reports
  - Monthly Financial Report – FY22 Operating Budget
  - FY23 Capital
8. Approval of 2022-23 Student Handbooks
9. Approval of School Improvement Plans
10. Consent Agenda
  - Donations
  - Appointment of DS Regional Treasurer
  - Approval of Minutes May 10, 2022
11. Communications
  - Subcommittee Assignments
  - Class of 2022 Matriculation Report
  - Sherborn School Committee March 15, 2022
  - Dover School Committee March 10, 2022
12. Adjournment

A.R.

A.R.

A.R.

A.R.

*Note: The listings of matters are those reasonably anticipated by the Chair, which may be discussed at the meeting. Not all items listed may, in fact, be discussed and other items not listed may also be raised for discussion to the extent permitted by law.*

**DOVER - SHERBORN REGIONAL SCHOOL DISTRICT**

**REPORT ON EXAMINATION OF  
BASIC FINANCIAL STATEMENTS**

**JUNE 30, 2021**

**DOVER - SHERBORN REGIONAL SCHOOL DISTRICT**  
**REPORT ON EXAMINATION OF**  
**BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

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**DOVER - SHERBORN REGIONAL SCHOOL DISTRICT  
REPORT ON EXAMINATION OF  
BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

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INDEPENDENT AUDITOR'S REPORT

To the Honorable School Committee  
Dover - Sherborn Regional School District

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Dover - Sherborn Regional School District as of and for the year ended June 30, 2021, 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

**Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Dover - Sherborn Regional School District, as of June 30, 2021, and the respective changes in financial position and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and Norfolk County Retirement System schedules - District's proportionate share of the net pension liability, and District's contribution, Massachusetts Teachers Retirement System's schedule of the Commonwealth's Collective amounts of the Net Pension Liability, Other Post-Employment Benefit schedules - District's Net OPEB Liability and Related Ratios, District's contribution, and Investment Return, and notes to the required supplementary information on pages 3 – 8, 51 – 52, 53, 54 – 56 and 57 – 58 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

A handwritten signature in blue ink, reading "Robert E. Brown II". The signature is fluid and cursive, with the first name "Robert" and last name "Brown" clearly legible, followed by a Roman numeral "II".

Robert E. Brown II, CPA

June 1, 2022

**DOVER-SHERBORN REGIONAL SCHOOL DISTRICT**  
**Management's Discussion and Analysis**  
**Fiscal Year Ended June 30, 2021**

As management of the Dover-Sherborn Regional School District (the School District), we offer readers this narrative overview and analysis of the financial activities of the School District for the fiscal year ended June 30, 2021. The intent of this discussion and analysis is to look at the School District's financial performance as a whole. Readers should also review notes to the basic financial statements and financial statements to enhance their understanding of the School District's financial performance.

## **OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis also serves as an introduction to the School District's basic financial statements. The basic financial statements are comprised of three components:

- Government-wide Financial Statements
- Fund Financial Statements
- Notes to Basic Financial Statements

### **Government-Wide Financial Statements**

The Government-wide Financial Statements are designed to provide readers with a broad overview of our finances in a manner similar to a private-sector business.

The Statement of Net Position presents information on all assets and liabilities, with the difference between the two 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 fiscal year. All changes in Net Position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods. All of the School District's programs and services (governmental activities) are reported here including instruction, support services, operation and maintenance of plant, pupil transportation and extracurricular 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 financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

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

An annual appropriated budget is adopted for the 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 statements because the resources of those funds are not available to support the School District's own programs.

### **Notes to 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.

### **FINANCIAL HIGHLIGHTS**

- The School District had \$34,875,963 in expenses related to governmental activities; only \$8,345,448 of these expenses were offset by program specific charges for services, and operating grants and contributions. General revenues totaling \$25,566,532 were received primarily from two sources; Member Town operating assessments of \$22,627,060 or 88.5 percent of total general revenues and unallocated State aid of \$2,918,627, or 11.4 percent of the total.
- In accordance with GASB Statement #75, the School District has recognized their total net other postemployment benefits (OPEB) liability of \$27,692,771 at June 30, 2021 along with the deferred outflows of resources of \$5,287,819 and the deferred inflows of resources of \$2,872,159 related to the OPEB liability on the statement of net position. This accounting standard resulted in an overall deficit net position of \$4,689,090 on the District-wide financial statements. This negative balance essentially means the School District does not currently have all the resources needed to satisfy these noncurrent post-employment obligations. This however does not indicate any current financial shortfall or inability to meet its obligations under statutory accounting or modified accrual accounting (Governmental fund accounting) but, as required reporting by GASB, is only shown in the District-wide financial statements. The School District maintains an OPEB Trust Fund and in fiscal year 2021, a contribution of \$200,000 was made. The fund ended the fiscal year with a balance of \$863,209 invested in Vanguard Growth Strategy managed by Vanguard Institutional Advisory Service (VIAS) and administered by Public Agency Retirement Services (PARS). A funding policy has been adopted providing for annual contributions with the goal of funding the District's OPEB liability.
- In accordance with GASB Statement #68, the School District has recognized the total net pension liability which is \$6,013,624 at June 30, 2021 and \$6,900,931 at June 30, 2020. This is a decrease of \$887,307.
- The General Fund's total fund balance increased by \$352,197 to \$2,271,688. At June 30, 2021, unassigned fund balance for the General Fund was \$1,971,410 or approximately 7.86 percent of total General Fund expenditures reported on the budgetary basis.



## STATEMENT OF NET POSITION

	Governmental Activities			
	FY 2021	FY 2020	\$ Change	% Change
<b>ASSETS:</b>				
Current Assets	\$ 5,814,319	\$ 5,345,790	\$ 468,529	8.76%
Capital Assets	25,800,498	26,747,013	(946,515)	-3.54%
<b>Total Assets</b>	<b>31,614,817</b>	<b>32,092,803</b>	<b>(477,986)</b>	<b>-1.49%</b>
 <b>DEFERRED OUTFLOW OF RESOURCES</b>	 6,411,047	 2,443,115	 3,967,932	 162.41%
 <b>LIABILITIES:</b>				
Current Liabilities (excluding debt)	1,799,993	1,577,587	222,406	14.10%
Non-Current Liabilities	33,706,395	29,909,575	3,796,820	12.69%
Current Debt	815,000	845,000	(30,000)	-3.55%
Non-Current Debt	2,260,000	3,075,000	(815,000)	-26.50%
<b>Total Liabilities</b>	<b>38,581,388</b>	<b>35,407,162</b>	<b>3,174,226</b>	<b>8.96%</b>
 <b>DEFERRED INFLOWS OF RESOURCES</b>	 4,133,566	 3,031,732	 1,101,834	 36.34%
 <b>NET POSITION:</b>				
Net Investment in Capital Assets	22,597,498	22,667,013	(69,515)	-0.31%
Restricted	2,077,679	2,399,020	(321,341)	-13.39%
Unrestricted	(29,364,267)	(28,969,009)	(395,258)	-1.36%
<b>Total Net Position</b>	<b>\$ (4,689,090)</b>	<b>\$ (3,902,976)</b>	<b>\$ (786,114)</b>	<b>20.14%</b>

The largest of the School District's assets totaling \$25,800,498 in 2021 and \$26,747,013 in 2020 is invested in capital assets (land, construction in progress, buildings and improvements, equipment and intangible assets), and has accumulated depreciation applied since acquisition, where applicable. These capital assets are used to provide services to students; consequently, these assets are not available for future spending. Although the net investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of Net Position, \$2,077,679 in 2021 and \$2,399,020 in 2020, represents resources that are subject to internal and external restrictions on how they may be used. The remaining balance of unrestricted Net Position was a deficit of (\$29,364,267) in 2021 and (\$28,969,009) in 2020.

The deficit in Unrestricted Net Position is largely a result of recognizing an OPEB (Other Post-Employment Benefit) liability of \$27,692,771 and the School District's proportionate share of the net pension liability related to Norfolk County Retirement System which totals \$6,013,624 for 2021. The combined liability of OPEB and pension totaling \$33,706,395 at June 30, 2021 is an increase of \$3,796,820 over the June 30, 2020 liability.

# STATEMENT OF ACTIVITIES

(Changes in Net Position)

	<u>Governmental Activities</u>			
	<u>FY 2021</u>	<u>FY 2020</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Revenues:</b>				
<i>Program Revenues</i>				
Charges for Services	\$ 735,215	\$ 1,437,204	\$ (701,989)	-48.84%
Operating Grants and Contributions	7,610,233	6,514,639	1,095,594	16.82%
<i>General Revenues</i>				
State aid, not restricted to specific program	2,918,627	2,768,184	150,443	5.43%
Assessments to Member Towns	22,627,060	22,076,791	550,269	2.49%
Unrestricted Investment Income	20,541	53,350	(32,809)	-61.50%
Other Revenues	304	4,616	(4,312)	-
<b>Total Revenues</b>	<u>33,911,980</u>	<u>32,854,784</u>	<u>1,057,196</u>	<u>3.22%</u>
<b>Expenses:</b>				
Administration	821,873	919,319	(97,446)	-10.60%
Instructional Leadership	1,408,144	1,352,837	55,307	4.09%
Classroom and Specialist Teacher	11,412,751	11,163,356	249,395	2.23%
Instructional Material and Technology	437,273	422,932	14,341	3.39%
Guidance and Psychological	1,201,128	1,076,202	124,926	11.61%
Other Teaching Services	909,773	881,292	28,481	3.23%
Professional Development	85,626	121,515	(35,889)	-29.53%
Pupil Services	1,110,170	1,156,763	(46,593)	-4.03%
Transportation	780,695	402,488	378,207	93.97%
Operations and Maintenance	1,709,823	1,934,900	(225,077)	-11.63%
Employee Benefits and Fixed Charges	11,973,455	10,591,840	1,381,615	13.04%
Community Education	442,806	613,330	(170,524)	-27.80%
Food Services	380,107	671,465	(291,358)	-43.39%
Federal and State Grants	860,221	515,563	344,658	66.85%
State Assessments	28,773	9,229	19,544	76.18%
Interest	40,062	57,275	(17,213)	-30.05%
Depreciation	1,273,283	1,244,068	29,215	2.35%
<b>Total Expenses</b>	<u>34,875,963</u>	<u>33,134,374</u>	<u>1,741,589</u>	<u>5.26%</u>
<b>Changes in Net Position</b>	<u>(963,983)</u>	<u>(279,590)</u>	<u>(684,393)</u>	<u>244.78%</u>
<b>Prior Period Adjustment - OPEB</b>	177,869	-		
<b>Net Position - Beginning of Year</b>	<u>(3,902,976)</u>	<u>(3,623,386)</u>	<u>(279,590)</u>	<u>-7.72%</u>
<b>Net Position - End of Year</b>	<u>\$ (4,689,090)</u>	<u>\$ (3,902,976)</u>	<u>\$ (786,114)</u>	<u>-20.14%</u>

## THE SCHOOL DISTRICT FUNDS

At June 30, 2021, the School District's governmental funds reported a combined ending fund balance of \$4,049,089 which represents an increase of \$230,154 over June 30, 2020 balances.

### General Fund

The General Fund is the chief operating fund. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$1,971,410 while total fund balance was \$2,271,688. The fund balance of the School District's General Fund was increased by \$352,197 during the current fiscal year. State law allows regional school districts to retain surplus funds (i.e. unassigned fund balance) up to five percent of the succeeding year's general fund budgeted operating and capital expenditures.

### Capital Improvements Fund

The Capital Improvements Fund has a fund balance of \$761,724 as of June 30, 2021 representing approved, but yet to be completed projects.

## GENERAL FUND BUDGET

There were no differences between the original and final amended budget.

The approved Fiscal Year 2022 budget of \$26,379,191 is approximately .87% higher than the Fiscal Year 2021 budget. The member town assessments are \$22,898,203, or \$173,223 higher than the Fiscal Year 2021 assessments.

## CAPITAL ASSET AND DEBT ADMINISTRATION

Total investment in capital assets at year-end amounted to \$25,800,498 (net of accumulated depreciation), a decrease of (\$946,515) from the prior year. The investment in capital assets includes land, construction in progress, buildings and improvements, equipment and intangible assets.

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

Floor Replacement in Multiple Buildings	\$ 189,911
Technology Related Projects	54,207
Campus-wide EMS System Replacement (CIP)	49,650
Misc. Other Capital Items	<u>33,000</u>
<b>TOTAL ADDITIONS</b>	326,768
Current Year Depreciation	<u>(1,273,283)</u>
<b>Net Decrease in Capital Assets</b>	<u>\$ (946,515)</u>

**Debt Obligations Payable**

Outstanding obligations payable at June 30, 2021	\$3,075,000
Less: Debt retired	<u>(815,000)</u>
Outstanding obligations payable at June 30, 2022	<u>\$2,260,000</u>

**REQUEST FOR INFORMATION**

This financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the School District's finances and to show the School District's accountability for the money it receives. If you have questions about this report or need additional information, contact Dawn M. Fattore, Business Administrator of the Dover-Sherborn Regional School District, 157 Farm Street, Dover, Massachusetts 02030.

**DOVER-SHERBORN REGIONAL SCHOOL DISTRICT**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2021**

	<b>PRIMARY GOVERNMENT</b>
	<b>GOVERNMENTAL ACTIVITIES</b>
<b><u>ASSETS</u></b>	
CURRENT:	
CASH AND SHORT-TERM INVESTMENTS	\$ 5,735,994
RECEIVABLES, NET OF ALLOWANCE FOR UNCOLLECTIBLES:	
INTERGOVERNMENTAL	77,624
OTHER ASSETS	701
NONCURRENT:	
CAPITAL ASSETS, NET OF ACCUMULATED DEPRECIATION	25,800,498
TOTAL ASSETS	31,614,817
<b><u>DEFERRED OUTFLOWS OF RESOURCES</u></b>	
RELATED TO POST EMPLOYMENT BENEFITS	5,287,819
RELATED TO PENSIONS	1,123,228
TOTAL DEFERRED OUTFLOWS OF RESOURCES	6,411,047
<b><u>LIABILITIES</u></b>	
CURRENT:	
ACCOUNTS PAYABLE	198,719
ACCRUED PAYROLL	1,281,475
PAYROLL WITHHOLDINGS AND OTHER LIABILITIES	187,071
DEPOSITS PAYABLE	97,965
ACCRUED INTEREST	23,062
BONDS AND NOTES PAYABLE	815,000
COMPENSATED ABSENCES	11,701
NONCURRENT:	
POSTEMPLOYMENT BENEFITS	27,692,771
NET PENSION LIABILITY	6,013,624
BONDS AND NOTES PAYABLE	2,260,000
TOTAL LIABILITIES	38,581,388
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>	
DEFERRED AMOUNT ON REFUNDING	128,000
RELATED TO POSTEMPLOYMENT BENEFITS	2,872,159
RELATED TO PENSIONS	1,133,407
TOTAL DEFERRED INFLOWS OF RESOURCES	4,133,566
<b><u>NET POSITION</u></b>	
NET INVESTMENT IN CAPITAL ASSETS	22,597,498
RESTRICTED FOR:	
CAPITAL PROJECTS	761,724
OTHER PURPOSES	1,315,955
UNRESTRICTED	(29,364,267)
TOTAL NET POSITION	\$ (4,689,090)

See accompanying notes to the basic financial statements

**DOVER-SHERBORN REGIONAL SCHOOL DISTRICT  
STATEMENT OF ACTIVITIES  
FISCAL YEAR ENDED JUNE 30, 2021**

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUES		NET (EXPENSE) REVENUE
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	
PRIMARY GOVERNMENT:				
GOVERNMENTAL ACTIVITIES:				
ADMINISTRATION	\$ 821,873	\$ -	\$ 7,125	\$ (814,748)
INSTRUCTIONAL LEADERSHIP	1,408,144	-	-	(1,408,144)
CLASSROOM AND SPECIALIST TEACHER	11,412,751	-	-	(11,412,751)
INSTRUCTIONAL MATERIALS AND TECHNOLOGY	437,273	-	-	(437,273)
GUIDANCE & PSYCHOLOGICAL	1,201,128	-	-	(1,201,128)
OTHER TEACHING SERVICES	909,773	-	48,839	(860,934)
PROFESSIONAL DEVELOPMENT	85,626	-	-	(85,626)
PUPIL SERVICES	1,110,170	328,950	-	(781,220)
TRANSPORTATION	780,695	-	-	(780,695)
OPERATIONS AND MAINTENANCE	1,709,823	24,566	-	(1,685,257)
EMPLOYEE BENEFITS AND FIXED CHARGES	11,973,455	-	6,522,540	(5,450,915)
COMMUNITY EDUCATION	442,806	241,720	-	(201,086)
FOOD SERVICES	380,107	139,979	167,416	(72,712)
FEDERAL AND STATE GRANT PROGRAMS	860,221	-	864,313	4,092
STATE & COUNTY ASSESSMENTS	28,773	-	-	(28,773)
INTEREST	40,062	-	-	(40,062)
DEPRECIATION	1,273,283	-	-	(1,273,283)
TOTAL GOVERNMENTAL ACTIVITIES	\$ 34,875,963	\$ 735,215	\$ 7,610,233	\$ (26,530,515)

See accompanying notes to the basic financial statements

(continued)

**DOVER-SHERBORN REGIONAL SCHOOL DISTRICT  
STATEMENT OF ACTIVITIES  
FISCAL YEAR ENDED JUNE 30, 2021**

	<b>PRIMARY GOVERNMENT</b>
	<b>GOVERNMENTAL ACTIVITIES</b>
<b>CHANGES IN NET POSITION:</b>	
NET (EXPENSE) REVENUE FROM PREVIOUS PAGE	\$ (26,530,515)
GENERAL REVENUES:	
STATE AID, NOT RESTRICTED TO SPECIFIC PROGRAMS	2,918,627
ASSESSMENTS TO MEMBER TOWNS	22,627,060
INVESTMENT EARNINGS	20,541
OTHER REVENUES	304
TOTAL GENERAL REVENUES	25,566,532
CHANGE IN NET POSITION	(963,983)
<b>NET POSITION:</b>	
<b>BEGINNING OF YEAR</b>	(3,725,107)
<b>END OF YEAR</b>	\$ (4,689,090)

See accompanying notes to the basic financial statements

(concluded)

**DOVER-SHERBORN REGIONAL SCHOOL DISTRICT  
GOVERNMENTAL FUNDS  
BALANCE SHEET  
JUNE 30, 2021**

	GENERAL	CAPITAL IMPROVEMENTS FUNDS	NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b><u>ASSETS</u></b>				
CASH AND SHORT-TERM INVESTMENTS	\$ 3,802,875	\$ 795,988	\$ 1,137,131	\$ 5,735,994
RECEIVABLES				
INTERGOVERNMENTAL	28,890	-	48,734	77,624
OTHER ASSETS	701	-	-	701
<b>TOTAL ASSETS</b>	<b>\$ 3,832,466</b>	<b>\$ 795,988</b>	<b>\$ 1,185,865</b>	<b>\$ 5,814,319</b>
<b><u>LIABILITIES AND FUND BALANCES</u></b>				
LIABILITIES:				
ACCOUNTS PAYABLE	\$ 107,403	\$ 34,264	\$ 57,052	\$ 198,719
ACCRUED PAYROLL	1,260,904	-	20,571	1,281,475
PAYROLL WITHHOLDINGS AND OTHER LIABILITIES	187,071	-	-	187,071
DEPOSITS PAYABLE	5,400	-	92,565	97,965
<b>TOTAL LIABILITIES</b>	<b>1,560,778</b>	<b>34,264</b>	<b>170,188</b>	<b>1,765,230</b>
FUND BALANCES:				
RESTRICTED	-	761,724	957,200	1,718,924
ASSIGNED	300,278	-	58,477	358,755
UNASSIGNED	1,971,410	-	-	1,971,410
<b>TOTAL FUND BALANCES</b>	<b>2,271,688</b>	<b>761,724</b>	<b>1,015,677</b>	<b>4,049,089</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 3,832,466</b>	<b>\$ 795,988</b>	<b>\$ 1,185,865</b>	<b>\$ 5,814,319</b>

See accompanying notes to the basic financial statements



**DOVER-SHERBORN REGIONAL SCHOOL DISTRICT  
GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FISCAL YEAR ENDED JUNE 30, 2021**

	GENERAL	CAPITAL IMPROVEMENTS FUNDS	NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b>REVENUES:</b>				
ASSESSMENTS TO MEMBER TOWNS	\$ 22,627,060	\$ -	\$ -	\$ 22,627,060
INTERGOVERNMENTAL	2,918,627	-	1,080,568	3,999,195
INTERGOVERNMENTAL - ON-BEHALF PAYMENTS	6,522,295	-	-	6,522,295
CHARGES FOR SERVICES				
SCHOOL LUNCH	-	-	139,979	139,979
FEES	250,005	-	103,511	353,516
COMMUNITY EDUCATION	-	-	241,720	241,720
INVESTMENT INCOME	20,541	-	245	20,786
CONTRIBUTIONS & DONATIONS	-	-	7,125	7,125
DEPARTMENTAL	304	-	-	304
TOTAL REVENUES	32,338,832	-	1,573,148	33,911,980
<b>EXPENDITURES:</b>				
CURRENT:				
ADMINISTRATION	813,274	-	8,599	821,873
INSTRUCTIONAL LEADERSHIP	1,408,144	-	-	1,408,144
CLASSROOM AND SPECIALIST TEACHER	11,412,751	-	-	11,412,751
INSTRUCTIONAL MATERIALS AND TECHNOLOGY	437,273	-	-	437,273
GUIDANCE & PSYCHOLOGICAL	1,201,128	-	-	1,201,128
OTHER TEACHING SERVICES	835,993	-	73,780	909,773
PROFESSIONAL DEVELOPMENT	85,626	-	-	85,626
PUPIL SERVICES	959,594	-	150,576	1,110,170
TRANSPORTATION	780,695	-	-	780,695
OPERATIONS AND MAINTENANCE	1,749,265	-	5,154	1,754,419
EMPLOYEE BENEFITS AND FIXED CHARGES	10,995,219	-	25,145	11,020,364
COMMUNITY EDUCATION	-	-	442,806	442,806
FOOD SERVICES	-	-	380,107	380,107
FEDERAL AND STATE GRANT PROGRAMS	-	-	870,121	870,121
STATE & COUNTY ASSESSMENTS	28,773	-	-	28,773
CAPITAL OUTLAY	-	272,272	-	272,272
DEBT SERVICE:				
PRINCIPAL	845,000	-	-	845,000
INTEREST	78,400	-	-	78,400
TOTAL EXPENDITURES	31,631,135	272,272	1,956,288	33,859,695
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>707,697</b>	<b>(272,272)</b>	<b>(383,140)</b>	<b>52,285</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
OPERATING TRANSFERS IN	-	355,500	-	355,500
OPERATING TRANSFERS OUT	(355,500)	-	-	(355,500)
TOTAL OTHER FINANCING SOURCES (USES)	(355,500)	355,500	-	-
<b>NET CHANGE IN FUND BALANCES</b>	<b>352,197</b>	<b>83,228</b>	<b>(383,140)</b>	<b>52,285</b>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<b>1,919,491</b>	<b>678,496</b>	<b>1,398,817</b>	<b>3,996,804</b>
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 2,271,688</b>	<b>\$ 761,724</b>	<b>\$ 1,015,677</b>	<b>\$ 4,049,089</b>

See accompanying notes to the basic financial statements

**DOVER-SHERBORN REGIONAL SCHOOL DISTRICT  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TOTAL FUND BALANCES TO THE STATEMENT OF NET POSITION  
JUNE 30, 2021**

<b>TOTAL GOVERNMENTAL FUND BALANCES</b>		\$ 4,049,089
CAPITAL ASSETS (NET) USED IN GOVERNMENTAL ACTIVITIES ARE NOT FINANCIAL RESOURCES AND, THEREFORE, ARE NOT REPORTED IN THE FUNDS		25,800,498
IN THE STATEMENT OF ACTIVITIES, INTEREST IS ACCRUED ON OUTSTANDING LONG-TERM DEBT, WHEREAS IN GOVERNMENTAL FUNDS INTEREST IS NOT REPORTED UNTIL DUE		(23,062)
LONG-TERM LIABILITIES ARE NOT DUE AND PAYABLE IN THE CURRENT PERIOD AND, THEREFORE, ARE NOT REPORTED IN THE GOVERNMENTAL FUNDS		
BONDS AND NOTES PAYABLE	(3,075,000)	
NET PENSION LIABILITY	(6,013,624)	
DEFERRED INFLOWS OF RESOURCES - RELATED TO PENSIONS	(1,133,407)	
DEFERRED OUTFLOWS OF RESOURCES - RELATED TO PENSIONS	1,123,228	
DEFERRED AMOUNT ON REFUNDING	(128,000)	
OTHER POSTEMPLOYMENT BENEFITS (OPEB)	(27,692,771)	
DEFERRED INFLOWS OF RESOURCES - RELATED TO POST EMPLOYMENT BENEFITS	(2,872,159)	
DEFERRED OUTFLOWS OF RESOURCES - RELATED TO POST EMPLOYMENT BENEFITS	5,287,819	
COMPENSATED ABSENCES	<u>(11,701)</u>	
NET EFFECT OF REPORTING LONG-TERM LIABILITIES		<u>(34,515,615)</u>
<b>NET POSITION OF GOVERNMENTAL ACTIVITIES</b>		<u><u>\$ (4,689,090)</u></u>

See accompanying notes to the basic financial statements

**DOVER-SHERBORN REGIONAL SCHOOL DISTRICT**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
**FISCAL YEAR ENDED JUNE 30, 2021**

<b>NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS</b>	<b>\$ 52,285</b>
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	326,768
DEPRECIATION EXPENSE	<u>(1,273,283)</u>
NET EFFECT OF REPORTING CAPITAL ASSETS	(946,515)
THE ISSUANCE OF LONG-TERM DEBT (E.G., BONDS) 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 ASSETS. ALSO, GOVERNMENTAL FUNDS REPORT THE EFFECT OF ISSUANCE COSTS, PREMIUMS, DISCOUNTS, AND SIMILAR ITEMS WHEN DEBT IS FIRST ISSUED, WHEREAS THESE AMOUNTS ARE DEFERRED AND AMORTIZED IN THE STATEMENT OF ACTIVITIES.	
DEBT SERVICE PRINCIPAL PAYMENTS	<u>845,000</u>
NET EFFECT OF REPORTING LONG-TEM DEBT	845,000
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	9,631
NET CHANGE IN ACCRUED INTEREST ON LONG-TERM DEBT	6,338
NET CHANGE IN DEFERRED AMOUNT ON REFUNDING	32,000
NET CHANGE IN OTHER POSTEMPLOYMENT BENEFITS	(4,684,127)
NET CHANGE IN DEFERRED INFLOWS OF RESOURCES - RELATED TO POST EMPLOYMENT BENEFITS	(1,132,041)
NET CHANGE IN DEFERRED OUTFLOWS OF RESOURCES - RELATED TO POST EMPLOYMENT BENEFITS	4,765,490
NET CHANGE IN NET PENSION LIABILITY	887,307
NET CHANGE IN DEFERRED INFLOWS OF RESOURCES - RELATED TO PENSIONS	(1,793)
NET CHANGE IN DEFERRED OUTFLOWS OF RESOURCES - RELATED TO PENSIONS	<u>(797,558)</u>
NET EFFECT OF RECORDING LONG-TERM LIABILITIES	<u>(914,753)</u>
<b>CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES</b>	<b><u>\$ (963,983)</u></b>
See accompanying notes to the basic financial statements	

**DOVER-SHERBORN REGIONAL SCHOOL DISTRICT**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**FISCAL YEAR ENDED JUNE 30, 2021**

	AMOUNTS CARRIED FORWARD FROM PRIOR YEAR	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL BUDGETARY AMOUNTS	AMOUNTS CARRIED FORWARD TO NEXT YEAR	VARIANCE OVER (UNDER)
<b>REVENUES:</b>						
ASSESSMENTS:						
DOVER	\$ -	12,707,169	\$ 12,707,169	\$ 12,651,169	\$ -	\$ (56,000)
SHERBORN	-	10,017,811	10,017,811	9,975,891	-	(41,920)
TOTAL ASSESSMENTS	-	22,724,980	22,724,980	22,627,060	-	(97,920)
STATE AID:						
CHAPTER 70	-	2,395,245	2,195,245	2,363,014	-	167,769
CHARTER SCHOOL TUITION REIMBURSEMENTS	-	-	-	20,032	-	20,032
TRANSPORTATION	-	499,965	499,965	535,581	-	35,616
TOTAL STATE AID	-	2,895,210	2,695,210	2,918,627	-	223,417
LOCAL:						
INVESTMENT INCOME	-	-	-	20,541	-	20,541
FEES	-	357,250	357,250	250,005	-	(107,245)
DEPARTMENTAL	-	-	-	304	-	304
TOTAL LOCAL REVENUES	-	357,250	357,250	270,850	-	(86,400)
TOTAL REVENUES	-	25,977,440	25,777,440	25,816,537	-	39,097
<b>EXPENDITURES:</b>						
CURRENT:						
ADMINISTRATION	3,887	910,565	914,452	813,274	1,601	99,577
INSTRUCTIONAL LEADERSHIP	120	1,462,214	1,462,334	1,408,144	2,527	51,663
CLASSROOM AND SPECIALIST TEACHER	2,700	11,597,724	11,600,424	11,412,751	1,200	186,473
INSTRUCTIONAL MATERIALS AND TECHNOLOGY	19,741	511,553	531,294	437,273	10,516	83,505
GUIDANCE & PSYCHOLOGICAL	-	1,231,721	1,231,721	1,201,128	-	30,593
OTHER TEACHING SERVICES	-	920,092	920,092	835,993	-	84,099
PROFESSIONAL DEVELOPMENT	-	152,435	152,435	85,626	-	66,809
PUPIL SERVICES	27,539	1,007,012	1,034,551	959,594	7,574	67,383
TRANSPORTATION	4,425	958,822	963,246	780,695	-	182,551
OPERATIONS AND MAINTENANCE	56,773	2,054,015	2,110,789	1,749,265	66,260	295,264
EMPLOYEE BENEFITS AND FIXED CHARGES	8,791	4,422,887	4,431,678	4,472,924	-	(41,246)
STATE ASSESSMENTS	-	-	-	28,773	-	(28,773)
DEBT SERVICE:						
PRINCIPAL	-	845,000	845,000	845,000	-	-
INTEREST	-	78,400	78,400	78,400	-	-
TOTAL EXPENDITURES	123,976	26,152,440	26,276,416	25,108,840	89,678	1,077,898
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(123,976)	(175,000)	(498,976)	707,697	(89,678)	1,116,995
<b>OTHER FINANCING SOURCES (USES):</b>						
OPERATING TRANSFERS OUT	-	-	(355,500)	(355,500)	-	-
NET CHANGE IN BUDGETARY FUND BALANCE	\$ (123,976)	\$ (175,000)	\$ (854,476)	\$ 352,197	\$ (89,678)	\$ 1,116,995
OTHER BUDGETARY ITEMS						
USE OF UNRESERVED FUND BALANCE	\$ -	\$ 175,000	\$ 730,500			
PRIOR YEAR ENCUMBRANCES	123,976	-	123,976			
TOTAL OTHER BUDGETARY ITEMS	123,976	175,000	854,476			
NET BUDGET	\$ -	\$ -	\$ -			

See accompanying notes to the basic financial statements

**DOVER-SHERBORN REGIONAL SCHOOL DISTRICT  
FIDUCIARY FUNDS  
STATEMENT OF FIDUCIARY NET POSITION  
JUNE 30, 2021**

	<b>POSTEMPLOYMENT BENEFITS TRUST</b>	<b>PRIVATE PURPOSE TRUST FUNDS</b>
<b><u>ASSETS</u></b>		
CASH AND SHORT-TERM INVESTMENTS	\$ -	\$ 42,366
INVESTMENTS	863,209	-
TOTAL ASSETS	863,209	42,366
<b><u>LIABILITIES</u></b>	-	-
<b><u>NET POSITION</u></b>		
HELD IN TRUST FOR PLAN PARTICIPANTS	863,209	-
HELD IN TRUST FOR OTHER PURPOSES	-	42,366
TOTAL NET POSITION	\$ 863,209	\$ 42,366

See accompanying notes to the basic financial statements

**DOVER-SHERBORN REGIONAL SCHOOL DISTRICT  
FIDUCIARY FUNDS  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FISCAL YEAR ENDED JUNE 30, 2021**

	<b>POSTEMPLOYMENT BENEFITS TRUSTS</b>	<b>PRIVATE PURPOSE TRUST FUNDS</b>
<b><u>ADDITIONS:</u></b>		
CONTRIBUTIONS:		
PRIVATE DONATIONS	\$ -	\$ 300
EMPLOYER CONTRIBUTIONS	200,000	-
EMPLOYER CONTRIBUTIONS TO PAY FOR OPEB BENEFITS	784,326	-
NET INVESTMENT INCOME (LOSS):		
INVESTMENT INCOME	158,306	104
TOTAL ADDITIONS	1,142,632	404
<b><u>DEDUCTIONS:</u></b>		
BENEFIT PAYMENTS	784,326	-
EDUCATIONAL SCHOLARSHIPS	-	2,000
TOTAL DEDUCTIONS	784,326	2,000
CHANGE IN NET POSITION	358,306	(1,596)
NET POSITION AT BEGINNING OF YEAR	504,903	43,962
NET POSITION AT END OF YEAR	\$ 863,209	\$ 42,366

See accompanying notes to the basic financial statements

**DOVER-SHERBORN REGIONAL SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

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

The accompanying basic financial statements of the Dover-Sherborn Regional School District in Dover, Massachusetts (the 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 following is a summary of the more significant District accounting policies:

**A. Reporting Entity**

*Primary Government*

The Dover-Sherborn Regional School District was formed under Chapter 71 of the Massachusetts General Laws. The District is comprised of the Towns of Dover and Sherborn. The District was established in 1953 and operates under a regional agreement serving the educational needs of students in Grades 6 through 12. The form of government is an elected six-member School Committee that is responsible for appointing a Superintendent who is the chief operating officer for the District.

For financial reporting purposes, the basic financial statements include all funds, organizations, account groups, agencies, boards, commissions and institutions that are not legally separate from the District

The District has also considered all potential component units, blended or discretely presented, 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. Blended component units, although legally separate entities, are, in substance, part of the District's operations and discretely presented component units are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the District. It has been determined that there are no component units (blended or discretely presented) for inclusion in the primary government's financial reporting entity.

**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 activities) report information on all of the non-fiduciary activities of the primary government. The District reports Governmental *Activities*, which 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.

**DOVER-SHERBORN REGIONAL SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

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*Major Fund Criteria*

A fund is considered major if it is the primary operating fund of the District or it meets the following criteria:

- a. If the total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures of an individual governmental fund are at least 10 percent of the corresponding element (assets, liabilities, etc.) for all funds of that category or type (total governmental funds), and
- b. If the total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures of the individual governmental fund are at least 5 percent of the corresponding element for all governmental funds combined.

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**

*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 the following:

- a. *Charges to customers or applicants* who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment.
- b. *Grants and contributions* that are restricted to meeting the operational requirements of a particular function or segment.
- c. *Grants and contributions* that are restricted to meeting the capital requirements of a particular function or segment. The District had no grants and contributions that met the capital requirements for the year ended June 30, 2021.

Assessments and 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.



**DOVER-SHERBORN REGIONAL SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

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*Fund Financial Statements*

***Governmental Fund Financial Statements***

Governmental fund financial statements are reported using the 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., when they become both 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 interest on general long-term debt which is recognized when due, and the non-current portion of net pension liability, and other postemployment benefits (OPEB) which are recognized when the obligations are expected to be liquidated with current expendable available resources.

Member assessments are apportioned among capital and operating costs, less intergovernmental and other revenues, and are based upon student enrollment.

In applying the susceptible to accrual concept to intergovernmental revenues, there are essentially two types of revenues. In one, moneys must be expended on the specific purpose or project before any amounts will be paid to the District; therefore, revenues are recognized based upon the expenditures incurred. In the other, moneys are virtually unrestricted and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

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

The District reports the following major governmental funds:

- The *General fund* is the primary operating fund of the District. It is used to account for all financial resources, except those that are required to be accounted for in another fund.
- The *Nonmajor Governmental funds* consist of other special revenue funds that are aggregated and presented in the nonmajor governmental funds column on the governmental funds financial statements. The following describes the general use of this fund type:
  - The *Special Revenue fund* is used to account for the proceeds of specific revenue sources (other than capital projects funds) that are restricted by law or administrative action to expenditures for specified purposes.

**DOVER-SHERBORN REGIONAL SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

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***Fiduciary Fund Financial Statements***

*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 by the District in a trustee capacity for others that cannot be used to support the governmental programs.

The following fiduciary fund types are reported:

- The *Postemployment Benefits Trust fund* is used to account for assets held to fund future postemployment benefits of current and retired employees.
- The *Private-Purpose Trust fund* is used to account for various scholarship awards.

**D. Cash and Investments**

*Government-Wide and Fund Financial Statements*

Cash and short term investments are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. Investments are reported 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.

**DOVER-SHERBORN REGIONAL SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

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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 3 – 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 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 recognized as soon as all eligibility requirements imposed by the provider have been met. For expenditure driven grants, receivables are recognized when the qualifying expenditures are incurred and all other grant requirements are met. These receivables are considered 100% collectible.

**G. Inventories**

*Government-Wide and Fund Financial Statements*

Inventories of the governmental funds are recorded as expenditures at the time of purchase. Such inventories are not material in total to the basic financial statements, and therefore are not reported.

**H. Capital Assets**

*Government-Wide Financial Statements*

Capital assets, which include land, buildings and improvements, machinery, vehicles, equipment and furnishings, intangible assets, and construction in progress are reported in the applicable governmental activities column of 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.

All purchases and construction costs in excess of \$5,000 are capitalized at the date of acquisition or construction, respectively, with expected useful lives of five years or greater.

**DOVER-SHERBORN REGIONAL SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

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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:

<u>Asset Class</u>	<u>Estimated Useful Life (in years)</u>
Buildings and improvements	10-40
Machinery, vehicles, equipment and furnishings	5-10
Debt issue costs (Intangible Assets)	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 fiscal year of purchase for the various funds.

**I. 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.

**J. Interfund Transfers**

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

*Government-Wide Financial Statements*

Operating transfers between and within governmental funds are eliminated from the governmental activities in the Statement of Net Position.

*Fund Financial Statements*

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

**DOVER-SHERBORN REGIONAL SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

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**K. Deferred Outflows/Inflows of Resources**

*Government-Wide Financial Statements (Net Position)*

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

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

**L. Net Position and Fund Equity**

*Government-Wide Financial Statements (Net Position)*

Net Position is classified into three components:

- a. *Net Investment in capital assets* – consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. *Restricted net position* – Consists of net position with constraints placed on the use by external groups such as creditors, grantors, contributors, or laws or regulations of other governments.

Net position has been “restricted” for the following:

- *Capital Projects* represents amounts used for capital equipment and improvements.
  - *Other purposes* represent restrictions placed on assets from outside parties.
- c. *Unrestricted net position* – All other net position that do not meet the definition of “restricted” or “net investment in capital assets.”

**DOVER-SHERBORN REGIONAL SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
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*Fund Financial Statements (Fund Balances)*

The District uses the following criteria for fund balance classification:

- For *restricted* fund balance: when constraints placed on the use of the resources are either (1) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (2) imposed by law through constitutional provisions or enabling legislation.
- For *assigned* fund balance: (1) the body or official authorized to assign amounts to a specific purpose and (2) the policy established by the governing body pursuant to which the authorization is given.
- For *unassigned* fund balance: is the residual classification for the general fund. In other governmental funds, if expenditures incurred for specific purposes exceeded the amounts restricted, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance.

The District uses the following criteria for fund balance policies and procedures:

- When expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available, the unrestricted amount will be considered to have been spent.
- When expenditures are incurred for purposes for which assigned, or unassigned fund balance is available, and the least restricted amount will be considered to have been spent.

**M. 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 net of the applicable bond premium or discount.

*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.

**N. Investment Income**

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

**O. Compensated Absences**

The District grants to employees sick and vacation leave in varying amounts based upon collective bargaining agreements, state laws and executive policies.

**DOVER-SHERBORN REGIONAL SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
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*Government-Wide Financial Statements*

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

*Governmental Fund Financial Statements*

The portion of the liability related to unused vacation time that has matured or is due as of June 30, 2021 is recorded in the governmental fund financial statement.

**P. 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 the Norfolk County Retirement System (NCRS) and the Massachusetts Teachers Retirement System (MTRS). Additions to/deductions from the System's 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.

**Q. Post Retirement Benefits**

*Government-Wide and Fund Financial Statements*

In addition to providing pension benefits, health insurance coverage is provided for retired employees and their survivors in accordance with Chapter 32B, of Massachusetts General Laws, under various contributory plans. The cost of providing health insurance for calendar year 2020 and 2021 is recognized by recording the employer's 65% and 60% share of insurance premiums (depending on the plan selected) in the general fund in the fiscal year paid respectively. All benefits are provided through third-party insurance carriers and health maintenance organizations that administer, assume, and pay all claims.

**R. Use of Estimates**

*Government-Wide and Fund Financial Statements*

The preparation of the accompanying financial statements in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could vary from estimates that were used.

**S. Total Column**

*Fund Financial Statements*

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

**DOVER-SHERBORN REGIONAL SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
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**NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

*A. Budgetary Basis of Accounting*

Municipal law requires the adoption of a balanced budget that is approved by the School District's members and committees.

Annually, the School Committee prepares a tentative budget, including capital costs. In accordance with the District agreement, the School Committee adopts the annual operating and maintenance budget not later than 45 days to the earliest date on which the first business session of the annual Town meeting of any member Town is held but no later than March 31<sup>st</sup> of any year, providing that such annual budget need not to be adopted prior to February 1<sup>st</sup> on any year. The final budget, divided between operating costs and capital costs, is then apportioned among the Member Towns. The apportioned amount for each Member Town must be certified to the Treasurers of such Towns within 30 days from the date on which said annual budget is adopted.

*B. Assessments*

Assessments are levied annually to the Member Towns of the District for the fiscal year beginning on July 1, and are due and payable in monthly installments.

Capital costs, as defined by the District's Regional Agreement, generally relate to costs incurred to construct or improve school plant operations.

Capital costs shall include payment for principal and interest on indebtedness incurred to meet capital outlay. Each Member Town's proportionate share of the annual capital costs shall be determined by census of both public and private students as based on the formula in the Regional Agreement.

Operating costs include all other expenses not listed as capital costs. The current year's operating costs are apportioned utilizing the statutory method of assessment. The contributions and expenditures breakdowns for Fiscal Year 2021 are as follows:

	Minimum Contribution	Additional Local Contribution	Transportation and Other Expenditures	Capital and Debt Expenditures	Total Assessment
Dover	\$ 6,310,056	\$ 5,423,742	\$ 454,235	\$ 519,135	\$ 12,707,168
Sherborn	4,912,962	4,337,336	363,249	404,265	10,017,812
Totals	<u>\$ 11,223,018</u>	<u>\$ 9,761,078</u>	<u>\$ 817,484</u>	<u>\$ 923,400</u>	<u>\$ 22,724,980</u>

*C. Budgetary – GAAP Reconciliation*

While the School District is reporting financial position, results of operations and changes in fund balance are on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law and is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances.



**DOVER-SHERBORN REGIONAL SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
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The statement of revenues, expenditures, and changes in fund balance – budget and actual presented for the general fund is presented on the budgetary basis to provide a meaningful comparison of actual results with the budget.

The adjustments necessary to reconcile the GAAP and Budgetary Basis Statements are as follows:

<u><b>General Fund</b></u>	<u><b>Revenues</b></u>	<u><b>Expenditures</b></u>
GAAP Basis	\$ 32,338,832	\$ 31,631,135
To reverse the effect of non-budgeted State contributions for teacher's retirement	<u>(6,522,295)</u>	<u>(6,522,295)</u>
Budgetary Basis	<u><u>\$ 25,816,537</u></u>	<u><u>\$ 25,108,840</u></u>

**NOTE 3 – DEPOSITS AND INVESTMENTS**

A cash pool is maintained 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 short term investments."

*Deposits*

▪ *Custodial Credit Risk – Deposits*

Custodial credit risk is the risk that in the event of bank failure, the School District's deposits may not be returned. The District does not have a formal deposit policy for custodial credit risk.

The District carries deposits that are fully insured by the Federal Deposit Insurance Corporation (FDIC), and Depositors Insurance Fund (DIF). The District also carries deposits that are uninsured, and uncollateralized.

The following table illustrates how much of the District's bank deposits are insured, and how much of the District's bank deposits are uninsured and uncollateralized as of June 30, 2021:

Total Bank Balances	<u><u>\$ 5,946,154</u></u>
Bank Balances Covered by Deposit Insurance	
Federal Deposit Insurance Corporation (FDIC)	1,000,056
Depositors Insurance Fund (DIF)	<u>1,711,202</u>
Total Bank Balances Covered by Deposit Insurance	2,711,258
Bank Balances Uninsured and Uncollateralized	<u>3,234,896</u>
Total Bank Balances	<u><u>\$ 5,946,154</u></u>

**DOVER-SHERBORN REGIONAL SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
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*Investments*

Investments can also be made in securities issued by or unconditionally guaranteed by the U.S. government or agencies that have a maturity of less than one year from the date of purchase, repurchase agreement guaranteed by the U.S. government or agencies that have a maturity of less than one year from the date of purchase, repurchase agreements guaranteed by such securities with maturity dates of no more than 90 days from the date of purchase, and units in the Massachusetts Municipal Depository Trust (MMDT). The Treasurer of the Commonwealth of Massachusetts oversees the financial management of the MMDT, a local investment pool for cities, towns, districts, and other state and local agencies within the Commonwealth.

*a) Credit Risk*

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. For short-term investments that were purchased using surplus revenues, Massachusetts General Law Chapter 44, Section 55, limits the District's investments to the top rating issued by at least one nationally recognized statistical rating organization (NRSROs).

Presented below is the actual rating as of year-end for the investment type of the District.

Investment type	Fair value	Rating as of Year	
		Minimum Legal Rating	Unrated
Vanguard mutual funds	<u>\$ 863,209</u>	N/A	<u>\$ 863,209</u>

The District has not adopted a formal policy related to Credit Risk.

*b) Custodial Credit Risk*

For an investment, this is the risk that, in the event of a failure by the counterparty, the District will not be able to recover the value of its investments or collateral security that are in possession of an outside party. The mutual fund investments are not exposed to custodial credit risk because their existence is not evidenced by securities that exist in physical or book entry form. The District does not have an investment policy for custodial credit risk.

*c) Interest Rate Risk*

Interest rate risk is the risk of changes in market interest rates which will adversely affect the fair value of an investment. Generally, the longer the maturity is of an investment, the greater the risk of its fair value to change with the market interest rates. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

**DOVER-SHERBORN REGIONAL SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
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Information about the sensitivity of the fair values of the District's investment to market interest rate fluctuations is as follows:

Investment type	Fair value	Investment maturities
		(in years)
		Less than 1
Vanguard mutual funds	\$ 863,209	\$ 863,209

*d) Concentration of Credit Risk*

The District places no limit on the amount that may be invested in any one issuer. More than 5% of the District's investment is in the following security:

Issuer	Percentage of Total Investment
Vanguard Mutual Funds	100%

*e) Fair Market Value of Investments*

The District holds an investment that is measured at fair value on a recurring basis. Investing is not a core part of the District's mission; the District determines that the disclosure related to these investments only need to be disaggregated by the major type. The District chooses a tabular format for disclosing the level within the fair value hierarchy.

The District categorizes its fair value measurement within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets, Level 2 inputs are significant other observable inputs, and Level 3 inputs are significant unobservable inputs.

**DOVER-SHERBORN REGIONAL SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
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The District has the following recurring fair value measurement as of June 30, 2021:

Investment Type	June 30, 2021	Fair Value Measurements Using		
		Quoted Price in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
<b>Other Investments</b>				
Vanguard mutual funds	\$ 863,209	\$ 863,209	\$ -	\$ -

Mutual Funds classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities.

**NOTE 4 – INTERGOVERNMENTAL RECEIVABLES**

The School District's intergovernmental receivable balance represents reimbursements from other governments for expenditures incurred, aid awarded, or debt incurred, and consisted of the following at June 30, 2021.

Governmental Funds:

General Fund:

Commonwealth of Massachusetts	
Town of Sherborn	\$ 28,890

Non-Major Governmental Funds:

U.S. Department of Agriculture	
School Lunch	20,595

Commonwealth of Massachusetts	
Title I	4,800
Title IIA	4,499
SPED PL 94-142	700
SPED 240	8,600
SPED 274	9,540
Total	<u>\$ 77,624</u>

**DOVER-SHERBORN REGIONAL SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
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**NOTE 5 – CAPITAL ASSETS**

Capital asset activity for the fiscal year ended June 30, 2021, was as follows:

<b>Governmental Activities:</b>	Beginning Balance	Increases	Decreases	Ending Balance
<i><b>Capital assets not being depreciated :</b></i>				
Land	\$ 843,835	\$ -	\$ -	\$ 843,835
Construction in Progress	-	49,650	-	49,650
Total capital assets not being depreciated	843,835	49,650	-	893,485
<i><b>Capital assets being depreciated :</b></i>				
Building and improvements	43,050,360	210,911	-	43,261,271
Machinery, vehicles, equipment and furnishings	4,217,592	66,207	-	4,283,799
Intangible Assets	142,069	-	-	142,069
Total capital assest being depreciated	47,410,021	277,118	-	47,687,139
<i><b>Less accumulated depreciation for :</b></i>				
Building and improvements	(17,938,650)	(1,129,714)	-	(19,068,364)
Machinery, vehicles, equipment and furnishings	(3,459,338)	(138,033)	-	(3,597,371)
Intangible Assets	(108,855)	(5,536)	-	(114,391)
Total accumulated depreciation	(21,506,843)	(1,273,283)	-	(22,780,126)
Total capital assets being depreciated, net	25,903,178	(996,165)	-	24,907,013
Total governmental activities capital assets, net	<u>\$ 26,747,013</u>	<u>\$ (946,515)</u>	<u>\$ -</u>	<u>\$ 25,800,498</u>

Depreciation expense was not charged to functions of the School District, but was recorded as unallocated in the Statement of Activities in the amount of \$1,273,283.

**DOVER-SHERBORN REGIONAL SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

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**NOTE 6 – INTERFUND TRANSFERS**

Interfund transfers for the fiscal year ended June 30, 2021, are summarized as follows:

	<u>Operating Transfers In:</u>
	Capital Improvements Funds
<u>Operating Transfers Out:</u>	<u>Funds</u>
General Fund	<u>\$ 355,500 (1)</u>

(1) Represents budgeted transfer to fund capital improvements.

**NOTE 7 – SHORT-TERM FINANCING**

Under state law, and with the appropriate authorization, the District is authorized to borrow funds on a temporary basis as follows:

- To fund current operations prior to the collection of revenues by issuing revenue anticipation notes (RANS).
- To fund grants prior to reimbursement by issuing grant anticipation notes (GANS).
- To fund Capital project costs incurred prior to selling permanent debt by issuing bond anticipation notes (BANS).
- To fund current project costs and other approved expenditures incurred, that are anticipated to be reimbursed by the Commonwealth through the issuance of State Aid anticipation notes (SAANS).

Short-term loans are general obligations of the District and maturity dates are governed by statute. Interest expenditures for short term borrowings are accounted for in the General Fund.

The District did not have any short-term debt for the year ended June 30, 2021.

**DOVER-SHERBORN REGIONAL SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
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**NOTE 8 – LONG-TERM DEBT**

Municipal law permits the District, under the provision of Chapter 71, Section 16, to authorize indebtedness not to exceed an amount approved by the Emergency Finance Board. Furthermore, written notice of the amount of debt authorized and general purpose of the debt must be given to the Select Board in each of the Towns comprising the District. Details related to the outstanding indebtedness and other long-term obligations payable at June 30, 2021, and the debt service requirements are as follows:

**Bonds and Notes Payable Schedule -Governmental Activities**

Project	Interest Rate (%)	Date Issued	Maturity Date	Outstanding at June 30, 2020	Issued	Redeemed	Outstanding at June 30, 2021
General Obligation Bonds:							
Middle School Construction - Refunding	2.00%	2/15/2015	5/15/2025	\$ 3,920,000	\$ -	\$ (845,000)	\$ 3,075,000

The annual debt service requirements for principal and interest for Governmental bonds and notes outstanding at June 30, 2021 are as follows:

Fiscal Year	Principal	Interest	Total
2022	\$ 815,000	\$ 61,500	\$ 876,500
2023	790,000	45,200	835,200
2024	760,000	29,400	789,400
2025	710,000	14,200	724,200
Total	\$ 3,075,000	\$ 150,300	\$ 3,225,300

**Changes in Long-term Liabilities**

The following is a summary of changes in long-term liabilities for the fiscal year ended June 30, 2021:

Governmental Activities:	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
Bonds and notes payable	\$ 3,920,000	\$ -	\$ (845,000)	\$ 3,075,000	\$ 815,000
Net pension liability	6,900,931	-	(887,307)	6,013,624	-
Postemployment benefits	23,008,644	4,684,127	-	27,692,771	-
Total governmental activities long-term liabilities	\$ 33,829,575	\$ 4,684,127	\$ (1,732,307)	\$ 36,781,395	\$ 815,000

The governmental activities long-term liabilities are generally liquidated by the general fund.

**DOVER-SHERBORN REGIONAL SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
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**NOTE 9 – GOVERNMENTAL FUND BALANCE CLASSIFICATIONS**

The District has classified its governmental fund balances with the following hierarchy.

	General Fund	Capital Improvements Major Fund	Nonmajor Governmental Funds	Total
Fund Balances				
Restricted For:				
Community education	\$ -	\$ -	\$ 323,358	\$ 323,358
Capital projects	-	761,724	-	761,724
Grants and gifts	-	-	177,429	177,429
Fee-based revolving funds	-	-	440,529	440,529
School lunch	-	-	15,884	15,884
	<u>-</u>	<u>761,724</u>	<u>957,200</u>	<u>1,718,924</u>
Assigned To:				
Encumbrances	89,678	-	-	89,678
Unemployment benefits	-	-	58,477	58,477
Subsequent Years Expenditures	210,000	-	-	210,000
Petty Cash	600	-	-	600
	<u>300,278</u>	<u>-</u>	<u>58,477</u>	<u>358,755</u>
Unassigned				
General Fund	1,971,410	-	-	1,971,410
Total Governmental Fund Balances	<u>\$ 2,271,688</u>	<u>\$ 761,724</u>	<u>\$ 1,015,677</u>	<u>\$ 4,049,089</u>

**NOTE 10 – RISK FINANCING**

The District is exposed to various risks of loss related to torts; theft of, damage to or destruction of assets; errors and omissions; injuries to employees; employee's health, and natural disasters.

Buildings are fully insured against fire, theft, and natural disaster to the extent that losses exceed \$1,000 per incident. The fully insurable value of District buildings is \$94,264,424.

The District is insured for general liability; however, Chapter 258 of the Massachusetts General Laws limits the District's liability to a maximum of \$100,000 per claim in all matters except in actions relating to federal civil rights, eminent domain and breach of contract. Such claims are charged to the general fund. There were no such claims in 2021.



**DOVER-SHERBORN REGIONAL SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
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The District is a member of the West Suburban Health Group, which is a Massachusetts Municipal Joint Health Insurance purchase group. The group includes nine Towns, one school district, and one educational collaborative as participants. The group offers the following self-insured plan types: Blue Cross Blue Shield of Massachusetts Exclusive Provider Organization plans, Fallon Health Select and Direct Care EPO plans, Harvard Pilgrim Health Care (HPHC) EPO and Preferred Provider Organization (PPO) plans, and Tufts EPO plans. Each of the EPO plans is offered at two design levels –Benchmark (low deductible plans) and HSA-Qualified High Deductible Plans. The Group also has two Medicare plans that are self-funded for medical claims and fully insured for pharmacy claims through Medicare Prescription Drug Plans (PDPs). These are BCBSMA Medex 2 with Blue Medicare Rx PDP and HPHC Enhanced Medicare with Aetna PDP. These plans are administered by the respective insurance companies for a monthly administration fee based on the number of individual and family plan subscribers for a particular month.

The Group also offers the following health plans on a fully insured basis: BCBS MA Managed Blue for seniors, Fallon Senior Plan, Tufts Medicare Preferred Supplement with PDP Plus, and Tufts Medicare Preferred HMO.

The District pays monthly premiums to the Group. These payments are funded in part from the School District, and payroll withholdings from active employees, or direct payments from retired and certain eligible former employees. In general, the District pays between 50 percent and 70 percent of the cost of insurance for active and retired employees.

As of June 30, 2021, the West Suburban Health Group had \$34,513,186 in assets and \$13,959,522 in liabilities. The net position was \$20,553,664.

**NOTE 11 – POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS**

The GASB standards for *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, requires the following disclosures in the financial statements related to the retiree medical and life insurance benefits: The Dover-Sherborn Regional School District Other Postemployment benefits plan (the plan) is a single employer defined welfare benefit, healthcare plan administrated the Dover-Sherborn Regional School District.

**Plan Description.** The Plan provides medical and life insurance benefits to eligible retirees and their spouses. District meeting vote is the authority to establish and amend benefit provisions to the District. The District has accepted various sections of Massachusetts General Laws Chapter 32B to provide 50% of the premium costs for non-Medicare integrated PPO plans and 30% of the premium costs for all other health insurance plans and 50% of the premiums for the life insurance costs.

**Funding Policy.** The contribution requirements of plan members and the District are established and may be amended through school district ordinances. For the period ending on June 30, 2021 measurement date, the total District's premiums plus implicit costs for the retiree medical program were \$784,326. The District also contributed \$200,000 to an OPEB trust for a total contribution during the measurement period of \$984,326 to be reported on the financial statements for the fiscal year ended June 30, 2021.

The Commonwealth of Massachusetts passed special legislation that has allowed the District to establish a postemployment benefit trust fund and to enable the District to begin pre-funding its other postemployment benefit (OPEB) liabilities. As of June 30, 2021, the balance of this fund totaled \$863,209.

**DOVER-SHERBORN REGIONAL SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
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***GASB Statement #75 – OPEB Employer Financial Reporting***

Summary of Significant Accounting Policies – For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB and OPEB expenses, information about the fiduciary net position of the Plan and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms.

*Measurement Date* - GASB #75 requires the net OPEB liability to be measured as of a date the OPEB plans most recent fiscal year end. Accordingly, the net OPEB liability was measured as of June 30, 2021 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of July 1, 2020.

*Plan Membership* – The following table represents the Plan's membership as of July 1, 2020:

Active Members	211
Inactive members currently receiving benefits	<u>170</u>
Total	<u><u>381</u></u>

*Components of OPEB Liability* – The following table represents the components of the Plan's OPEB liability as of June 30, 2021:

Total OPEB Liability	\$ 28,555,980
Less: OPEB plan's fiduciary net position	<u>(863,209)</u>
Net OPEB Liability	<u><u>\$ 27,692,771</u></u>

The OPEB plan's fiduciary net position as a percentage of the total OPEB liability	3.02%
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**DOVER-SHERBORN REGIONAL SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
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*Significant Actuarial Methods and Assumptions* – The plan’s total OPEB liability, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified, that was updated to June 30, 2021 to be in accordance with GASB Statement #75.

Valuation Date:	Actuarially Determined Contribution was calculated as of July 1, 2020.
Actuarial Cost Method:	Individual Entry Age Normal
Asset-Valuation Method:	Market value of assets as of the measurement date June 30, 2021
Investment Rate of Return	6.77%, net of OPEB plan investment expense, including inflation.
Municipal Bond Rate	2.18% as June 30, 2021 (source: S&P Municipal Bond 20 - Year High Grade Index - SAPIHG)
Single Equivalent Discount Rate:	3.50% net of OPEB plan investment expense, including inflation.
Inflation:	2.50% as of June 30, 2021 and for future periods
Salary Increases:	3.00% annually as of June 30, 2021 and for future periods
Cost of Living Adjustment	Not Applicable
Pre-Retirement Mortality:	General: RP-2014 Mortality Table for Blue Collar Employees projected generationally with scale MP-2016 for males and females. Teachers: RP-2014 Mortality Table for White Collar Employees projected generationally with scale MP-2016 for males and females.
Post-Retirement Mortality:	General: RP-2014 Mortality Table for Blue Collar Health Annuitants projected generationally with scale MP-2016 for males and females. Teachers: RP-2014 Mortality Table for White Collar Healthy Annuitants projected generationally with scale MP-2016 for males and females.
Disabled Mortality:	General: RP-2014 Mortality Table for Blue Collar Health Annuitants projected generationally with scale MP-2016 for males and females, set forward 1 year. Teachers: RP-2014 Mortality Table for White Collar Healthy Annuitants projected generationally with scale MP-2016 for males and females.

**DOVER-SHERBORN REGIONAL SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
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*Investment Policy*

The chart below shows the long-term rate of return on assets is developed based on the District's investment policy.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic equity - large cap	14.50%	4.90%
Domestic equity - small/mid cap	3.50%	5.40%
International equity - developed market	16.00%	5.32%
International equity - emerging market	6.00%	6.26%
Domestic fixed income	20.00%	1.40%
International fixed income	3.00%	1.30%
Alternatives	23.00%	6.32%
Real Estate	14.00%	6.25%
Cash and cash equivalents	0.00%	0.00%
Total	<u>100.00%</u>	

*Discount Rate* – The discount rate used to measure the total OPEB liability was 3.50% as of June 30, 2021. The projection of cash flows used to determine the discount rate assumed that contributions will be made in accordance with the District's funding policy.

*Changes in the Net OPEB Liability*

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balance at June 30, 2020	\$ 23,513,547	\$ 504,903	\$ 23,008,644
Charges for the year			
Service cost	806,053	-	806,053
Interest on Total OPEB Liability	897,414	-	897,414
Changes in assumptions	5,926,715	-	5,926,715
Difference between actual and expected experience	(1,803,423)	-	(1,803,423)
Net investment income	-	158,306	(158,306)
Employer Contributions to Trust	-	984,326	(984,326)
Benefit payments excluding implicit cost	(505,065)	(505,065)	-
Implicit cost amount	(279,261)	(279,261)	-
Net Change	<u>5,042,433</u>	<u>358,306</u>	<u>4,684,127</u>
Balance at June 30, 2021	<u>\$ 28,555,980</u>	<u>\$ 863,209</u>	<u>\$ 27,692,771</u>

**DOVER-SHERBORN REGIONAL SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

*Sensitivity of the net OPEB liability and service cost to changes in the discount rate* – The following table presents the Plan's net OPEB liability and service cost calculated using the discount rate of 3.50% as well as what the net OPEB liability and service cost would be if it were calculated using a discount rate that is 1 percentage-point lower (2.50%) or 1 percentage-point higher (4.50%) than the current rate.

	1% Decrease 1 (2.50%)	Current Discount Rate 1 (3.50%)	1% Increase 1 (4.50%)
Net OPEB liability	\$ 33,034,565	\$ 27,692,771	\$ 23,518,211
Service Cost	\$ 1,089,388	\$ 806,053	\$ 604,400

*Sensitivity of the net OPEB liability and service cost to changes in the healthcare trend* – The following table presents the net other postemployment benefit liability and service cost calculated using the current healthcare trend rate of 4.50% as well as what the net OPEB liability and service cost would be if it were calculated using a healthcare trend rate that is 1 percentage-point lower or 1 percentage-point higher than the current trend.

	1% Decrease 1 (3.50%)	Current Trend 1 (4.50%)	1% Increase 1 (5.50%)
Net OPEB liability	\$ 23,087,609	\$ 27,692,771	\$ 33,714,097
Service Cost	\$ 605,968	\$ 806,053	\$ 1,093,610

*Deferred Outflows/Inflows of Resources*

At June 30, 2021 the District reported deferred outflows and inflows of resources related to other postemployment benefits of \$5,287,819 and \$2,872,159 respectively.

The balances of deferred outflows and inflows as of June 30, 2021 consist of the following:

Deferred Category	Deferred Outflows of Resources	Deferred Inflows of Resources	Total
Differences between expected and actual experience	\$ -	\$ (1,740,874)	\$(1,740,874)
Changes of Assumptions	5,281,776	(1,037,313)	4,244,463
Net difference between projected and actual earnings	6,043	(93,972)	(87,929)
Total Deferred Outflows (Inflows) of Resources	<u>\$ 5,287,819</u>	<u>\$ (2,872,159)</u>	<u>\$ 2,415,660</u>

**DOVER-SHERBORN REGIONAL SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

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The District's net deferred outflows/inflows of resources related to other postemployment benefits will be recognized in future years as follows:

Period Year ended June 30	Amount
2022	\$ 372,378
2023	372,379
2024	319,964
2025	663,722
2026	687,217
Total Deferred (Inflows)/Outflows Recognized in Future Years	<u>\$ 2,415,660</u>

*Changes of Assumption* – The Discount rate was decreased from 3.75% to 3.50%.

*Changes in Plan Provisions* - None

## **NOTE 12 – PENSION PLANS**

### **A. Plan Descriptions**

The District is a member of the Norfolk County Retirement System (The System), a cost-sharing multiple-employer, contributory defined benefit pension plan covering eligible employees of the 41 member units deemed eligible by the system. Chapter 32 of the Massachusetts General Law assigns authority to establish and amend benefit provisions of the system. Substantially all employees are members of the system except for school teachers and certain school administrators.

The System issues a publically available audited financial report that may be obtained by contacting the system's executive director at 480 Neponset Street, Building #15, Canton, Massachusetts 02021. The report can also be obtained online at [www.norfolkcountyretirement.org](http://www.norfolkcountyretirement.org).

The District is a member of the Massachusetts Teachers' Retirement System (MTRS), a cost-sharing multi-employer defined benefit 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/>. The MTRS report may also be obtained by contacting MTRS at One Charles Park, Cambridge, Massachusetts 02142-1206.

**DOVER-SHERBORN REGIONAL SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

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*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, 2020. The District's portion of the collective pension expense, contributed by the Commonwealth, of \$6,522,295 is reported in the general fund as intergovernmental revenue and pension expense in the current fiscal year. The portion of the Commonwealth's collective net pension liability associated with the District is \$52,805,976 as of the measurement date.

The "System" and the MTRS are contributory defined benefit plans and membership in both the "System" and the MTRS is mandatory upon commencement of employment for all permanent, full-time employees.

**B. Benefits Provided**

The System and MTRS provide retirement, disability 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 employees highest three-year average annual rate of regular compensation for those hired prior to April 2,2012. For persons who became employees 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 employees age, length of creditable service, level of compensation, and group classification. There are three classes of membership in the retirement system: group 1, group 2, and group 4. Group 1 consists of general employees which includes clerical and administrative positions. Group 2 consists of positions that have even been specified as hazardous. Lastly, group 4 consist of police officers, firefighters, and other hazardous positions.

Employees become vested after ten years of creditable service. A superannuation retirement allowance may be received upon the completion of 20 years of service or upon reaching the age of 55 with 10 years of service if hired after 1978 and if classified if in groups 1 or 2. A person who became a member on or after April 2, 2012 is eligible for a superannuation retirement allowance upon reaching the age of 60 with 10 years of service in group 1, 55 years of age with 10 years of service if in group 2 and 55 years of age if hired prior to 1978 or if classified in group 4. Normal retirement for most employees occurs at age 65 (except for certain hazardous duty and public safety positions, whose normal retirement is at age 55).

Employees who become permanently and totally disabled for further duty may be eligible to receive a disability retirement allowance. The amount of benefits to be received in such cases is dependent on several factors, including whether or not disability is work related, the employee's age, years of creditable service, level of compensation, veterans' status and group classification.

**DOVER-SHERBORN REGIONAL SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

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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. In addition, with at least ten years of creditable service, such employees are entitled to receive one hundred (100%) percent of the regular interest which has accrued upon those deductions. Survivor benefits are extended to eligible beneficiaries of employees 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 in to the pension fund. Cost-of-living adjustments granted after 1997 must be approved by the system and all costs are borne by the system.

**C. Contributions**

*Norfolk County Retirement System*

Chapter 32 of MGL governs the contributions of plan members and member employees. Active plan members are required to contribute to the system at rates ranging from 5 to 9% of their gross compensation. Members joining the system after January 1, 1979 must contribute an additional 2% on regular compensation earned at a rate in excess of \$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 system, a legislatively mandated actuarial determined contribution that is apportioned among the employers based on actuarial valuation results. The District's proportionate share of the required contribution for the year ended December 31, 2020 which was \$942,974 and 29.39% 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.

**D. Pension Liabilities, Pension Expense, Deferred Outflows of Resource, and Deferred Inflows of Resources Related to Pensions**

*Pension Liabilities*

At June 30, 2021 the District reported a liability of \$6,013,624 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2020 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2020. Accordingly, updated 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 actuarially determined, At December 31, 2020, the District's proportion was 1.18% which had no increase from its proportion measured as of December 31, 2019.



**DOVER-SHERBORN REGIONAL SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

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*Pension Expense and Deferred Outflows/Inflows of Resources*

For the year ended June 30, 2021 the District recognized pension expense of \$903,843. At June 30, 2021 the District reported deferred outflows and inflows of resources related to pensions of \$1,123,228 and \$1,133,407 respectively.

The balances of deferred outflows and inflows as June 30, 2021 consist of the following:

<u>Deferred Category</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Total</u>
Differences between expected and actual experience	\$ 303,992	\$ -	\$ 303,992
Assumption changes	26,956	-	26,956
Net difference between projected and actual earnings	601,528	(1,125,651)	(524,123)
Changes in proportionate share of contributions	<u>190,752</u>	<u>(7,756)</u>	<u>182,996</u>
Total Deferred Outflows (Inflows) of Resources	<u>\$ 1,123,228</u>	<u>\$ (1,133,407)</u>	<u>\$ (10,179)</u>

The District's net deferred outflows/inflows of resources related to pensions will be recognized in future are is as follows:

<u>Year ended June 30</u>	<u>Amount</u>
2021	\$ 135,619
2022	206,615
2023	(256,589)
2024	<u>(95,824)</u>
Totals	<u>\$ (10,179)</u>

**DOVER-SHERBORN REGIONAL SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

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**E. Actuarial Assumptions**

The total pension liability in the January 1, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement date that was updated to December 31, 2020.

Valuation date	January 1, 2020
Actuarial cost method	Entry age normal cost method
Cost of Living Increase	3.0% of first \$18,000
Asset valuation method	market value
Inflation rate	3.0%
Projected salary increase	3.5% - 5.5%
Mortality rates	The RP-2014 blue collar mortality table adjusted with scale MP-2014.
Investment rate of return	7.75%

**F. Long-Term Expected Rate of Return**

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	30.5%	7.30%
International Equities	15.5%	8.10%
Fixed Income	20.5%	4.30%
Real Estate	9.5%	8.20%
Private Equity	10.0%	9.90%
Hedge Funds	11.5%	9.90%
Real Assets	2.5%	9.00%
Total	<u>100%</u>	

**DOVER-SHERBORN REGIONAL SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

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

The annual money-weighted rate of return on investments net of investment expense was 11.93%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

**G. Discount Rate**

The discount rate used to measure the total pension liability as of December 31, 2020 was 7.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at contractually required rates, actuarially determined. Under Chapter 32 of the MGL, employers are required to make the necessary contributions such that the plan reaches full funding status by 2040. Based on those assumptions, the 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 plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**H. Sensitivity of the net pension liability to changes in the discount rate**

The following presents the net pension liability of the system, as of December 31, 2020 calculated using the discount rate of 7.75%, as well as what the system's net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.75%) or one percentage point higher (8.75%) than the current rate:

	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
The Districts proportionate share of the net pension liability	\$ 8,095,933	\$ 6,013,624	\$ 4,213,562

Detailed information about the pension plan's fiduciary net position is available in a separately issued Norfolk County Retirement System financial report.

**NOTE 13 – COMMITMENTS AND CONTINGENCIES**

The District participates in a number of federal award programs. However the District is not subject to the provisions of the Single Audit Act Amendments of 1996, since the District did not expend more than \$750,000 of federal awards during the period ended June 30, 2021. These programs may still be subject to financial and compliance audits. Accordingly, the amount of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although it is believed the amount, if any, would not be material.

**DOVER-SHERBORN REGIONAL SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

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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, 2021, cannot be ascertained, management believes any resulting liability should not materially affect the financial position at June 30, 2021.

**NOTE 14 – COVID-19**

On March 10, 2020, the Massachusetts Governor declared a state of emergency in response to the coronavirus outbreak. The World Health Organization officially declared the novel Coronavirus (COVID-19) a pandemic the following day. In an attempt to slow the spread of COVID-19, governments issued various stay at home orders that caused global economic shutdowns and substantial financial market impact. Starting in March 2020, the Governor continued to issue orders allowing governments to operate and carry out essential functions safely. These included modifying the state's Open Meeting Law, issuing a stay-at-home order, and introducing a phased approach to reopening State businesses. The District, and compliance with DESE regulations continued operations remotely for the end of the fiscal year.

In Fiscal Year 2021 the District has incurred unanticipated costs specifically related to the pandemic. On March 27, 2020 the United States Federal Government established the Coronavirus Aid, Relief and Economic Security (CARES) Act in response to the economic downfall caused by the COVID-19 pandemic. This Act requires that the payment of funds be used only to cover expenses that; are necessary expenditures incurred due to the public health emergency with respect to COVID-19. The Commonwealth and communities throughout the Commonwealth were awarded a portion of the federal funding. In addition to the funding from the CARES Act, there are several other federal and state grants available to help offset these unanticipated costs.

The full extent of the financial impact cannot be determined as of the date of the financial statements.

**NOTE 15 – REVISION OF NET POSITION PREVIOUSLY REPORTED**

Beginning net position of the governmental activities and the nonmajor governmental funds has been revised to reflect the implementation of GASB Statement #84. The revised balances are summarized in the table shown below:

	6/30/2020 Previously Reported Balances	Implementation of GASB Statements #84 Fiduciary Funds	6/30/2020 Revised Balances
<b><i>Government-Wide Financial Statements</i></b>			
<i>Governmental activities</i>	<u>\$ (3,902,976)</u>	<u>\$ 177,869</u>	<u>\$ (3,725,107)</u>
<b><i>Governmental Funds</i></b>			
<i>Nonmajor governmental funds</i>	<u>\$ 696,504</u>	<u>\$ 177,869</u>	<u>\$ 874,373</u>

**DOVER-SHERBORN REGIONAL SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

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**NOTE 16 – IMPLEMENTATION OF NEW GASB PRONOUNCEMENTS**

During fiscal year 2021, the following GASB pronouncements were implemented:

The GASB issued **Statement #84**, *Fiduciary Activities*, was implemented in 2021. Management's current assessment is that this pronouncement did not have a significant impact on the Basic Financial Statements.

The GASB issued **Statement #90**, *Majority Equity Interests – an Amendment of GASB Statements No.14 and No.61*, was implemented in 2021. Management's current assessment is that this pronouncement will not have a significant impact on the Basic Financial Statements.

*Future GASB Pronouncements:*

The GASB issued **Statement #87**, *Leases*, which is required to be implemented in 2022. Management's current assessment is that this pronouncement will not have a significant impact on the Basic Financial Statements.

The GASB issued **Statement #89**, *Accounting for Interest Cost Incurred before the End of a Construction Period*, which is required to be implemented in 2022. Management's current assessment is that this pronouncement will not have a significant impact on the Basic Financial Statements.

The GASB issued **Statement #91**, *Conduit Debt Obligations* – which is required to be implemented in 2023. Earlier application is encouraged. The primary objectives of this statement is to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. . Management's current assessment is that this pronouncement will not have a significant impact on the Basic Financial Statements.

The GASB issued **Statement #92**, *Omnibus 2020*, which is required to be implemented in 2022. Management's current assessment is that this pronouncement will not have a significant impact on the Basic Financial Statements.

The GASB issued **Statement #93**, *Replacement of Interbank Offered Rates*, which is required to be implemented in 2022. Management's current assessment is that this pronouncement will not have a significant impact on the Basic Financial Statements.

The GASB issued **Statement #94**, *Public-Private and Public Partnerships and Availability Payment Arrangements*, which is required to be implemented in 2023. Management's current assessment is that this pronouncement will not have a significant impact on the Basic Financial Statements.

The GASB issued **Statement #96**, *Subscription-Based Information Technology Arrangements*, which is required to be implemented in 2023. Management's current assessment is that this pronouncement will not have a significant impact on the Basic Financial Statements.

**DOVER-SHERBORN REGIONAL SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

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The GASB issued **Statement #97**, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Service Code 457 Deferred Compensation Plans*, which is required to be implemented in 2022. Management's current assessment is that this pronouncement will not have a significant impact on the Basic Financial Statements.

The GASB issued **Statements #98**, *The Annual Comprehensive Financial Report*  
The requirements of this Statement are effective for fiscal years ending after December 15, 2021.  
Management's current assessment is that this pronouncement will not have a significant impact on the Basic Financial Statements.

**DOVER-SHERBORN REGIONAL SCHOOL DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
NORFOLK COUNTY RETIREMENT SYSTEM  
JUNE 30, 2021**

**Schedule of the District's Proportionate Share of the Net Pension Liability**

	<u>December 31, 2020</u>	<u>December 31, 2019</u>	<u>December 31, 2018</u>	<u>December 31, 2017</u>	<u>December 31, 2016</u>	<u>December 31, 2015</u>	<u>December 31, 2014</u>
District's proportion of the net pension liability	1.18%	1.18%	1.11%	1.11%	1.13%	1.13%	1.09%
District's proportionate share of the net pension liability	\$ 6,013,624	\$ 6,900,931	\$ 7,248,221	\$ 6,144,984	\$ 5,922,869	\$ 6,163,337	\$ 5,649,714
District's covered-employee payroll	\$ 3,208,379	\$ 3,099,883	\$ 3,654,788	\$ 3,531,196	\$ 3,316,140	\$ 3,073,720	\$ 2,660,800
District's proportionate share of the net pension liability as a percentage of it's covered-employee payroll	187.43%	222.62%	198.32%	174.02%	178.61%	200.52%	212.33%
Plan fiduciary net position as a percentage of the total pension liability	70.20%	64.60%	58.30%	63.50%	61.60%	58.60%	60.10%

**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 the information is available.

See notes to Required Supplementary Information

**DOVER-SHERBORN REGIONAL SCHOOL DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
NORFOLK COUNTY RETIREMENT SYSTEM  
JUNE 30, 2021**

**SCHEDULE OF DISTRICTS CONTRIBUTION**

	<u>December 31 ,2020</u>	<u>December 31 ,2019</u>	<u>December 31 ,2018</u>	<u>December 31 ,2017</u>	<u>December 31 ,2016</u>	<u>December 31 ,2015</u>	<u>December 31 ,2014</u>
Actuarily determined contribution	\$ 942,974	\$ 880,379	\$ 778,951	\$ 711,254	\$ 618,563	\$ 560,895	\$ 527,073
Contribution in relation to the actuarilly determined contribution	<u>(942,974)</u>	<u>(880,379)</u>	<u>(778,951)</u>	<u>(711,254)</u>	<u>(618,563)</u>	<u>(560,895)</u>	<u>\$ (527,073)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 3,208,379	\$ 3,099,883	\$ 3,654,788	\$ 3,531,196	\$ 3,316,140	\$ 3,073,720	\$ 2,660,800
Contribution as a percentage of covered - employee payroll	29.39%	28.40%	21.31%	20.14%	18.65%	18.25%	19.81%

**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 the information is available.

See notes to Required Supplementary Information



**DOVER-SHERBORN REGIONAL SCHOOL DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
MASSACHUSETTS TEACHERS RETIREMENT SYSTEM  
JUNE 30, 2021**

**Schedule of the Commonwealth's Collective amounts of the Net Pension Liability**

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 revenue and pension expense recognized by the District; and the Plan's fiduciary net position as a percentage of total liability.

<u>Fiscal Year</u>	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
2021	\$ 52,805,976	\$ 6,522,295	50.67%
2020	47,302,722	5,736,276	53.95%
2019	44,878,304	4,547,766	54.84%
2018	42,979,691	4,485,915	54.25%
2017	41,004,334	4,182,811	52.73%
2016	38,182,457	3,096,937	55.38%
2015	29,235,743	2,031,147	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.

**DOVER – SHERBORN REGIONAL SCHOOL DISTRICT**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**OTHER POSTEMPLOYMENT BENEFITS**  
**JUNE 30, 2021**

**Schedule of the District's Net OPEB Liability and Related Ratios**

	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
<b>Total OPEB Liability</b>				
Service Cost	\$ 806,053	\$ 772,486	\$ 846,470	\$ 1,287,403
Interest on net OPEB liability, service cost, and benefit payments	897,414	805,883	1,004,157	968,365
Changes of benefit terms	-	-	(7,442,980)	-
Difference Between Expected and Actual Plan Experience	(1,803,423)	-	(595,058)	-
Changes in assumptions	5,926,715	(1,728,855)	857,119	-
Benefit Payments Including Implicit Cost	(784,326)	(714,075)	(679,079)	(747,516)
Net Change in total OPEB liability	5,042,433	(864,561)	(6,009,371)	1,508,252
Total OPEB liability-beginning	23,513,547	24,378,108	30,387,479	28,879,227
Total OPEB liability-ending (a)	<u>\$ 28,555,980</u>	<u>\$ 23,513,547</u>	<u>\$ 24,378,108</u>	<u>\$ 30,387,479</u>
<b>Plan fiduciary net position</b>				
Contributions-employer to trust	984,326	1,214,075	679,079	747,516
Net investment income	158,306	4,903	-	-
Benefits payments withdrawn from trust	(784,326)	(714,075)	(679,079)	(747,516)
Net change in plan fiduciary net position	358,306	504,903	-	-
Plan fiduciary net position - beginning	504,903	-	-	-
Plan fiduciary net position - ending (b)	<u>863,209</u>	<u>504,903</u>	<u>-</u>	<u>-</u>
<b>District's net OPEB liability-ending (a)-(b)</b>	<u>\$ 27,692,771</u>	<u>\$ 23,008,644</u>	<u>\$ 24,378,108</u>	<u>\$ 30,387,479</u>
 Plan fiduciary net position as a percentage of total OPEB liability	 3.02%	 2.15%	 0.00%	 0.00%
 Covered-employee payroll	 17,573,616	 17,631,607	 17,118,065	 16,159,026
 Plan's net OPEB liability as a percentage of covered-employee payroll	 157.58%	 130.50%	 142.41%	 188.05%

**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.

**DOVER – SHERBORN REGIONAL SCHOOL DISTRICT**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**OTHER POSTEMPLOYMENT BENEFITS**  
**JUNE 30, 2021**

**Schedule of the District's Contribution**

	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>
Actuarially determined contribution	\$ 1,795,424	\$ 2,016,342	\$ 2,090,325	\$ 2,760,921
Contributions in relation to the actuarially determined contribution	<u>(984,326)</u>	<u>(1,214,075)</u>	<u>(679,079)</u>	<u>(747,516)</u>
Contribution deficiency (excess)	<u>\$ 811,098</u>	<u>\$ 802,267</u>	<u>\$ 1,411,246</u>	<u>\$ 2,013,405</u>
Covered-employee payroll	\$ 17,573,616	\$ 17,631,607	\$ 17,118,065	\$ 16,159,026
Contributions as a percentage of covered- employee payroll	5.60%	6.89%	3.97%	4.63%

**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.

**DOVER – SHERBORN REGIONAL SCHOOL DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
OTHER POSTEMPLOYMENT BENEFITS  
JUNE 30, 2021**

<b>Schedule of Investment Return</b>		
	<u>June 30, 2021</u>	<u>June 30, 2020</u>
Annual money-weighted rate of return, net of investment expense	30.47%	27.00%

**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.

**DOVER – SHERBORN REGIONAL SCHOOL DISTRICT  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2021**

**Pension Plan Schedules**

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

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

**B. Schedule of District's Contribution**

Governmental employees are required to pay an annual appropriation as established by PERAC. The 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 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 contributions may be less than the "total appropriation". The pension fund appropriation is allocated to the District based on covered payroll.

**C. Schedule of the Commonwealth's Collective amounts of the Net Pension Liability**

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.

**D. Changes in Plan Provisions – None**

**Other Postemployment Benefits Schedules**

**A. Schedule of the District's Net OPEB Liability and Related Ratios**

The Schedule of the District's Net OPEB Liability and Related Ratios presents multi-year trend information on changes in the plan's total OPEB liability, changes in the plan's net position, and ending net OPEB liability. It also demonstrates the plan's net position as a percentage of the total liability and the plan's net OPEB liability as a percentage of covered-employee payroll.

**DOVER – SHERBORN REGIONAL SCHOOL DISTRICT  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2021**

**B. Schedule of the District's Contribution**

The Schedule of the District's contributions includes the District's annual required contribution to the plan, along with the contribution made in relation to the actuarially determined contribution and the covered employee payroll. The District is not required to fully fund this contribution. It also demonstrates the contributions as a percentage of covered payroll.

**C. Schedule of Investment Return**

The Schedule of Investment Return includes the money-weighted investment return on the Plan's other postemployment assets, net of investment expense.

**D. Changes in Provisions - None**

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Director of Guidance

Ann Dever-Keegan  
Assistant Principal

Emily Sullivan  
Athletic Director

TO: Kathleen Smith JD, Interim Superintendent  
FROM: John G. Smith, Principal, DSHS  
RE: Principal's Monthly Report  
DATE: June 7<sup>th</sup>, 2022

### **Principal's Reflections:**

On Thursday June 2<sup>nd</sup>, we held our graduation ceremony for the class of 2022. We had 160 students' graduate in this year's class. We heard heartfelt speeches by our two declamation speakers Kai Abbett and Amal Sharfi as well as inspiring welcoming remarks from our class President Liza Birmingham. We also presented Jen Bingham, the mother of senior Owen P. Bingham, with his diploma posthumously. This is yet another incredibly talented group of senior men and women who are ready for the next chapters in their lives.

We are pleased to announce that we have hired two new math teachers for the 2022-2023 school year. We have hired Lily Martini who has been teaching at Bellingham High School. Ms. Martini is a resident of Medway and has an Undergraduate Degree from Boston College and a Masters Degree from Columbia College in New York. We have also hired Delaney Secrest who is currently teaching at Lawrence International High School. Delaney has both an Undergraduate and Graduate degree from the University of Massachusetts Amherst. Lily and Delaney will be replacing Sophie Chen and Lisa Pearson at the end of the year.

We are also in the final stages of hiring a new Computer Science teacher who will be replacing Dianne Pappafotopoulos. Dianne is retiring at the end of this year. We are also saying goodbye to Special Education Liaison Linda Cento as well as Speech and Language Therapist Janice Savery. Both are retiring at the end of this school year.

### **HS Events:**

Thursday June 2<sup>nd</sup>- Graduation-6 PM Nora Searle Field  
Thursday June 2<sup>nd</sup>- Class elections  
Tues June 7<sup>th</sup> –Wednesday June 8<sup>th</sup>- Science MCAS  
Friday June 10<sup>th</sup>- Junior Book Awards 8 AM High School Library  
Tuesday June 14- Tuesday June 21- Final Exams and makeup exam  
Monday June 20<sup>th</sup>- No School – Juneteenth Holiday  
Wednesday June 22<sup>nd</sup>- Last Day for teachers

### **Guidance:**

#### **Class of 2022 Application Statistics from Naviance:**

The Public Schools of Dover and Sherborn do not discriminate on the basis of age, race, color, sex/gender, gender identity, religion, national origin, sexual orientation, disability, or homelessness.

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**Out of 160 graduating seniors:**

69% of applicants are attending 4 year out-of-state schools (110 students)  
23% of applicants are attending 4 year in-state schools (37 students)  
2% of applicants are attending 2 year out-of-state schools (3 students)

31% of the applicants are attending 4 year public schools (49 students)  
64% of the applicants are attending 4 year private schools (102 students)  
2% of the applicants are attending 2 year public schools (3 students)  
2% of the applicants are attending post-graduate programs (3 students)  
.6% of the applicants are taking gap years (1 student)  
1% of the applicants are entering the workforce (2 students)

**AP Exams:**

The AP exam administration just concluded on Friday, May 24<sup>th</sup>, we had students testing during the standard testing window, late testing window and exception testing window. We had 232 students taking 537 exams. This year, students took their exams in paper and pencil format as the digital testing format was not an option for our school.

**Mental Health Resources:**

This resource was emailed home to all parents/guardians 6-12 from the MS and HS School Counseling Departments – we had shared this last year and updated it for this year:

**DOVER-SHERBORN COUNSELING DEPARTMENT**

Dear Parents and Guardians,

As another challenging school year comes to an end and in light of the fact that many of our students are in greater need of mental health support, we are sending out updated resources. First, Emergency Service Programs (ESP's) are community-based agencies that provide 24/7 information, support, and mobile crisis services to help individuals or their families/friends who are having a mental health or substance abuse crisis.

ESP for Boston: BEST Team 800-981-4357

ESP for Dover: Riverside Community Care 800-529-5077

ESP for Sherborn: Advocates Psychiatric Emergency Service 800-640-5432



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You can find information about local mental health providers on our guidance website at the [Middle School](#) and [High School](#). Please know that there are wait lists at many agencies currently and we strongly encourage you to sign up sooner rather than later. When calling these resources we were told that there was hope for an increase in availability during the summer.

Your pediatrician and Health Insurance Company can also provide resources along with the Metrowest [Referral Line](#) for several local mental health agencies. Psychology Today [Find a Therapist](#) site allows one to search for therapists by geographic area, accepted insurance, presenting issue, gender, therapy type and cost.

The Massachusetts Department of Mental Health recently created [Handhold](#); a guide to children's mental health and emotional wellbeing and how to access resources. McLean Hospital has useful [resources](#) as well.

We recommend college-bound students visit the Counseling Center at their new school upon arrival and make an appointment for October. If they don't need the support then they can cancel and if they do they will have an appointment ready to go.

As always, please know that we are here to support your child(ren) in any way that we can, and we hope that you will reach out to us should you ever have any need or concern.

Thank you,  
The DSHS and DSMS Guidance Teams

### **Fine and Performing Arts:**

#### **PERFORMING ARTS**

- The DS music department held our final events of the year, including Spring Bandfest, Cool Jazz and Hot Pizza on the Dover Library Lawn, and our Spring Choral Concert and Music Awards. FOPA (Friends of the Performing Arts) supported and coordinated with us to make these events possible and enjoyable for our students and the community. All performances can be viewed on [DSCTV's website](#)
- The Louis Armstrong Jazz Award, The John Philip Sousa Band, and multiple scholarships generously given by FOPA were awarded to the following seniors.
- In recognition of achievements in dramatic theater
  - Ben Gaynor
  - Caroline Brown

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Mason Rauch  
Sterling Williams

- In recognition of achievements in musical theater
  - Matt Charron
  - Arden Caldicott
  - Willy Bowen
  - Charlotte Buehler
  - Marisol Saenz
  - Sam Thompson
  - Isabel Taylor
- In recognition of achievement in vocal performance and leadership
  - Leo Gnann
  - Jenna Eiten
  - Rachel Wiese
  - Tommy Shea
  - Clare Whitaker
- In recognition of achievements in stage crew and set production
  - Austen Morris
  - Gordon Goldberger
  - Lauren Kelly
  - Emmeline Morgens
- The Martel Award in recognition of composition and arranging
  - Cristina Agostino
- John Philip Sousa Band Award in recognition of musical excellence and dedication
  - Arden Caldicott
- Louis Armstrong Jazz Award for musical excellence
  - Brendan Sobolewski
- Menino Scholarship for overall contributions to the Music Department
  - Brendan Sobolewski

## VISUAL ARTS

- Students from the visual arts also collaborated to create a art piece for the Attleboro Arts Museum's High Art exhibit, featuring artwork from schools in the area based on the theme of Reflections. You can find the exhibit and our students work at the link below
  - <https://attleboroartsmuseum.org/high-art-2022/>

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- Seniors Emily Waugh and Rachel Windle were award the Academic award for Visual Art recognizing their skills in techniques, creative design, and collaboration and leadership in the classroom over 4 years.
- Two students were Scholastic Art Award recipients this year: senior Robby Van Riet received an Honorable Mention (Painting), and junior Emily Waugh received two Honorable Mentions (Ceramics).

### **Athletics:**

#### June 2022 School Committee Write Up - Athletics

The Spring regular season has wrapped up as of Wednesday, June 1st 2022 when girls and boys lacrosse played their final games of the regular season. The boys and girls track and field teams competed at MIAA D5 States on Thursday, May 26th and Monday, May 31st. The boys were the state finalists, finishing in second place by only one point behind North Reading out of 39 teams. The girls finished in 13th place overall out of 37 teams. Sawyer Garrett became a state champion in the Pole Vault, Cameron Thompson and Margaret Bowles qualified for the 2 mile at All States, Matt Rooney Qualified for the 800 at All States, and the boys 4x400 qualified for All States. Both teams finish the season as TVL Small Champions! The boys and girls lacrosse teams each finished the regular season at TVL Small Champions, and await tournament seedings looking to be ranked both in the top 5 for D4. The baseball team finished 10-10 on the season, and took second place in the TVL Small, and awaits tournament seedings likely to host a preliminary game on Friday, June 3rd. The softball team finished 0-20 on the season, but had great attitudes and a positive outlook on what could have been a very tough season. The boys and girls tennis teams each finished the regular season at TVL Small Champions, and await tournament seedings. The boys likely to be the 1-2 seed in D3, and the girls' tennis team likely to be ranked 10-14 in D3. The sailing team had a great finish, and one their first league race vs. Wayland to finish league races 1-4 on the season. The girls' team placed 10th in New England in Boston May 22nd. Fall sports for 2022 signups will be open later in June.

On May 31st John Bennett and Izabella Friedel won the Male and Female Raider Athlete Awards for the class of 2022, which is awarded to a student athlete who demonstrates a proficiency in three sports throughout their senior year & does it in the Raider tradition. Curtis Bowman and Irene Yang won the Male and Female Student Athlete Awards for the class of 2022, which is award to two student athletes who show a strong commitment to their athletics and academics.

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On June 1st the athletic department recognized 17 seniors who will be playing athletics at the next level following graduation. You can find the list of seniors here:

Females:

1. Rachel Herman: Soccer: University of Pennsylvania: D1
2. Ava Yablonski: Swimming: University of Minnesota: D1
3. Abby DeSalvo: Soccer: Florida Southern College: D2
4. Corinne Forman: XC/T&F: Colorado College: D3
5. Loren Root: Field Hockey: Clark University: D3
6. Irene Yang: Swimming: Williams College: D3
7. Katie Ritzer: Track and Field: Endicott College: D3

Males:

1. Ethan Lynch: Baseball: Pace University: D2
2. Henry Murphy: Lacrosse: Bentley University: D2
3. Sawyer Garrett: Track and Field: MIT: D3
4. John Bennett: Football: Hotchkiss School: PG
5. Cameron Thompson: XC/T&F: Indiana Tech: NAIA
6. Efosa Imade: Football: UMass Dartmouth: D3
7. Derek Daly: Football: Trinity Pawling School: PG
8. Will Bowen: Lacrosse: Franklin and Marshall: D3
9. Derek Roman: Baseball: Central Maine Community College: JC
10. Jeremy Lawrence: Diving: Tufts University: D3

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## DSMS Monthly Report RSC 2021-2022

**Date:** June 2, 2022

**Submitted by:** Dr. Frank Tiano

[Link to 2021-2022 School Improvement Plan](#)

### **SIP Goals Updates**

#### **Goal 1: *Health and Wellbeing of Students and Staff***

In addition to adhering to our academic endeavors, our staff have been able to carve out additional time for outside classes or breaks and develop end of the school social and fun activities beyond the rigors of the classroom that are customary this time of year. Our staff are also coming together as a team for a few events to celebrate a difficult, but rewarding year and celebrate our retirees.

#### **Goal 2: *Innovative Teaching and Learning 2.0, Merging the lessons of the pandemic with what we know to be the best in learning and teaching.***

Our students continue to engage in dynamic lessons (illustrated below) designed by our teachers. In addition to the rigors of the classroom, our students delivered their best efforts during the MCAS testing this year. All grades participated in the Math and ELA assessments, while the 8th graders took the additional Science tests. Thank you to our teachers for their input to the process and their flexibility during this time and special thanks to Mrs. Hurley for doing an amazing job of coordinating the testing for the entire school.

### **Department Updates**

#### **English:**

**Sixth graders** are participating in fantasy book clubs and are adapting scenes from the novels for the stage. They have learned how to include elements of the genre such as magic, foreshadowing and themes of good vs. evil.

**Seventh graders** are finishing the Holocaust unit where they have learned about and examined the choices made by characters during times of injustice in Carol Matas' *Daniel's Story*. They are currently researching a victim, survivor, upstander, and/or rescuer to learn about their experiences during this time period.

**Eighth graders** are working in readers' theater groups to read Agatha Christie's *The Mousetrap* and are using the play as a model for their own original scripts. Students have the choice of adapting a scene or scenes from the short story that they wrote in the fall or creating an entirely new play. Additionally, eighth graders are reviewing grammar learned throughout the year in preparation for a year-end test.

#### **Science**

**6th:** Grade six continued to focus on earth science in May. Earthquakes and volcanoes were the topics studied in detail. Students learned about the three types of seismic waves and the Richter scale. Famous volcanoes and earthquakes were



highlighted, along with effects such as landslides and tsunamis. Ken Wadness gave a presentation in science classes on glaciation.

**7th:** In May, students took advantage of the spring weather to begin our ecology unit. We started with a nature walk to observe biotic and abiotic factors. Once students had a definition of those terms, students took notes and participated in labs surrounding the concepts within the living and nonliving world. This included interpreting graphs to understand how resources and competition affect populations, analyzing symbiotic relationships between organisms, playing a game to better understand the nitrogen cycle, and finally, building their own food chains and food webs. With an understanding of how biotic and abiotic factors interact, students developed a chalk graphic of a particular ecosystem in which they conducted research on.

**8th:** In May, 8th grade students completed Unit 4 Forces & Motion and have begun the last unit for the school year - Energy. With Unit 5, students are exploring kinetic and potential energy tying together previous units of heat and matter. They have been able to recognize how energy is transformed from one to another while relating it to their daily activities too! Students are continuing to work on the Beanie Baby Bungee Jump project with the math department which will be completed at the end of May.

### **Physical Education**

All students are completing the Fitnessgram assessment with reports going home to parents soon. Students are finishing up the Spring Sports unit and moving into our Backyard Games Unit.

### **Health Education**

Grade 7 Health - We are wrapping up our sexuality unit. After presenting information on biology regarding the male and female reproductive systems, the students considered the emotional and social aspects of changes during puberty. Students completed a reflection on how to be an ally for our LGBTQIA+ classmates and friends. Our final unit will be on alcohol and drug use prevention with an emphasis on refusal skills.

Grade 8 Health - We are wrapping up our sexuality unit. Students participated in discussions and activities grounded in the concept of healthy versus unhealthy relationships. There will be a final project on this topic and students can create an informative poster or PSA recording in FlipGrid.

### **Social Studies:**

Since returning from April break, 6th grade students have explored India, with a focus on the interconnections between Religion and Social Structure. Students analyzed texts about Hindu deities and explored the cultural commonalities between diverse beliefs around the world. They simulated the Dharma Cycle of Hinduism, Reincarnation, and their relationship with the Caste System. We explored the reign of Asoka the Great, the world's first Buddhist emperor and a devotee of tolerance and peace. We are now shifting to Greece and Rome, the classics of Western Civilization.

In our last regional unit of the year, 7th grade students are exploring Europe and Northern Eurasia (the former Soviet Union). We discuss the formation and purpose of the European Union and look at various issues facing Europe and northern Eurasia today (Ukraine). We also take a look at the creation of Time zones and how they impact countries around the world.

8th grade Social Studies students completed mock trials in all classes and used the experience to launch into a unit on western expansion of the United States- and its impact on the land and people. Students studied the sectional divides that split the country and are now learning about the Civil War. Students are now researching and writing children's

books about a character in US history and how this person exhibited extraordinary citizenship. We use Book Creator (a wonderful online platform for creating books) and the 8th grade students will add their books to an online bookshelf which will be shared with 5th graders at both elementary schools for review and comment. The younger students' feedback is hilarious and spot on and the 8th grade students will enjoy their comments!

Updates to projects from earlier in the year:

1. Students are beginning to receive responses to their persuasive letters from government officials, including a town selectperson from Dover, US Congressman Jake Auchincloss, Senator Ed Markey, and FBI Director Christopher Wray.
2. After a debate over the Massachusetts state flag and seal this fall, students submitted feedback to the special state commission examining the issue and will consider the commission's most recent report.

## **Technology, Computer Science and Engineering:**

### **Computer Science/Technology Literacy:**

In 6th grade students are completing their Cyber Safety Unit and wrapping up their block-based programming activities. Over the next few weeks, students will be participating in an in-class "hackathon", coding and debugging JavaScript and Python text-based syntax

In 7th grade students are completing their Cyber Safety & Media Unit while creating and designing theme based JavaScript Scratch projects. Students have also recently enjoyed working with Guidance on the Naviance, College and Career interactive tool. Students are also collecting and analyzing data for the top 4 technology companies (Amazon, Google, Apple and Microsoft) for the second half of this term.

### **Engineering:**

In 8th grade Engineering class, students are wrapping up their Architecture applying the Engineering Design Process to communities in need. The Architecture Fair will be held for the Middle School on Friday, June 3rd.

### **Library**

20 book Challenge Club continues to meet

## **World Language:**

### **6th Grade Latin**

The sixth grade Latin students are finalizing their [mythology projects](#) and working on their language skills while reading the ongoing saga of Aeneas and his companions as they try to make their way to Italy to found a new Troy. They have encountered the monsters of an inflected language with admirable fortitude, the Scylla and Charybdis of verb tense and noun case endings.

### **7th Grade Latin**

The seventh grade Latin students have completed their [projects](#) connecting the poetry of Ovid to Rome's impact on the environment. This project incorporated the goals of the World Savvy program, goals that



emphasize approaching real problems through meaningful inquiry, research, and collaboration. As they read adapted selections from the *Metamorphoses*, they investigated Rome's contribution to deforestation, problematic water usage, pollution resulting from Rome's extensive mining and smelting operations, and the effects of intensive agriculture. They then connected Ovid's portrait of an earth in peril to the fact-based evidence they found.

### **8th Grade Latin**

The eighth graders have finished their Catullus Projects, and once again I am over the moon with their work. Some of it will be on display during the Arts Night on June 6th, and some of them can be found in this [Book Creator Library](#). We will now continue on to a short unit on Vergil.

### **6th Grade French**

6th grade French students recently wrapped up a unit on months of the year, weather and what to wear in different French speaking regions during various seasons. Students created their own calendars, researched current weather conditions using a french website in order to give an accurate weather report in French and watched part of a documentary (in french) to summarize the changes that occur during different seasons.

For the last few weeks at school, 6th graders are learning about school life in France. Students are watching videos of French speaking students in order to make comparisons between their life at DSMS and student life in France. Students are also able to read a full page description about a French student in order to understand and answer questions about his life. In this unit, students are exposed to verbs and activities that occur at school in and out of the classroom such as - to watch, to study, to listen, to read etc.

### **7th Grade French**

In May, 22, 7th grade students completed Unit 3 - *A la Maison* - and have begun the last one for the school year Unit 4 - *Allons en Ville*. In this chapter Students will learn to:

- plan your day
- ask for and give directions
- ask for information
- make requests

And they will review

- the verb voir (to see)
- the verbs savoir and connaître (to know)
- the imperative
- the present tense
- inversion
- the partitive

### **8th Grade French**

8th graders are getting a blast from the past. They are reviewing how to speak, read and write in *passé composé* (one past tense). They wrote and illustrated original stories to showcase their skills. Students are

now learning the difference between *pasé composé* and *imparfait* (another past tense) in French. This grammar-heavy unit has allowed students to grow their ability to express themselves and ask more specific questions. In class, students have gotten to talk about what they used to do in the past as younger kids. For their final project, students have worked with a partner to write and perform a TV interview between a talk show host and a celebrity of their choice.

**6th grade Spanish:** Students have created their own Avatars, written their profiles and are participating in meet -and - greet drills to different avatars in the classroom. This activity promotes the four competencies: **Interpersonal:** students engage in dialogues and ask questions to other members to find out about their avatars and share their information, ask for clarification, and investigate other people. **Presentational:** As students created their Avatars' profiles, they have had to apply grammar concepts they have learned this year and create and elaborate on their character's traits, interests, cultural background, etc. **Interpretive:** While asking questions of other members of the class, they have to understand others' profiles. **Cultural:** While creating their Characters they were encouraged to use their knowledge about different cultures and to apply it to their Avatars' lives.

Students are now participating in different activities: Gamification, presentation, role-play, singing, and even dancing, to revisit and review different concepts and grammar rules that they have learned throughout the year.

**7th grade Spanish:** Students are engaged in a creative writing activity. Using the platform Bookcreator, in small groups, they are creating a book for younger learners (elementary school). Through this process, they had to review different grammar concepts and collaborate on editing each other's work to improve their stories. They worked on graphic organizers and used a rubric and specific guidelines to elaborate on a story with a life message.

Until the end of the year, they will have exit interviews with their teacher on the target language (**MOPI** : modified oral proficiency interview).

### **8th grade Spanish:**

Students are finishing up their Natural Disasters unit this year and are looking forward to the end of year activities that we have planned! They will spend the remainder of our class time reflecting on their 8th grade experience and on 8th grade Spanish, as well as how they have lived and demonstrated the 7 competencies of the Portrait of a Graduate.

## **STUDENT ORGANIZATIONS**

### **Gender and Sexualities Alliance:**

Our GSA is excitedly looking forward to our very first in-house school "field trip" on June 14th! GSA students and allies will participate in a full day of programming that focuses on LGBTQ issues and identities. Some of the cool things we have planned are: musical jam session run by our very own maestro Tom Duprey, art therapy with our superstar Daniel Espinoza, a workshop on how to respond to trans-and-homophobic microaggressions hosted by our wonderful Charlee Fallon, a workshop on how our identities make us special

co-run by the BGLTQ Office of Harvard College and Alison von Rohr, and lunch brought in from a queer-owned company based in Cambridge. Our day will conclude with a mini Lavender Graduation for our 8th graders when they will receive their pride flag lapel pins. This day is funded and made possible by the wonderful POSITIVE parents, and we cannot thank them enough!

# The Public Schools of Dover and Sherborn

157 Farm Street

Dover, MA 02030

Phone: 508-785-0036 Fax 508-785-2239

[www.doversherborn.org](http://www.doversherborn.org)

*Commitment to Community*

*Equity and Excellence*

*Respect and Dignity*

*Climate of Care*

Kathleen Smith, J.D., Interim Superintendent

Elizabeth M. McCoy, Asst. Superintendent

Dawn Fattore, Business Administrator

Kate McCarthy, Director of Student Services

TO: Regional School Committee  
FROM: Dawn Fattore, Business Administrator  
DATE: June 3, 2022  
RE: FY22 Approved Warrants

The following Accounts Payable Warrants were approved by one of the Committee's designated signers:

<u>Voucher #</u>	<u>Date</u>	<u>Amount</u>
------------------	-------------	---------------

1192	5/6/2022	\$125,492.07
1200	5/13/2022	\$181,706.97
1201	5/14/22	\$1,212,594.98
1211	5/25/22	\$48,821.14
1212	6/2/2022	\$65,092.63

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Kathleen Smith, J.D., Interim Superintendent

Elizabeth M. McCoy, Asst. Superintendent

Dawn Fattore, Business Administrator

Kate McCarthy, Director of Student Services

TO: Regional School Committee  
FROM: Dawn Fattore, Business Administrator  
RE: FY22 Operating Update  
DATE: June 3, 2022

Attached please find:

- a. General Fund Revenues as of June 2, 2022
- b. Status of Appropriations as of June 2, 2022
- c. Pro Forma Roll-forward of Excess & Deficiency as of June 30, 2022
- d. Special Revenue/Revolving Funds projected as of June 30, 2022
- e. Summary of ESSER fund expenditures projected as of June 30, 2022

*Note: As in previous years, the financial narrative will be rolling with new/updated information in **bold**.*

## **Revenues**

The current statement reflects the return of funds (\$642,691) to the two Towns based on the certification of the Region's E&D as of January 24<sup>th</sup>. The February assessment payments were reduced by the applicable amounts. The actual net revenue variance is shown at the bottom of the statement for your reference. The small variance in Chapter 70 is due to student enrollment in school choice districts and charter schools that were not included in preliminary cherry sheets. We have received our first Chapter 71 transportation payment which reflects an 80% reimbursement of our FY21 transportation costs. Based on this we are reflecting an approx. \$110,000 positive variance (this is being applied to the FY23 budget through the use of E&D). With yearend approaching, we have adjusted projections for high school and middle school fees. All have a negative variance for FY22 which can be attributed to the nature of COVID operations experienced throughout the year. As a reminder, the high school activity fee is \$75 as approved by the Committee in the last budget cycle. We have adjusted projected bank interest as interest rates have continued to decline.

## **Operating Expenditures**

### Salaries

The majority of salaries for FY22 have been encumbered. The current statement recognizes savings from various extended leaves resulting in the increase in the positive variance in Teacher, Classroom and Guidance line items. We filled the vacancy in the Business Office in March (encumbrance reflected) however we continue to have an open custodial position resulting in positive variances. The negative variance in School Leadership represents the transition costs associated with the Middle School principal position. The costs associated with the addition of the Middle School Academic Specialist (included in Teacher, Classroom) is offset by savings from post-budget staffing changes. We have experienced multiple vacancies in educational assistant positions throughout the year resulting in accumulated savings. We have added additional nursing support across all four schools. The Region's portion of the added costs is \$27,500 and is reflected in the negative variance on the Medical/Health Services line. All stipends have been recorded including all coaching positions. Custodial overtime and substitute costs are expensed as incurred. Due to several long-term leaves, we are seeing a negative variance in the Substitutes line item as those



placements are encumbered however this is being offset in salary savings from various extended leaves as noted above.

### Expenditures

At this time we are not projecting any material variances in operating expenses. We have encumbered employer related health insurance expenses and based on the October 1<sup>st</sup> subscriber enrollment are on target with the FY22 budgeted amount. In addition, we are on target to contribute our funding goal of a minimum of \$100,000 to the OPEB Trust Fund based on the balance remaining in the retired employee insurance budget line item. The current statement reflects a contribution of \$150,000. The final month of utilities are encumbered.

### **Overall Results of Operations**

**At this time, we are projecting a positive result from operations of approximately 370,000 (1.4% of budget). This is reflected in the Pro Forma Roll-forward of E&D.**

### **Pro Forma Roll-forward of Excess and Deficiency**

With June 30<sup>th</sup> right around the corner, we are providing the Committee with a pro forma roll-forward of E&D based on projections to date from operations. **You will note an amount to be approved by the Committee on Tuesday night for funds to be used for FY23 capital projects.** At this time, we anticipate being within our allowed E&D threshold (5% of FY23 Operating Budget) and do not foresee any funds being returned to the Towns for FY22.

### **Special Revenue/Revolving Funds**

Summary of activity (projected through June 30, 2022) for these funds is reflected on the attached statement.

### **Elementary and Secondary School Emergency Relief Funds (ESSER) Grants**

**The District has received three ESSER funds to utilize in response to the COVID-19 Pandemic. The ESSER I grant of \$37,127 has been allocated to cover costs associated with social emotional learning assessment tools, summer services provided to students as needed due to the hybrid school year and other COVID-19 related expenditures. The ESSER II grant of \$149,608 has been allocated for additional SEL contracted services (there is a mental health expenditure requirement for this grant) and additional staffing positions as needed to assist with academic interventions.**

The ESSER III grant, coming out of the American Rescue Plan Act, is a larger grant totaling \$313,671. The budget focuses on activities related to student learning loss and other student social/emotional issues arising from the COVID pandemic. The main areas include providing additional technology support for high school students, additional educational support for individual student needs including summer services, training for educators on addressing learning loss and additional social/emotional learning supports. We are continuing to evaluate students and are communicating with other stakeholder groups to determine any other issues that need to be addressed and can amend our budget as appropriate as the grant period extends to September of 2024.

**We are presenting an accounting of ESSER funds spent to date for all three grants. You will note that we have balances remaining in ESSER II and ESSER III to be used in future years as needed.**

We will be happy to answer any questions the Committee may have at Tuesday's meeting.

The Public Schools of Dover and Sherborn do not discriminate on the basis of race, color, sex/gender, gender identity, religion, national origin, sexual orientation, disability, or homelessness.

**Dover-Sherborn Regional School District**  
**General Fund Revenues**  
as of June 2, 2022

	<u>FY22</u> <u>BUDGET</u>	<u>YTD</u> <u>RECEIVED</u>	<u>EST. TO BE</u> <u>RECEIVED</u>	<u>OPERATING</u> <u>VARIANCE</u>	<u>% OF</u> <u>BUDGET</u>
DOVER ASSESSMENTS	\$12,693,092	\$11,318,851	\$1,017,169	(\$357,072)	-2.81% *
SHERBORN ASSESSMENTS	10,205,111	9,101,531	817,974	(\$285,606)	-2.80% *
CHAPTER 70, net	2,404,773	2,242,871	201,654	\$39,752	1.65%
CHAPTER 71 (Transportation)	499,965	304,880	304,880	\$109,795	21.96%
H/S ATHLETIC FEES	255,000	243,451	0	(\$11,550)	-4.53%
H/S PARKING FEES	52,500	45,052	0	(\$7,448)	-14.19%
H/S ACTIVITY FEE	22,500	10,575	0	(\$11,925)	-53.00%
M/S ACTIVITY FEE	11,250	8,910	0	(\$2,340)	-20.80%
MISC REVENUE	5,000	738	0	(\$4,262)	-85.25%
BANK INTEREST	20,000	4,013	1,000	(\$14,987)	-74.93%
NON-CASH ACTIVITY	0	0	0	\$0	na
E&D UTILIZATION	210,000	210,000	0	\$0	0.00%
<b>TOTAL REVENUES</b>	<b>\$26,379,191</b>	<b>\$23,490,871</b>	<b>\$2,342,677</b>	<b>(\$545,643)</b>	<b>-2.07%</b>
				\$97,035	net of E&D turnback

\*Reflects excess FY21 E&D returned to Towns



**Dover-Sherborn Regional School District  
Status of Appropriations as of June 2, 2022**

	<u>FY22</u>	<u>EXPENDED</u>		<u>TOTAL</u>	<u>OPERATING</u>	<u>% OF</u>
<u>SALARIES</u>	<u>BUDGET</u>	<u>THRU 6/2</u>	<u>ENCUMBRANCES</u>	<u>PROJECTED</u>	<u>VARIANCE/ BUD. REMAINING</u>	<u>BUDGET</u>
SCHOOL COMMITTEE	22,090	20,196	3,480	23,676	(1,586)	-7.18%
SUPERINTENDENT	212,121	194,502	16,015	210,517	1,604	0.76%
BUSINESS AND FINANCE	210,647	158,618	17,336	175,954	34,693	16.47%
DISTRICTWIDE INFORMATION MGMT	229,811	211,147	17,427	228,574	1,237	0.54%
SPED/GUIDANCE ADMINISTRATION	543,521	445,446	74,242	519,688	23,833	4.38%
SCHOOL LEADERSHIP - BUILDING	737,169	688,877	61,948	750,825	(13,656)	-1.85%
ACADEMIC LEADERS	147,414	140,966	1,319	142,285	5,129	3.48%
TEACHERS, CLASSROOM	9,985,367	7,616,745	2,261,587	9,878,332	107,035	1.07%
TEACHERS, SPED	1,701,898	1,296,931	360,440	1,657,371	44,528	2.62%
SUBSTITUTES	110,000	209,819	18,477	228,296	(118,296)	-107.54%
EDUCATIONAL ASSISTANTS, SPED	525,051	429,432	48,459	477,890	47,161	8.98%
LIBRARIANS	235,326	181,020	54,306	235,326	0	0.00%
BUILDING BASED PD	38,250	47,289	9,225	56,514	(18,264)	-47.75%
GUIDANCE	1,031,931	780,501	227,197	1,007,698	24,233	2.35%
PSYCHOLOGICAL SERVICES	217,013	166,933	50,080	217,013	0	0.00%
MEDICAL / HEALTH SERVICES	167,306	149,612	47,502	197,114	(29,808)	-17.82%
ATHLETICS	433,825	390,465	31,710	422,175	11,650	2.69%
OTHER STUDENT ACTIVITIES	184,559	172,758	6,423	179,182	5,377	2.91%
CUSTODIAL & GROUNDS SERVICES	789,449	680,964	67,832	748,796	40,653	5.15%
<b>TOTAL SALARIES</b>	<b>\$ 17,522,749</b>	<b>\$ 13,982,222</b>	<b>\$ 3,375,005</b>	<b>\$ 17,357,226</b>	<b>\$165,522</b>	<b>0.94%</b>
 <u>EXPENDITURES</u>						
SCHOOL COMMITTEE	40,500	42,476	11,000	53,476	(12,976)	-32.04%
SUPERINTENDENT	55,000	48,468	2,383	50,851	4,149	7.54%
LEGAL SERVICES	38,000	36,404	3,596	40,000	(2,000)	-5.26%
DISTRICTWIDE INFO MGMT	86,225	90,912	4,518	95,430	(9,205)	-10.68%
SCHOOL LEADERSHIP - BUILDING	84,000	54,709	17,389	72,099	11,902	14.17%
CLASSROOM SUPPLIES	28,185	14,745	3,874	18,619	9,566	33.94%
SPED SERVICES/SUPPLIES	123,500	74,581	23,478	98,058	25,442	20.60%
LIBRARIES & MEDIA CENTER	4,775	3,668	0	3,668	1,107	23.18%
COURSE REIMBURSEMENT/PD	92,900	45,407	13,760	59,167	33,733	36.31%
TEXTBOOKS	54,235	23,351	7,692	31,043	23,192	42.76%
LIBRARY INSTRUCTIONAL MATERIAL	29,800	22,962	6,159	29,121	679	2.28%
INSTRUCTIONAL EQUIPMENT	81,700	54,610	8,381	62,991	18,709	22.90%
GENERAL SUPPLIES	157,575	93,542	27,473	121,015	36,560	23.20%
OTHER INSTRUCTIONAL SERVICES	19,500	15,032	2,734	17,766	1,734	8.89%
CLASSROOM INSTRUCTIONAL TECH.	136,574	144,692	22,416	167,108	(30,534)	-22.36%
GUIDANCE	41,100	23,667	2,775	26,442	14,658	35.66%
MEDICAL / HEALTH SERVICES	8,800	4,463	380	4,843	3,957	44.97%
TRANSPORTATION SERVICES	984,350	792,707	222,067	1,014,775	(30,425)	-3.09%
ATHLETICS	224,500	209,269	28,098	237,366	(12,866)	-5.73%
CUSTODIAL SERVICES	58,000	32,131	8,000	40,131	17,869	30.81%
MAINTENANCE OF BUILDINGS	585,250	419,411	118,719	538,130	47,120	8.05%
MAINTENANCE OF GROUNDS	60,000	49,770	12,077	61,847	(1,847)	-3.08%
UTILITIES	566,100	437,636	90,282	527,918	38,182	6.74%
ER RETIREMENT CONTRIBUTION	751,893	730,223	0	730,223	21,670	2.88%
ER INSURANCE ACTIVE EMPLOYEES	2,817,950	2,537,041	247,562	2,784,603	33,347	1.18%
ER INSURANCE RETIRED EMPLOYEES	770,000	746,089	55,000	801,089	(31,089)	-4.04%
OTHER NON EMPLOYEE INSURANCE	79,530	85,917	0	85,917	(6,387)	-8.03%
LONG TERM DEBT RETIREMENT	815,000	815,000	0	815,000	0	0.00%
LONG TERM DEBT SERVICE	61,500	61,500	0	61,500	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$8,856,442</b>	<b>\$7,710,384</b>	<b>\$939,812</b>	<b>\$8,650,196</b>	<b>\$206,245</b>	<b>2.33%</b>
 <b>TOTAL OPERATING</b>	 <b>\$26,379,190</b>	 <b>\$21,692,606</b>	 <b>\$4,314,817</b>	 <b>\$26,007,423</b>	 <b>\$371,768</b>	 <b>1.41%</b>



**Dover-Sherborn Regional School District**  
**Pro Forma Roll-forward of Excess and Deficiency**  
**as of June 30, 2022**

Certified E&D as of June 30, 2021		\$1,318,960
Results of operations:		
Revenue Surplus	97,035	
Operating Surplus	<u>371,768</u>	
total surplus		\$468,803
Uses of E&D:		
To be approved for FY23 Capital	(465,000)	
Approved for FY23 Operating Budget	<u>(110,000)</u>	
total uses		(\$575,000)
Projected E&D as of June 30, 2022		<u>\$1,212,763</u>
Projected Allowed E&D as of June 30, 2022		\$1,351,191
Projected Excess E&D as of June 30, 2022		<u><u>(\$138,428)</u></u>

**Dover-Sherborn Regional School District**  
**Special Revenue/Revolving Funds as of June 30, 2022 (projected)**

	FUND BALANCE			FUND BALANCE		
<u>SPECIAL REVENUE / REVOLVING FUNDS</u>	<u>@ 07/01/2021</u>	<u>REVENUE</u>	<u>EXPENDITURES / ENCUMBRANCES</u>	<u>@ 06/30/2022 (proj.)</u>	<u>NOTES:</u>	
ATHLETICS	\$ 152,547	\$ 27,750	\$ 4,431	175,866		
BUILDING/PARKING	115,902	17,588	13,171	120,320		
CAFETERIA	13,001	700,565	595,877	117,688	Net of deposits in advance - \$40,055	
CIRCUIT BREAKER	48,412	43,993	44,646	47,759		
HEALTH GRANTS	0	14,000	14,000	-	Covers nursing related expenses	
MISCELLANEOUS GIFTS - see detail pg 2	109,032	12,625	65,446	56,210		
REGIONAL TRANSPORTATION	0			0		
SPORTS GIFTS	11,604	38,462	43,020	7,047		
UNEMPLOYMENT	58,477	56	13,132	45,401		
<u>FIDUCIARY / TRUST FUNDS</u>						
H/S STUDENT ACTIVITY				131,652	Only Net Activity Reported	
M/S STUDENT ACTIVITY	66,566	106,153	68,562	104,157		
OPEB INVESTMENT TRUST	863,209	82,992 *	2,186	944,015	* includes annual contribution of \$150k	
TRUST/SCHOLARSHIP FUNDS	42,366	6,104 *	6,000	42,470	* includes two new scholarships (Marlborough & Bingham)	

FUND 63	FY 22 Miscellaneous Donations					6/30/2022	
Gift/Donor	Purpose	Bal Fwd @7/1/21	Revenue	Expenditures	Encumbered	Ending Balance	Notes
<b>RESTRICTED GIFTS</b>							
Alan Mudge Memorial Fund	Various - per Board Directives	51,000.00	10,300.00	20,635.01	38,700.00	1,964.99	2/22 gift for lighting board replacement 6/22 gift for speaker Encumbrance - NYU Equity Audit / lighting board
CS Gift & DSEF	Challenge Success	12,295.20				12,295.20	
D Family via Town Dover	Dugouts	16,522.00				16,522.00	
SPAN DS	Wellness Programs	10,392.78				10,392.78	
Metco Gifts	Metco Support	8,933.17	1,200.00	3,175.61		6,957.56	01/2022 Needham Bank Gift
Anonymous Family	SpEd or Assistive Tech	6,000.00				6,000.00	
N.E. Patriots Foundation	Football Program		1,000.00			1,000.00	Steve Ryan - Coach of the Week
Leuders	Science	709.00	125.00			834.00	
P.O.S.I.T.I.V.E.	Rowing Club	204.45				204.45	
<b>UNRESTRICTED GIFTS</b>							
Various Gifts	Unrestricted	2,974.96		2,935.80		39.16	
<b>TOTAL</b>		<b>109,031.56</b>	<b>12,625.00</b>	<b>26,746.42</b>	<b>38,700.00</b>	<b>56,210.14</b>	
					6/30/2022	<b>56,210.14</b>	
					<b>FUND BALANCE</b>	<b>56,210.14</b>	

## ESSER Grants

Fiscal Year 2021- 2022

### REGION - ESSER Grants

Prelim 06.30.22

	YTD EXP & ENCUMB	NOTES:
<b>ESSER I</b>		
Total Grant Award	\$ 37,127.00	
TESTING & ASSESSMENT	\$ 16,180.96	SEL and academic assessment tools (includes Panorama)
SPED SERVICES	\$ 9,764.56	SPED Summer Svcs, SPED Psych Evals
TECHNOLOGY SUPPORT	\$ 6,225.00	Zoom Video services
COVID-19 RELATED STAFFING	\$ 4,156.48	COVID related summer hours - nurse staff
PPE SUPPLIES	\$ 800.00	Face shields
Total Expenses	\$ 37,127.00	
Balance Remaining	\$ -	
<b>ESSER II</b>		
Total Grant Award	\$ 149,608.00	
SPED SERVICES	\$ 13,781.69	SPED Psych Evals (grant requires min. \$10k)
Total Expenses	\$ 13,781.69	
Balance Remaining (to FY23)	\$ 135,826.31	
<b>ESSER III</b>		
Total Grant Award	\$ 313,761.00	
INSTRUCTIONAL TECHNOLOGY	\$ 36,800.00	Chromebooks
SPED & OTHER STUDENT SERVICES	\$ 30,326.00	SLP Evals and Guidance support
Total Expenses	\$ 67,126.00	
Balance Remaining (to FY23)	\$ 246,635.00	

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Kathleen Smith, J.D., Interim Superintendent

Elizabeth M. McCoy, Asst. Superintendent

Dawn Fattore, Business Administrator

Kate McCarthy, Director of Student Services

TO: Regional School Committee

FROM: Dawn Fattore, Business Administrator

RE: FY23 Proposed Capital Projects – Funded with E&D

DATE: June 3, 2022

As previously discussed, we requested funding from the Towns through an IMA for the roof restoration project but have additional projects slated for FY23 that are to be funded with the Region's Excess and Deficiency funds.

Attached is a revised 5-year capital plan with updated projects and costs estimates. We engaged GGD Consulting to perform a Boiler Plan Existing Conditions Study and provide costs estimates for the most energy efficient replacement recommendation. It was determined that the single boiler in the Pump House was not in need of replacement. A cost estimate of approximately \$350,000 was provided for the three boilers in the High School. This estimate includes all project management costs. We will continue to work with the two Towns on possible green community grant funding and any other sustainability options to maximize the operations.

Updated notes are included on the schedule for the other FY23 proposed projects. We will be happy to answer any questions the Committee has at Tuesday's meeting.

The following motion is being presented for action by the Committee:

*Motion to transfer \$465,000 of June 30, 2021 certified Excess & Deficiency funds to the Region's Capital fund to cover costs for approved FY23 capital projects as presented.*



									NOTES
#	Capital Item Requested	Location	Addition/ Replacement?	2023	2024	2025	2026	2027	
	Roofs	MS & Lindquist	restore	\$1,575,000					Represents a restoration of the Middle School (including gym) and Lindquist Commons roofs. Funding to be provided through an IMA with Dover and Sherborn. Project costs provided by Architect Firm hired to oversee the process (from bidding to project management). Project will be completed this summer.
	Boilers	HS	replace	\$350,000					Current system operates with three boilers. Conducted an Existing Conditions Study with Engineering Firm to determine replacment plan. Will coordinate with both Towns for possible Green Community Grant funding.
	Classroom Floors	HS	replace	\$85,000					
	Security System Upgrade	Lindquist	addition	\$30,000					Continue floor replacement needs in the HS - includes the remaining classrooms in the Social Studies/English/WL wing Expand current security system to include Lindquist Commons. This was also a NEASC finding.
	Classroom Dividing Wall	MS	addition	\$0					
	Pump House Boiler	Grounds	replace	\$0					HOLD FOR FURTHER SPACE EVALUATIONS To better utilize existing space, the current music room would be divided into two separate classroom spaces with the addition of a moveable wall partition (already in place in several rooms on the Region's Campus).
	Roof	HS	restore		\$1,100,000				
	Rooftop Air Handling Units (HVAC) (over 2 years)	HS	replace		\$175,000				Determined from Existing Conditions Study that replacement not needed at this time.
	Boilers	MS	replace		\$240,000				
	Elevator Components	HS	replace		\$98,000				
	Rooftop Air Handling Unit (HVAC)	Lindquist	replace		\$97,500				
	Rooftop Air Handling Unit (HVAC)	MS	replace		\$56,000				
	Ford F250 Pick-up truck	Grounds	replace		\$39,500				
	Floor Scrubber	MS	replace		\$14,500				
	Rooftop Air Handling Units (HVAC) (over 2 years)	HS	replace		\$180,000				
	Rooftop Air Handling Unit (HVAC)	Lindquist	replace		\$58,000				
	Classroom Floors	HS	replace		\$50,000				
	Floors/fixtures bathrooms	Lindquist	repair/replace		\$40,000				
	Equipment (tbd)	WWTP	replace		\$20,000				
	Turf Field/Track/Fencing	Grounds	replace			\$1,380,000			
	Rooftop Air Handling unit (HVAC)	Lindquist	replace			\$125,000			
	AAON Rooftop units (2)	MS/HS	replace			\$53,600			
	Rooftop Air Handling unit (HVAC)	Lindquist	replace				\$86,000		
	Library Carpet	MS	replace				\$36,000		
	Gym Walls & Ceiling	MS	repaint				\$30,000		
	Lobby Carpet	HS	replace				\$40,000		
	Well #1 Flow Boy Pump Control Panel and Well Pump	Grounds	replace					\$25,000	
	AAON Rooftop units (2)	MS	replace					\$60,000	
	Admin Office flooring	MS/HS	replace					\$40,000	
	TOTALS			\$465,000	\$2,168,500	\$1,558,600	\$192,000	\$125,000	

E&D funded

# Proposed Changes DS High School Student Handbook '22-'23

## Eligibility for Extracurricular Activities

### P. 30 Current Verbiage DSHS Handbook

#### Eligibility for Extracurricular Activities

To be academically eligible to participate in athletics, clubs, and drama/musical performances during the second, third and fourth terms, a student cannot fail more than one major academic course (English, Math, Science, Social Studies, World Language) for the term immediately preceding. Academic eligibility for second, third and fourth terms is determined at the end of first, second and third quarters respectively when report cards are distributed.

To be academically eligible to participate for the first term, a student is required to have passed 30 credits (the equivalent of five traditional year-long courses) in the previous academic year and to have not failed more than one academic course. Eligibility for the first quarter is determined by a student's final grades from the previous school year.

Student-athletes may not participate in games or scrimmages until they have met these eligibility requirements and been granted clearance by the Athletic Director.

A student entering Grade 9 from a middle or junior high school is eligible at the start of the ninth grade school year.

### Proposed Verbiage (due to semester grading now in place)

#### Eligibility for Extracurricular Activities

To be academically eligible to participate in athletics, clubs, and drama/musical performances during the second, third and fourth **quarters**, a student cannot fail more than one major academic course (English, Math, Science, Social Studies, World Language) for the **quarter** immediately preceding. Academic eligibility for second, third and fourth **quarters** is determined at the end of first, second and third quarters respectively when **grade-reports are available**.

To be academically eligible to participate for the first **quarter**, a student is required to have passed 30 credits (the equivalent of five traditional year-long courses) in the previous academic year and to have not failed more than one academic course. Eligibility for the first quarter is determined by a student's final grades from the previous school year.

Student-athletes may not participate in games or scrimmages until they have met these eligibility requirements and been granted clearance by **Administration and the Athletic Director**.

A student entering Grade 9 from a middle or junior high school is eligible at the start of the ninth grade school year.

## **Homework Policy**

### **Proposed Additional Language:**

In our multi-cultural district, we understand that there will be religious and cultural days when homework completion will be limited for some students. Teachers will give appropriate consideration to students unable to complete homework assignments and to those who are unable to participate in other activities that interfere with religious holidays and observances.

## **Directed Research/Open Campus Release Information**

### **Current Verbiage**

#### **P. 60 DSHS Student Handbook**

Signing off electronically (the form will be sent via email in August) allows my son/daughter, who is a member of the Senior Class and in good academic standing, release from Directed Research. I understand that Open Campus is optional, and I am not required to allow my child the privilege of Open Campus. I acknowledge that if I allow my child to have Open Campus privileges, and my child signs out of school during his/her Directed Research time, she/he will not be supervised by school staff while off campus and release Dover-Sherborn Regional Schools from any liability or claim arising from my child's use of the Open Campus privilege. I understand that my child will be responsible for following the Open Campus rules set forth herein and that this privilege may be revoked by the school administration. A parent/guardian may revoke his or her consent by providing written notice to the Principal or Assistant Principal that he/she no longer consents to the Open Campus privilege.

Seniors in good standing are defined as those seniors who have submitted the official Parent/Guardian/Student Directed Research/Open Campus Release Forms to the main office with appropriate signatures affixed, having received no fourth quarter term grades (from the previous school year) below C (73), and having outstanding incompletes. Seniors must fulfill their Community Service obligation by the end of the first semester of senior year to be eligible.

Students must remain in good academic standing to enjoy this privilege for the first and second semester. Seniors not eligible during a term can attain good academic standing by receiving no deficiency notices for the subsequent quarter. Third quarter interim reports will be evaluated and any student with a grade below a C (73) will not be eligible for the remainder of that quarter.

Students ineligible due to incompletes may become eligible when the incompletes are made up and reported to the administration by the teacher, provided that the grade(s) are C or better.



The following restrictions are imposed.

- An eligible senior must sign himself/herself in or out each time he/she arrives or leaves school. If a senior is unaccounted for in writing during a Directed Research, it will be assumed that he/she is cutting their DR, and the privilege will be revoked. Therefore, seniors who are not in their classroom for Directed Research, and who fail to sign in at the library or fail to sign out for senior privilege, or who are not with a faculty member taking a test or receiving extra help, will lose the Open Campus Privilege in its entirety. If a student is with a teacher, the teacher must issue the student a pass or the student to present to their DR teacher at the beginning of the period. Students are reminded that it is their responsibility to sign in at the library and to sign out for senior privilege.
- A senior returning to campus tardy following the exercising of this privilege will be subject to the same consequences as if he/she were tardy to any other class, and that student will also be subject to the loss of this privilege in its entirety, including the privilege of arriving late and/or leaving early during periods one and/or six.
- Students must not walk through the Middle School to access the student parking lot.
- A senior returning to campus must wait in the lobby or front of the high school until the bell. Seniors are not to wander the building.

Consequences for **any** violation of the Open Campus Privilege for infractions including but not limited to failure to sign himself/herself in or out, tardiness or loitering will include **revocation of the entire privilege for that individual.**

A senior will lose the privilege if he/she is suspended from school.

The administration also reserves the authority to revoke the privilege from a student if he/she commits another offense that the administration feels warrants revocation.

Open Campus is a privilege and not a right. The Principal or Assistant Principal reserves the right to revoke the entire privilege from any student(s).

**The high school administration has been granted the authority by the School Committee to suspend the Open Campus Privilege in its entirety for safety or for other reasons (weather related).**

## Proposed Verbiage

### **Directed Research/Open Campus Release Information**

Signing off electronically (the form will be sent via email in August) allows my son/daughter who is a member of the Senior Class and in good academic standing, release from Directed Research periods. I understand that Open Campus is optional, and I am not required to allow my **student** the privilege of Open Campus.

I acknowledge that if I allow my student to have Open Campus privileges, **that my student may stay on campus in designated locations in school** or leave campus during their Directed Research time.

They will not be supervised by school staff while on/off campus and release Dover-Sherborn Regional Schools from any liability or claim arising from my child's use of the Open Campus privilege.

I understand that my student will be responsible for following the Open Campus rules set forth herein and that this privilege may be revoked by school administration. A parent/guardian may revoke this consent by providing written notice to the Principal or Assistant Principal that they no longer consent to the Open Campus privilege. The student will then be assigned to a Directed Research room for those periods.

Seniors in good standing are defined as those seniors who have submitted the official Parent/Guardian/Student Directed Research/Open Campus Release Forms having received no fourth quarter term grades (from the previous school year) below C (73), and have no outstanding incomplete grades.

Seniors must fulfill their Community Service obligation by the end of the first semester of senior year to be eligible.

Students must remain in good academic standing to enjoy this privilege for the first and second semester. Seniors not eligible during a quarter can attain good academic standing by receiving no deficiency notices for the subsequent quarter. Third quarter interim reports will be evaluated and any student with a grade below a C (73) will not be eligible for the remainder of that quarter.

Students ineligible due to incompletes may become eligible when the incompletes are made up and reported to the administration by the teacher, provided that the grade(s) are C or better.

**The following expectations are imposed.**

- A senior returning to campus tardy following the exercising of this privilege will be subject to the same consequences as if he/she were tardy to any other class, and that student will also be subject to the loss of this privilege in its entirety, including the privilege of arriving late and/or leaving early during periods one and/or six.
- Students must not walk through the DS Middle School to access the student parking lot.
- Students may not sit in their cars or remain in the parking lot area for any reason.
- A senior returning to campus must wait in the lobby or front of the high school until the bell.
- Seniors staying on campus may do so and must be in designated areas.
- Seniors may not wander halls or on the campus.

Consequences for **any** violation of the Open Campus Privilege for infractions will include **revocation of the entire privilege for that individual**.

A senior will lose the privilege if he/she is suspended from school.

The administration also reserves the authority to revoke the privilege from a student if they commit another offense that the administration feels warrants revocation.

Open Campus is a privilege and not a right. The Principal or Assistant Principal reserves the right to revoke the entire privilege from any student(s).

**The high school administration has been granted the authority by the School Committee to suspend the Open Campus Privilege in its entirety for safety or for other reasons (weather related).**

## **REMOVE Verbiage**

**\*Junior Lunch (2021-2022 School Year only)**

During the 2020-2021 school year due to Covid precautions, juniors with parent/guardian permission were allowed to leave campus for lunch to decrease density during lunch periods. Anticipating that density during lunch periods will continue to be a concern for the 2021-2022 school year, juniors with parent/guardian permission will be allowed to leave campus for lunch.





## DOVER-SHERBORN MIDDLE SCHOOL

155 Farm Street, Dover, MA 02030  
Frank A. Tiano, Ed.D., Interim Principal ~ Ana B. Hurley, M.Ed., Assistant Principal  
P: 508.785.0036 F: 508.785.2239

### Proposed Revisions to the Dover Sherborn Middle School Student Handbook – May 2022

- Proposed deleted items are ~~stuck through~~ with a line
- Proposed additions appear in **bold**
- Housekeeping items such as name and date changes are not included in this document

Page	Topic	Proposed Revision
17	Grade Reports	<del>Interim Reports and</del>
18	Homework/ Religious Holidays	<b>In our multi-cultural district, we understand that there will be religious and cultural days when homework completion will be limited for some students. Teachers will give appropriate consideration to students unable to complete homework assignments and to those who are unable to participate in other activities that interfere with religious holidays and observances.</b>
18	Interim Reports	<del>Interim Reports</del>  <del>Interim reports for each student enrolled at the middle school can be accessed through the family portal approximately halfway through each term. These reports inform students and their parents/guardians of current standing in classes. An email will be sent informing parents/guardians when the portal will be open. Interim reports will be accessible via the parent portal. To access the login page of the portal, please go to the DSMS home page and click on “Aspen Family Portal Login” located under “Quick Links”. Please contact our IT department or main office if you have difficulty accessing the portal or need help with translation. Copies of these reports can be sent either in hardcopy or electronically upon request.</del>
21	Make-up Policy: Homework and Quizzes/Tests	<del>If you are out of school, you must make up any work you missed as soon as possible. If you are absent for only a day, you will be expected to call a reliable friend for missed assignments. Your friends' telephone numbers are listed in the POSITIVE Directory, which is available for purchase in the fall. You can also access the teachers' web sites through the school web site. If you are absent for a few days, most likely you will need to attend help sessions and remain after school in order to get this work done.</del>  <del>If it appears you will be absent for a longer period of time, call the school to arrange to have your work sent home. It really helps if you can keep up with your work while you are ill. It is helpful to your teachers if you allow 24 hours for the Main Office to collect this work. When you return to school, you should arrange with your teachers a time table for the completion of your make-up work. As a general guide the number of days absent will be the number of days a student has to make up work. For</del>

		absence from school for reasons other than illness, see the section on Non-School Related Absences in this handbook. <b>While we want students to focus on getting well when they are sick, they will be able to see, in real time, what their assignments are if they are up to doing so. Students also have the ability to contact their teachers through email for clarification on their lessons.</b>
22	Personal Electronic Devices (PEDs)	<p>The use of cell phones, smart devices, and other personal technology is not permitted in the school between the hours of 8:30<del>20</del> a.m. and 3:10 p.m. or during school sponsored activities unless permission is specifically granted by school administration or the classroom teacher. School sponsored activities may include off-campus activities such as field trips. Such devices should remain out of sight, locked in lockers, and powered off during these hours. Students are urged not to bring these items to school because of the risk of theft, loss, or damage. <b>Phones found on students will be confiscated and brought to the main office. The student may pick their phone at the end of the day. After the third offense, the phone may only be picked up by a parent or guardian.</b> Additionally, laser pointers are not allowed in school. Furthermore, use of audio/video recording devices without the express consent of the teacher or administration is not allowed.</p> <p>Students should be aware that a secret <del>audio</del>-recording (recording of an individual without their knowledge) or <b>photography</b> may be illegal under Massachusetts General Laws ch. 272, §99. Failure to follow these expectations may result in disciplinary action.</p>
35	Communication Aspen	<p><b>Aspen is the student information system used by the Dover-Sherborn Public School System. Families of students in grades 6 through 8 will have a unique login to access their children's information (i.e. attendance, grades, schedule, contact information, etc.). It is the parent's responsibility to maintain accurate contact information at all times.</b></p> <p><b>Aspen is also used as our community outreach and Emergency Communication system. It allows us to contact you immediately, effectively, and efficiently by phone or email should we have the need. It is critical that you provide the school office with current contact information in September and to update the information should there be any change during the course of the school year.</b></p>
35	Communication Contacting Teachers and Staff	<p><b>Our staff wants to work together with parents in solving challenging issues that may arise. If your child experiences a challenging issue in the classroom, the first step is to contact your child's teacher by telephone or email to discuss the issue. If the issue cannot be resolved with the teacher, then the principal, assistant principal, or guidance counselors are additional resources.</b></p> <p><b>If there is a situation at home that might affect your child, please let the teacher, school counselor, or administrator know. Adjustments and extra consideration can be given to your child if we understand what they are experiencing. Some common situations are the death or serious illness of a family member, the death of a pet, parent business travel, etc.</b></p> <p><b>When emailing anyone in the school system, please put "From the Parents of [your child's name]" in the subject line. Teachers typically check email once a day. Please keep in mind that teachers usually return calls at the beginning or end of school when class is not in session. If you would like to contact your child's teacher, you may:</b></p>

The Public Schools of Dover and Sherborn Strategic Plan 2018-2022

## Dover-Sherborn High School School Improvement Plan 2022-2023

### District Vision

We will distinguish ourselves through innovative teaching and learning experiences that inspire all students to pursue their individual passion for learning and excellence while we continue to be a nationally recognized, high-performing school system.

### District Mission

The Dover Sherborn Schools share in the mission to inspire, challenge and support all students as they discover and pursue their full potential.

### District Theory of Action

*If* we are able to successfully inspire, challenge, and provide the necessary support for all of our students, *then* they will be equipped with the tools necessary to achieve their fullest potential in a rapidly changing society.

### District Core Values

The Dover Sherborn Schools commit to the following Core Values:

Commitment to Community  
Equity and Excellence  
Respect and Dignity  
Climate of Care





## Dover-Sherborn Strategic Objectives 2018-2022

<b>Resource Allocation, Attainment, and Efficiency</b>	<b>Further Strengthen Partnerships with Families and Communities</b>	<b>Ensure World Class Curriculum, Instruction, and Assessment</b>	<b>Ensure the Health and Wellbeing of Staff and Students</b>	<b>Maintain and Ensure Safe, Secure, State of the Art Facilities</b>
In an effort to provide the highest quality education in the most efficient and productive manner possible, evaluate district practices and protocols for securing and managing human and capital resources.	In an effort to broaden collaborative school relations with the parent and greater communities of Dover and Sherborn, seek to strategically improve communications through the use of the latest technology and varied platforms, enhanced "professional development" for families and community members, and further develop relationships with community partners.	Given the complexities and diversification of the world, the shifting economic dynamic associated with globalization, and expansion of technology we will renew our focus on the offerings, programs, and learning experiences available in the Public Schools of Dover and Sherborn. We will seek to maintain our level of excellence, remain highly competitive, and continue to adapt to those best practices and offerings that will best prepare our graduates for success in the rapidly changing 21 <sup>st</sup> century.	Through a commitment to student well-being both social-emotionally and physically, we will more deeply assess the learning experiences for our students. We will ensure program enhancements where necessary and a revision of policies or structures that may be hindering healthy student development. Recognizing that our teachers remain vital to the success of our system, we will respond to the increasing pressures on teachers, while seeking to strengthen their health and wellbeing through professional development and other focused efforts.	Ensure that all Dover Sherborn students are educated in safe and secure facilities that provide quality classroom, meeting, special education, and storage spaces, meeting reflective of the needs of the 21st Century learner.

## Dover-Sherborn District Goals 2022-2023

**Setting a Strategic Path** - The District will identify common best practices associated with Challenge Success, the Portrait of a Graduate, and culturally responsive pedagogy in order to develop a clear vision for teaching and learning. With feedback from stakeholder groups, the District will then outline a measured path forward in support of this vision by way of an updated strategic plan.

**Equity Audit** - The District will review findings from the equity audit and incorporate goals and action steps into the next iteration of its strategic plan in order "to foster a school community free from bias and discrimination, and ensure a sense of belonging and equitable outcome for all Dover Sherborn students," (DS AIDE). Additionally, educators will engage in a K-12 curriculum review to determine the extent to which its instructional materials and assessment tools are culturally responsive, making adjustments as necessary.

**Supporting All Students** - The District will continue to refine its multi-tiered system of support (MTSS) to ensure that all students have access to differentiated instruction, targeted interventions and evidence-based resources in support of their academic, social and emotional development





***School Improvement Goal 1:*** DSHS will continue to refine its multi-tiered system of support (MTSS) to ensure that all students have access to differentiated instruction, targeted interventions and evidence-based resources in support of their academic, social and emotional development.

District Strategic Objective	Action Step	Rationale	Person(s) Responsible	Evidence of Effectiveness
<p><b><i>Ensure World Class Curriculum, Instruction, and Assessment</i></b></p> <p>Given the complexities and diversification of the world, the changing economic dynamic, and expansion of technology we must ensure that the offerings, programs, and experiences available in the Public Schools of Dover and Sherborn are maintaining their excellence, highly competitive, and remaining adaptive to best prepare our graduates for success in their post-secondary lives.</p>	Identify priority standards and skills, in each curriculum area, that each student needs to attain at the end of each course.	Clearly identified and accessible practice standards in each discipline/ grade level provides measurable learning targets for each student.	Administration, Department Chairs, Student Services, Full faculty	Each department will have and share Identified practice skills that each student should demonstrate at the end of school year based on MA Curriculum Standards and our Portrait of a Graduate.
	<p>Develop and implement school-wide common language for best instructional practices around student engagement that support the portrait of a graduate.</p> <p>Research and purchase reading assessment programs that give greater insight into the reading levels of all high school students</p>	When students display high levels of behavioral, emotional, and cognitive engagement, they are more likely to excel academically, form a stronger sense of connection with their school, and have a more positive sense of social-emotional well-being.	Administration, Department Heads	A collective bank of researched based strategies will be developed by December. Strategies will be demonstrated during classroom instruction and reflection upon strategies will happen at individual, department, and staff level.
	<p>Review and revise school MTSS processes with focus on consistent procedures/protocols with respect to academic assessment criteria and intervention processes</p> <p>Research effective co-teaching models</p>	Staff need the literacies around the why of this process and the importance of a school wide system of support. Staff also need training around data use and providing tiered support for students.	Administration, Student Services Director, Guidance Department	<p>Training for departments and faculty at large will be conducted on the implementation of consistent MTSS protocols by October;</p> <p>A mid year review of all practices and revision will be made by January;</p> <p>Data criteria will be established and utilized for MTSS process</p>



		Students with special needs learn best in a least restrictive environment with their peers and content area specialist teachers.	Administration, Student Services Director and Department Heads.	Staff members interested in this model will conduct research and participate in training during the 2022-23 school year. The HS will pilot this co teaching model in the 2023-2024 school year.
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**School Improvement Goal 2:** The High School will review findings from the equity audit and incorporate goals and action steps into the next iteration of its strategic plan in order "to foster a school community free from bias and discrimination, and ensure a sense of belonging and equitable outcome for all Dover Sherborn students. Additionally, educators will engage in a K-12 curriculum review to determine the extent to which its instructional materials and assessment tools

District Strategic Objective	Action Step	Person(s) Responsible	Evidence of Effectiveness
<i>Ensure the Health and Wellbeing of Staff and Students</i>	Review recommendations from the Equity audit and prioritize changes to our curriculum	Administration Assistant Superintendent Full Faculty	Departmental changes to titles, readings, instructional practices and placement procedures. Documented changes to student access to courses and equity in opportunities for all students.



***School Improvement Goal 3: The High School will continue to examine our current instructional practices to ensure we are using innovative and forward thinking practices to prepare our students for further educational and career opportunities***

District Strategic Objective	Action Step	Rationale	Person(s) Responsible	Evidence of Effectiveness
<b><i>Ensure World Class Curriculum, Instruction, and Assessment</i></b>	Examine our current Computer Science offerings, review their effectiveness and determine new courses that would enable our students to meet the expectations of our Portrait of a Graduate	Computer Science is an ever changing and integral part of the future of employment and careers in our country and our world.	Administration Department Chair for Technology, Engineering and Computer Science Guidance Department Business Director( funding)	Student feedback from surveys Reports from other schools visited Proposed new courses ( ex. Robotics) Increased enrollment in Technology, Engineering and Computer Science.
	Form a working group of educators and administrators to research interdisciplinary course offerings that provide students the skills and learning as expected in our Portrait of a Graduate as well as NEASC expectations for learning.	In an ever changing world, our students need to be provided with progressive opportunities to learn new information, develop greater research skills, collaborate on multiple levels and gain experience to be successful in the modern world of work.	Administration, Department Heads, Assistant Superintendent and select faculty.	Develop a draft of some interdisciplinary course proposals to bring forward to Academic Standards by December 2022  Develop a budgetary proposal for an interdisciplinary course that can be implemented in the 2023-2024 school year.
	Visit other comparable schools to review their interdisciplinary offerings and speak to key stakeholders to assess how the course was developed and implemented.	New opportunities can often arise by sharing ideas and concepts with other comparable schools.	Administration Assistant Superintendent	Course syllabus review from other schools





**School Improvement Goal # 4: Communication-** *The High School will engage in a review process of communication strategies and protocols to ensure all members of the community have access to important information and have the avenues in which to communicate appropriately.*

District Strategic Objective	Action Step	Rationale	Person(s) Responsible	Evidence of Effectiveness
<p><b>Further Strengthen Partnerships with Families and Communities</b></p> <p>In an effort to broaden collaborative school relations with the parent and greater communities of Dover and Sherborn, seek to strategically improve communications through the use of the latest technology and varied platforms, enhanced "professional development" for families and community members, and further develop relationships with community partners.</p>	<p>The High School will engage the parent/guardian community in a survey that will allow us to determine the best way to provide information to families and their students.</p> <p>Work with Central Office staff to create district wide publications that provide families with updates on school accomplishments, academic data as well as new initiatives.</p>	<p>Students are most successful when there is a deliberate two way form of communication between the school and the family. Two way communication will help us to partner with our families to better understand and meet the needs of all children.</p>	<p>Administration, Central Office Director of Technology Athletics Department Guidance Department Full faculty</p>	<p>Survey families regarding school and teacher communication;</p> <p>Identify communication strategies used by administration, guidance, departments, individual teachers, advisors and coaches.</p> <p>An enhanced website that allows students and their families to access critical and useful information concerning school and student activities.</p>



The Public Schools of Dover and Sherborn Strategic Plan 2018-2022

# Dover-Sherborn Middle School Improvement Plan 2022-2023 *(Draft)*

## District Vision

We will distinguish ourselves through innovative teaching and learning experiences that inspire all students to pursue their individual passion for learning and excellence while we continue to be a nationally recognized, high-performing school system.

## District Mission

The Dover Sherborn Schools share in the mission to inspire, challenge and support all students as they discover and pursue their full potential.

## District Theory of Action

*If* we are able to successfully inspire, challenge, and provide the necessary support for all of our students, *then* they will be equipped with the tools necessary to achieve their fullest potential in a rapidly changing society.

## District Core Values

The Dover Sherborn Schools commit to the following Core Values:

**Commitment to Community**  
**Equity and Excellence**  
**Respect and Dignity**  
**Climate of Care**

## Dover-Sherborn Strategic Objectives 2018-2022

### **Resource Allocation, Attainment, and Efficiency**

In an effort to provide the highest quality education in the most efficient and productive manner possible, evaluate district practices and protocols for securing and managing human and capital resources

### **Further Strengthen Partnerships with Families and Communities**

In an effort to broaden collaborative school relations with the parent and greater communities of Dover and Sherborn, seek to strategically improve communications through the use of the latest technology and varied platforms, enhanced "professional development" for families and community members, and further development of relationships with community partners.

### **Ensure World Class Curriculum, Instruction, and Assessment**

Given the complexities and diversification of the world, the changing economic dynamic, and expansion of technology we must ensure that the offerings, programs, and experiences available in the Public Schools of Dover and Sherborn are maintaining their excellence, highly competitive, and remaining adaptive to best prepare our graduates for success in their post-secondary lives

### **Ensure the Health and Wellbeing of Staff and Students**

Deepen our focus on student well-being both social-emotionally and physically and ensure program enhancements and re-visitation of policies or structures that may be hindering healthy student development. Recognizing that our teachers remain the life blood of our school, we will also remain cognizant of the growing pressures and raised expectations of teachers, while seeking to strengthen their health and wellbeing through professional development and other focused efforts

### **Maintain and Ensure Safe, Secure, State of the Art Facilities**

Ensure that all Dover Sherborn students are educated in safe and secure facilities that have quality classroom, meeting, special education, and storage spaces and provide for the needs of the 21st Century learner

## Dover Sherborn District Goals for 2022-2023

**Setting a Strategic Path** - The District will identify common best practices associated with Challenge Success, the Portrait of a Graduate, and culturally responsive pedagogy in order to develop a clear vision for teaching and learning. With feedback from stakeholder groups, the District will then outline a measured path forward in support of this vision by way of an updated strategic plan.

**Equity Audit** - The District will review findings from the equity audit and incorporate goals and action steps into the next iteration of its strategic plan in order "to foster a school community free from bias and discrimination, and ensure a sense of belonging and equitable outcome for all Dover Sherborn students," (DS AIDE). Additionally, educators will engage in a K-12 curriculum review to determine the extent to which its instructional materials and assessment tools are culturally responsive, making adjustments as necessary.

**Supporting All Students** - The District will continue to refine its multi-tiered system of support (MTSS) to ensure that all students have access to differentiated instruction, targeted interventions and evidence-based resources in support of their academic, social and emotional development

**School Improvement Goal 1:** *Continue to refine our multi-tiered system of support (MTSS) to ensure that all students have access to differentiated instruction, targeted interventions and evidence-based resources in support of their academic, social, and emotional development.*

District Strategic Objective	Action Step	Rationale	Person(s) Responsible	Evidence of Effectiveness
<p><b>Ensure World Class Curriculum, Instruction, and Assessment</b></p> <p>Given the complexities and diversification of the world, the changing economic dynamic, and expansion of technology we must ensure that the offerings, programs, and experiences available in the Public Schools of Dover and Sherborn are maintaining their excellence, highly competitive, and remaining adaptive to best prepare our graduates for success in their post-secondary lives.</p>	Develop and implement school-wide common language for best instructional practices around student engagement that support the portrait of a graduate.	When students display high levels of behavioral, emotional, and cognitive engagement, they are more likely to excel academically, form a stronger connection with their school, and a more positive sense of social-emotional well-being.	Principal, Curriculum Leaders	A collective bank of researched based strategies will be developed by October. Strategies will be demonstrated during classroom instruction and reflection upon strategies will happen at individual, department, and staff level.
	<p>Effectively integrate data use protocols into team &amp; curriculum leader meetings, grade level team and department meetings.</p> <p>Establish Tier I practices as the first step to student intervention.</p>	Teachers can provide interventions that match students' needs when they are able to benchmark their students against standards.	Principal, Curriculum Leaders, Academic Specialist	<p>Training on data use protocols for teachers to carry out effective use of data to measure student achievement of identified standards;</p> <p>Data use protocols will be effectively integrated to SST, grade level meetings and vertical department meetings;</p> <p>Use of formative assessments to drive instructional adaptations within the context of lessons will be consistently observed;</p> <p>Establish an assessment benchmark calendar prior to the start of the school year (ex. IXL, department benchmarks, Panorama surveys, etc.)</p>
	Review and revise school MTSS processes with focus on consistent procedures/protocols with respect to academic assessment criteria and intervention processes	Staff need the literacies around the why of this process and the importance of a school wide system of support. Staff also need training around data use tiered support for students.	Principal, Student Services Director, Acad. Specialist	<p>Training for support teams and faculty at large will be conducted on the implementation of consistent MTSS protocols by October;</p> <p>A mid year review of all practices and revision will be made by January;</p> <p>Data criteria will be established and utilized for MTSS process, including IXL</p>



	Review and revise school MTSS processes with focus on consistent procedures/protocols with respect to SEL assessment criteria and intervention processes	Staff need the literacies around the why of this process and the importance of a school wide system of support. Staff also need training around data use and providing tiered support for students.	Principal, Student Services Dir., Guidance Dir., Acad. Specialist, Counselors	Additional training in Panorama for assessment, analysis, and resources;  Developed Tier 1 and Tier 2 supports for students by January.
	Pilot co-teaching model	Students with special needs learn best in a least restrictive environment with their peers and content area specialist teachers.	Principal, Student Services Director, Acad. Specialist, Team Chair	Staff members receiving co-teacher training will establish a pilot for next year.  Co-teachers will reflect on their practice and work with administration by mid-year to establish a model for the middle school for the following school year
	Create a WIN (whatever I Need) block in the 23-24 schedule to provide a more efficient and equitable way of providing supports to students	There needs to be an identified time by grade level in order for staff to provide targeted interventions, general support, and opportunities for extension within the school schedule.	Principal, staff	Staff will build upon the work already completed to refine the mechanics of building this WIN block into next year's schedule.  Schedule will be completed by May 2023
	Review library purpose, program and space to provide students with opportunities to deepen their learning through skill acquisition and fostering a love of reading and maximize the use of the setting.	Library services and resources need to be fully utilized and embedded into our academic and social programming for our students. The library should be utilized for study, intervention, and teaching spaces and schedules, as well as a gathering place for students and staff.	Principal, Librarian, Acad. Specialist,	A study of the role of the librarian and the best use of the library space will be completed by February 2023

**School Improvement Goal 2:** *Continue to develop and strengthen a safe and nurturing school environment in which students, and staff, are able to maximize their learning and growth potential*

District Strategic Objective	Action Step	Rationale	Person(s) Responsible	Evidence of Effectiveness
<p><b>Ensure the Health and Wellbeing of Staff and Students</b></p> <p>Deepen our focus on student well-being both social-emotionally and physically and ensure program enhancements and re-visitation of policies or structures that may be hindering healthy student development. Recognizing that our teachers remain the life blood of our school, we will also remain cognizant of the growing pressures and raised expectations of teachers, while seeking to strengthen their health and wellbeing through professional development and other focused efforts</p>	Form a SEL Advisory focused on inclusivity, cultural sensitivity, equity, and bias to guide the school in reviewing practices, curriculum and PD	There are many good SEL practices that are happening in our school, but they are not connected. Initial coordination of these needs is beyond one person or department.	Principal, Counselors, LGBTQ Advisory, METCO Coord., SRO, Staff	Results of equity audit will be shared and analyzed as a staff; School based plan to incorporate changes identified by equity audit; Staff meeting and professional development agendas will reflect focus on SEL and equity.
	Identify means to ensure that SEL strategies are explicitly taught and reinforced so students and staff to have a common understanding and language regarding these strategies	DESE has adopted CASEL competencies for our students. We need to understand them as a school community in order to support our students in attaining them. CASEL standards align with Panorama.	Principal, SEL Advisory	Staff training in CASEL Competencies Identify curriculum/programs where SEL competencies are taught  Recommendations for Tier 1 programming for following year
	Establish consistent behavioral expectations at all grade levels School wide plan -	Inconsistency in expectations and accountability causes frustration for students, staff, and families.	Principal, SEL Advisory	Develop common language/rubric of expectations for students and staff;  Revised student and staff handbooks to reflect expectations
	Implement consistent procedures and protocols with respect to building-based support teams and intervention processes	Staff need to be trained and ready when students/staff need them most. All staff know who, why, how, and when to call for additional support.		Review roles and responsibilities for Emergency Response Team, Safety Care Team, Student Update Team, MTSS
	Review findings from the equity audit and incorporate goals and action steps into the next iteration of our School Improvement	"to foster a school community free from bias and discrimination, and ensure a sense of belonging and equitable outcome for all DS students," (DS AIDE).	Principal, Curriculum Leaders, Acad. Specialist	Participate in district focused curriculum review to determine the extent to which its instructional materials and assessment tools are culturally responsive, making adjustments as necessary
	Communicate clear vision, goals, and expectations for staff	Staff need time to reflect on progress on school/district initiatives	Principal, Team/ Curriculum Leaders	Staff will review progress on school/district initiatives on a quarterly basis as a staff and departments

**School Improvement Goal 3:** *Develop procedures to ensure two-way communication and an informed and well-functioning school community*

District Strategic Objective	Action Step	Rationale	Person(s) Responsible	Evidence of Effectiveness
<p><b>Further Strengthen Partnerships with Families and Communities</b></p> <p>In an effort to broaden collaborative school relations with the parent and greater communities of Dover, Sherborn and Boston, seek to strategically improve communications through the use of the latest technology and varied platforms, enhanced “professional development” for families and community members, and further development of relationships with community partners.</p>	Follow the lead of the district in assessing current family engagement practices	Families have placed their trust in us to educate their children and keep them safe. In order to maintain that trust, we need to provide timely, accurate, and appropriate information in a variety of modes with a consistency on which they can rely, as well as, by soliciting feedback on our performance.	Principal, Team Leaders, School Council	Survey families regarding school and teacher communication;  Identify communication strategies used by teams, departments, and individual staff.
	Develop an external communication plan for the school including responsibilities, timelines, etc.		Principal, Team Leaders, School Council	Incorporation of district changes to communication including website, social media, and communication templates;  Communication plan that outlines responsibilities and timelines for school, department, teams.
	Develop a PD plan for parents and families to help them support their children’s academic growth	Parents are their children’s primary teachers. Sharing our expertise with them will strengthen our partnership and better support our students.	Principal, Team Leaders, Curriculum Leaders, POSITIVE Board, School Council	Generation of and implementation of a PD plan and calendar. <i>For example:</i> <ul style="list-style-type: none"> <li>● POSITIVE Speaker series</li> <li>● Staff generated forums/screencasts                             <ul style="list-style-type: none"> <li>○ Subject specific</li> <li>○ Understanding school data</li> <li>○ Org station tips</li> <li>○ Social Media Impact</li> </ul> </li> </ul>

**School Improvement Goal 4:** *Ensure that our buildings and grounds support strong instructional and extracurricular programs to meet all safety (and wellness) requirements.*

District Strategic Objective	Action tSep	Rationale	Person(s) Responsible	Evidence of Effectiveness
<p><b><i>Maintain and Ensure Safe, Secure, State of the Art Facilities</i></b></p> <p>Ensure that all Dover Sherborn students are educated in safe and secure facilities that have quality classroom, meeting, special education, and storage spaces and provide for the needs of the 21st Century learner.</p>	Ensure that each room has identified, and functioning, emergency items	It is imperative that all staff and students have access to, and training with, appropriate emergency materials for their own safety.	Principal, Head Custodian	<p>Updated spreadsheet (by Aug. 30th) of security items for every room including, but not limited to:</p> <ul style="list-style-type: none"> <li>● Go bags</li> <li>● Lockdown keys</li> <li>● Working Phone/PA System</li> <li>● Door Magnet</li> <li>● Strobe lights (as needed)</li> </ul>
	Review automatic door lock times with schedule to ensure consistency and effectiveness	Ensuring that our safety measures are in place on a scheduled basis is important to proactively identify any defects in our security.	Principal, Head Custodian, Tech Director, Admin. Assistant	<p>Schedule of walkthrough checks throughout the school year</p> <p>Protocol for changes in door schedules</p>
	Schedule rooms appropriate for the subject class to be taught	It's important for staff and students have access to content	Principal	Master schedule that limits teacher movement between classrooms and ensures that classroom space is appropriate for subject

# *The Public Schools of Dover and Sherborn*

*Memo from  
Kathleen A. Smith, Interim Superintendent*

To: Dover Sherborn Regional School Committee

From: Kathleen Smith, Interim Superintendent

Re: Donations

I respectfully request the Dover Sherborn Regional School Committee accept the following donation:

- Jennifer Bingham for Owen Bingham Scholarship Fund \$2,500
- Alan Thayer Mudge Memorial Fund for DS Aide Author visit \$2,000
- Athletic Volunteer Coaches:
  - Thom McGill – Softball \$1,600
  - Meggan Newmarkers- Girls Lacrosse \$3,000
  - Gavin Mish- Baseball \$3,700
  - Larry Yaffee - Baseball \$2,000
  - Eugene Zanella- Boys Lacrosse \$3,000

# The Public Schools of Dover and Sherborn

Kathleen Smith, Interim Superintendent

157 Farm Street  
Dover, MA 02030  
Phone: 508-785-0036 Fax 508-785-2239

Dawn Fattore, Business Administrator

Elizabeth M. McCoy, Asst. Superintendent

[www.doversherborn.org](http://www.doversherborn.org)

Kate McCarthy, Director of Student Services

***Commitment to Community***  
***Equity and Excellence***  
***Respect and Dignity***  
***Climate of Care***

To: Regional School Committee

From: Kathleen Smith, Interim Superintendent  
Dawn Fattore, Business Administrator

RE: Re-appoint District Treasurer

Date: June 3, 2022

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We are recommending the School Committee vote to re-appoint John LaFleche as Treasurer for the Dover Sherborn Regional School District for the 2022-23 school year.

## DRAFT

### Dover-Sherborn Regional School Committee Meeting of May 10, 2022

Members Present: Kate Potter  
Maggie Charron  
Lynn Collins  
Judi Miller  
Angie Johnson  
Tracey Mannion

#### 1) Call to Order

Kate Potter called the meeting to order at 7:04 pm in the Middle School Library.

#### 2) Community Comments -

#### 3) Reports

- Superintendant Report - Kathleen Smith presented an update from her office.
- DSHS Principal and Student Report - Henry Murphy, Student Council President, and John Smith highlighted recent and upcoming events at the high school.
- DSMS Principal Report - Frank Tiano highlighted recent and upcoming events at the middle school including the 8th grade festivities/field trips planned for next month.
- Warrant Report

#### 4) Financial Reports: FY22 Monthly Report as of

- Revenues - projections of high school and middle school fees have been updated. All balances have a negative variance which can be attributed to COVID operations experienced through the year.
- Salaries - there have been multiple vacancies in educational assistant positions throughout the year resulting in accumulated savings.
- Expenditures - the current statements reflects a contribution of \$150,000 to the OPEB Trust Fund.
- E&D Roll forward - at this time, E&D is projected to be within the allowed threshold (5% of FY23 Operating Budget) and do not foresee any funds being returned to the Towns.

#### 5) Proposed Changes to 2022-23 Student Handbooks: first read - the changes to the handbooks were reviewed. A vote will be taken at next month's meeting.

#### 6) School Improvement Plans: first read - the plans were presented and discussed. A vote will be taken at next month's meeting.

#### 7) Consent Agenda

- Approval of Minutes: March 8, 2022
- Field Trip - April 13 - 20, 2023 to Spain.
- Donations - \$1,600 for DS Athletics physician coverage; \$800 DS Boys Co-op Ice Hockey for assistant coach; \$2,750 DS Boys Varsity Basketball for assistant coach; \$2,500 from Thomas Marlborough Scholarship Fund from Merle and Barbara Farrington; and \$1,100 from Boston Sand & Gravel and Jeanne Boylan toward the Rogers William Boylan Scholarship Fund.

*Lynn Collins made a motion to approve the Consent Agenda. Maggie Charron seconded.*  
22-09 VOTE: 6 - 0

## **DRAFT**

### **8) Communication**

- Dover School Committee minutes of January 25, 2022
- Sherborn School Committee minutes of February 8, 2022

### **9) Recognition** - Tracey Mannion was recognized for her service on the Regional School Committee.

### **10)Adjournment at 8:57 pm.**

Respectfully submitted,Amy Davis



School Committee Assignments	Regional School Committee	Regional School Committee
	<b>2021-22</b>	<b>2022-23</b>
<b>Chair</b>	Kate Potter	
<b>Vice Chair</b>	Lynn Collins	
<b>Secretary</b>	Judi Miller	
<b>Finance</b>		
<b>Warrants</b> <i>Signs accounts payable and payroll warrants</i>	Miller , Collins	
	Charron	
<b>Budget</b>	All	
<b>Subcommittees</b>		
<b>Superintendent's Evaluation</b> <i>Coordinates evaluation of the superintendent per DESE guidelines</i>	Potter	
	Collins	
<b>Union #50</b> <i>Three voting members (from each of the Dover and Sherborn School Committees) responsible for employment of the superintendent</i>		
<b>Personnel</b> <i>Reviews and approves sick bank requests</i>	Charron	
<b>Negotiations</b>	Collins, Potter	
<b>Search Committees</b> <i>Participates in search committees for administrative positions as needed</i>	Miller, Mannion	
<b>Policy</b> <i>Revises and proposes policies as needed for joint review by the school committees; conducts periodic policy manual reviews; identifies required policy review cycles</i>	Miller	
<b>Buildings &amp; Facilities</b> <i>Collaborates with the Business Administrator and Director of Facilities on annual approval of the Capital Plan</i>	Charron, Johnson	
<b>Liaisons</b>		
<b>DS AIDE</b>	Collins, Potter	
<b>MS POSITIVE/HS PTO</b>	Johnson- HS Potter-Positive	
<b>School Advisory Council</b>	MS: Mannion HS: Charron	
<b>Challenge Success</b>	Charron, Miller	
<b>SEPAC</b>	Mannion	
<b>METCO</b>	Potter	

Wellness	Mannion	
Task Forces		
Communication	Johnson	
Sustainability	Johnson	

The University of Alabama	2	As of June 3, 2022
American University	3	
Bentley University	2	
Boston College	4	
Boston University	5	
Brandeis University	2	
Bridgewater State University	2	
University of British Columbia	1	
Brown University	1	
Bryant University	2	
Bryn Mawr College	1	
University of California-Berkeley	1	
University of California-Los Angeles	2	
University of California-Riverside	1	
University of California-Santa Barbara	1	
Central Maine Community College	2	
Champlain College	1	
Chapman University	2	
College of Charleston	1	
Clark University	1	
Clemson University	1	
Colby College	1	
Colgate University	1	
University of Colorado Boulder	2	
Colorado College	1	
Colorado School of Mines	1	
University of Connecticut	2	
University of Connecticut Stamford	1	
Cornell University	1	
Davidson College	1	
University of Denver	2	
Drexel University	1	
Elon University	5	
Endicott College	1	
Erasmus School of History, Culture & Communication	1	
Fairfield University	1	
Florida Atlantic University	1	
Florida Southern College	1	
University of Florida	1	
Franklin and Marshall College	1	
George Washington University	2	
Georgetown University	1	
University of Georgia	1	
Gonzaga University	1	
University of Hartford	1	
Haverford College	1	
College of the Holy Cross	2	

Indiana Tech	1
John Cabot University-Rome	1
Kenyon College	1
Lehigh University	1
Loyola University Chicago	1
Loyola University Maryland	1
Massachusetts Institute of Technology	1
University of Massachusetts, Amherst	1
University of Massachusetts, Boston	2
University of Massachusetts, Dartmouth	1
Merrimack College	2
Miami University, Oxford	1
University of Miami	2
University of Minnesota-Twin Cities	1
Morehouse College	1
University of New Hampshire	3
New York University	1
Northeastern University	1
University of Notre Dame	1
Pace University-Westchester Campus	1
Pennsylvania State University	4
University of Pennsylvania	1
Pierce College-Fort Steilacoom	1
University of Pittsburg-Pittsburg Campus	3
Providence College	2
Queen's University	1
Rice University	1
University of Richmond	1
University of Rochester	1
Saint Anselm College	2
Santa Clara University	2
Scripps College	1
Skidmore College	1
Syracuse University	2
Towson University	1
Tufts University	3
Tulane University of Louisiana	4
Union College	2
Vanderbilt University	1
University of Vermont	7
University of Victoria	1
Villanova University	2
Virginia Polytechnic Institute & State University	1
Wake Forest	1
Wentworth Institute of Technology	1
Wesleyan University	1
Wheaton College	1

Williams College	2
University of Wisconsin-Madison	1
Worcester Polytechnic Institute	3
Gap Year	1
Military	0
Post Secondary	3
Work	2
Trade	0
Plans Unknown	0

**APPROVED MAY 10, 2022**

**Sherborn School Committee**

Meeting of March 15, 2022

Members Present: Nancy Cordell  
Dennis Quandt  
Amanda Brown  
Sangita Rousseau

Also Present: Kathleen Smith, Interim Superintendent  
Dawn Fattore, Business Administrator

**1) Call to Order**

Nancy Cordell called the meeting to order at 6:32 pm in the Pine Hill Library. Two members of the Committee participated in the meeting remotely.

**2) Community Comments - none**

Dawn Fattore informed the Committee that the FY23 Budget has been updated since the February meeting to reflect an additional \$60,000 in Circuit Breaker funds.

**FY23 Sherborn Schools Budget Hearing**

Dawn Fattore presented the FY23 Budget. FY22 Budget Drivers include: contractual payroll increases of approximately 2-2.25% across all bargaining units in addition to step and lane increases for educators ranging from 4-13%; student enrollment at 20 classroom sections; and continued trend budgeting.

FY23 Out of District Budget Drivers include: projected placements of 10 (vs 9 in FY22).

The proposed FY23 Operating Budget is \$7,327,067 made up of \$6,752,067 in in-district costs and \$575,000 in out-of-district costs. This budget is \$325,181 or 4.64% higher than the FY22 Budget.

The FY23 Capital request has been reduced to \$68,000 due to firm cost estimates coming in lower than expected.

**3) Discussion and Vote on FY23 Budget**

*Sangita Rousseau made a motion to approve the FY23 Budget as presented. Dennis Quandt seconded.*

*22-03 VOTE: Rousseau - yea, Brown - yea, Quandt - yea, Cordell - yea*

*Sangita Rousseau made a motion to approve the FY23 Capital requests as presented. Dennis Quandt seconded.*

*22-04 VOTE: Rousseau - yea, Brown - yea, Quandt - yea, Cordell - yea*

**4) Reports**

- Superintendent Report - Kathleen Smith presented an update from her office including mask optional roll out; Communication Consultant Project update; Central Office Audit update; and her Systems Leadership for Equity Position Paper.
- Principal's Report - Dr. Brown highlighted recent and upcoming events at Pine Hill.
- Warrant Report

**5) FY22 Financial Report as of February 28th**

- Salaries - there are no changes to report since the last meeting.

## **APPROVED MAY 10, 2022**

- Operating Expenditures - there are no changes to report since the last meeting.
- Out of District - there are no changes to report since the last meeting.

### **6) Annual School Committee Vote on MA School Choice Law**

*Sangita Rousseau made a motion to have the Sherborn Public School not participate in the School Choice program for the 2022-23 school year. Dennis Quandt seconded.*

*22-05 VOTE: 4 - 0 via roll call*

### **7) Consent Agenda**

- Approval of Minutes: February 8, 2022
- Donation - \$15,000 from the Sawin Fund for a Learning Lab on the front playground.

*Sangita Rousseau made a motion to approve the Consent Agenda. Dennis Quandt seconded.*

*22-06 VOTE: 4 - 0*

### **8) Communications**

- Dover Sherborn Regional School Committee minutes of February 1 & 16, 2022

### **9) Adjournment at 7:25 pm.**

Respectfully submitted,  
Amy Davis

## DRAFT

### Dover-Sherborn Regional School Committee Meeting of May 10, 2022

Members Present: Kate Potter  
Maggie Charron  
Lynn Collins  
Judi Miller  
Angie Johnson  
Tracey Mannion

#### 1) Call to Order

Kate Potter called the meeting to order at 7:04 pm in the Middle School Library.

#### 2) Community Comments -

#### 3) Reports

- Superintendant Report - Kathleen Smith presented an update from her office.
- DSHS Principal and Student Report - Henry Murphy, Student Council President, and John Smith highlighted recent and upcoming events at the high school.
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*Lynn Collins made a motion to approve the Consent Agenda. Maggie Charron seconded.*  
22-09 VOTE: 6 - 0



## **DRAFT**

### **8) Communication**

- Dover School Committee minutes of January 25, 2022
- Sherborn School Committee minutes of February 8, 2022

### **9) Recognition** - Tracey Mannion was recognized for her service on the Regional School Committee.

### **10)Adjournment at 8:57 pm.**

Respectfully submitted,Amy Davis