

OLD ROCHESTER REGIONAL SCHOOL COMMITTEE
January 26, 2022 at 6:30 p.m.
Marion – Mattapoisett – Rochester, Massachusetts
REGULAR MEETING MINUTES
MEETING HELD REMOTELY THROUGH ZOOM

Members Present: Heather Burke, Chairperson, Jason Chisholm, Matthew Monteiro, Joseph Pires, James Muse, Frances Kearns, Michelle Smith, Margaret McSweeney and Suzanne Tseki, Michelle Smith.

Members Absent: NONE

Others Present: Michael S. Nelson, Superintendent of Schools, Jannell Pearson-Campbell, Asst. Supt. of Teaching & Learning, Howard Barber, Asst. Supt. of Finance & Operations, Craig Davidson, Director of Student Services, Diana Russo, Administrative Assistant to Supt., Michael Devoll, Principal, ORR High School, Silas Coellner, ORR Jr. High School, Kelly Chouinard, Asst. Principal, ORR Jr. High School, Vanessa Harvey, Asst. Principal, ORR High School, Edward Gonet, Member of Student Council, teachers, parents, students and members of the press.

Meeting was called to order at 6:32 p.m. by Chairperson Heather Burke. Ms. Burke informed everyone attending the meeting that the meeting was being recorded, and that it's being held remotely via zoom, she also explained that the public has an option of attending via zoom.

I. Approval of Minutes

REGULAR MINUTES

Motion to approve the minutes of December 8, 2021 as amended

MOTION by Ms. McSweeney

MOTION Seconded by Mr. Monteiro

ROLL CALL VOTE:

6:2 (Monteiro; yes, Chisholm; yes, Burke; yes, Pires; yes, Smith; abstained, Muse; yes, McSweeney; yes, Tseki; abstained, Kearns: Ms. Kearns joined the meeting after the approval of the minutes)

BUDGET SUB-COMMITTEE MINUTES

Motion to approve the minutes of December 8, 2021 and December 15, 2021 as presented

MOTION by Mr. Muse

MOTION Seconded by Mr. Monteiro

ROLL CALL VOTE:

4:0 (Monteiro; yes, Chisholm; yes, Burke; yes, Muse; yes,)

V. General

A. Initial FY23 Draft Budget

Superintendent Nelson made the following statement: “

The budget sub-committee met tonight and the committee came to consensus regarding our priorities for the FY23 Budget and those priorities included a topic that should be very familiar to everyone, which is looking at the possibility of a Director of Guidance, a position based on conversations we've had in recent years and the work of the consultant group that we hired and heard from earlier

in the year, the other pieces that are new to us but we feel they are also important to consider are, updating some of our science materials and the approach that our teachers are using at the Jr. High School and also continuing some of our Technology upgrades at the Jr. High School in that particular area. We will share more information at our upcoming Budget Public Hearing scheduled on March 3rd. I would like to thank the Budget Sub-Committee, Matthew Monteiro, Jason Chisholm, James Muse and Chairperson Burke for their commitment and guidance in this particular area.”

B. High School Program of Studies Approval

Mr. Devoll presented and reviewed the following changes and additions to the High School Program of Studies for the 2022-2023 School Year with the school committee.

New Courses

PORTUGUESE 2

LEVEL 3 5 CREDITS FULL YEAR GRADES 10-12

In this course, you will expand the knowledge that you gained in Portuguese 1. You will continue to develop and improve your reading, listening, writing, and speaking skills of the Portuguese language. You will also learn to create and use more complex sentences in order to share and obtain information at a greater depth. You will discover new ways to express yourself and share your beliefs, ideas, and communicate past experiences. Most importantly, you will continue to use authentic resources to study other Lusophone cultures, their impact on the global society, and make connections to your own culture.

ENGLISH 12: COMMUNICATING IN THE 21ST CENTURY

LEVEL 3 5 CREDITS FULL YEAR GRADE 12

This twelfth grade college prep course will focus on building and refining the communication skills of effective speaking, writing, presenting, and critical listening valued in college, all professions, and the community beyond high school. Through reading of fiction and non-fiction and teacher-directed and student-created projects, students will further develop their inquiry and research skills, time management skills, and problem solving skills while exploring the senior essential questions, “Who am I? What is My Place in the Universe?”

Students will complete personal narratives in preparation for writing the college application essay or personal statement. They will work with their classmates on collaborative projects throughout the year building their interpersonal skills. The year will culminate with an individual senior research project that includes a research component, a written component, and a professional style presentation.

Course Description Updates

MARINE BIOLOGY (LAB)

LEVEL 3 5 CREDITS FULL YEAR GRADES 10-12

This course is designed to give you an introduction to Marine Biology using local harbors and estuaries as your laboratory. Instruction will include projects, fieldwork, dissections, labs and supplemental readings. You will work in cooperation with community based organizations and individuals. For instance, you will have contact with and work with the Mattapoisett Land Trust, Mattapoisett Harbormaster and Shellfish Officers, and the Brant Point Shellfish Hatchery on Nantucket. You will be keeping a field notebook to document the work you do with Oyster Aquaculture. Focus of coursework is on the structure and function, special adaptations and ecology of life in Buzzards Bay, and the human impact of global marine ecosystems.

Prerequisite: Successful completion of Biology.

AP PSYCHOLOGY

Prerequisite:

Teacher Recommendation

HONORS ECONOMICS

Prerequisite:

Teacher Recommendation

HONORS FORENSICS

Prerequisite:

Successful completion of Honors Chemistry with B or better or Chemistry with an A- or better.

ART II

LEVEL 3

5 CREDITS

FULL YEAR

GRADES 10-12

This course is a continuation of Art I. It is designed for the dedicated art student who wishes to further their study of visual art. You will continue to develop skills in the use of various media to create a body of work that demonstrates an understanding of visual aesthetics through personal expression. Technique, craftsmanship, idea development and critical thinking will be emphasized throughout the creative process. Major artists, artwork and art movements will be referenced and you will be expected to keep a sketchbook. You should note that this course will require more time than is allotted during class.

Prerequisite

Completion of Art 1 or teacher recommendation

HONORS ART III

LEVEL 4

5 CREDITS

FULL YEAR

GRADES 11-12

This course is intended for students that demonstrate a serious commitment to their artwork. You will continue your work begun in Art II by completing a variety of two and three-dimensional works of art in the areas of painting, drawing, sculpture and mixed media. Classroom instruction will focus on the techniques of creating, critiquing, self-assessing, revising and exhibiting. You should note that this course will require more time than will be allotted during class.

Prerequisite

Completion of Art 1 and Art II or teacher recommendation

AP ART & DESIGN

LEVEL 5

5 CREDITS

FULL YEAR

GRADE 12

The AP Art & Design curriculum is designed to simulate a college art foundations class. Characteristics of a college level class include independent work outside of class meeting time, student led inquiry, exploration and discovery. Assignments and artmaking will be done both in class and outside of class. Therefore, you should plan to work in both environments. You will not be taking an exam. You will be submitting a portfolio of artwork. There are two components of the portfolio; the Sustained Investigation and the Selected Works. The main criteria for evaluation are inquiry/investigation, practice, experimentation, revisionsion, synthesis and written reflection. Students may choose 2D, Drawing or 3D portfolio options. Students will submit the required portfolio to the College Board in May.

Students should expect to:

- Buy additional materials for class projects.
- Spend considerable time working outside of class.
- Plan on attending a required planning meeting in the spring.
- Be assigned work to complete over the summer.
- Plan on attending work sessions outside of class time, during the school year to work on their concentration.
- Exhibiting their artwork

Prerequisite: Department Coordinator approval. One full year of courses related to chosen portfolio designation and completion of other art courses are strongly recommended

SCHOOL COMMITTEE FEEDBACK:

Ms. Burke inquired if Mr. Devoll would be looking to implement a Portuguese III and IV given the turn out that he's had. Mr. Devoll expressed that he believes that's the way we should be looking at it this initiative for these students, he expressed we committed to this for two years, but that the response has been strong and the he envisions the district to moving to Portuguese III and IV in years to come. He expressed that one of our staff members is currently pursuing Portuguese certification.

Ms. Burke asked if the prerequisites regarding the teacher recommendation have an appeal process and is that appeal process published in the course of studies? Mr. Devoll reported that yes there is an appeal process, he explained that he believes in open enrollment and he also explained that they have what they call "override" meetings to discuss the best options for the students, but he did agree that it would be a good idea to include more information about the "override" process in the program of studies.

Motion to approve additions and changes to the high school program of studies as presented
MOTION by Mr. Muse

MOTION Seconded by Ms. McSweeney

ROLL CALL VOTE:

9:0 (Monteiro; yes, Chisholm; yes, Burke; yes, Pires; yes, Kearns; yes, Muse; yes, McSweeney; yes, Smith; yes, Tseki; yes)

C. Tiered Focused Monitoring Audit (English Language Learners)

Superintendent Nelson made the following statement:

"Recently we received our report for the Tiered Focused Monitoring Audit that looks at our school's implementation of English Language Learners, Special education and Civil Rights regulations. The Department of Education – looks at relevant documentation, student records, interviews staff members and solicits parent and guardian feedback. I want to thank Assistant Superintendent Pearson-Campbell and Director Davidson for their leadership on working through this cumbersome process and recognize the positive feedback we received".

Dr. Pearson-Campbell made the following statement:

The District's English Language Learner department received feedback from DESE regarding a recent audit. The Tiered Focused Monitoring report evaluates 12 criteria. Eight out of twelve criteria were fully implemented. Four criteria were partially implemented based on a review of documents and interviews with parents/guardians, educators, and staff that support English Language Learners. The results of the ELL audit places our district in Tier 1 under the Continuous

Improvement Plan. The District's Corrective Action Plan is due to be sent to DESE by February 14th. The Office of Teaching and Learning is working with Ms. Erin Bednarczyk, the District Website Coordinator, to create a Family Engagement webpage. The webpage will provide parents and guardians with translated steps when enrolling or transferring into the District. The school district's data is now in a Google Datasheet to ensure parents receive translation or written documents in their native language.

D. Tiered Focused Monitoring Audit (Special Education & Civil Rights)

Mr. Davidson reported the following on the Tiered Focused Monitoring Audit:

District/charter schools are reviewed every three years through Tiered Focused Monitoring. This review process emphasizes elements most tied to student outcomes

Last year we went through a Self-Assessment Phase:

- *reviewed special education and civil rights documentation*
- *reviewed a sample of special education student records selected across grade levels, disability categories and levels of need.*
- *Upon completion of these two internal reviews, the district/school's self-assessment is submitted via WBMS to the Department for a team to review.*

This year we had a team from the Department of Ed visit for an On-site Verification Phase:

- *Review of student records for special education that our Liaison's and Special Education Secretaries Deb Threfall and Donna Kirk worked extremely hard on preparing.*
- *Review of additional documents for special education or civil rights.*
- *Surveys of parents of students with disabilities*
- *Interviews of parent, staff and administration*
- *Observations of classrooms and other facilities:*

Our district was found to be in compliance with all of the criteria monitored during the TFM Review and no corrective action is required at this time.

SCHOOL COMMITTEE FEEDBACK:

Ms. Kearns wanted to let the administration know that she appreciates the work that was done in preparation for the two audits, she expressed that the fact that there were no findings is great and she really appreciates all the work is done behind the scenes.

Mr. Muse expressed that this work goes on at the elementary schools not just here at ORR therefore the undertaking is that much greater and the administration did a fantastic job.

V. New Business

C. Business

1. Financial

Mr. Barber reported that as of January 24, 2022 the Old Rochester Regional School District currently has \$358,859 available of the general funds appropriated in the 2022 Fiscal Year.

Mr. Barber also reported on Food Service and Facilities.

CHAIRPERSON'S REPORT-

Chairperson Burke made the following statement:

"I have been fortunate to have been getting to see you guys a lot lately and that's because we are really into the hard work and important work that the school committee members do, it's always fun to have meetings like we did in fall where we celebrated student successes, but our purpose is to set good policy, to create budgets that will help grow and sustain the excellence of our school district. Two very important activities that are going to be coming up are the contract negotiations and also the superintendent's evaluation process, both of these things are incredibly time consuming but there is no more important work that we do as a school committee member than to setup our district up for success going forward than the work that we do in budgets, administration evaluation and policy, so I appreciate how everyone comes to these meetings with a thoughtful perspective and well prepared and know that your efforts make a big difference."

CENTRAL OFFICE ADMINISTRATORS REPORT –

Superintendent Nelson made the following statement:

The biggest news is that the Department of Education extended their mask requirement through at least February 28, 2022 and the protocols for isolation and quarantining were updated and shared with our school community on 12/31/21. We are also currently looking at the possibility of Mathematics Acceleration Academies during the February and April vacations...

Office of Teaching & Learning Office- Dr. Pearson-Campbell reported on the following:

The Office of Teaching and Learning led an IXL webinar for parents and guardians in December. During the webinar important information such as students' username and password information was provided along with information on how parents and guardians can assist students with the use of ixl.com. Parents and guardians learned how to create reports that monitor student progress and also use ixl.com on multi-media platforms. Provided below is the PowerPoint that was presented and is now on each of the schools websites. The IXL webinar will assist in building learning capacity for families and guardians. [Virtual Informational Meeting www.ixl.com 12 13 21](#)

On Tuesday, January 18th a full day of professional development for educators took place. We continued to focus on the following 3 key areas: Global Citizenship, 21st Century Learning, and Social Emotional Learning.

Keynote speaker, **Loretta LaRoche**, started off the morning speaking to all educators from 8:45 - 9:45 am via Zoom. Loretta LaRoche is an international stress management expert who helped pioneer the use of humor as a coping mechanism. She has authored eight best-selling books and has been the star of seven PBS TV shows aired on over eighty stations nationwide. She was an adjunct faculty member at the Mind/Body Medical Institute, an affiliate of Harvard Medical School for fifteen years. Her signature humor is her ability to observe the absurdities that are so much a part of the human condition and the culture which often leads to stress and to help find the AHA in the HA HA!

Also, www.ixl.com representatives visited each school; educators were able to ask questions regarding accelerated learning with IXL. In addition, Ms. Diane Lizotte offered AIMSWEB support for progress monitoring for any educators wishing to ask questions. Educators had an opportunity to examine and create student centered plans for Phase 3 of the Accelerated Roadmap.

We are committed to the 3 key areas of the Accelerated Learning Roadmap: sense of belonging, grade level material and progress monitoring. Provided below is the January 18, 2022 Full PD Day Schedule for your review. Jan 18, 2022 PD ~School Committee

Mr. Craig Davidson – Director of Student Services reported the following:

Mr. Davidson reported that the Old Rochester Regional School District MA Superintendency Union #55 and the Southeastern Massachusetts Educational Collaborative (SMEC) have created a new partnership to offer free online family workshops for Tri-Town and SMEC families focusing on Social-Emotional Learning, 21st Century Learning Skills and Global Citizenship.

The “Community Talks” series will provide families the opportunity to participate in workshops that will assist parents/guardians/caregivers in building their tool kits to support their children in and outside of the school setting. Community Talks will be a 10 Part series running from now until the end of June 2023. The first workshop in the series, “Community Talks: Part 1,” We had 62 Tri-Town and SMEC Families participate. Community Talks: Part 2 and 3 will welcome Jon Mattleman, a mental health counselor will present on “The Secret Lives of Teens & Tweens” his dynamic and fun presentation for parents and caregivers will take place over two nights on Thursday February 10 and Thursday March 10th at 6:00 p.m.

PRINCIPAL’S REPORT-

High School

Mr. Devoll updated the School Committee on the following events:

Student Achievement in Art!!

Three ORRHS students had their artwork selected for the Emerging Young Artist Show. Congratulations to Makayla Semiao, Isabella Correia, and Autumn Tilley! The student work will be showcased at UMass Dartmouth.

Boys Ice Hockey Plays in Providence

ORRHS Boys Ice Hockey played at the Dunkin Donuts Center in Providence, RI on January 14, 2022 versus rival Dartmouth High School.

Mock Senate Movers and Shakers

Seniors David Ditata and Eddie Gonet IV worked together at the Edward M. Kennedy Institute to promote equity, integrity, resilience and growth. Working in a mock senate with David represented the state of New Hampshire and Eddie represented Kentucky. the students saw how bills and resolutions are debated.

Standard Times Players of the Year:

George Barry, Boys Soccer
Maggie Brogioli, Volleyball
Maggie Nailor, Field Hockey
Markus Pierre, Golf
Hannah Whalley, Cross Country

Upcoming Dates:

1/27: Term 2 Closes
1/28: Term 3 and Semester 2 Begins
2/3: Delayed Start for Students; Block 1 begins at 8:30 a.m.

Jr. High School

Mr. Coellner updated the School Committee on the following events:

RECOGNITIONS:

Brian Almeida:

Mr. Almeida applied for and received the WPI Grant for a Robotics Kit to be used in both the 7th and 8th grade curriculum. The grant provides a robotic platform that gives students choice and flexibility with how they can solve different proposed project based learning assignments. The Grant provided two days of Professional Development for training as well as a complete Robotic Kit.

Congratulations to the following 8th grade students who were selected from thousands of submissions to be published in the 2022 edition of Young Writers – these students will see their flash fiction in print: Ellie Correia, Neva Matos, Giada Gandolfi, Brandon Gates, Jake Koczera, Carys Femino, Izzy Marmelo, Jiya Patel, Austin Scully, Alex Tobin, Hannah Thorell, and Molly Wronski – great job writers!

Big Y Supermarket:

Extend a “thank you” to Big Y Supermarket for donating boxes of hand sanitizer for our classroom to help keep our students safe!

AFTERSCHOOL ACTIVITIES BEING OFFERED:

Jazz Band - Tuesdays

Ping Pong - Wednesdays

GSA - Tuesdays

Computer Science - Thursdays

Engineering Club - Thursdays

Sporting Clinics - Cheerleading

(Jan/Feb/March) Lacrosse

Boys Soccer

Girls Soccer

Football

CULTURAL PROFICIENCY MEETINGS:

Monthly Cultural Proficiency meetings have been scheduled consisting of Administrators, Teachers, Parents and Student representation

SURVIVAL/SCOPE:

Positive discussions have been taking place regarding holding both Survival and SCOPE at the end of the school year – more information to follow as we navigate through this pandemic

ADVISORY:

8 weeks of “Planning for Success” – wherein students create a weekly planner with their Advisor that is emailed to their caregiver for discussion. Mini lessons to be provided in the future.

RECENT EVENTS:

12/22/22 The Holiday Concert took place- both the band and chorus performed a variety of holiday music/songs. The auditorium was full of spectators who enjoyed the concert and provided them all with a bit of holiday spirit!

1/12 & 1/14 Aimsweb Testing took place for both Math and Reading – makeups held the week of January 17

1/19/22 Mr. Orie held a parent/student meeting regarding the upcoming Europe trip, which is scheduled to take place in mid-June of this year. Approximately 27 students are interested in participating in this trip

UPCOMING EVENTS:

2/2/21 World Read Aloud Day: Ms. Enos, Reading Teacher, will be sharing information with Teachers to share out in their classrooms about literacy, modeling good reading, as well as sharing some literacy facts to raise awareness about the importance of literacy

SCHOOL COUNCIL: Mr. Gonet reported that the high school's student council is prepping for Kindness Week coming up, he explained that will be held the week before February break and it will be a long week project in which every class chooses an act of kindness to do, he expressed that it improves kindness all around the school and it's great to see what different things classes come up with. Mr. Gonet expressed that if any school committee members have any ideas about acts of kindness he would love to hear them. Mr. Gonet also reported that student council is thinking of doing a Spirit Week in February. He also reported that the Senior Class is going through all their Prom planning and they are making great progress on that, he also reported that Senior Superlatives are coming up March 9th and that everyone is invited to attend, he expressed that new this year instead of choosing a boy and a girl they are simply selecting two people in each category to be more inclusive. Mr. Monteiro suggested if Mr. Gonet is looking for acts of kindness he should look up Martin Seligman founded the field of Positive Psychology which measures different measures of positive psychology and one of the character strengths is kindness and they have specific practices that people can put into play, he encouraged Mr. Gonet to google Dr. Seligman and that he would be able to find information on kindness.

VIII.

B. Committee Reports

1. **Anti-Racism Committee**– Ms. Kearns reported that they had their first meeting on January 25th, and had a great turn out, they discussed activities that were going on in different buildings, they also reviewed core values and using that to drive an evaluation of our sub-committee goals and objectives and potentially a name change.
2. **Budget Sub-Committee- reported on earlier in the meeting.**
3. **Communication Committee-** Mr. Pires reported that the committee has not met since the last meeting but that the last meeting left them with a good sense of direction and the committee continues to promote the work being done at the school and getting the information out to the community.
4. **District Agreement Committee** – Mr. Nelson reviewed the new weighted vote system with the school committee since the approval of the newly revised Regional Agreement and he just wanted to thank everyone for their patience as himself and Ms. Russo calculate votes. Mr. Nelson also outlined that moving forward the ORR Budget Assessment will be calculated on a 3-year enrollment average for the operating budget and a 5-year average for the Capital Budget.

5. **Facilities Committee** - Ms. Kearns reported that they received some updates back in November about items that went to the Town Committee for approval and have not needed to meet since then.
6. **Local School Committee**- Rochester: Mr. Chisholm reported that they met and also reviewed a draft budget and the calendar and are meeting next on February 3rd. Mattapoisett: Mr. Muse reported that they reviewed the school calendar, also reviewed the audits and reported that Mrs. Rosemary Bowman longtime Principal for Mattapoisett is retiring and that the district is grateful to have had her for so many years, Marion: Ms. Smith reported that they met January 12th and reviewed the school calendar, a draft budget, the TFM audits and approved some donations.
7. **Policy Sub-Committee**- Ms. McSweeney reported that they reviewed the KHB – Advertising in the Schools Policy, the BEDH – Public Comment Policy and the DJE – Procurement Requirements Policy and that all of them had been reviewed at the most recent Joint School Committee meeting, she reported that the Public Comment revisions and the Procurement Revisions were approved and that the Advertising Policy will be sent back for more work to the Policy Sub-Committee. The committee also reviewed the entire policy manual for gender neutral terms and approved those to be changed to more inclusive terms.
8. **SMEC** – Ms. Tseki reported that SMEC next meets on January 31st at 5:30. She also reported that in the drive is really helpful information about how SMEC works and also their FY21 Annual Report.
9. **Tri-Town Foundation** – Ms. Tseki reported that there should be more information coming in the next couple of weeks about grant opportunities.

Chairperson Burke reviewed future timeline and stated the next meeting is scheduled for March 3rd for the Budget Hearing and that the regularly scheduled meeting would be on March 23rd at 6:30 p.m.

OPEN COMMENTS: NONE

XII. Executive Session

MOTION: by Mr. Muse at 7:38p.m. to enter executive session for the purpose of exception #3 and #7 and return only to adjourn

SECOND: by Ms. Smith

ROLL CALL VOTE:

9:0 (Monteiro; yes, Burke; no, Pires; yes, Kearns; yes, Muse; yes, Smith: yes, McSweeney: yes, Tseki: yes, Chisholm: yes)

MOTION: by Ms. Kearns to come out of Executive Session at 7:43 pm

SECOND: by Ms. Smith

ROLL CALL VOTE:

9:0 (Monteiro; yes, Burke; no, Pires; yes, Kearns; yes, Muse; yes, Smith: yes, McSweeney: yes, Tseki: yes, Chisholm: yes)

Motion to adjourn at 7:44 p.m.

MOTION by Ms. Kearns

MOTION Seconded by Ms. McSweeney

ROLL CALL VOTE

9:0 (Monteiro; yes, Burke; no, Pires; yes, Kearns; yes, Muse; yes, Smith: yes, McSweeny: yes, Tseki: yes, Chisholm: yes)

Submitted by Diana Russo

OLD ROCHESTER REGIONAL DISTRICT SCHOOL COMMITTEE MEETING
Marion – Mattapoisett - Rochester, Massachusetts

January 26, 2022
Meeting to be held remotely
Zoom LINK:

<https://oldrochester-org.zoom.us/j/91817888030?pwd=R2lRcGxiOG5SHdTVGI3OHhBS1J1dz09>

TIME: 6:30 p.m.

MEETING TO ORDER

RECOGNITION PRESENTATION

- I. Approval of Minutes**
 - A. Regular Meeting – December 8, 2021**
 - B. Executive Session – October 20, December 15, 2021**
 - C. Budget Sub-Committee- December 8, 15, 2021**
- II. Consent Agenda**
- III. Agenda Items Pending**
- IV. Special Topic Report**
- V. General**
 - A. Initial FY 23 Draft Budget**
 - B. High School Program of Studies Approval**
 - C. Tiered Focused Monitoring Audit (English Language Learners)**
 - D. Tiered Focused Monitoring Audit (Special Education & Civil Rights)**
- VI. New Business**
 - A. Policy Review**
 - B. Curriculum**
 - C. Business**
 - 1. Financial Report**
 - 2. Budget Transfers**
 - D. Personnel**
- VI. Unfinished Business**

CHAIRPERSON'S REPORT

CENTRAL OFFICE ADMINISTRATORS REPORT

PRINCIPALS' REPORTS

STUDENT ADVISORY COUNCIL REPORT

- VII. School Committee**
 - A. Reorganization**
 - B. Committee Reports**
 - 1. Anti-Racism Committee**
 - 2. Budget Sub-Committee**
 - 3. Communication Committee**
 - 4. District Agreement Committee**
 - 5. Facilities Committee**
 - 6. Local School Committee**
 - 7. Policy Sub-Committee**
 - 8. SMEC**
 - 9. Tri-Town Foundation**
 - VIII. Future Business**
 - A. Timeline**
 - B. Future Agenda Items**
 - IX. Open Comments**
 - X. Information Items**
 - XI. Executive Session**
- ADJOURNMENT**

OLD ROCHESTER REGIONAL SCHOOL DISTRICT
Marion – Mattapoisett – Rochester, Massachusetts

TO: Old Rochester Regional District School Committee
FROM: Michael S. Nelson, Superintendent of Schools
DATE: January 21, 2022
SUBJECT: Agenda Items

The following items are on the agenda of January 20, 2022.

I. Approval of Minutes

A. Regular Meeting

Recommendation

That the School Committee review for approval the minutes of December 8, 2021. Please refer to “ORRSC 01262022 December Minutes”.

B. Executive Session

Recommendation

That the School Committee review for approval the minutes of October 20, 2021 and December 8, 2021.

C. Budget Sub-Committee

Recommendation

That the School Committee review for approval the minutes of December 8th and 15th, 2021. Please refer to “ORRSC 01262022 Budget Minutes”.

V. General

A. Initial FY 23 Draft Budget

Recommendation

That the School Committee hear a draft presentation from Administration on the FY23 Draft Budget.

B. High School Program of Studies Approval

Recommendation

That the School Committee review for approval the ORR High School Program of Studies. Please refer to “ORRSC 01262022 Program of Studies”.

C. Tiered Focused Monitoring Audit (English Language Learners)

Recommendation

That the School Committee hear a report from Administration. Please refer to “ORRSC 01262022 Audit ELL (2 documents).”

D. Tiered Focused Monitoring Audit (Special Education & Civil Rights)

Recommendation

That the School Committee hear a report from Administration. Please refer to “ORRSC 01262022 Audit SE & CR (2 documents).”

VI. New Business

C. Business

1. Financial Report

Recommendation

That the School Committee hear an update from Mr. Barber. Please refer to “ORRSC 01262022 FY22 Financial Memo” and “ORRSC 01262022 FY22 Financial Report”.

VIII. Future Business

A. Timeline

The next meeting(s) of Committee will be held as follows:

ORR School Committee

March 1, 2022 - ZOOM

PUBLIC HEARING

March 23, 2022 - ZOOM

Regular Meeting

Joint School Committee

April 28, 2022 (ZOOM)

B. Future Agenda Items

- ◆ Budget approval (Public hearing) (March)
- ◆ Public hearing on school choice (April)
- ◆ Public hearing on Internet Safety Policy (May)
- ◆ Administrator Contracts (May)
- ◆ School Committee re-organization (June)
- ◆ Approval of new School Council goals (June)
- ◆ Approval of special needs transportation contract (June)
- ◆ Approval of leases (June)

X. Information Items

1. FOOD SERVICE DIRECTOR REPORT, January, 2022
2. FACILITIES DIRECTOR REPORT, January, 2022
3. SMEC, Annual Reports (2)

XII. Executive Session

Recommendation

That the School Committee enter into executive session for purposes of the following exceptions:

- #3 to discuss strategy with respect to collective bargaining and
- #7 to comply with the provisions of any general or special law or federal grant-in-aid requirements.

If you have any questions regarding any of these recommendations, please feel free to call me.

OLD ROCHESTER REGIONAL SCHOOL COMMITTEE

December 8, 2021 at 6:30 p.m.

Marion – Mattapoisett – Rochester, Massachusetts

REGULAR MEETING MINUTES

MEETING HELD REMOTELY THROUGH ZOOM

Members Present: Heather Burke, Chairperson, Jason Chisholm, Matthew Monteiro, Joseph Pires, Frances Kearns, James Muse, Michelle Smith, Margaret McSweeny and Suzanne Tseki.

Members Absent: Suzanne Tseki & Michelle Smith.

Others Present: Michael S. Nelson, Superintendent of Schools, Jannell Pearson-Campbell, Asst. Supt. of Teaching & Learning, Howard Barber, Asst. Supt. of Finance & Operations, Craig Davidson, Director of Student Services, Diana Russo, Administrative Assistant to Supt., Michael Devoll, Principal, ORR High School, Silas Coellner, ORR Jr. High School, Kelly Chouinard, Asst. Principal, ORR Jr. High School, Vanessa Harvey, Asst. Principal, ORR High School, Edward Gonet, Member of Student Council, teachers, parents, students and members of the press.

Meeting was called to order at 6:40 p.m. by Chairperson Heather Burke. Ms. Burke informed everyone attending the meeting that the meeting was being recorded, and that it's being held remotely via zoom, she also explained that the public has an option of attending via zoom.

RECOGNITION PRESENTATION: Superintendent's Award

Superintendent Nelson read the following statement:

"The Massachusetts Association of School Superintendents – known as M.A.S.S. - has designed an award for academic excellence. These awards are given to high school students who have distinguished themselves in the pursuit of excellence during their high school careers based on grade point average and class rank. This year's Old Rochester recipient is Amaya McLeod. Amaya McLeod is an exceptional young lady. Amaya is a true intellectual with a thirst for knowledge, a leader in her school and local community, and a young lady with great character and integrity. Simply put, she is "top-notch." Amaya's transcript speaks for itself. Amaya thrives in the intellectual challenges of ORR's most rigorous classes. Amaya's academic maturity, self-discipline, and dedication to her studies is evident in her 4.5 GPA, class rank of 2, and numerous recognitions such as "Excellence in AP Chemistry," "Excellence in Honors Pre-calculus," "Excellence in US History," and the list goes on to literally include every subject area. Also, Amaya is a National Merit Semi-Finalist. In addition to being a stellar student, Amaya is an active leader and role model in her school community. Amaya has been a valuable member in Student Council since freshmen year and is currently serving as the President of the Executive Board, she is Co-President of the Environmental Club, a member of CORE (Creating Old Rochester Environment), and a Presidential Service Award recipient recognizing her countless hours of community service (just to name a few of her activities). Amaya's leadership roles have not gone unnoticed. Last year the faculty nominated Amaya to represent ORR at the American Legion's Girls' State Conference. I cannot imagine a better candidate to represent our school. Amaya McLeod is truly an amazing young lady. She is confident, compassionate, independent, and mature beyond her year. She is a young lady with great potential and full of future promise."

Principal Devoll and Chairperson Burke also congratulated Ms. McLeod on her achievements.

Athletic Recognitions

Superintendent Nelson expressed that the Girls Volleyball Team recently won the State Championship in the program's history, he expressed that a lot of people that are here tonight were at that game, including Chairperson Burke, he expressed it was exciting, amazing and the entire team and coaching staff is certainly made our community very proud. Mr. Nelson expressed that they thought it was extremely important to invite them to the school committee meeting for recognition. Mr. Michael Devoll, High School Principal introduced the team. Mr. Devoll also expressed that it was a very memorable Fall for all the ORR athletic teams and the cherry on top was certainly the Girls Volleyball winning the State Championship. Mr. Devoll expressed that this did not happen by chance, this group committed themselves to excellence in everything that they did, and the State Championship was the product of a commitment that he challenges all our student athletes to model and mirror in years to come, he expressed it was a reward of years of hard work on behalf of the students and the coaching staff. He congratulated the team and the coaching staff.

Chairperson Burke also congratulated the Girls Volleyball team on behalf of the Old Rochester Regional School Committee. She expressed that she also wanted to give a "shout out" to their fans because they made these games really fun and filled every gym with such school spirit and she expressed that the players were the leaders of that, she expressed that they proved themselves on the floor night after night, game after game and you were "gracious" in all moments. She thanked them for all they did for the school spirit and school community and she expressed that this will be an achievement that you will be able to carry with you for the rest of your lives.

Coach Oliveira thanked everyone for their support. He expressed that the support they received throughout the season from everyone at school and in the community was amazing.

The Girls Volleyball Team was recognized for their 2021 MIAA Championship and four students were also recognized as the Most Valuable Players in the South Coast Conference.

The following students and coaches were recognized at the meeting on December 8, 2021.

Magdalena Brogioli	Volleyball-South Coast Conference Most Valuable Player
Maggie Nailor	Field Hockey - South Coast Conference Most Valuable Player
Markus Pierre	Golf - South Coast Conference Most Valuable Player
Hanna Whalley	Cross Country - South Coast Most Valuable Player
Caroline Brogioli	Volleyball - 2021 MIAA Champions
Magdalena Brogioli	Volleyball - 2021 MIAA Champions
Sally Butler	Volleyball - 2021 MIAA Champions
Failenn Fitzpatrick	Volleyball - 2021 MIAA Champions
Aubrie Letourneau	Volleyball - 2021 MIAA Champions
Tavish Nunes	Volleyball - 2021 MIAA Champions
Emma Petersen	Volleyball - 2021 MIAA Champions
Sydnee Pires	Volleyball - 2021 MIAA Champions
Reagan Rock	Volleyball - 2021 MIAA Champions

Kamryn Rodrigues	Volleyball - 2021 MIAA Champions
Charlotte Sisson	Volleyball - 2021 MIAA Champions
Mikenna Soucy	Volleyball - 2021 MIAA Champions
Ella Soutter	Volleyball - 2021 MIAA Champions
Emma Thorell	Volleyball - 2021 MIAA Champions
Emma Van Ness	Volleyball - 2021 MIAA Champions
Cameron Van Ness	Volleyball - 2021 MIAA Champions
James Oliveira	Volleyball - 2021 MIAA Champions – Coach
Allyson Collette	Volleyball - 2021 MIAA Champions - Asst. Coach

Chairperson Burke also congratulated the four MVP's for their hard work and commitment.

I. Approval of Minutes

REGULAR MINUTES

Motion to approve the minutes of October 20, 2021 as presented

MOTION by Mr. Muse

MOTION Seconded by Ms. Kearns

ROLL CALL VOTE:

7:0 (Monteiro; yes, Chisholm; yes, Burke; yes, Pires; yes, Kearns; yes, Muse; yes, McSweeney; yes)

V. General

B. Prom Location

Superintendent Nelson made the following statement:

Tonight Mr. Devoll is seeking approval for the prom location for this year's senior class. Mr. Devoll could you please provide an overview to the committee?

Mr. Devoll explained that the senior class is requesting approval for their prom location to be at held at the Belle Mer: A Longwood Venue, in Newport, Rhode Island. Senior Class Officers explained that the cost of tickets would be from \$100 to \$200; location has been used in the past and it has been a great venue; students supply their own transportation; we will allow outside guests: all outside guests out of high school must be under 21 and will be CORI'd; all outside guests from other high schools must have sending school complete sign-off; we will continue to follow current health guidelines and we will keep up with changes in the guidance.

SCHOOL COMMITTEE FEEDBACK:

Mr. Muse expressed that he hopes that administration makes sure that if they see any student with any financial impediment that they know there are always people willing to help.

Ms. Burke expressed that it's important for the Class Advisors to review the cancellation policy to make sure that conditions and fees are clearly spelled out.

Motion to approve prom location for the 2021-2022 school year as presented

MOTION by Mr. Muse

MOTION Seconded by Ms. Kearns

ROLL CALL VOTE:

7:0 (Monteiro; yes, Chisholm; yes, Burke; yes, Pires; yes, Kearns; yes, Muse; yes, McSweeney; yes)

C. Approval of Special Field Trips

Superintendent Nelson made the following statement:

Tonight Mr. Devoll is seeking approval for two special field trips this school year. Mr. Devoll could you again please provide an overview of the requests to the committee?

Mr. Devoll explained that DECA is planning to attend two conferences this school year that require School Committee approval.

The first event is the Massachusetts DECA State Career Development Conference in Boston. It runs from Thursday, March 10, 2022 to Saturday, March 12, 2022. The exact venue is still TBA based on numbers, but it will most likely be at the Marriott Boston Copley Place. We will utilize the MBTA in order to minimize transportation costs. In the past, we have had approximately thirty students attend. It is an overnight event, and there are generally four students per hotel room. There will be several other schools in attendance across Massachusetts. Mr. Devoll expressed that according to students who have attended in the past, this experience is: *“The Massachusetts DECA State Career Development Conference is an opportunity for many students to expand upon their public speaking skills as well as receiving strong feedback from professional judges on a professional level after advancing from the Massachusetts DECA District Career Development Conference. Alongside competition, students will also have the opportunity to meet other competitors from surrounding schools. The students involved in ORR DECA are committed to following the current safety and health guidelines, and will maintain these measures until instructed differently.”*

Mr. Devoll explained that the second event is the International Career Development Conference. It runs from Saturday, April 23, 2022 to Tuesday, April 26, 2022. It is being held in Atlanta, Georgia. The conference venue is the Georgia World Congress Center, 285 Andrew Young International BLVD NW, Atlanta, GA 30313. Students must qualify for this competition. We generally have about 5 students make it to this stage. There will be schools from across the country in attendance. Further conference information: <https://www.deca.org/high-school-programs/high-school-educational-conferences/international-career-development-conference-hs/>

Members of the DECA Club, Kira Sarkarati, Kinsley Trout, Sarah Wyman and Teddy Carroll presented a slideshow.

SCHOOL COMMITTEE FEEDBACK:

Ms. Burke inquired about insurance. Mr. Nelson expressed that any school sponsored event would be covered by the school's insurance.

Mr. Muse inquired about funding for the trip to Georgia. Mr. Carroll reported that within DECA they have different fundraising opportunities throughout the year, he expressed that they also have a grant from the Lighthouse Foundation for several thousand dollars.

Motion to approve the Boston overnight field trip as presented,

MOTION by Mr. Muse

MOTION Seconded by Mr. Monteiro

ROLL CALL VOTE:

7:0 (Monteiro; yes, Chisholm; yes, Burke; yes, Pires; yes, Kearns; yes, Muse; yes, McSweeney; yes)

Motion to approve the Georgia, out of state field trip as presented,

MOTION by Mr. Muse

MOTION Seconded by Mr. Chisholm

ROLL CALL VOTE:

7:0 (Monteiro; yes, Chisholm; yes, Burke; yes, Pires; yes, Kearns; yes, Muse; yes, McSweeney; yes)

D. Revised FY22 Budget Approval

Superintendent Nelson made the following statement:

Tonight Mr. Barber is requesting that the FY22 budget number is be re-voted based on conversations with the three towns in regards to the final assessment numbers related to debt credits. I turn the floor to Mr. Barber for an overview.

Mr. Barber explained that during a review of the Debt and BAN Authorization with the Town Administrators, it was determined that the FY22 Regional Assessment submitted and approved by the School Committee on March 24, 2021 excluded an eligible Debt Service Offset of \$29,577. Mr. Barber explained that this offset should be used to reduce the overall assessment relating to the Old Rochester Regional Capital Liability. Mr. Barber recommended that the Old Rochester Regional School Committee take a motion to modify the previously approved FY22 budget to allow for the Debt Service Offset to be included in the assessment. Mr. Barber referred to the following figures:

Amended FY 2022 Assessment Summary	Operating	Capital	New Debt Authorization	Total
Marion	\$ 4,901,695	\$ 186,887	\$ 14,860	\$ 5,103,442
Mattapoisett	\$ 5,952,951	\$ 260,061	\$ 18,136	\$ 6,231,148
Rochester	\$ 4,727,285	\$ 234,375	\$ 16,142	\$ 4,977,803
Total	\$ 15,581,931	\$ 681,323	\$ 49,139	\$ 16,312,393

Approved FY 2022 Assessment Summary	Operating	Capital	New Debt Authorization	Total
Marion	\$ 4,901,695	\$ 195,000	\$ 14,860	\$ 5,111,555
Mattapoisett	\$ 5,952,951	\$ 271,350	\$ 18,136	\$ 6,242,438
Rochester	\$ 4,727,285	\$ 244,550	\$ 16,142	\$ 4,987,977
Total	\$ 15,581,931	\$ 710,900	\$ 49,139	\$ 16,341,970

Net Change in Assessment	Operating	Capital	New Debt Authorization	Total
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Marion	\$	-	\$ (8,113)	\$	-	\$ (8,113)
Mattapoisett	\$	-	\$ (11,290)	\$	-	\$ (11,290)
Rochester	\$	-	\$ (10,174)	\$	-	\$ (10,174)
Total	\$	-	\$ (29,577)	\$	-	\$ (29,577)

SCHOOL COMMITTEE FEEDBACK:

Ms. Kearns inquired if the debt amount is only identified for that one year. Mr. Barber reported that it's actually an accumulation value, and that each year that value actually reduces, he explained that next year that value will be approximately \$27,000.

Motion to approve an amendment to the FY2022 Old Rochester Regional School District, as the previously approved assessment of \$16,341,970 excluded a reduction of \$29,577 relating to Debt Service. The proposed amended FY2022 combined assessment to the Towns of Marion, Mattapoisett and Rochester will be in the amount of \$16,312,393

MOTION by Mr. Muse

MOTION Seconded by Mr. Monteiro

ROLL CALL VOTE:

7:0 (Monteiro; yes, Chisholm; yes, Burke; yes, Pires; yes, Kearns; yes, Muse; yes, McSweeney; yes)

A. MCAS Presentation

Superintendent Nelson made the following statement:

This evening Principal Coellner and Principal Devoll will present the key results from the most recent MCAS data from 2021. The MCAS is not new to us – but we know the context and overall purpose of the MCAS was quite different last year. The Department of Elementary and Secondary Education articulated the differences in MCAS administration and what the focus should be when analyzing and utilizing this data moving forward at the local level. COVID-19 and the pandemic greatly impacted the student, staff, and family experience in the 2020-2021 school year, leading to different learning models and many associated challenges. In addition, MCAS was shortened and modified compared to previous years, and the testing locations varied depending on student need – meaning remote v. in-person. Yet –we know it is important to address the MCAS scores and what they mean for our students and our schools – we know that MCAS is one of the many pieces of information to help inform the teaching and learning experiences of our students. The Department of Elementary and Secondary Education correctly predicted that there would be state-wide dips in scores compared to previous data sets. Here is the Tri-Town we saw some instances of this dip – but overall we were extremely proud of the efforts our school community made last year. The majority of our scores were consistent or above state averages – our faculty, families and most of all - our students should be commended on their efforts. We will use this set of data in conjunction with all available data points to inform instructional approaches and interventions for our students moving forward. Most importantly – we will continue to focus on the whole child – fostering a strong sense of belonging, social emotional wellness and offering strong grade-appropriate instruction and learning opportunities for all students.

Mr. Devoll and Mr. Coellner presented their schools MCAS presentation. (please see Appendix A and Appendix B).

SCHOOL COMMITTEE FEEDBACK:

Jr. High School:

Ms. Burke thanked Ms. Coellner for his presentation and expressed that she feels that his action items are very student focused and targeted. She expressed that she thinks that many students view MCAS as high stakes tests and that brings with it a lot of stress, therefore she doesn't know how much data can be gathered from a situation like that, however she expressed that even in the best of times the MCAS scores are just one snapshot of how students perform on one test. She expressed that she's happy he is taking a broad view on the interventions and the action items and not having a reaction to one test.

Ms. McSweeney thanked Mr. Coellner for the presentation. She expressed that it's always interesting to see what MCAS has to show us. She expressed that she wanted to recognize the point Mr. Coellner made about transition, she expressed that in a normal year transition from 6th grade to 7th grade is difficult and this year with the pandemic it just made it even more difficult. She expressed that she just wanted to highlight that and also the social emotional piece and also as Ms. Burke mentioned the stress of MCAS test taking, therefore we just need to keep all that in mind when looking at the results overall. She expressed that it's important to also think about "do we have our students' best interests in mind? Are we tracking them on a more normal level? Like IXL? Which is so important because it's done on a more frequent level. She expressed that the other question is "do we feel like we have the confidence in our teachers to help with these gaps?" She expressed that those extra programs are what really matters. She expressed this is good to have but "don't weight too heavy on it.". The most important thing is to get our kids to a position where they feel supported.

Ms. Burke also expressed that it's important to keep the lines communication open with the elementary schools as well as the high school as well as with the school committee, and if you are seeing that other supports are needed to please let us know, she expressed that it's always better to catch these things earlier before the students hit the high school years.

High School:

Ms. Kearns thanked Mr. Coellner and Mr. Devoll for both presentations. She expressed that as she was looking at the presentations she was thinking about how school/education was executed in the 2019 time period and how we had to adapt to change to be more flexible for the 2020-2021 and some of the things that I heard was that we had challenged the paradigm or the way we had done things or approach things in the past and adapted and took that information and carried it forward for this school year and she expressed that's the kind of information she likes to hear and she's looking forward to see what other challenges we can learn from and bring forward.

Ms. Burke expressed that she agrees with Ms. Kearns, she expressed that schools looked and looks very different and you start to boil it down to the essentials, and from now on we can start to build things forward and not necessarily the way they were before.

V. New Business

C. Business

1. Financial

Mr. Barber reported that as of December 7, 2021 the Old Rochester Regional School District currently has \$1,379,614 available of the general funds appropriated in the 2022 Fiscal Year. We are able to identify how our funds are currently encumbered and expended. This report recognizes that of the \$19,895,966 appropriated to the District, 82.49% is directly assigned and is spent/ encumbered to student instruction.

Mr. Barber also reported on Food Service and Facilities.

CHAIRPERSON'S REPORT-

Chairperson Burke made the following statement:

In addition^{al} to all the impressive students we recognized tonight, I would like to congratulate the VERY talented Drama Club which did an incredible job staging "You Can't Take It with You." I know that many other clubs – Math Team, Debate, Community Service, Student Government, yearbook, and many more – have all had successful projects and accomplishments this fall, too. It is just wonderful to see ORR students so thoroughly engaged in the high school experience again.

Speaking of engaging, I think all committee members know that we will be entering negotiations with our bargaining units starting this winter. This is a very important process that requires all hands-on deck and participation from all members. We'll be discussing it further, but please just know that helping with negotiations is a critical part of your role as a school committee member.

And just a couple of notes about this process. First, you need to know that the towns do have a role in the negotiations, too. Historically the towns have rotated representation between the three of them. A selectman from Rochester was a participant on the last teachers' contract. We are working to find out what the towns want to do this time, but they will be invited to be part of this process, as is spelled out in the regional agreement.

Also, I want to use this topic to point out how incredibly efficient the ORR district structure is. Point in fact, given our unique hybrid-regional set-up, an ORR superintendent interacts with nine different bargaining units between the elementary schools and the district. He is basically involved in negotiations every year. That is a lot for the head of any organization to handle, but remember, currently an ORR superintendent doesn't have a back-up to handle day-to-day administration of the district while he is managing negotiations. While this keeps administration costs very low – in fact, the UMASS study noted that ORR administrative costs per student are significantly less than our peers – I have often wondered if it is really the best thing for the Tri-Town to have such a small Central Office staff that is pulled in so many different directions. There is no action to take here tonight, but I encourage all of you on the committee, and in the community, to think about if it wouldn't better to buttress the Central Office administration a bit more - not because those who are there aren't doing a great job, but because so few have to do so many jobs.

CENTRAL OFFICE ADMINISTRATORS REPORT –

Superintendent Nelson made the following statement:

Regarding COVID-19 protocols and mitigation factors – we continue to adhere to the most recent guidance issued by state agencies – while collaborating with our local Board of Health. The testing program continues to be instrumental in addressing COVID-19 scenarios in the moment to do our best to prevent transmission and keep learning happening in-person. To date – we have had 19 confirmed cases at the Junior High School and 23 at our Senior High School. Presently – we have

approximately 14 students in isolation – connected to an uptick in cases after the Thanksgiving break. Additionally, the DESE masking mandate continues to be implemented – and we anticipate an update in early January regarding the mandate's status. Lastly – with vaccination now an option for individuals who are five years old and up – our school nurses are collecting data on our school's vaccination rates. Last – but not least – I'd like to congratulate the Old Rochester Regional High School Drama Club that proudly presented "You Can't Take it With You!" - their first in-person performance in nearly two years this past weekend. I was able to attend the Saturday matinee with my family and we all enjoyed the student performances under Director Domingos leadership. I'm already looking forward to the next show...

Office of Teaching & Learning Office- Dr. Pearson-Campbell reported on the following:

On November 12th our professional development day continued to focus on 3 focus areas: Global Citizenship, 21st Century Learning, and Social Emotional Learning. In addition to the 3 focus areas educators were provided with opportunities to examine and create student centered plans for the Accelerated Roadmap Phase 3. Phase 3 consists of continuously collecting and monitoring data to improve efforts and outcomes.

On **December 13, 2021 from 5:00pm - 6:00pm** we will host a virtual information session on www.ixl.com for parents, guardians and community members. Here is the Zoom link: <https://oldrochester-org.zoom.us/j/92167878945>. The session will also be taped.

Mr. Craig Davidson – Director of Student Services reported the following:

- The Department of Education has started their on-sight audit they will be conducting interviews, reviewing special education files, visiting some of our schools and interviewing some of our staff. There will be a report from the DOE in the next few months and it will be shared with the School Committee at that time.

PRINCIPAL'S REPORT-

High School

Mr. Devoll updated the School Committee on the following events:

ORRHS Returns to the Stage!!

ORRHS Drama Club performed "You Can't Take It With You!", a 1930s comedy about two polar opposite families coming together starring students Corrine Robert, Tommy Berry, Tyler Trudeau and Kathleen Dunn.

Gonet a Coke Scholar Semifinalist!

Edward Gonet IV, senior, was selected as one of 1,617 semifinalists out of over 68,000 applicants from across the country for the Coke Scholars Foundation!

Eddie is currently submitting his Semifinalist application to be reviewed by the Program Reading Committee. After this review, 250 students will advance as Regional Finalists, with 150 becoming and receiving a \$20,000 college scholarship.

New Boys Lacrosse Coach Named

Third grade RMS Teacher Michael Forns has been appointed the new Boys Varsity Lacrosse Coach at Old Rochester having previously coached at UMass Dartmouth.

ORRHS Celebrates Successful Fall Athletics Season

All Fall Varsity Teams qualified for state tournaments, four ORRHS students name South Coast Conference MVPs and Girls Volleyball won a State Championship

ORRHS launches Junior Achievement Personal Finance Program

ORRHS is pleased to announce a partnership with Junior Achievement of Southern Massachusetts to bring a series of personal finance lessons to ORRHS students.

Upcoming Dates:

12/23 Half Day

12/24-1/2 Holiday Vacation

1/6 Delayed Start

1/11-1/12 Aimsweb Testing

1/17 No School, Martin Luther King, Jr. Day

1/18 No School, Full Day PD

1/27 Term 2 Grades Close

Mr. Devoll also reported to the school committee that as they have been aware there was some hazing activities within our athletic department which lead to the school district to do an investigation as well as a self-reporting to the MIAA of our findings. Mr. Devoll expressed he believes it's important that the administration follow up with the school committee and the community. Mr. Devoll expressed that since the identification of the hazing incident the following has been done: we have contacted the MIAA; we have contacted the National Federation; we have contacted the Hazing Prevention Association for suggested resources and support. He reported that as of today they have had 216 student athletes (that have been identified through winter sports) complete the hazing prevention 101 high school online course as suggested by the NFHS and the Hazing Prevention Association. Mr. Devoll reported that he will host a student athlete and coaches meeting prior to the beginning of the winter season and we are also in the process of scheduling professional development with all of the coaches and advisors with the school districts' attorney. He expressed he believes it was important to give the school committee an update.

Ms. Burke expressed that while it's an unfortunate incident, it had to be quite painful and hurtful, she expressed she believes a lot of difficult learning lessons came from it, however she is pleased with how responsibly the school leaders handle it and also she's also glad that we are taking this opportunity "to disrupt the business as usual and make a change", she expressed that she wanted to make this statement as the school committee chairperson, *"it is my expectation that all coaches and club advisors will be open and active participants in that training that we are offering, I think it's been a blind spot that we've had, and it maybe because we've had such positive experiences with our clubs and our teams that it just didn't seem that it was an urgency, but our extra-curricular program is something that has a huge impact on the daily lives of ORR students, so maybe ensure that is a realm of excellence not just in outcomes but also in process and day to day interactions with adults and students. I think it's wonderful that you guys are taking this opportunity and as a chairperson I just want to say that this is needs to be a continuous commitment, regular and consistent"*.

Mr. Devoll expressed that the online course is a condition of employment for anyone who is participating in afterschool activities with our students.

Mr. Chisholm expressed that he echoes Chairperson Burke's sentiments and asked Principal Devoll to double down that vigilance, he expressed that all extra-curricular activities especially athletics are very near and dear to his heart and he knows that the steps the administration is taking all sound like the right steps, and he expressed that it's great that you are saying while it was a reactive action the proactive steps you're taking are commendable. He expressed that he might want to be very purposely about figuring out touch points, and build those in the schedule, there should be some conscious effort to say we've done this training, we've done this professional development, here are some points on the calendar when we are purposely going to come back together to measure where we are at, get feedback and try to identify what's working and what could be approved upon and build a model that could be repeatable. He expressed it's important and he also expressed that it was handled well by administration.

Mr. Devoll reported that starting next week he will meet with the Winter Sports Captains during Bulldog Block to talk about the culture of athletics, leadership skills, the dynamic of the coach/player relationship. He expressed that there is opportunity in our day to get better at this, he expressed that we at times put students in positions of leadership with little to no training at all and he's hoping that these meetings with Captains will help. He thanked Mr. Chisholm for his feedback.

Mr. Monteiro expressed that from his understanding this took place at a parent organized event, and he asked if there is anything in place to prevent such practices from taking place. Mr. Devoll expressed that this is difficult, because there's nothing that prevents students from getting together to practice, or even a parent from renting a space. He expressed that they were very clear with the MIAA that there is no such thing as a "Captain's Practice". He reported that a lot of our students do opt to train in the off season and typically train together.

Mr. Nelson expressed that before we wrap up this conversation he thought it was important to commend the teacher/staff member who immediately report this situation to the building administration, he expressed that teachers are asked to monitor a lot in the classroom and this is a great example, a teacher saw something and report it and allowed us to take action, and it allowed us to support everyone involved and to really start thinking "what does this mean for our school community?" Yes, we want to be proactive but this has to be ongoing, he expressed that these types of trainings and others in terms of supporting the whole student and families has to be ongoing.

Jr. High School

Mr. Coellner updated the School Committee on the following events:

RECOGNITIONS:

Project 351: SELECTED STUDENTS:

Town of Rochester – Molly Wronski
Town of Marion – Nicholas O'Donnell
Town of Mattapoisett – Sasha Volkema

AFTERSCHOOL ACTIVITIES BEING OFFERED:

Jazz Band	-	Tuesdays
Ping Pong	-	Wednesdays
GSA	-	Wednesdays
Computer Science	-	Thursdays
Coming Soon	-	Engineering

Jr. Ambassadors
Lacrosse
Soccer

RECENT EVENTS:

11/5/21 Jr. High School students attended the ORR High School's Pep Rally at the HS/football field/stands
11/15/21 Grade 7 – Red Team and Blue Team went to Bishop Stang to see the “Diary of Anne Frank” – thank you to Ms. Sullivan and Ms. Squire for putting this field trip together
11/22/21 Grade 8 visiting the High School – a tour was provided by HS Student Ambassadors
12/7/21 Grade 8 students from the Town of Marion will visit Upper Cape and Grade 8 students from the Towns of Mattapoisett and Rochester will visit Old Colony

UPCOMING EVENTS:

12/22/21 Holiday Concert for parents at the JHS – 6:30pm – Auditorium – both band and chorus will perform at this concert

SCHOOL COUNCIL: Mr. Gonet gave a report on the State Student Advisory Council, Mr. Gonet reported that they met two weeks ago and discussed MCAS, he expressed that last year they made the test optional and this year they are looking a different kind of standardized testing, he expressed that they were looking at maybe a portfolio approach. Mr. Gonet also gave a report for the Southeastern Student Advisory Council. Mr. Gonet reported that they met yesterday and he was frustrated with that group, he expressed that he found out that pamphlets that his group worked on last year on equity and inclusion were never distributed, he expressed he will continue to attend the meetings however finds it very frustrating that the work is not getting done. He's hoping that things will be different this year.

VIII.

B. Committee Reports

1. SMEC – NONE

2. Local School Committee- Rochester: Mr. Chisholm reported that they reviewed MCAS, Budget and Professional Development; Mattapoisett: Mr. Muse was not present, Marion: Ms. Smith was not present

3. Tri-Town Foundation- NONE

4. Budget Sub-Committee- Ms. Burke met this evening, she expressed that there is quite a bit of work to do and they look forward to their next meeting.

5. Facilities Committee - Ms. Kearns reported that they have not met but that they did receive materials and resources from Mr. Barber. She hopes a meeting is scheduled soon.

6. Communication Committee- Mr. Pires reported that they met about a month ago and he reported that they are redefining the committee to as a conduit to get information out about the accomplishments of the schools and also what the school committee is doing.

7. District Agreement Committee- Ms. Burke reported that the district agreement passed in the three towns and it has now been approved by DESE therefore it's done.

8. Policy Sub-Committee – Ms. McSweeney reported that they met on November 9th and reviewed a few different policies and also discussed going through the entire policy manual to review policies that need to be revised for gender neutral terms.

9. Anti-Racism Committee – Ms. Kearns reported that they met on November 3rd and discussed their partnership with Teachers 21; continued our work with Cristina Brown; also discussed

reformatting the meeting schedule to every other month instead of every month and we are in the process of getting new dates.

Chairperson Burke reviewed future timeline and stated the next meeting is scheduled for January 26, 2022 at 6:30 p.m. and the next Joint School Committee is scheduled for January 20, 2022 at 6:30 p.m.

OPEN COMMENTS: Mr. Pires expressed that he wanted to make a comment during the Anti-Racism sub-committee report but had technical difficulties. Mr. Pires expressed that he has been part of the Anti-Racism Sub-Committee since the beginning and he believes it's a great committee and he believes they have made tremendous progress addressing some of the known issues. He reported that they had a keynote speaker who attended the last meeting and he thought it was a wonderful presentation, he expressed that he made a comment and the Superintendent that it was best to bring it to the entire school committee, therefore I'm bring it up here tonight. He expressed that throughout the presentation of the keynote speaker the terms, diversity, equity and inclusion were said repeatedly, it was a good presentation and a great take away because it encompassed everybody and he expressed he had great appreciation for what was said. He expressed that currently the name of our committee is called "Anti-Racism" and he believes it's not inviting and in his opinion offers and suggests a negative connotation. He feels that we have many constituents, such as the none minority, the minority, the faculty, they are our constituents and he doesn't want to leave anyone left out. He expressed that they had a great survey and the data shows that we have made great progress over the years when it came to racism when it came to feeling included, he expressed that the data supports that we are on the right track, he expressed that by having a group with the name "Anti-Racism" we are being discriminative because we are not including everyone. He expressed he would like to start the process of renaming this group so that it encompasses diversity, equity and inclusion. He expressed that as a minority and a father of minority children, it's come to the point that the minorities are starting to feel uncomfortable in the school because it's being addressed as racism and he expressed that he has a major problem with that. He expressed that he's just looking for guidance on how his concern can be addressed.

Ms. Burke expressed that because this comment was made during the open comment section we are not able to comment on the discussion, however she believes that this is the type of thing that the school committee would look the Anti-Racism Sub-Committee for advise on, therefore she suggested that it should be brought back to the committee for further discussion. She also expressed that as always if there is a problem with any sub-committee than it can be put as an agenda item at a future meeting.

XII. Executive Session –The school committee was not able to go into executive session due to a lack of quorum.

Motion to adjourn at 8:51 p.m.

MOTION by Ms. Kearns

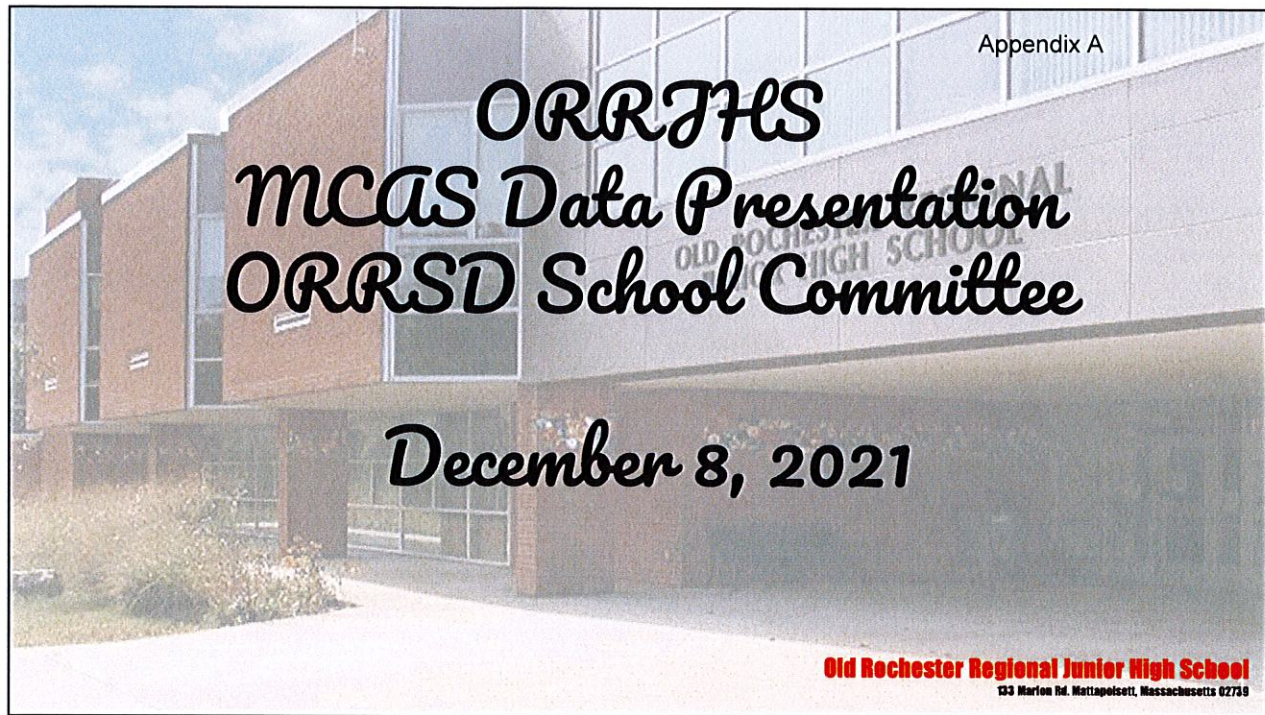
MOTION Seconded by Ms. McSweeney

ROLL CALL VOTE

7:0 (Monteiro; yes, Chisholm; yes, Burke; yes, Pires; yes, Kearns; yes, Muse; *, McSweeney: yes)

*Mr. Muse had to leave the meeting early.

Submitted by Diana Russo



Next Generation MCAS:

- ❖ The MCAS results are for diagnostic purposes and improvement purpose to support planning for the district and school buildings.
- ❖ Focuses on student's critical thinking abilities, application of knowledge, and ability to make connections between reading and writing.
- ❖ Provides educators with students' readiness for the next grade level or college to career readiness.
- ❖ Designed to use the computer and therefore technology skills are of importance.
- ❖ Contains universal accessibility features for all students such as highlighting, magnifying tracker, background tracker, color option, answer masking or answer eliminator tools.

MCAS Achievement Levels

2018 Legacy MCAS

Advanced

Students at this level demonstrate a comprehensive and in-depth understanding of rigorous subject matter, and provide sophisticated solutions to complex problems.

Proficient

Students at this level demonstrate a solid understanding of challenging subject matter and solve a wide variety of problems.

Need Improvement

Students at this level demonstrate a partial understanding of subject matter and solve some simple problems.

Warning

Students at this level demonstrate a minimal understanding of subject matter and do not solve simple problems.

2021- Next Generation MCAS

Exceeding Expectations

A student who performed at this level exceeded grade-level expectations by demonstrating mastery of the subject matter.

Meeting Expectations

A Student who performed at this level met grade-level expectations and is academically on track to succeed in the current grade in this subject.

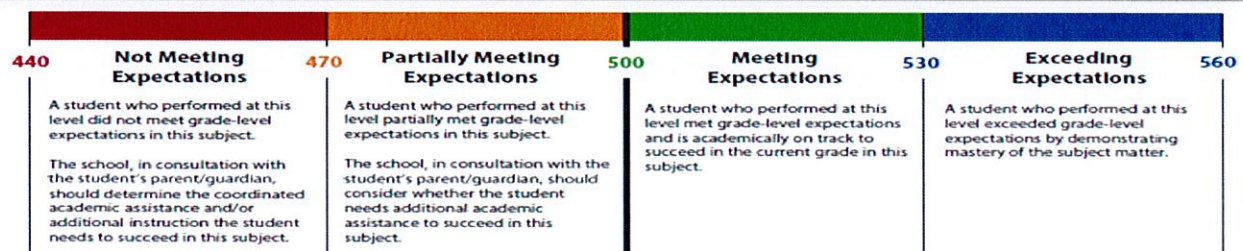
Partially Meeting Expectations

A student who performed at this level partially met grade-level expectations in this subject.

Not Meeting Expectations

A student who performed at this level did not meet grade-level expectations in this subject.

Spring 2021 Next Gen. Achievement Levels and Differences from Previous Tests



2021 Testing Format Changes



The amount of time for testing was reduced to help schools adapt to different learning schedules.



Students took one-half of a regular test in each subject. Some students took Session 1 of the test, and others took Session 2.



Students learning remotely could take the tests on a computer at home.

Student Growth Percentiles (SGP) and How Are They Calculated

Student Growth Percentiles (SGPs) provide a measure of the degree to which a student's achievement has changed from the prior year(s) to the current year, in comparison to other students in the same grade who performed similarly in the past. SGPs use students' current and prior scores to assign an SGP that ranges from 1 to 99. Students who have a current year's score and a prior year's score—and have met the consecutive grade requirement—are issued an SGP.

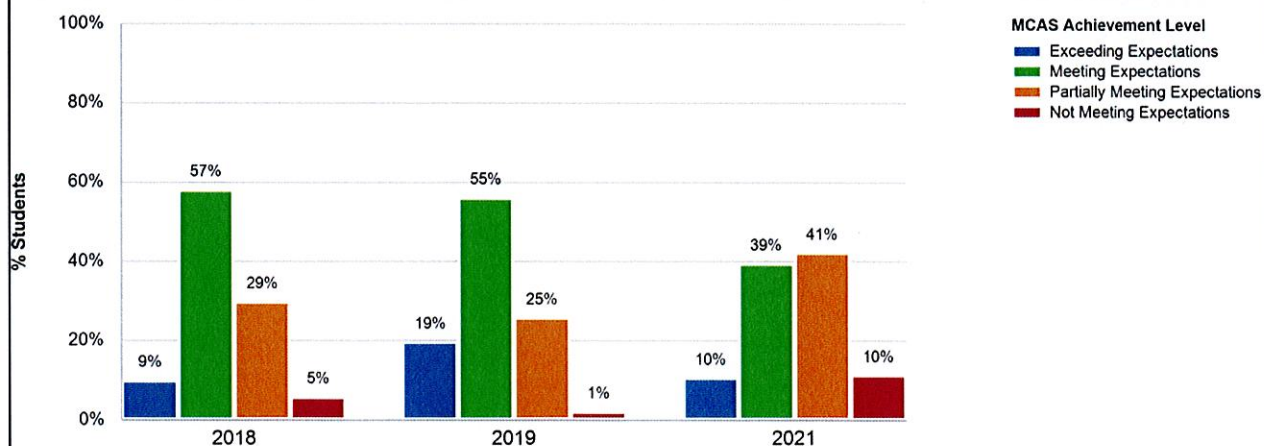
In prior years, student growth percentiles (SGPs) were calculated by comparing students' current-year score to that of students with similar scores in their cohort.

To accurately reflect the extent to which educational progress and growth slowed during the pandemic, DESE adopted a slightly different method for calculating SGPs in 2021: baseline SGPs. In this method, a historical peer group represents a "baseline" from which current progress can be measured over time.

The baseline SGPs are reported on the same scale as the 2019 results, allowing for comparisons between SGPs in 2021 to SGPs in prior years. Because student growth slowed due to the pandemic, the baseline MCAS SGPs in 2021 show higher percentages of students in the lower growth categories.

5

ORRJHS Achievement from 2018-2021 for English Language Arts:



Old Rochester Regional Junior High School
133 Marion Rd. Mattapoisett, Massachusetts 02739

6

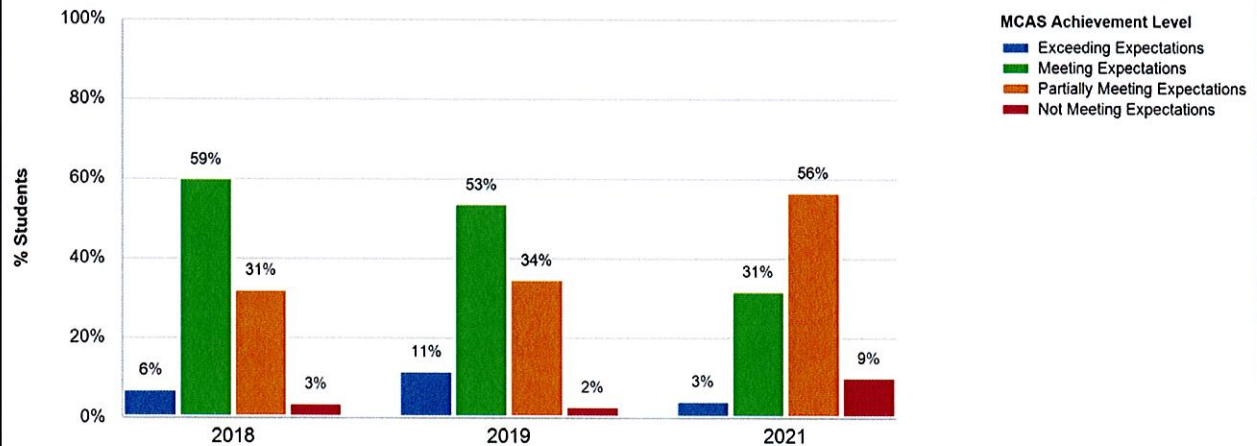
School Achievement versus the State Achievement for English Language Arts:

	2018		2019		2021	
	School	State	School	State	School	State
Exceeding Expectations	9%	9%	19%	10%	10%	8%
Meeting Expectations	57%	42%	55%	42%	39%	38%
Partially Meeting Expectations	29%	38%	25%	37%	41%	38%
Not Meeting Expectations	5%	11%	1%	11%	10%	16%
Average Scaled Score	506.1	500.5	512.7	501.2	500.5	496.5
N Students	474	426,356	426	424,052	402	395,744
Participation Rate					99%	95%
Mean SGP	47.2	50.0	59.0	49.9	34.3	35.8
Median SGP	45.0	50.0	62.0	50.0	25.0	29.0

Old Rochester Regional Junior High School
133 Marion Rd. Mattapoisett, Massachusetts 02739

7

ORRJHS Achievement from 2018-2021 for Mathematics:



Old Rochester Regional Junior High School
133 Marion Rd. Mattapoisett, Massachusetts 02739

8

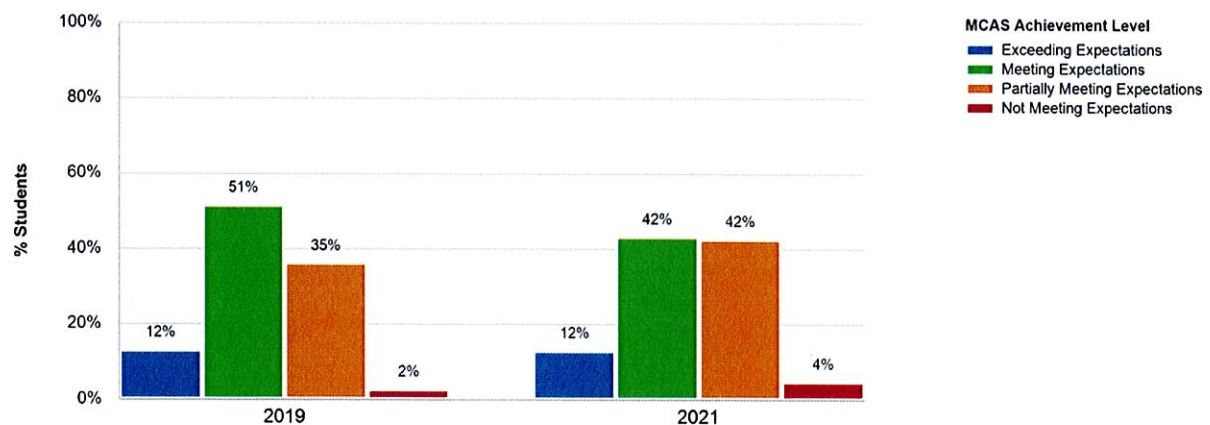
School Achievement versus the State Achievement for Mathematics:

	2018		2019		2021	
	School	State	School	State	School	State
Exceeding Expectations	6%	7%	11%	9%	3%	5%
Meeting Expectations	59%	40%	53%	40%	31%	29%
Partially Meeting Expectations	31%	40%	34%	39%	56%	45%
Not Meeting Expectations	3%	12%	2%	12%	9%	22%
Average Scaled Score	506.0	498.4	507.0	499.2	494.0	489.7
N Students	474	426,545	427	424,089	402	395,490
Participation Rate					99%	95%
Mean SGP	49.7	50.0	45.8	49.9	21.1	30.4
Median SGP	50.0	50.0	44.0	50.0	12.0	21.0

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133 Marion Rd. Mattapoisett, Massachusetts 02739

9

School Achievement versus the State Achievement for Science & Technology:



Old Rochester Regional Junior High School
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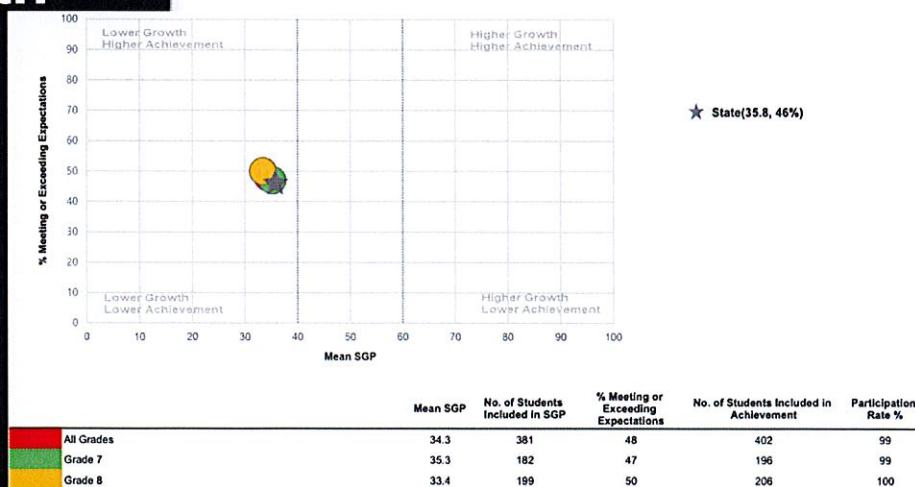
10

ORRJHS Achievement from 2018-2021 for Science & Technology:

	2019		2021	
	School	State	School	State
Exceeding Expectations	12%	8%	12%	8%
Meeting Expectations	51%	38%	42%	33%
Partially Meeting Expectations	35%	41%	42%	43%
Not Meeting Expectations	2%	13%	4%	16%
Average Scaled Score	507.5	498.2	504.5	495.5
N Students	221	70,516	182	52,827
Participation Rate			99%	91%

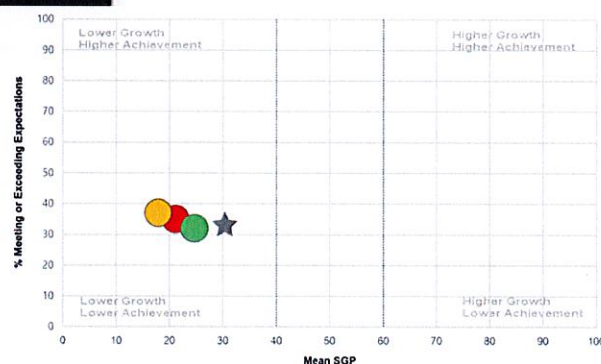
Old Rochester Regional Junior High School 11
 133 Marion Rd. Mattapoisett, Massachusetts 02739

ELA Growth



Old Rochester Regional Junior High School 12
 133 Marion Rd. Mattapoisett, Massachusetts 02739

Math Growth



	Mean SGP	No. of Students Included in SGP	% Meeting or Exceeding Expectations	No. of Students Included in Achievement	Participation Rate %
All Grades	21.1	380	35	402	99
Grade 7	24.6	182	32	196	99
Grade 8	17.8	198	37	206	100

Old Rochester Regional Junior High School 13
133 Marion Rd. Mattapoisett, Massachusetts 02739

Areas of Strength in ELA:

7th Grade

❖ Above the state average in 12/16 standards

[ELA Grade 7 Item Analysis](#)

- Reading - 4% above state
 - Analyze how a poet creates the tone in a poem.
 - Determine how one individual influenced the project of another in a passage.
 - Analyze how two authors use a similar literary technique to develop the setting in two passages.
 - Determine the shared central idea of two passages.
 - Analyze how an author reveals a character in specific sections of a passage.
- Language - Includes Essay Conventions Score - 6% above state
- Writing - Essay Idea Development Score - 7% above state

Old Rochester Regional Junior High School 14
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Areas of Strength in ELA:

8th Grade

❖ Above the state average in 15/17 standards

[ELA Grade 8 Item Analysis](#)

- Reading - 6% above state
 - Determine the connection between two paragraphs in a passage.
 - Determine how particular paragraphs help develop the central idea of a passage.
 - Make an inference about a character based on his actions.
 - Determine how a character's point of view is revealed.
- Language - Includes Essay Conventions Score - 12% above state
 - Determine the purpose of italics in context.
- Writing - Essay Idea Development Score - 17% above state

Old Rochester Regional Junior High School 15
133 Marion Rd. Mattapoisett, Massachusetts 02739

Areas of Strength in Mathematics:

7th Grade

❖ Above the state average in 11/20 standards

[Math Grade 7 Item Analysis](#)

- Statistics and Probability - 7% above state
 - Develop a probability model from a visual model, develop another probability model from a set of data, and explain the differences in predictions made from both models.
 - Determine the likelihood of an event in a real-world context.
- Geometry - 6% above state
 - Determine the area of a scale drawing.

Old Rochester Regional Junior High School 16
133 Marion Rd. Mattapoisett, Massachusetts 02739

Areas of Strength in Mathematics:

8th Grade

- **Above the state average in 19/25 standards** [Math Grade 8 Item Analysis](#)
- **Statistics & Probability - 14% above state**
 - Determine which statement is true about a scatter plot pattern of association.
 - Complete a two-way table, summarize real-world data on two categorical variables, and then compare an additional two-way table to the completed table.
- **Geometry - 10% above state**
 - Use the Pythagorean Theorem to create an equation to represent the length of a line segment that is graphed on a coordinate plane.
 - Graph the image of a line segment that has been reflected over the x-axis.
 - Write an equation showing the relationship between the side lengths of a right triangle in a real-world context.
 - Determine which sequence of transformations of a quadrilateral results in a given image.
 - Determine the volume of a cylinder in a real-world context.
 - Describe the transformation on a quadrilateral that produced a given image and demonstrate an understanding of the preservation of congruence.
 - Graph the image of a triangle after a reflection and compare the sides, angles, areas, and perimeters of the triangle and its image.

Old Rochester Regional Junior High School 17
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Areas of Strength in Science & Technology:

8th Grade

❖ 35/40 standards above state

- **Earth Science - 8%**
 - (7) Interpret plate tectonic models to determine which model shows an ocean is getting larger and determine why the ocean is getting larger.
 - (8) Analyze a diagram to compare how the strength of the gravitational force between two objects changes when the position or mass of one of the objects changes.
- **Life Science - 3%**
 - (7) Determine which action will most likely help protect populations of a certain organism.
 - (8) Explain how new species can arise in different environmental conditions.
- **Physical Science - 8%**
 - (6) Compare the densities of different samples of a gas by analyzing particulate models of the samples.
 - (8) Analyze temperature data from an experiment to predict missing temperatures at a given time.
 - (8) Determine in which situation a chemical reaction is occurring.

Old Rochester Regional Junior High School 18
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Areas of Strength in Science & Technology:

8th Grade ...

➤ Technology & Engineering - 12%

[Science & Technology Grade 8 Item Analysis](#)

- (7) Classify a part of a given communication system as feedback.
- (7) Identify the component of a communication system that converts a message into a digital signal.
- (6) Determine the scale used to make a drawing of an actual object.
- (7) Use a diagram of a vehicle to classify some of its parts into transportation subsystems.
- (6) Use a ruler to determine the appropriate location to cut a wooden rod.
- (7) Use a decision matrix to determine how well different types of objects meet the criteria for building a design solution and explain the reasoning for those determinations.
- (6) Determine properties of a material that should be tested to meet a design criterion for constructing a solution.

Action Items:

- ❖ The ORRJHS data team as well as all grade level teams will continue to analyze item analysis data to identify areas of concern in all ELA, math and science standards.
- ❖ We will continue to use RTI/LSC/Math+ and ELA+ classes in all grade levels to ensure students needs are being met through intervention or enrichment.
- ❖ All grade level teams will continue to progress monitor their students throughout the school year while using Aimsweb and IXL data to measure progress. [IXL Skills Practiced ELA](#) [IXL Skills Practiced Math](#)
- ❖ ORRJHS Literacy representatives will work with the district team in analyzing the new DESE Literacy guidance and determine a literacy plan for our district moving forward.
- ❖ All staff at ORRJHS will continue to utilize the DESE Acceleration Road map when developing educator plans and SMART Goals focusing on learning acceleration and not traditional remediation.

Conclusion Page:

- **Reviewing Topic 1**
- **Reviewing Topic 2**
- **Reviewing Topic 3**

Questions?

Areas of Strength in Science & Technology:

- ❖ Evidence, Reasoning and Modeling
 - 7.ESS.2.2 - Interpret plate tectonic models to determine which model shows an ocean is getting larger and determine why the ocean is getting larger.
 - 8.ESS.2.5 - Describe how the amount of moisture in air changes as air moves over an ocean and then over a mountain.
 - 8.ESS.1.2 - Analyze a diagram to compare how the strength of the gravitational force between two objects changes when the position or mass of one of the objects changes.
- ❖ Technology and Engineering
 - 7.ETS.3.3 - Use a diagram of a vehicle to classify some of its parts into transportation subsystems.
 - 7.ETS.3.5 - Classify a part of a given communication system as feedback.
 - 7.ETS.3.1 - Identify the component of a communication system that converts a message into a digital signal.
- ❖ Physical Science
 - 8.PS.1.2 - Determine in which situation a chemical reaction is occurring.

Old Rochester Regional Junior High School 13
 133 Marion Rd. Mattapoisett, Massachusetts 02739

Areas of Strength in Science & Technology:

- ❖ 8th Grade Science & Technology - 35/40 standards above state
 - Earth Science - 8%
 - Life Science - 3%
 - Physical Science - 8%
 - Technology & Engineering - 12%
- ❖ Investigations and Questioning
 - 6.ETS.2.2 - Determine properties of a material that should be tested to meet a design criterion for constructing a solution.
- ❖ Mathematics and Data
 - 6.ETS.1.5 - Determine the scale used to make a drawing of an actual object.
 - 6.PS.1.7 - Compare the densities of different samples of a gas by analyzing particulate models of the samples.
 - 6.ETS.2.3 - Use a ruler to determine the appropriate location to cut a wooden rod.
 - 7.ETS.1.2 - Use a decision matrix to determine how well different types of objects meet the criteria for building a design solution and explain the reasoning for those determinations.
 - 8.PS.1.4 - Analyze temperature data from an experiment to predict missing temperatures at a given time.

Old Rochester Regional Junior High School 
133 Marion Rd. Mattapoisett, Massachusetts 02739

Appendix B

Old Rochester Regional High School MCAS Results *Presented by Principal Devoll*

Old Rochester Regional
Mattapoisett, Massachusetts 02729

Next Generation MCAS:

- ❖ The MCAS results are for diagnostic purposes and improvement purpose to support planning for the district and school buildings.
- ❖ Focuses on student's critical thinking abilities, application of knowledge, and ability to make connections between reading and writing.
- ❖ Provides educators with students' readiness for the next grade level or college to career readiness.
- ❖ Designed to use the computer and therefore technology skills are of importance.
- ❖ Contains universal accessibility features for all students such as highlighting, magnifying tracker, background tracker, color option, answer masking or answer eliminator tools.

Old Rochester Regional School District
MA Superintendency Union # 55

2

MCAS Achievement Levels

2018 Legacy MCAS

Advanced

Students at this level demonstrate a comprehensive and in-depth understanding of rigorous subject matter, and provide sophisticated solutions to complex problems.

Proficient

Students at this level demonstrate a solid understanding of challenging subject matter and solve a wide variety of problems.

Need Improvement

Students at this level demonstrate a partial understanding of subject matter and solve some simple problems.

Warning

Students at this level demonstrate a minimal understanding of subject matter and do not solve simple problems.

2021- Next Generation MCAS

Exceeding Expectations

A student who performed at this level exceeded grade-level expectations by demonstrating mastery of the subject matter.

Meeting Expectations

A Student who performed at this level met grade-level expectations and is academically on track to succeed in the current grade in this subject.

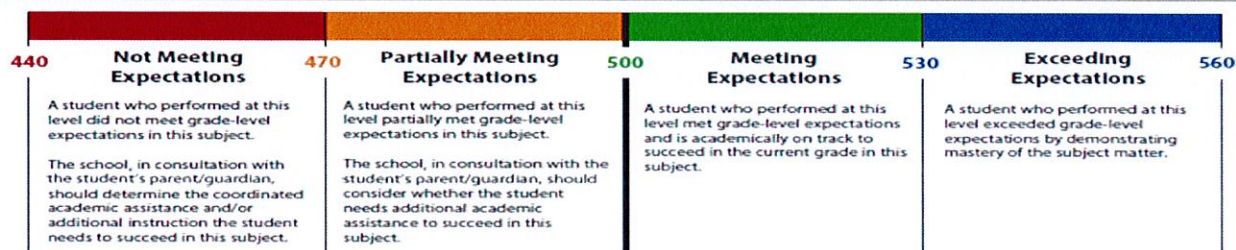
Partially Meeting Expectations

A student who performed at this level partially met grade-level expectations in this subject.

Not Meeting Expectations

A student who performed at this level did not meet grade-level expectations in this subject.

Spring 2021 Next Gen. Achievement Levels and Differences from Previous Tests



2021 Testing Format Changes



The amount of time for testing was reduced to help schools adapt to different learning schedules.



Students took one-half of a regular test in each subject. Some students took Session 1 of the test, and others took Session 2.



Students learning remotely could take the tests on a computer at home.

Student Growth Percentiles (SGP) and How Are They Calculated

Student Growth Percentiles (SGPs) provide a measure of the degree to which a student's achievement has changed from the prior year(s) to the current year, in comparison to other students in the same grade who performed similarly in the past. SGPs use students' current and prior scores to assign an SGP that ranges from 1 to 99. Students who have a current year's score and a prior year's score—and have met the consecutive grade requirement—are issued an SGP.

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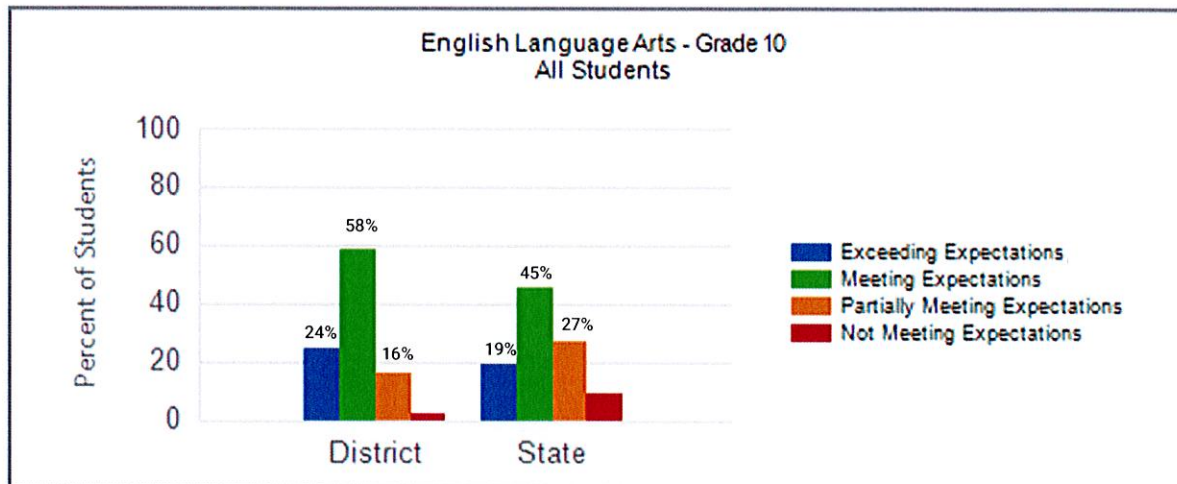
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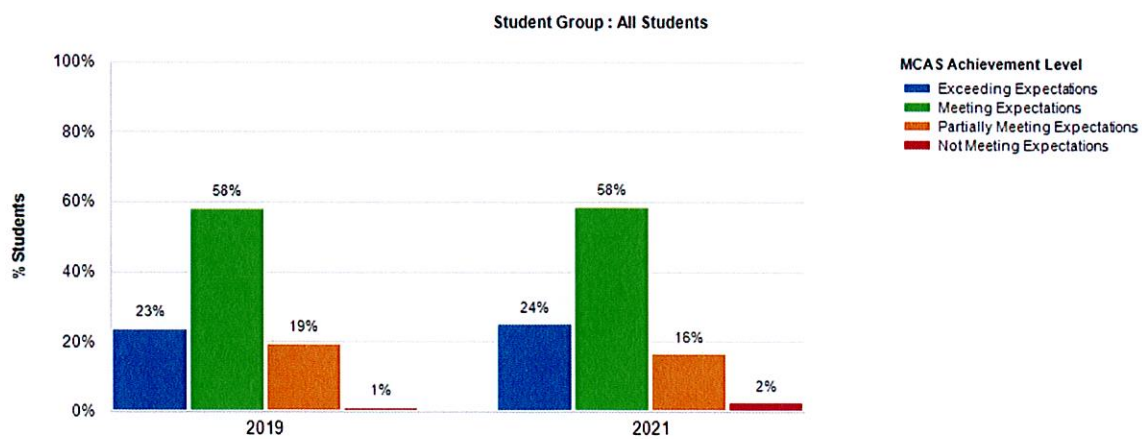
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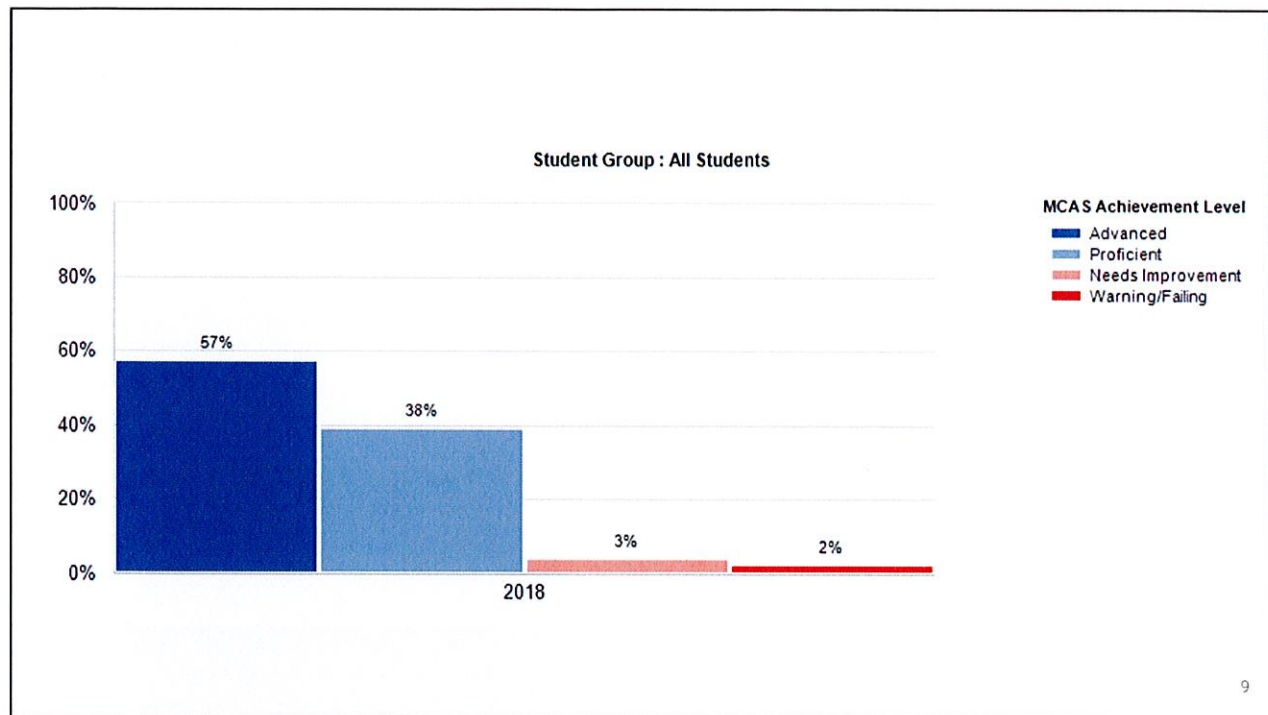
Grade 10 English Language Arts



7



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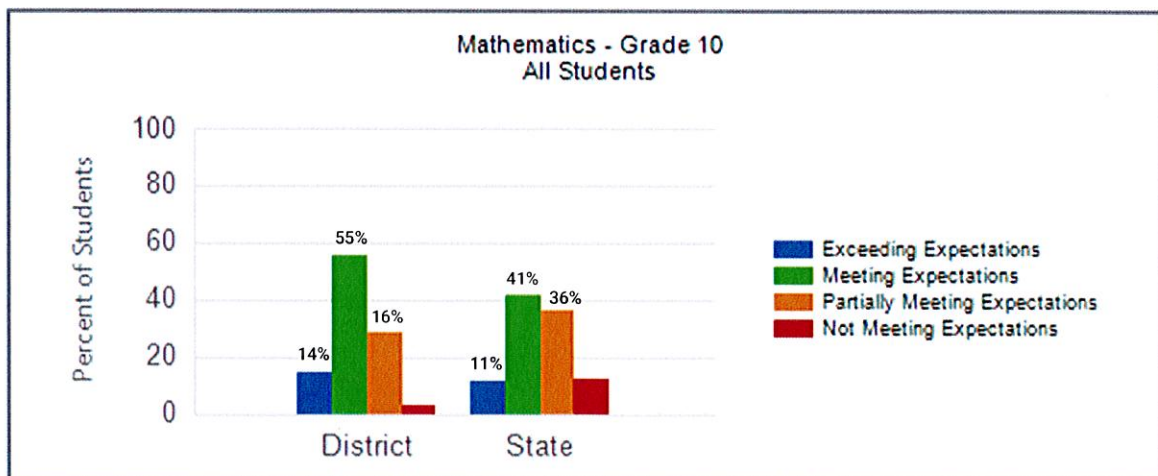
	2018		2019		2021	
	District	State	District	State	District	State
CPI	98.6	96.2				
Advanced	57%	51%				
Proficient	38%	40%				
Needs Improvement	3%	6%				
Warning/Failing	2%	3%				
Exceeding Expectations			23%	13%	24%	19%
Meeting Expectations			58%	48%	58%	45%
Partially Meeting Expectations			19%	31%	16%	27%
Not Meeting Expectations			1%	8%	2%	9%
Average Scaled Score			517.7	506.2	517.4	507.3
N Students	180	70,532	191	70,815	164	64,305
Participation Rate					99%	90%
Mean SGP	45.1	49.9	59.7	49.4	53.5	52.5
Median SGP	42.0	50.0	65.0	50.0	56.0	54.0

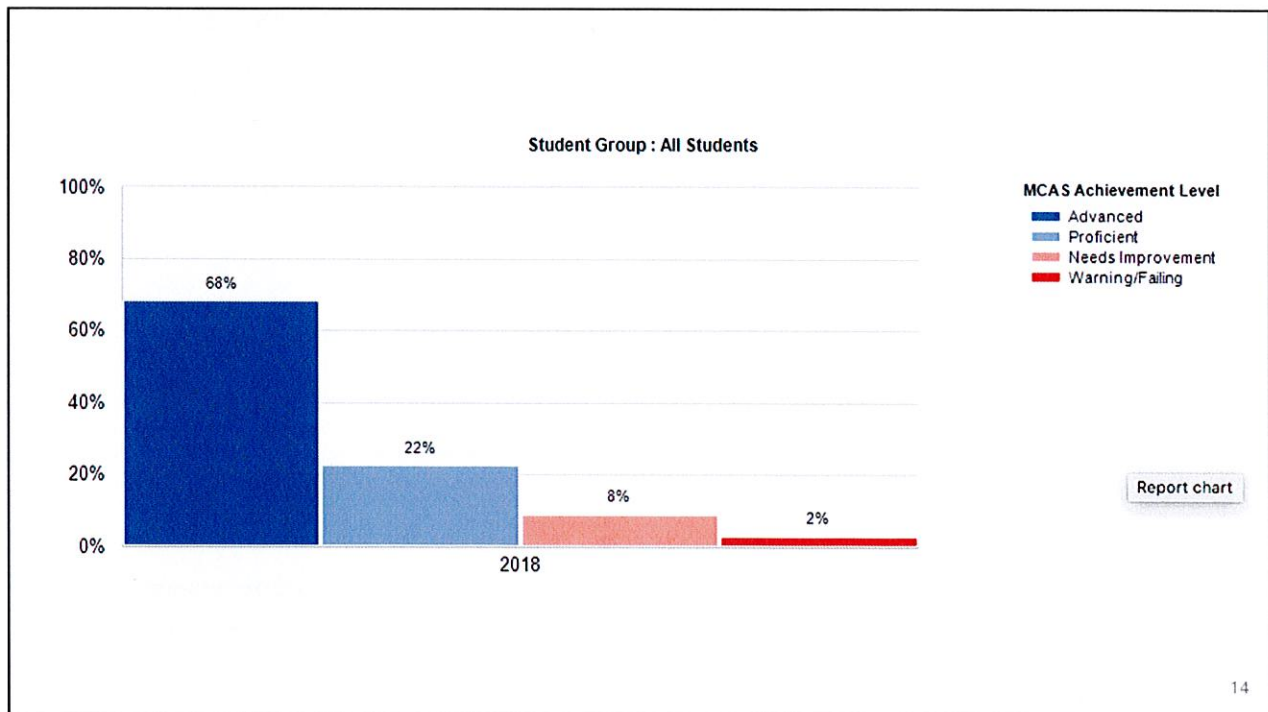
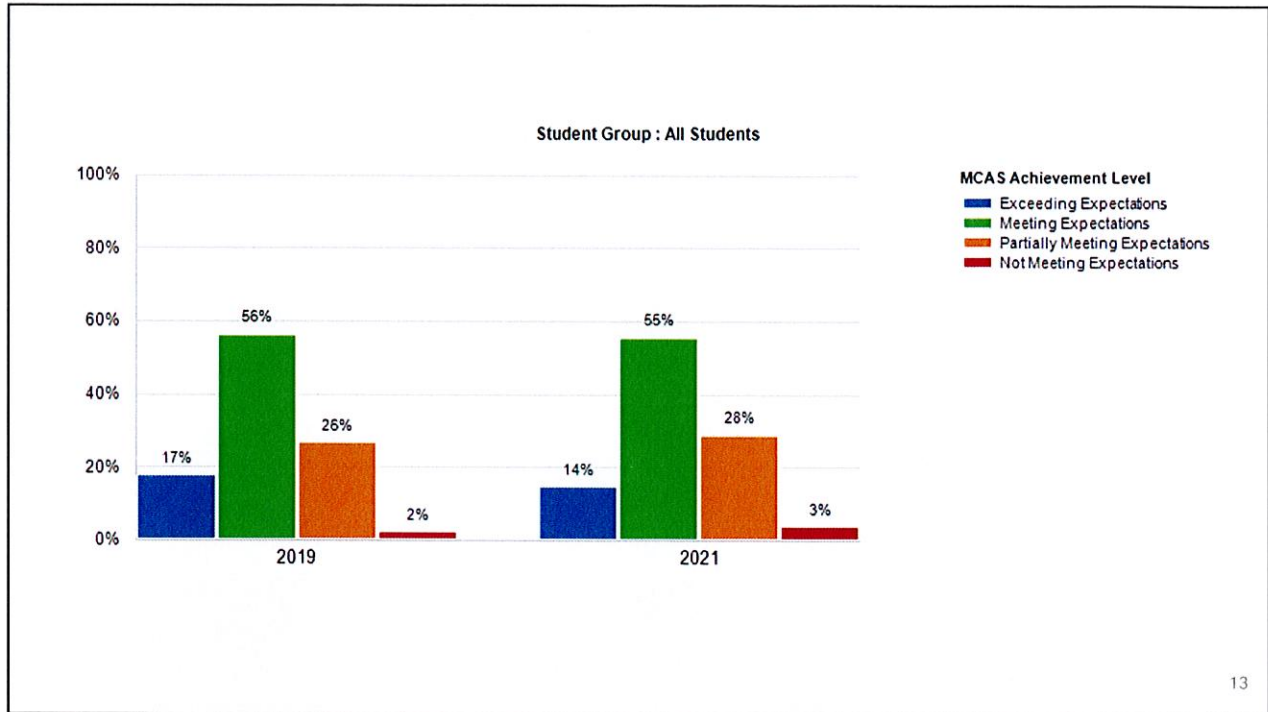
10



Grade 10 Mathematics

Old Rochester Regional
Mattapoisett, Massachusetts 02739



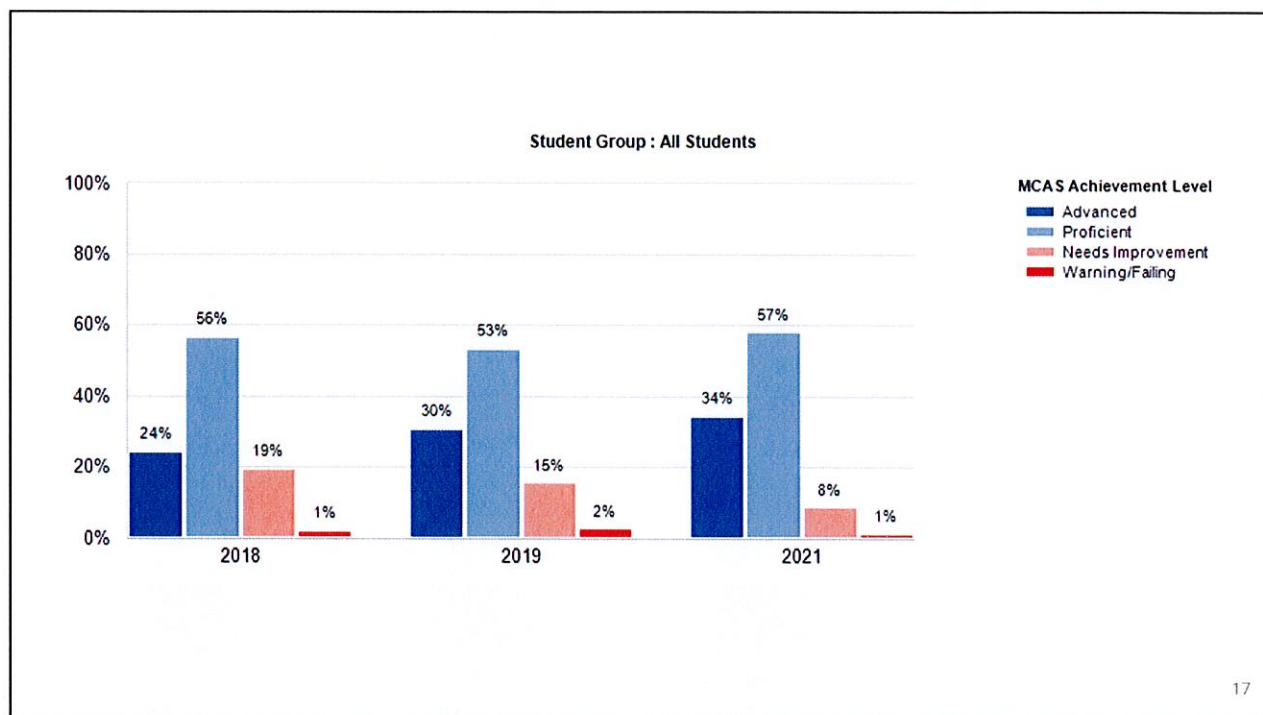


	2018		2019		2021	
	District	State	District	State	District	State
CPI	96.2	89.5				
Advanced	68%	51%				
Proficient	22%	27%				
Needs Improvement	8%	14%				
Warning/Failing	2%	8%				
Exceeding Expectations			17%	13%	14%	11%
Meeting Expectations			56%	45%	55%	41%
Partially Meeting Expectations			26%	33%	28%	36%
Not Meeting Expectations			2%	9%	3%	12%
Average Scaled Score			512.4	505.1	509.4	500.6
N Students	179	70,187	189	70,392	184	64,015
Participation Rate					99%	89%
Mean SGP	47.5	49.9	52.2	49.7	42.6	36.5
Median SGP	46.0	50.0	49.0	49.0	37.5	31.0

15



Grade 9 Biology



	2018		2019		2021	
	District	State	District	State	District	State
CPI						
Advanced	24%	28%	30%	29%	34%	24%
Proficient	56%	45%	53%	44%	57%	43%
Needs Improvement	19%	19%	15%	18%	8%	22%
Warning/Failing	1%	8%	2%	9%	1%	11%
Average Scaled Score						
N Students	202	54,391	199	54,490	148	36,440
Mean SGP						
Median SGP						

18

Points of Pride

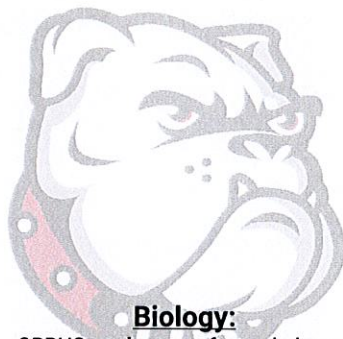
ELA:

ORRHS students performed above state averages of students exceeding or meeting expectations in 2021.

ORRHS students increased the percentage of students exceeding expectations from 2019 to 2021.

ORRHS Student Growth Percentile (SGP) was higher than the state average.

ORRHS had 99% participation rate.



Biology:

ORRHS students performed above state averages of advanced and proficient scores in 2021.

ORRHS students increased the percentage of students scoring advanced from 2019 to 2021.

Math:

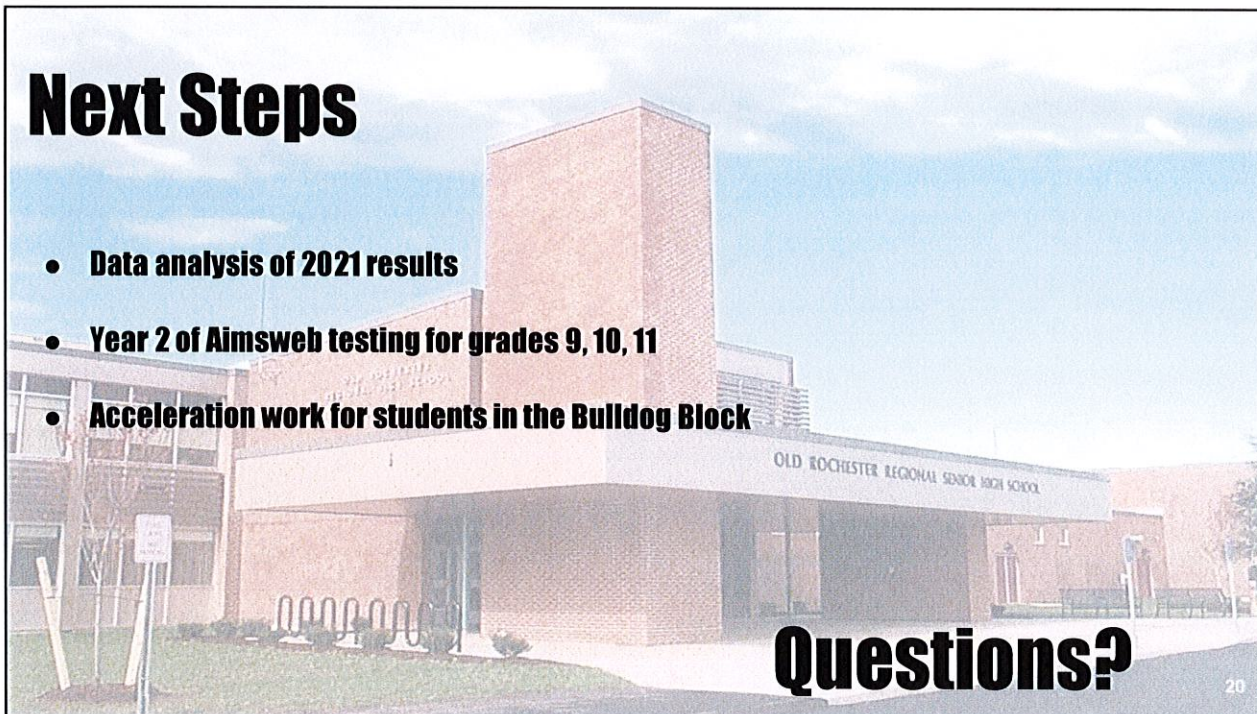
ORRHS students performed above state averages of students exceeding or meeting expectations in 2021.

ORRHS Student Growth Percentile (SGP) was higher than the state average.

Old Rochester Regional
Mattapoisett, Massachusetts 02739

Next Steps

- **Data analysis of 2021 results**
- **Year 2 of Aimsweb testing for grades 9, 10, 11**
- **Acceleration work for students in the Bulldog Block**



Questions?

20

**ORR BUDGET SCHOOL COMMITTEE MEETING
BUDGET SUB COMMITTEE MINUTES**

**December 8, 2021 at 5:30 p.m.
Via Zoom**

COMMITTEE MEMBERS PRESENT: Heather Burke, James Muse, Matthew Monteiro and Jason Chisholm.

ADMINISTRATORS PRESENT: Michael Nelson, Superintendent of Schools, Howard Barber, Asst. Superintendent of Finance & Operations, Jannell Pearson-Campbell, Asst. Supt. of Teaching & Learning, Craig Davidson, Director of Student Services, Silas Coellner, Principal, Jr. High School and Michael Devoll, Principal, High School.

Meeting called to order at 5:30 p.m.

SUMMARY OF DISCUSSION:

Superintendent Nelson welcomed everyone to the first meeting of the ORR Budget Sub-Committee and expressed that during this meeting it will be important to hear about the State's current financial situation, enrollment trends, negotiations with current agreements that are set to expire as well as the awareness to the strategic plan.

Mr. Barber shared with school committee and administration a timeline for the FY23 budget process. The School Committee and Administration reviewed and discussed key priorities for the FY23 budget such as gaps in enrollment class size regulations and health insurance.

The next meeting of this committee was scheduled for December 15th at 5:30 p.m.

Meeting was adjourned at 6:28 p.m.

Respectfully submitted,
Michael S. Nelson
Superintendent

**ORR BUDGET SCHOOL COMMITTEE MEETING
BUDGET SUB COMMITTEE MINUTES**

**December 15, 2021 at 5:30 p.m.
Via Zoom**

COMMITTEE MEMBERS PRESENT: Heather Burke, James Muse, Matthew Monteiro and Jason Chisholm.

ADMINISTRATORS PRESENT: Michael Nelson, Superintendent of Schools, Howard Barber, Asst. Superintendent of Finance & Operations, Jannell Pearson-Campbell, Asst. Supt. of Teaching & Learning, Craig Davidson, Director of Student Services, Silas Coellner, Principal, Jr. High School and Michael Devoll, Principal, High School.

OTHERS PRESENT: Shay Assad, Marion Finance Committee.

Meeting called to order at 5:35 p.m.

SUMMARY OF DISCUSSION:

Superintendent Nelson and Asst. Supt. Barber reviewed a Draft FY23 Initial Budget with the committee. Mr. Nelson expressed that he would like to hear feedback from school committee regarding our priorities, which would drive the future work to the budget. Mr. Nelson expressed that it's important to remember that this is a work in progress; that numbers will change and that priorities can and would likely could change.

Mr. Barber reviewed the attached sheet with school committee and administrators. (please see attached).

Meeting was adjourned at 6:40 p.m.

Respectfully submitted,
Michael S. Nelson
Superintendent

Old Rochester Regional School District Working FY23 Superintendent's Budget

LAST MODIFIED: December 15, 2021

g	Amounts	Financial Offsets	Overall Budget
	FY2023	FY2023	FY2023
Old Rochester Junior High	\$ 4,757,500	\$ 206,221	\$ 4,963,721
Old Rochester High School	\$ 7,228,021	\$ 329,676	\$ 7,557,697
Athletic Department	\$ 354,018	\$ -	\$ 354,018
Central Office	\$ 5,174,678	\$ 595,500	\$ 5,770,178
Facilities	\$ 1,689,797	\$ 20,000	\$ 1,709,797
Student Services	\$ 387,585	\$ 54,778	\$ 442,364
Technology	\$ 346,411	\$ 50,000	\$ 396,411
Transportation	\$ 725,000	\$ -	\$ 725,000
Total FY23 Budget	\$ 20,663,010	\$ 1,256,175	\$ 21,919,185
Total FY22 Budget	\$ 19,895,966	\$ 1,278,672	\$ 21,174,638
	\$ 767,045	\$ (22,498)	\$ 744,547
	103.86%	98.24%	103.52%
Total FY21 Budget	\$ 19,702,211	\$ 971,417	\$ 20,673,628
	\$ 193,755	\$ 307,255	\$ 501,010
FY22 Budget INC/DEC %	100.983%	131.630%	102.423%

New Courses

PORTUGUESE 2

LEVEL 3

5 CREDITS

FULL YEAR

GRADES 10-12

In this course, you will expand the knowledge that you gained in Portuguese 1. You will continue to develop and improve your reading, listening, writing, and speaking skills of the Portuguese language. You will also learn to create and use more complex sentences in order to share and obtain information at a greater depth. You will discover new ways to express yourself and share your beliefs, ideas, and communicate past experiences. Most importantly, you will continue to use authentic resources to study other Lusophone cultures, their impact on the global society, and make connections to your own culture.

ENGLISH 12: COMMUNICATING IN THE 21ST CENTURY

LEVEL 3

5 CREDITS

FULL YEAR

GRADE 12

This twelfth grade college prep course will focus on building and refining the communication skills of effective speaking, writing, presenting, and critical listening valued in college, all professions, and the community beyond high school. Through reading of fiction and non-fiction and teacher-directed and student-created projects, students will further develop their inquiry and research skills, time management skills, and problem solving skills while exploring the senior essential questions, "Who am I? What is My Place in the Universe?"

Students will complete personal narratives in preparation for writing the college application essay or personal statement. They will work with their classmates on collaborative projects throughout the year building their interpersonal skills. The year will culminate with an individual senior research project that includes a research component, a written component, and a professional style presentation.

Course Description Updates

MARINE BIOLOGY (LAB)

LEVEL 3

5 CREDITS

FULL YEAR

GRADES 10-12

This course is designed to give you an introduction to Marine Biology using local harbors and estuaries as your laboratory. Instruction will include projects, fieldwork, dissections, labs and supplemental readings. You will work in cooperation with community based organizations and individuals. For instance, you will have contact with and work with the Mattapoisett Land Trust, Mattapoisett Harbormaster and Shellfish Officers, and the Brant Point Shellfish Hatchery on Nantucket. You will be keeping a field notebook to document the work you do with Oyster Aquaculture. Focus of coursework is on the structure and function, special adaptations and ecology of life in Buzzards Bay, and the human impact of global marine ecosystems.

Prerequisite: Successful completion of Biology.

AP PSYCHOLOGY

Prerequisite:

Teacher Recommendation

HONORS ECONOMICS

Prerequisite:

Teacher Recommendation

HONORS FORENSICS

Prerequisite:

Successful completion of Honors Chemistry with B or better or Chemistry with an A- or better.

ART II

LEVEL 3

5 CREDITS

FULL YEAR

GRADES 10-12

This course is a continuation of Art I. It is designed for the dedicated art student who wishes to further their study of visual art. You will continue to develop skills in the use of various media to create a body of work that demonstrates an understanding of visual aesthetics through personal expression. Technique, craftsmanship, idea development and critical thinking will be emphasized throughout the creative process. Major artists, artwork and art movements will be referenced and you will be expected to keep a sketchbook. You should note that this course will require more time than is allotted during class.

Prerequisite

Completion of Art 1 or teacher recommendation

HONORS ART III

LEVEL 4

5 CREDITS

FULL YEAR

GRADES 11-12

This course is intended for students that demonstrate a serious commitment to their artwork. You will continue your work begun in Art II by completing a variety of two and three-dimensional works of art in the areas of painting, drawing, sculpture and mixed media. Classroom instruction will focus on the techniques of creating, critiquing, self-assessing, revising and exhibiting. You should note that this course will require more time than will be allotted during class.

Prerequisite

Completion of Art 1 and Art II or teacher recommendation

AP ART & DESIGN

LEVEL 5

5 CREDITS

FULL YEAR

GRADE 12

The AP Art & Design curriculum is designed to simulate a college art foundations class.

Characteristics of a college level class include independent work outside of class meeting time, student led inquiry, exploration and discovery. Assignments and artmaking will be done both in class and outside of class. Therefore you should plan to work in both environments.

You will not be taking an exam. You will be submitting a portfolio of artwork. There are two components of the portfolio; the Sustained Investigation and the Selected Works. The main criteria for evaluation are inquiry/investigation, practice, experimentation, revisionsion, synthesis and written reflection. Students may choose 2D, Drawing or 3D portfolio options. Students will submit the required portfolio to the College Board in May.

Students should expect to:

- Buy additional materials for class projects.
- Spend considerable time working outside of class.
- Plan on attending a required planning meeting in the spring.
- Be assigned work to complete over the summer.
- Plan on attending work sessions outside of class time, during the school year to work on their concentration.
- Exhibiting their artwork

Prerequisite: Department Coordinator approval. One full year of courses related to chosen portfolio designation and completion of other art courses are strongly recommended

From: **Valade, David (DOE)** <david.valade@state.ma.us>
Date: Wed, Jan 12, 2022 at 3:36 PM
Subject: ELE Tiered Focused Monitoring Feedback Report
To: Nelson, Mike (T22) <mikenelson@oldrochester.org>
Cc: jannellpearsoncampbell@oldrochester.org <jannellpearsoncampbell@oldrochester.org>, Hughes, Sibel (DOE) <sibel.hughes@state.ma.us>

Dear Superintendent Nelson:

The Department of Elementary and Secondary Education recently conducted a Tiered Focused Monitoring (TFM) review for the Old Rochester Regional Schools District in the SY 2021-22. This email, in addition to the email generated by the Web-based Monitoring System (WBMS), is to inform you that your charter school's Feedback Report is available for review and that development of the Continuous Improvement & Monitoring Plan (CIMP) can now begin. The due date for submission of the CIMP is **February 14, 2022**. Please see the attached webinar presentation and [recording information](#) to learn about the CIMP and Progress Reporting process. The webinar presentation will walk you through the process and clarify the next steps you need to follow to remedy the concerns identified in the Department's Feedback Report.

To access the DESE's feedback, go to the Department's website, <http://www.doe.mass.edu>, and select Security Portal from the drop down menu. Please click on PQA WebMonitoring and then continue by clicking on Home>OLA Tier Review>Feedback/CIMP> View TFM Report. The Department will share the TFM report with the public at <http://www.doe.mass.edu/ele/cpr/>.

If you would like to discuss any matter that relates to the Final Report, please call ELE Chairperson David Valade at 781-338-6711.

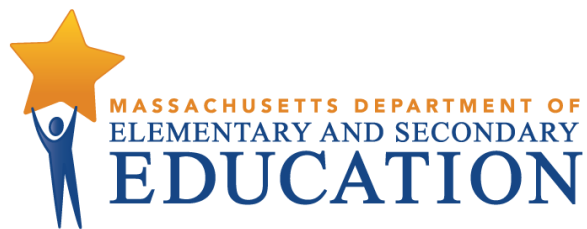
In closing, we would like to extend our thanks to the district's administration and staff, who shared their time and thoughts so generously during the review process.

Sincerely,

David Valade
ELE TFM Chairperson

David Valade, M.Ed.
Language Acquisition Support Lead
W 781-338-6711 or 413-314-6711
David.Valade@mass.gov

**Center for School and District
Partnership (CSDP)**
[Office of Language Acquisition](#)
Massachusetts Department of Elementary and
Secondary Education
436 Dwight Street Room B40, Springfield, MA 01103
[Web](#) | [Twitter](#) | [Facebook](#) | [YouTube](#) | [Newsletters](#)



Old Rochester Regional

Tiered Focused Monitoring Report

Review Dates: December 6-10, 2021

Date of Final Report: 01/12/2022



Jeffrey C. Riley
Commissioner of Elementary and Secondary Education

During the 2021-2022 school year, Old Rochester Regional participated in a Tiered Focused Monitoring Review conducted by the Department's Office of Language Acquisition (OLA). The purpose of the Tiered Focused Monitoring Review is to monitor compliance with regulatory requirements focusing on English Learner Education.

District/charter schools are reviewed every six years through Tiered Focused Monitoring. There are 12 ELE criteria that target implementation of the requirements related to ELE programs under state and federal law and regulations:

- ELE 1: Annual English Language Proficiency Assessment
- ELE 2: State Accountability Assessment
- ELE 3: Initial Identification of ELs and FELs
- ELE 5: ELE Program and Services
- ELE 6: Program Exit and Readiness
- ELE 7: Parent Involvement
- ELE 8: Declining Entry to a Program
- ELE 10: Parental Notification
- ELE 13: Follow-up Support
- ELE 14: Licensure Requirements
- ELE 15: Professional Development Requirements
- ELE 18: Records of ELs

Tiered Focused Monitoring allows for differentiated monitoring based on a district's level of need, the Tiers are defined as follows:

Districts in Tiers 1 and 2 have been determined to have no or low risk:

- Tier 1/Self-Directed Improvement: Data points indicate no concern on compliance and performance outcomes – meets requirements.
- Tier 2/Directed Self-Improvement: No demonstrated risk in areas with close link to student outcomes – low risk.

Districts in Tiers 3 and 4 have demonstrated greater risk:

- Tier 3/Corrective Action: Areas of concern include both compliance and student outcomes – moderate risk.
- Tier 4/Cross-unit Support and Corrective Action: Areas of concern have profound effect on student outcomes and ongoing compliance – high risk.

The monitoring process differs depending on the tier assigned to the district as well as the district's previous tier assignment.

The review process includes the following:

1- Self-Assessment

- District reviews English Learner Education documentation for required elements including document uploads.
- District reviews a sample of English learner (EL) student records selected across grade levels and EL focus areas such as opt-out students, former ELs and students and/or parents who need translation and/or interpretation.
- Upon completion of these two internal reviews, the district's self-assessment is submitted to the Department for review.

2- Verification

- Review of EL student records: The Department may select a sample of student records and request certain documentation to be uploaded to the WBMS as evidence of implementation of the ELE criteria.
- Review of additional documents for English Learner Education
- Surveys of parents of ELs: Parents of ELs are sent a survey that solicits information regarding their experiences with the district's implementation of English Learner Education program(s), related services, and procedural requirements.
- Interviews of staff

Report: For Tier 1 & 2 Tiered Focused Monitoring Reviews

Within approximately 20 business days of the onsite visit, the onsite chairperson will forward to the superintendent or charter school leader the findings from the Tiered Focused Monitoring Review. Within 10 business days of receipt of the findings, the district reviews and comments on the findings for factual accuracy before they are finalized. After the report is finalized, all districts in Tiers 1 and 2, as part of the reporting process, will develop a Continuous Improvement and Monitoring Plan (CIMP) for any criteria receiving a rating of "Partially Implemented," "Not Implemented," and "Implementation in Progress." The CIMP outlines an action plan, identifies the success metric, describes the measurement mechanism and provides a completion timeframe to bring those areas into compliance with the controlling statute or regulation. District and charter schools are expected to incorporate the CIMP actions into their district and school improvement plans, including their professional development plans.

DEFINITION OF COMPLIANCE RATINGS

Implemented	The requirement is substantially met in all important aspects.
Implementation in Progress	This rating is used for criteria containing new or updated legal requirements and means that the district has implemented any old requirements contained in the criterion and is training staff or beginning to implement the new requirements in such a way that the onsite team anticipates that the new requirements will be implemented by the end of the school year.
Partially Implemented	The requirement, in one or several important aspects, is not entirely met.
Not Implemented	The requirement is totally or substantially not met.
Not Applicable	The requirement does not apply to the school district or charter school.

For more information on the Tiered Focused Monitoring approach, please visit the Department's [website](#).

Old Rochester Regional

SUMMARY OF COMPLIANCE CRITERIA RATINGS

	English Learner Education Requirements
IMPLEMENTED	ELE 1, ELE 2, ELE 6, ELE 8, ELE 13, ELE 14, ELE 15, ELE 18
PARTIALLY IMPLEMENTED	ELE 3, ELE 5, ELE 7, ELE 10

Improvement Area 1**Criterion:** ELE 3 - Initial Identification of ELs and FELs**Rating:** Partially Implemented

Description of Current Issue: Documentation, interviews, and student records indicate that the district's initial identification policies and procedures are outdated. Furthermore, documentation indicates a note in English requiring parents to request a translated Home Language Survey. The Department concludes that the district must demonstrate that its new initial identification procedures are in compliance with 603 CMR 14.02(1) that requires districts and charter schools to establish procedures in accordance with the Department guidelines.

Improvement Area 2**Criterion:** ELE 5 - Program Placement and Structure**Rating:** Partially Implemented

Description of Current Issue: The Department conducted the tiered focused monitoring review to evaluate the effectiveness of programs serving English learners as required by M.G.L. c. 71A, § 7A. Interviews and a review of documentation indicated that the district has not adopted consistent procedures to identify English learners who do not meet English proficiency benchmarks and has not established a process for the charter school to: (i) identify areas in which identified English learners needs improvement and establish personalized goals for the identified English learners to attain English proficiency; (ii) assess and track the progress of English learners in the identified areas of improvement; (iii) review resources and services available to identified English learners that may assist said learners in the identified areas of improvement; and (iv) incorporate input from the parents or legal guardian of the identified English learner as required under M.G.L. c. 71A, § 11.

Improvement Area 3**Criterion:** ELE 7 - Parent Involvement**Rating:** Partially Implemented

Description of Current Issue: Submitted documentation indicates that translations are not always provided for parents who have requested documents in languages other than English. Documentation and interviews indicate that it does not have policies and procedures in place for staff and families to request translation or interpretation services. Student records also indicate that the district does not always provide translated report cards or progress reports for parents who request them.

Therefore, the Department has determined that the district does not always provide effective language assistance to parents whose preferred language is not English and therefore, does not always meet the obligation to communicate effectively with parents to include them in matters pertaining to their children's education.

Improvement Area 4**Criterion:** ELE 10 - Parental Notification**Rating:** Partially Implemented

Description of Current Issue: Documentation and student records indicate that the district does not consistently send initial and annual notification letters to parents to inform them of their child's placement in an ELE program and other required information that needs to be communicated to parents annually. The district recently updated its parent notification letters with plans to implement them this school year. Therefore, the district does not always meet the obligation to communicate effectively with parents to include them in matters pertaining to their children's education.



Massachusetts Department of Elementary and Secondary Education

75 Pleasant Street, Malden, Massachusetts 02148-4906

Telephone: (781) 338-3000
TTY: N.E.T. Relay 1-800-439-2370

Jeffrey C. Riley
Commissioner

January 3, 2022

Michael Nelson, Superintendent
Old Rochester Regional School District
135 Marion Road
Mattapoisett, MA 02739

Re: Tiered Focused Monitoring Report for Special Education and Civil Rights

Dear Superintendent Nelson:

The Office of Public School Monitoring recently conducted a Tier 1 Tiered Focused Monitoring (TFM) Review in your district. During this review, the Department monitored selected special education and civil rights criteria to determine your district's compliance with laws and regulations.

We are pleased to tell you that the Department has found your district to be in compliance with all of the criteria monitored during the TFM Review and no corrective action is required at this time.

Enclosed you will find a copy of the Tiered Focused Monitoring Report. To access the report on the Department's website, please visit <http://www.doe.mass.edu> and select *Security Portal* then *PQA WebMonitoring*. Continue by selecting *Home > PSM Tier Review > Feedback/CIMP > View TFM Report*. The Tiered Focused Monitoring Toolkit, which includes the regulatory requirements specific to the special education and civil rights criteria referenced in this report, can be found at <http://www.doe.mass.edu/psm/resources/default.html>.

In closing, we would like to thank the administration and staff who shared their time and thoughts so generously during the preparation and onsite phases of the review, and we commend you on your commitment and diligence in the areas reviewed under TFM. Special thanks are given to Craig Davidson for coordinating this visit for the district. Should you need any additional information or assistance, please do not hesitate to contact Julie Evans at (781) 338-3754.

Sincerely,

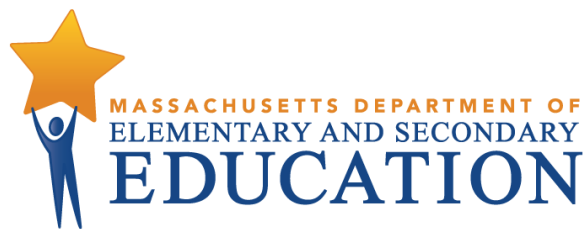
A handwritten signature in cursive script, appearing to read "Julie Evans".

Julie Evans
Tiered Focused Monitoring Review Chairperson
Office of Public School Monitoring

A handwritten signature in cursive script, appearing to read "Amy Paulin".

Amy Paulin, Assistant Director
Office of Public School Monitoring

cc: Heather Burke, School Committee Chairperson
Craig Davidson, Local Monitoring Review Coordinator



Old Rochester Regional School District

Tiered Focused Monitoring Report

**For Group A Universal Standards
Tier Level 1**

Dates of Onsite Visit: December 7-8, 2021

Date of Final Report: January 3, 2022



Jeffrey C. Riley
Commissioner of Elementary and Secondary Education

**MASSACHUSETTS DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION
TIERED FOCUSED MONITORING REPORT**

Old Rochester Regional School District

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MASSACHUSETTS DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION REPORT INTRODUCTION

During the 2021-2022 school year, Old Rochester Regional School District participated in a Tiered Focused Monitoring Review (TFM) conducted by the Department's Office of Public School Monitoring (PSM). The purpose of the Tiered Focused Monitoring Review is to monitor compliance with regulatory requirements focusing on special education and civil rights. **The Department is pleased to report that the district was found to be in compliance with all criteria reviewed; no corrective action is required at this time.**

Each school district, charter school, vocational school, and virtual school undergoes a Tiered Focused Monitoring Review every three years. The statewide Tiered Focused Monitoring cycle is posted at <https://www.doe.mass.edu/psm/tfm/6yrcycle.html>.

Regularly monitored standards are divided into two groups, known as Group A Universal Standards and Group B Universal Standards. Districts and schools are monitored on an alternate set of Universal Standards every three years.

Group A Universal Standards address:

- Student identification
- IEP development
- Programming and support services
- Equal opportunity

Group B Universal Standards address:

- Licensure and professional development
- Parent/student/community engagement
- Facilities and classroom observations
- Oversight
- Time and learning
- Equal access

The Department has also reserved a specific set of criteria, collectively known as Targeted Standards, employed if LEA or school level risk assessment data indicate there is a potential issue; the identified Targeted Standards are assessed in addition to the Universal Standards.

Universal Standards and Targeted Standards are aligned with the following regulations:

Special Education (SE)

- Selected requirements from the federal Individuals with Disabilities Education Act (IDEA-2004); the federal regulations promulgated under that Act at 34 CFR Part 300; M.G.L. c. 71B, and the Massachusetts Board of Education's Special Education regulations (603 CMR 28.00), as amended effective March 1, 2007.

Civil Rights Methods of Administration and Other General Education Requirements (CR)

- Selected federal civil rights requirements, including requirements under the Every Student Succeeds Act (ESSA); Title VI of the Civil Rights Act of 1964; the Equal Educational

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Opportunities Act of 1974; Title IX of the Education Amendments of 1972; Section 504 of the Rehabilitation Act of 1973; and Title II of the Americans with Disabilities Act of 1990, together with selected state requirements under M.G.L. c. 76, Section 5 as amended by Chapter 199 of the Acts of 2011 and M.G.L. c. 269 §§ 17 through 19.

- Selected requirements from the Massachusetts Board of Education’s Physical Restraint regulations (603 CMR 46.00).
- Selected requirements from the Massachusetts Board of Education’s Student Learning Time regulations (603 CMR 27.00).
- Various requirements under other federal and state laws.

PSM Team:

Depending upon the size of a school district and the number of special education programs to be reviewed, a team of one to four Department staff members conducts onsite activities over one to five days in a school district or charter school.

Tier Level:

The level of monitoring varies based on tier designation, aligning supports to the level of need and ensuring that districts and schools with greater needs receive appropriate supports to make sustained improvements.

Tier	Title	Description	Level of Risk
1	Self-Directed Improvement	Data points indicate no concern on compliance and student outcomes.	Meets requirements
2	Directed Improvement	No demonstrated risk in areas with close link to student outcomes.	Low
3	Corrective Action	Areas of concern include both compliance and student outcomes.	Moderate
4	Cross-unit Support and Corrective Action	Areas of concern have a profound effect on student outcomes and ongoing compliance.	High

For the 2021-2022 school year, the tier assignments are based on:

- Five-year cohort graduation rate for students with disabilities
- Public School Monitoring compliance data from the previous review
- Problem Resolution System data, specifically findings of noncompliance
- Special education State Performance Plan/Annual Performance Reports (SPP/APR) compliance Indicator data for Indicators 11, 12, and 13 (Group A only)
 - Indicator 11: Child Find
 - Indicator 12: Early Childhood Transition
 - Indicator 13: Secondary Transition
- Special education SPP/APR performance Indicator data for Indicators 5 & 6
 - Indicator 5: Education Environments (6-21)
 - Indicator 6: Preschool Environments
- Significant Disproportionality data 2019-2020 & 2020-2021

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Tiering adjustments may be made for districts engaged in work with the Department's Statewide System of Support and have schools identified as requiring assistance and intervention. Tiering assignments may also be adjusted for schools and districts unable to remedy noncompliance within one year of the previous TFM review, as well as for charter schools requiring additional oversight based on conditions of their charter.

For more information regarding the TFM Review Process, including district and parent resources, please visit < <https://www.doe.mass.edu/psm/tfm/default.html> >.

TIERED FOCUSED MONITORING FINAL REPORT

Old Rochester Regional School District

The Massachusetts Department of Elementary and Secondary Education conducted a Tiered Focused Monitoring Review in Old Rochester Regional School District during the week of December 6, 2021, to evaluate the implementation of Group A Universal Standards in the program areas of special education, civil rights, and other related general education requirements. The team appreciated the opportunity to interview staff and parents, to observe classroom facilities, and to review the programs underway in the district.

In preparing this report, the team reviewed extensive written documentation regarding the operation of the district's programs, together with information gathered by means of the following Department program review methods:

Self-Assessment Phase:

- District review of special education and civil rights documentation for required elements including document uploads.
- District review of a sample of special education student records selected across grade levels, disability categories, and levels of need.
- District review of student records related to the Indicator Data Collection for Indicators 11, 12, and 13.
- Upon completion of the self-assessment, the district submitted the data to the Department for review.

On-site Phase:

- Interviews of administrative and support staff consistent with those criteria selected for onsite verification.
- Interview of a parent advisory council (PAC) representative and other telephone interviews, as requested by other parents or members of the general public.
- Review of additional documents for special education and civil rights.
- Surveys of parents of students in special education: Parents of students in special education were sent a survey that solicited information regarding their experiences with the district's implementation of special education programs, related services, and procedural requirements.
- Review of student records for special education: The Department selected a sample of student records from those the district reviewed as part of its self-assessment, as well as records chosen by the Department from the special education student roster. The onsite team conducted this review, using standard Department procedures, to determine whether procedural and programmatic requirements have been met.
- Observations of classrooms and other facilities.

DEFINITION OF COMPLIANCE RATINGS

Commendable	Any requirement or aspect of a requirement implemented in an exemplary manner significantly beyond the requirements of law or regulation.
Implemented	The requirement is substantially met in all important aspects.
Implementation in Progress	This rating is used for criteria containing new or updated legal requirements; the district has implemented any old requirements contained in the criterion and is training staff or beginning to implement the new requirements in such a way that the onsite team anticipates that the new requirements will be implemented by the end of the school year.
Partially Implemented	The requirement, in one or several important aspects, is not entirely met.
Not Implemented	The requirement is totally or substantially not met.
Not Applicable	The requirement does not apply to the school district or charter school.

Old Rochester Regional School District

SUMMARY OF COMPLIANCE RATINGS

	Universal Standards Special Education	Universal Standards Civil Rights and Other General Education Requirements
IMPLEMENTED	SE 1, SE 2, SE 3, SE 3A, SE 6, SE 7, SE 8, SE 9, SE 9A, SE 10, SE 11, SE 12, SE 13, SE 14, SE 17, SE 18A, SE 19, SE 20, SE 22, SE 25, SE 26, SE 29, SE 34, SE 35, SE 37, SE 39, SE 40, SE 41, SE 42, SE 43, SE 48, SE 49	CR 13, CR 14, CR 18
PARTIALLY IMPLEMENTED	None	
NOT IMPLEMENTED	None	
NOT APPLICABLE	SE 38	

The full list of criteria and information regarding the requirements can be found in Appendix B of the Tiered Focused Monitoring Toolkit available at < <https://www.doe.mass.edu/psm/resources/tfm-toolkit.docx>>.

SUMMARY OF INDICATOR DATA REVIEW

As part of the self-assessment process for districts or charter schools undergoing a review for Group A Universal Standards, the PSM team reviewed the results of Indicator data submissions for Indicators 11, 12 and 13. The Indicator review is completed prior to the onsite visit and helps inform the scope of the onsite review. For any Indicator data noncompliance found, the district or charter school must develop and implement corrective action that includes correcting noncompliance for the individual students affected by it, addressing the root cause and underlying reasons for the identified noncompliance, and reviewing additional records as evidence that the issues have been corrected and that requirements are being met. The Office of Special Education Programs (OSEP) requires correction of noncompliance within one year of the finding.

The results of the Department's analysis regarding these Indicators are as follows:

	Compliant	Non-Compliant	Not Applicable
Indicator 11 – Initial Evaluation Timelines	X		
Indicator 12 – Early Childhood Transition	X		
Indicator 13 – Secondary Transition	X		



Old Rochester Regional School District
Massachusetts School Superintendency Union 55

Memo

To: School Committee Members of Old Rochester Regional School District

From: Howard G. Barber, Assistant Superintendent of Finance & Operations

Cc: Michael S. Nelson, Superintendent of Schools

Date: January 24, 2022

Re: Financial Report – Fiscal Year 2022

Financial Report:

Please find the following financial report in relation to the general funds remaining or available to the Old Rochester Regional School District:

· Year to Date Budget Report by Department as of January 24, 2022

For the purpose of our Financial Forecasting:

This report recognizes that of the \$19,866,389 appropriated to the Old Rochester Regional School District, we are able to identify how our funds are encumbered or expended. In this Year to Date Budget Report by Department, it indicates that there is currently \$358,859 available of the general funds appropriated in the 2022 Fiscal Year.

Old Rochester Regional School District

FY21-22 APPROVED BUDGET

Fiscal Year: 2021-2022

From Date: 7/1/2021 To Date: 6/30/2022

☐ Include pre encumbrance ☐ Print accounts with zero balance ☒ Filter Encumbrance Detail by Date Range
☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
01.300.001.1105.05.36	SUPPLIES	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
01.300.001.1110.01.01	TREASURER	\$13,000.00	\$0.00	\$13,000.00	\$6,565.95	\$6,565.95	\$6,434.05	\$5,158.95	\$1,275.10	9.81%
01.300.001.1110.04.36	MASC/MARS	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	100.00%
01.300.001.1110.05.36	MISCELLANEOUS	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
01.300.001.1110.06.36	ADVERTISING	\$6,000.00	\$0.00	\$6,000.00	\$4,004.13	\$4,004.13	\$1,995.87	\$0.00	\$1,995.87	33.26%
01.300.001.1111.04.36	SINGLE AUDIT	\$32,000.00	\$0.00	\$32,000.00	\$0.00	\$0.00	\$32,000.00	\$32,000.00	\$0.00	0.00%
01.300.001.1112.02.01	CLERICAL,SECTY TO COMMITTEE	\$2,600.00	\$0.00	\$2,600.00	\$700.00	\$700.00	\$1,900.00	\$0.00	\$1,900.00	73.08%
01.300.001.1120.04.36	BOND-TREASURER	\$400.00	\$0.00	\$400.00	\$375.00	\$375.00	\$25.00	\$0.00	\$25.00	6.25%
01.300.001.1430.04.36	GENERAL COUNSEL	\$15,000.00	\$0.00	\$15,000.00	\$25,836.00	\$25,836.00	(\$10,836.00)	\$4,865.25	(\$15,701.25)	-104.68%
	Dept: SCHOOL COMMITTEE - 001	\$82,000.00	\$0.00	\$82,000.00	\$37,481.08	\$37,481.08	\$44,518.92	\$42,024.20	\$2,494.72	3.04%
01.300.004.1201.01.02	SUPERINTENDENT	\$88,743.67	\$0.00	\$88,743.67	\$82,381.83	\$82,381.83	\$6,361.84	\$75,586.89	(\$69,225.05)	-78.01%
01.300.004.1201.02.02	Exec Asst to Super	\$37,904.92	\$0.00	\$37,904.92	\$34,159.02	\$34,159.02	\$3,745.90	\$30,485.04	(\$26,739.14)	-70.54%
01.300.004.1205.04.21	PUBLIC RELATIONS	\$0.00	\$0.00	\$0.00	(\$4,762.50)	(\$4,762.50)	\$4,762.50	\$0.00	\$4,762.50	0.00%
01.300.004.1205.05.21	SUPPLIES	\$6,000.00	\$0.00	\$6,000.00	\$6,276.26	\$6,276.26	(\$276.26)	\$1,356.73	(\$1,632.99)	-27.22%
01.300.004.1207.06.37	TRAVEL & CONFERENCES	\$8,000.00	\$0.00	\$8,000.00	\$2,771.77	\$2,771.77	\$5,228.23	\$3,594.17	\$1,634.06	20.43%
01.300.004.1208.05.21	POSTAGE	\$5,000.00	\$0.00	\$5,000.00	\$2,122.47	\$2,122.47	\$2,877.53	\$472.92	\$2,404.61	48.09%
01.300.004.1209.04.33	PROF ASSOC & DUES	\$13,000.00	\$0.00	\$13,000.00	\$13,594.96	\$13,594.96	(\$594.96)	\$275.00	(\$869.96)	-6.69%
01.300.004.1210.01.02	TUITION REIMB - SUPT	\$4,000.00	\$0.00	\$4,000.00	\$2,796.00	\$2,796.00	\$1,204.00	\$0.00	\$1,204.00	30.10%
01.300.004.1210.06.36	ADVERTISING	\$8,000.00	\$0.00	\$8,000.00	\$430.30	\$430.30	\$7,569.70	\$0.00	\$7,569.70	94.62%
01.300.004.1210.06.37	MISCELLANEOUS	\$1,500.00	\$0.00	\$1,500.00	\$2,415.43	\$2,415.43	(\$915.43)	\$853.87	(\$1,769.30)	-117.95%
01.300.004.1220.01.02	Asst Super of Academics	\$66,177.50	\$0.00	\$66,177.50	\$49,142.96	\$49,142.96	\$17,034.54	\$55,452.68	(\$38,418.14)	-58.05%
01.300.004.1220.02.02	Admin Asst of Asst Supers	\$13,964.64	\$0.00	\$13,964.64	\$20,900.83	\$20,900.83	(\$6,936.19)	\$19,992.09	(\$26,928.28)	-192.83%
01.300.004.1410.01.02	Asst Super of Finance & Operations	\$76,111.06	\$0.00	\$76,111.06	\$61,790.17	\$61,790.17	\$14,320.89	\$63,186.56	(\$48,865.67)	-64.20%
01.300.004.1410.03.02	Finance Department	\$87,611.95	\$0.00	\$87,611.95	\$78,648.86	\$78,648.86	\$8,963.09	\$73,268.47	(\$64,305.38)	-73.40%
01.300.004.1420.03.02	HR Coordinator	\$40,047.84	\$0.00	\$40,047.84	\$29,455.08	\$29,455.08	\$10,592.76	\$28,174.48	(\$17,581.72)	-43.90%
01.300.004.1420.06.02	HR Other Expenses	\$0.00	\$0.00	\$0.00	(\$387.51)	(\$387.51)	\$387.51	\$0.00	\$387.51	0.00%
01.300.004.1450.04.27	COMPUTER SERVICES	\$20,000.00	\$0.00	\$20,000.00	\$2,931.64	\$2,931.64	\$17,068.36	\$32,000.00	(\$14,931.64)	-74.66%
01.300.004.1450.05.21	ADMINISTRATIVE TECHNOLOGY	\$10,000.00	\$0.00	\$10,000.00	(\$11.79)	(\$11.79)	\$10,011.79	\$0.00	\$10,011.79	100.12%
01.300.004.2356.06.37	PROFESSIONAL DEVELOPMENT	\$4,000.00	\$0.00	\$4,000.00	(\$652.86)	(\$652.86)	\$4,652.86	\$0.00	\$4,652.86	116.32%
01.300.004.4130.04.15	TELEPHONE	\$8,000.00	\$0.00	\$8,000.00	\$2,739.93	\$2,739.93	\$5,260.07	\$6,446.26	(\$1,186.19)	-14.83%
01.300.004.4230.04.27	MAINTENANCE OF EQUIPMENT	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
01.300.004.5300.04.21	COPIER RENTAL	\$4,000.00	\$0.00	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$0.00	\$4,000.00	100.00%
	Dept: SUPERINTENDENTS OFFICE - 004	\$504,061.58	\$0.00	\$504,061.58	\$386,742.85	\$386,742.85	\$117,318.73	\$391,145.16	(\$273,826.43)	-54.32%
01.300.007.2120.01.04	COORDINATORS	\$21,000.00	\$0.00	\$21,000.00	\$14,556.52	\$14,556.52	\$6,443.48	\$0.00	\$6,443.48	30.68%

Old Rochester Regional School District

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Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
01.300.007.2210.01.02	PRINCIPAL SHS	\$135,689.11	\$0.00	\$135,689.11	\$82,685.96	\$82,685.96	\$53,003.15	\$58,439.19	(\$5,436.04)	-4.01%
01.300.007.2210.02.09	CLERICAL STAFF	\$100,241.63	\$0.00	\$100,241.63	\$51,075.75	\$51,075.75	\$49,165.88	\$49,165.88	\$0.00	0.00%
01.300.007.2210.04.33	ASSOCIATION DUES	\$5,500.00	\$0.00	\$5,500.00	\$5,189.00	\$5,189.00	\$311.00	\$0.00	\$311.00	5.65%
01.300.007.2210.05.21	PRINCIPALS TECHNOLOGY	\$1,600.00	\$0.00	\$1,600.00	\$549.99	\$549.99	\$1,050.01	\$423.81	\$626.20	39.14%
01.300.007.2210.05.22	SUPPLIES ADMINISTRATIVE	\$8,000.00	\$0.00	\$8,000.00	\$4,698.40	\$4,698.40	\$3,301.60	\$1,067.09	\$2,234.51	27.93%
01.300.007.2210.05.23	SUPPLIES COPYING	\$6,000.00	\$0.00	\$6,000.00	\$1,511.99	\$1,511.99	\$4,488.01	\$0.00	\$4,488.01	74.80%
01.300.007.2210.05.24	COMPUTER SUPPLIES	\$400.00	\$0.00	\$400.00	\$0.00	\$0.00	\$400.00	\$0.00	\$400.00	100.00%
01.300.007.2210.05.25	SUPPLIES - GENERAL SCHOOL	\$7,300.00	\$0.00	\$7,300.00	\$4,745.22	\$4,745.22	\$2,554.78	\$2,548.18	\$6.60	0.09%
01.300.007.2210.05.26	POSTAGE	\$4,500.00	\$0.00	\$4,500.00	\$4,291.09	\$4,291.09	\$208.91	\$208.91	\$0.00	0.00%
01.300.007.2210.05.36	MISCELLANEOUS	\$2,500.00	\$0.00	\$2,500.00	\$1,094.82	\$1,094.82	\$1,405.18	\$87.19	\$1,317.99	52.72%
01.300.007.2210.06.37	TRAVEL & CONFERENCES	\$1,200.00	\$0.00	\$1,200.00	\$259.32	\$259.32	\$940.68	\$340.68	\$600.00	50.00%
01.300.007.2211.04.33	PROFESSIONAL BOOKS	\$50.00	\$0.00	\$50.00	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00	100.00%
01.300.007.2216.04.22	PRINTING SERVICES	\$5,300.00	\$0.00	\$5,300.00	\$757.00	\$757.00	\$4,543.00	\$0.00	\$4,543.00	85.72%
01.300.007.2217.06.37	CONFERENCES	\$300.00	\$0.00	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00	100.00%
01.300.007.2231.01.02	ASSISTANT PRINCIPAL SHS	\$115,005.00	\$0.00	\$115,005.00	\$66,674.41	\$66,674.41	\$48,330.59	\$48,894.59	(\$564.00)	-0.49%
01.300.007.2231.02.09	Asst Princ Secr	\$44,360.85	\$0.00	\$44,360.85	\$17,661.90	\$17,661.90	\$26,698.95	\$26,698.95	\$0.00	0.00%
01.300.007.2330.02.08	AIDES SUPERVISORY	\$14,500.00	\$0.00	\$14,500.00	\$8,343.74	\$8,343.74	\$6,156.26	\$6,118.72	\$37.54	0.26%
01.300.007.2356.05.23	PROFESSIONAL DEVELOPMENT	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$450.00	\$1,550.00	77.50%
01.300.007.2410.05.23	CENTRAL TEXTBOOKS	\$32,000.00	\$0.00	\$32,000.00	\$29,905.20	\$29,905.20	\$2,094.80	\$957.50	\$1,137.30	3.55%
01.300.007.3600.04.35	SCHOOL RESOURCE OFFICER	\$45,319.62	\$0.00	\$45,319.62	\$0.00	\$0.00	\$45,319.62	\$0.00	\$45,319.62	100.00%
01.300.007.4230.04.28	MAINTENANCE OF EQUIPMENT	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	100.00%
01.300.007.5300.04.28	COPIER RENTAL	\$14,000.00	\$0.00	\$14,000.00	\$0.00	\$0.00	\$14,000.00	\$0.00	\$14,000.00	100.00%
01.301.007.2120.01.04	TEAM LEADERS	\$26,000.00	\$0.00	\$26,000.00	\$2,500.00	\$2,500.00	\$23,500.00	\$0.00	\$23,500.00	90.38%
01.301.007.2201.05.23	PRINCIPAL'S TECHNOLOGY	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
01.301.007.2208.05.22	POSTAGE JHS	\$3,100.00	\$0.00	\$3,100.00	\$2,296.10	\$2,296.10	\$803.90	\$296.10	\$507.80	16.38%
01.301.007.2210.01.02	PRINCIPAL JHS	\$125,582.75	\$0.00	\$125,582.75	\$72,417.13	\$72,417.13	\$53,165.62	\$53,105.87	\$59.75	0.05%
01.301.007.2210.02.09	PRINCIPAL SECRETARY	\$104,741.85	\$0.00	\$104,741.85	\$35,246.25	\$35,246.25	\$69,495.60	\$25,847.25	\$43,648.35	41.67%
01.301.007.2210.04.22	PRINTING SERVICES JHS	\$2,500.00	\$0.00	\$2,500.00	\$508.50	\$508.50	\$1,991.50	\$0.00	\$1,991.50	79.66%
01.301.007.2210.04.33	ASSOCIATION DUES JHS	\$1,350.00	\$0.00	\$1,350.00	\$600.00	\$600.00	\$750.00	\$0.00	\$750.00	55.56%
01.301.007.2210.05.22	SUPPLIES - JHS ADMIN	\$4,900.00	\$0.00	\$4,900.00	\$987.56	\$987.56	\$3,912.44	\$762.12	\$3,150.32	64.29%
01.301.007.2210.06.33	IN SERVICE JHS	\$750.00	\$0.00	\$750.00	\$0.00	\$0.00	\$750.00	\$249.33	\$500.67	66.76%
01.301.007.2210.06.37	TRAVEL/CONFERENCES	\$3,600.00	\$0.00	\$3,600.00	\$0.00	\$0.00	\$3,600.00	\$862.45	\$2,737.55	76.04%
01.301.007.2211.02.09	MS PRINC ADMIN ASST	\$0.00	\$0.00	\$0.00	\$14,648.38	\$14,648.38	(\$14,648.38)	\$21,021.55	(\$35,669.93)	0.00%
01.301.007.2211.04.33	PROFESSIONAL BOOKS JHS	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	100.00%

Old Rochester Regional School District

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01.301.007.2211.05.22	SUPPLIES-COPYING	\$0.00	\$0.00	\$0.00	\$342.10	\$342.10	(\$342.10)	\$0.00	(\$342.10)	0.00%
01.301.007.2212.05.22	SUPPLIES-JHS COMPUTER	\$150.00	\$0.00	\$150.00	\$0.00	\$0.00	\$150.00	\$0.00	\$150.00	100.00%
01.301.007.2213.05.22	SUPPLIES GENERAL JHS	\$7,500.00	\$0.00	\$7,500.00	\$5,068.00	\$5,068.00	\$2,432.00	\$401.49	\$2,030.51	27.07%
01.301.007.2231.01.02	MS ASST PRINCIPAL	\$116,132.50	\$0.00	\$116,132.50	\$65,499.82	\$65,499.82	\$50,632.68	\$49,133.18	\$1,499.50	1.29%
01.301.007.2250.05.22	PRINCIPALS TECHNOLOGY	\$1,300.00	\$0.00	\$1,300.00	\$541.22	\$541.22	\$758.78	\$400.55	\$358.23	27.56%
01.301.007.2330.02.08	AIDES SUPERVISORY JHS	\$14,500.00	\$0.00	\$14,500.00	\$8,343.59	\$8,343.59	\$6,156.41	\$6,118.61	\$37.80	0.26%
01.301.007.2356.05.23	PROFESSIONAL DEVELOPMENT	\$10,790.00	\$0.00	\$10,790.00	\$0.00	\$0.00	\$10,790.00	\$0.00	\$10,790.00	100.00%
01.301.007.3600.04.35	SCHOOL RESOURCE OFFICER	\$45,319.62	\$0.00	\$45,319.62	\$0.00	\$0.00	\$45,319.62	\$0.00	\$45,319.62	100.00%
01.301.007.4230.04.28	MAINTENANCE OF EQUIPMENT JHS	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	100.00%
01.301.007.5300.04.28	COPIER RENTAL	\$7,920.00	\$0.00	\$7,920.00	\$0.00	\$0.00	\$7,920.00	\$0.00	\$7,920.00	100.00%
	Dept: SCHOOL ADMINISTRATION - 007	\$1,056,502.93	\$0.00	\$1,056,502.93	\$502,998.96	\$502,998.96	\$553,503.97	\$353,599.19	\$199,904.78	18.92%
01.300.010.2305.01.03	ALL STAFF	\$36,478.00	\$0.00	\$36,478.00	\$12,332.14	\$12,332.14	\$24,145.86	\$21,463.38	\$2,682.48	7.35%
01.300.010.2324.03.34	LONG TERM SUBS SHS	\$0.00	\$0.00	\$0.00	\$21,211.81	\$21,211.81	(\$21,211.81)	\$0.00	(\$21,211.81)	0.00%
01.300.010.2325.03.34	SUBSTITUTES - SHS	\$86,000.00	\$0.00	\$86,000.00	\$56,710.39	\$56,710.39	\$29,289.61	\$0.00	\$29,289.61	34.06%
01.300.010.2356.04.03	TUITION REIMBURSEMENT PROF DEV	\$20,000.00	\$0.00	\$20,000.00	\$1,000.00	\$1,000.00	\$19,000.00	\$375.00	\$18,625.00	93.13%
01.300.010.2356.06.37	TRAVEL & CONF PROF DEVELOPMENT	\$3,000.00	\$0.00	\$3,000.00	\$750.00	\$750.00	\$2,250.00	\$0.00	\$2,250.00	75.00%
01.301.010.2305.01.03	ALL STAFF JHS	\$45,068.00	\$0.00	\$45,068.00	\$0.00	\$0.00	\$45,068.00	\$0.00	\$45,068.00	100.00%
01.301.010.2324.03.34	LONG TERM SUBS JHS	\$0.00	\$0.00	\$0.00	\$2,182.50	\$2,182.50	(\$2,182.50)	\$0.00	(\$2,182.50)	0.00%
01.301.010.2325.03.34	SUBSTITUTES - JHS	\$42,000.00	\$0.00	\$42,000.00	\$24,644.76	\$24,644.76	\$17,355.24	\$0.00	\$17,355.24	41.32%
01.301.010.2356.04.03	TUITION REIMBURSEMENT JHS	\$10,000.00	\$0.00	\$10,000.00	\$394.00	\$394.00	\$9,606.00	\$4,383.00	\$5,223.00	52.23%
01.301.010.2356.06.37	TRAVEL/CONFERENCES JHS	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
	Dept: STAFF DEVELOPMENT - 010	\$243,046.00	\$0.00	\$243,046.00	\$119,225.60	\$119,225.60	\$123,820.40	\$26,221.38	\$97,599.02	40.16%
01.300.016.2305.01.03	TEACHER SALARIES	\$166,645.00	\$0.00	\$166,645.00	\$64,094.20	\$64,094.20	\$102,550.80	\$102,550.80	\$0.00	0.00%
01.300.016.2415.05.23	SUPPLIES & MATERIALS	\$10,600.00	\$0.00	\$10,600.00	\$3,218.46	\$3,218.46	\$7,381.54	\$3,081.93	\$4,299.61	40.56%
01.301.016.2305.01.03	TEACHER SALARIES JHS	\$90,317.00	\$0.00	\$90,317.00	\$34,737.30	\$34,737.30	\$55,579.70	\$55,579.70	\$0.00	0.00%
01.301.016.2415.05.23	SUPPLIES/MATERIALS JHS	\$2,850.00	\$0.00	\$2,850.00	\$1,205.18	\$1,205.18	\$1,644.82	\$0.00	\$1,644.82	57.71%
01.301.016.4230.04.29	MAINTENANCE OF EQUIPMENT JHS	\$150.00	\$0.00	\$150.00	\$0.00	\$0.00	\$150.00	\$0.00	\$150.00	100.00%
	Dept: ART - 016	\$270,562.00	\$0.00	\$270,562.00	\$103,255.14	\$103,255.14	\$167,306.86	\$161,212.43	\$6,094.43	2.25%
01.300.024.2305.01.03	PROFESSIONAL STAFF	\$9,603.10	\$0.00	\$9,603.10	\$15,698.90	\$15,698.90	(\$6,095.80)	\$47,276.80	(\$53,372.60)	-555.79%
01.300.024.2415.06.37	TRAVEL & CONFERENCES	\$300.00	\$0.00	\$300.00	\$57.40	\$57.40	\$242.60	\$42.60	\$200.00	66.67%
01.301.024.2305.01.03	TEACHERS	\$9,603.10	\$0.00	\$9,603.10	\$0.00	\$0.00	\$9,603.10	\$0.00	\$9,603.10	100.00%
01.301.024.2415.05.23	SUPPLIES/MATERIALS JHS	\$250.00	\$0.00	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	100.00%
	Dept: ELL PROGRAM - 024	\$19,756.20	\$0.00	\$19,756.20	\$15,756.30	\$15,756.30	\$3,999.90	\$47,319.40	(\$43,319.50)	-219.27%

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Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
01.300.025.2305.01.03	TEACHER SALARIES	\$736,280.20	\$0.00	\$736,280.20	\$283,781.81	\$283,781.81	\$452,498.39	\$454,663.39	(\$2,165.00)	-0.29%
01.300.025.2415.05.23	SUPPLIES INSTRUCTIONAL	\$500.00	\$0.00	\$500.00	\$76.91	\$76.91	\$423.09	\$0.00	\$423.09	84.62%
01.301.025.2305.01.03	TEACHER SALARIES JHS	\$534,852.00	\$0.00	\$534,852.00	\$206,528.08	\$206,528.08	\$328,323.92	\$330,444.92	(\$2,121.00)	-0.40%
01.301.025.2410.05.23	TEXTBOOKS JHS	\$1,300.00	\$0.00	\$1,300.00	\$0.00	\$0.00	\$1,300.00	\$0.00	\$1,300.00	100.00%
01.301.025.2415.05.23	SUPPLIES JHS	\$550.00	\$0.00	\$550.00	\$0.00	\$0.00	\$550.00	\$0.00	\$550.00	100.00%
	Dept: ENGLISH - 025	\$1,273,482.20	\$0.00	\$1,273,482.20	\$490,386.80	\$490,386.80	\$783,095.40	\$785,108.31	(\$2,012.91)	-0.16%
01.300.027.2305.01.03	TEACHER SALARIES	\$504,294.00	\$0.00	\$504,294.00	\$189,174.70	\$189,174.70	\$315,119.30	\$341,658.40	(\$26,539.10)	-5.26%
01.300.027.2415.05.23	SUPPLIES INSTRUCTIONAL	\$1,000.00	\$0.00	\$1,000.00	\$127.75	\$127.75	\$872.25	\$0.00	\$872.25	87.23%
01.300.027.2415.05.24	WORKBOOKS	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
01.301.027.2305.01.03	TEACHER SALARIES JHS	\$282,399.00	\$0.00	\$282,399.00	\$108,615.10	\$108,615.10	\$173,783.90	\$173,783.90	\$0.00	0.00%
01.301.027.2415.05.23	SUPPLIES JHS	\$650.00	\$0.00	\$650.00	\$564.95	\$564.95	\$85.05	\$85.05	\$0.00	0.00%
	Dept: WORLD LANGUAGES - 027	\$789,343.00	\$0.00	\$789,343.00	\$298,482.50	\$298,482.50	\$490,860.50	\$515,527.35	(\$24,666.85)	-3.12%
01.300.028.2211.02.09	Guidance Secr	\$0.00	\$0.00	\$0.00	\$18,599.70	\$18,599.70	(\$18,599.70)	\$27,719.40	(\$46,319.10)	0.00%
01.300.028.2710.01.03	COUNSELORS	\$294,663.00	\$0.00	\$294,663.00	\$119,333.38	\$119,333.38	\$175,329.62	\$180,808.00	(\$5,478.38)	-1.86%
01.300.028.2710.03.09	REGISTRAR	\$46,319.10	\$0.00	\$46,319.10	\$36,321.25	\$36,321.25	\$9,997.85	\$25,847.25	(\$15,849.40)	-34.22%
01.300.028.2710.04.33	ASSOCIATION DUES	\$550.00	\$0.00	\$550.00	\$70.00	\$70.00	\$480.00	\$387.00	\$93.00	16.91%
01.300.028.2710.05.23	SUPPLIES INSTRUCTIONAL	\$1,100.00	\$0.00	\$1,100.00	\$466.21	\$466.21	\$633.79	\$144.14	\$489.65	44.51%
01.300.028.2710.05.24	SUPPLIES COMPUTER	\$1,200.00	\$0.00	\$1,200.00	\$334.43	\$334.43	\$865.57	\$235.57	\$630.00	52.50%
01.300.028.2710.06.37	TRAVEL & CONFERENCES	\$1,700.00	\$0.00	\$1,700.00	\$208.45	\$208.45	\$1,491.55	\$491.55	\$1,000.00	58.82%
01.300.028.2713.02.09	REGISTRAR	\$62,168.50	\$0.00	\$62,168.50	\$0.00	\$0.00	\$62,168.50	\$0.00	\$62,168.50	100.00%
01.301.028.2710.01.03	COUNSELORS JHS	\$174,638.00	\$0.00	\$174,638.00	\$69,108.40	\$69,108.40	\$105,529.60	\$106,087.40	(\$557.80)	-0.32%
01.301.028.2710.02.09	CLERICAL STAFF JHS	\$11,743.25	\$0.00	\$11,743.25	\$13,853.30	\$13,853.30	(\$2,110.05)	\$21,145.24	(\$23,255.29)	-198.03%
01.301.028.2710.05.23	SUPPLIES JHS	\$450.00	\$0.00	\$450.00	\$0.00	\$0.00	\$450.00	\$0.00	\$450.00	100.00%
01.301.028.2710.06.37	TRAVEL/CONFERENCES JHS	\$700.00	\$0.00	\$700.00	\$40.00	\$40.00	\$660.00	\$45.00	\$615.00	87.86%
01.301.028.4230.04.29	MAINTENANCE OF EQUIPMENT JHS	\$200.00	\$0.00	\$200.00	\$92.89	\$92.89	\$107.11	\$37.11	\$70.00	35.00%
01.301.028.4230.04.33	MAINTENANCE OF EQUIPMENT	\$260.00	\$0.00	\$260.00	\$0.00	\$0.00	\$260.00	\$0.00	\$260.00	100.00%
	Dept: GUIDANCE - 028	\$595,691.85	\$0.00	\$595,691.85	\$258,428.01	\$258,428.01	\$337,263.84	\$362,947.66	(\$25,683.82)	-4.31%
01.300.031.2330.03.08	PRESCHOOL PARAPROFESSIONAL	\$25,182.64	\$0.00	\$25,182.64	\$9,343.80	\$9,343.80	\$15,838.84	\$14,949.96	\$888.88	3.53%
	Dept: FAMILY & CONSUMER SCIENCE - 031	\$25,182.64	\$0.00	\$25,182.64	\$9,343.80	\$9,343.80	\$15,838.84	\$14,949.96	\$888.88	3.53%
01.300.037.2305.01.03	TEACHER SALARIES	\$699,690.00	\$0.00	\$699,690.00	\$234,901.50	\$234,901.50	\$464,788.50	\$430,493.00	\$34,295.50	4.90%
01.300.037.2351.04.33	ASSOCIATIONS & DUES	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	100.00%
01.300.037.2351.06.23	MATH LEAGUE ASSOCIATIONS	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
01.300.037.2415.05.23	SUPPLIES	\$1,000.00	\$0.00	\$1,000.00	\$519.28	\$519.28	\$480.72	\$0.00	\$480.72	48.07%

Old Rochester Regional School District

FY21-22 APPROVED BUDGET

Fiscal Year: 2021-2022

From Date: 7/1/2021 To Date: 6/30/2022

☐ Include pre encumbrance ☐ Print accounts with zero balance ☒ Filter Encumbrance Detail by Date Range
☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
01.300.037.2420.05.23	EDUCATIONAL EQUIPT	\$2,400.00	\$0.00	\$2,400.00	\$0.00	\$0.00	\$2,400.00	\$0.00	\$2,400.00	100.00%
01.300.037.2455.05.23	AV MATERIALS	\$750.00	\$0.00	\$750.00	\$0.00	\$0.00	\$750.00	\$0.00	\$750.00	100.00%
01.301.037.2305.01.03	TEACHER SALARIES JHS	\$411,552.00	\$0.00	\$411,552.00	\$159,206.90	\$159,206.90	\$252,345.10	\$253,195.09	(\$849.99)	-0.21%
01.301.037.2410.05.23	TEXTBOOKS JHS	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
01.301.037.2415.05.23	SUPPLIES JHS	\$1,500.00	\$0.00	\$1,500.00	\$564.36	\$564.36	\$935.64	\$0.00	\$935.64	62.38%
01.301.037.2455.05.23	AV MATERIALS JHS	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
	Dept: MATHEMATICS - 037	\$1,118,992.00	\$0.00	\$1,118,992.00	\$395,192.04	\$395,192.04	\$723,799.96	\$683,688.09	\$40,111.87	3.58%
01.300.040.2340.01.03	LIBRARIAN	\$73,503.00	\$0.00	\$73,503.00	\$28,270.40	\$28,270.40	\$45,232.60	\$45,232.60	\$0.00	0.00%
01.300.040.2340.04.33	ASSOCIATION DUES	\$200.00	\$10.00	\$210.00	\$210.00	\$210.00	\$0.00	\$0.00	\$0.00	0.00%
01.300.040.2340.05.23	SUPPLIES	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$547.91	\$452.09	45.21%
01.300.040.2340.05.24	BOOKS & MAGAZINES	\$5,900.00	\$46.73	\$5,946.73	\$1,305.52	\$1,305.52	\$4,641.21	\$2,467.96	\$2,173.25	36.55%
01.300.040.2340.05.25	RESOURCE MATERIALS	\$2,400.00	\$93.27	\$2,493.27	\$2,492.27	\$2,492.27	\$1.00	\$0.00	\$1.00	0.04%
01.300.040.4230.04.29	MAINTENANCE OF EQUIPMENT	\$1,700.00	(\$150.00)	\$1,550.00	\$1,550.00	\$1,550.00	\$0.00	\$0.00	\$0.00	0.00%
01.301.040.2340.01.03	LIBRARIAN JHS	\$99,541.00	\$0.00	\$99,541.00	\$38,285.00	\$38,285.00	\$61,256.00	\$61,256.00	\$0.00	0.00%
01.301.040.2340.05.23	SUPPLIES JHS	\$4,090.00	\$0.00	\$4,090.00	\$1,000.00	\$1,000.00	\$3,090.00	\$653.65	\$2,436.35	59.57%
01.301.040.2340.05.24	RESOURCE MATERIALS JHS	\$1,250.00	\$0.00	\$1,250.00	\$1,250.00	\$1,250.00	\$0.00	\$0.00	\$0.00	0.00%
01.301.040.2415.06.33	ASSOCIATION DUES JHS	\$330.00	\$0.00	\$330.00	\$0.00	\$0.00	\$330.00	\$50.00	\$280.00	84.85%
01.301.040.2501.05.23	SUPPLIES BOOKS MAGAZINES JHS	\$3,500.00	\$0.00	\$3,500.00	\$1,307.23	\$1,307.23	\$2,192.77	\$1,156.73	\$1,036.04	29.60%
01.301.040.4230.04.29	MAINTENANCE OF EQUIPMENT JHS	\$1,000.00	\$0.00	\$1,000.00	\$900.00	\$900.00	\$100.00	\$0.00	\$100.00	10.00%
	Dept: MEDIA SERVICES - 040	\$194,414.00	\$0.00	\$194,414.00	\$76,570.42	\$76,570.42	\$117,843.58	\$111,364.85	\$6,478.73	3.33%
01.300.043.2305.01.03	TEACHER SALARIES	\$90,167.00	\$0.00	\$90,167.00	\$34,679.60	\$34,679.60	\$55,487.40	\$55,487.40	\$0.00	0.00%
01.300.043.2351.04.33	PROFESSIONAL DUES	\$150.00	\$0.00	\$150.00	\$0.00	\$0.00	\$150.00	\$0.00	\$150.00	100.00%
01.300.043.2415.05.23	SUPPLIES	\$2,550.00	\$0.00	\$2,550.00	\$239.94	\$239.94	\$2,310.06	\$1,260.06	\$1,050.00	41.18%
01.300.043.4230.04.29	MAINTENANCE OF EQUIPMENT	\$1,100.00	\$0.00	\$1,100.00	\$260.00	\$260.00	\$840.00	\$840.00	\$0.00	0.00%
01.301.043.2104.03.09	ACCOMPANIST JHS	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	\$250.00	\$250.00	50.00%
01.301.043.2200.06.14	STUDENT TRANSPORTATION	\$650.00	\$0.00	\$650.00	\$0.00	\$0.00	\$650.00	\$650.00	\$0.00	0.00%
01.301.043.2305.01.03	TEACHER SALARIES JHS	\$168,156.00	\$0.00	\$168,156.00	\$64,675.40	\$64,675.40	\$103,480.60	\$103,480.60	\$0.00	0.00%
01.301.043.2309.04.33	PROFESSIONAL ASSOC/DUES JHS	\$300.00	\$0.00	\$300.00	\$144.00	\$144.00	\$156.00	\$144.00	\$12.00	4.00%
01.301.043.2415.05.23	SUPPLIES JHS	\$3,190.00	\$0.00	\$3,190.00	\$467.76	\$467.76	\$2,722.24	\$1,567.24	\$1,155.00	36.21%
01.301.043.4230.04.29	MAINTENANCE OF EQUIPMENT JHS	\$2,800.00	\$0.00	\$2,800.00	\$0.00	\$0.00	\$2,800.00	\$900.00	\$1,900.00	67.86%
	Dept: MUSIC - 043	\$269,563.00	\$0.00	\$269,563.00	\$100,466.70	\$100,466.70	\$169,096.30	\$164,579.30	\$4,517.00	1.68%
01.300.049.2305.01.03	TEACHER SALARIES	\$176,453.00	\$0.00	\$176,453.00	\$67,866.60	\$67,866.60	\$108,586.40	\$108,586.40	\$0.00	0.00%
01.300.049.2415.05.23	SUPPLIES	\$2,320.00	\$0.00	\$2,320.00	\$1,665.99	\$1,665.99	\$654.01	\$0.00	\$654.01	28.19%

Old Rochester Regional School District

FY21-22 APPROVED BUDGET

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To Date: 6/30/2022

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
01.301.049.2305.01.03	TEACHER SALARIES JHS	\$260,313.00	\$0.00	\$260,313.00	\$100,120.47	\$100,120.47	\$160,192.53	\$160,192.53	\$0.00	0.00%
01.301.049.2415.05.23	SUPPLIES JHS	\$1,740.00	\$125.00	\$1,865.00	\$1,590.71	\$1,590.71	\$274.29	\$130.50	\$143.79	7.71%
	Dept: PHYSICAL EDUCATION - 049	\$440,826.00	\$125.00	\$440,951.00	\$171,243.77	\$171,243.77	\$269,707.23	\$268,909.43	\$797.80	0.18%
01.300.052.2305.01.03	TEACHER SALARIES	\$965,227.00	\$0.00	\$965,227.00	\$369,642.67	\$369,642.67	\$595,584.33	\$591,428.33	\$4,156.00	0.43%
01.300.052.2415.05.23	PHYSICAL LAB SUPPLIES	\$27,000.00	\$0.00	\$27,000.00	\$8,351.83	\$8,351.83	\$18,648.17	\$1,066.33	\$17,581.84	65.12%
01.300.052.4230.04.29	MAINTENANCE OF EQUIPMENT	\$1,000.00	\$0.00	\$1,000.00	\$807.00	\$807.00	\$193.00	\$0.00	\$193.00	19.30%
01.301.052.2305.01.03	TEACHER SALARIES JHS	\$493,774.00	\$0.00	\$493,774.00	\$192,274.30	\$192,274.30	\$301,499.70	\$309,451.86	(\$7,952.16)	-1.61%
01.301.052.2410.05.23	TEXTBOOKS JHS	\$18,000.00	\$0.00	\$18,000.00	\$0.00	\$0.00	\$18,000.00	\$0.00	\$18,000.00	100.00%
01.301.052.2415.05.23	PHYSICAL SUPPLIES JHS	\$6,000.00	(\$125.00)	\$5,875.00	\$2,905.80	\$2,905.80	\$2,969.20	\$161.69	\$2,807.51	47.79%
01.301.052.2415.05.24	LAB SUPPLIES JHS	\$1,800.00	\$0.00	\$1,800.00	\$805.82	\$805.82	\$994.18	\$383.96	\$610.22	33.90%
01.301.052.4230.04.29	MAINTENANCE OF EQUIPMENT JHS	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
	Dept: SCIENCE-TECHNOLOGY PROGRAM - 052	\$1,513,801.00	(\$125.00)	\$1,513,676.00	\$574,787.42	\$574,787.42	\$938,888.58	\$902,492.17	\$36,396.41	2.40%
01.300.055.2305.01.03	TEACHER SALARIES	\$661,443.20	\$0.00	\$661,443.20	\$266,015.80	\$266,015.80	\$395,427.40	\$425,625.00	(\$30,197.60)	-4.57%
01.300.055.2415.05.23	SUPPLIES	\$800.00	\$0.00	\$800.00	\$472.50	\$472.50	\$327.50	\$0.00	\$327.50	40.94%
01.301.055.2305.01.03	TEACHER SALARIES JHS	\$323,394.00	\$0.00	\$323,394.00	\$124,382.40	\$124,382.40	\$199,011.60	\$199,011.60	\$0.00	0.00%
01.301.055.2415.05.23	SUPPLIES JHS	\$1,320.00	\$0.00	\$1,320.00	\$1,318.68	\$1,318.68	\$1.32	\$0.00	\$1.32	0.10%
01.301.055.2455.05.23	AV MATERIALS JHS	\$350.00	\$0.00	\$350.00	\$0.00	\$0.00	\$350.00	\$0.00	\$350.00	100.00%
	Dept: SOCIAL STUDIES - 055	\$987,307.20	\$0.00	\$987,307.20	\$392,189.38	\$392,189.38	\$595,117.82	\$624,636.60	(\$29,518.78)	-2.99%
01.300.058.3520.01.04	ADVISORS	\$48,000.00	\$0.00	\$48,000.00	\$3,428.00	\$3,428.00	\$44,572.00	\$0.00	\$44,572.00	92.86%
01.300.058.3520.06.36	ACADEMIC COMPETITION	\$3,800.00	\$0.00	\$3,800.00	\$1,108.50	\$1,108.50	\$2,691.50	\$2,493.80	\$197.70	5.20%
01.300.058.3522.06.36	ACADEMIC COMPETITION	\$9,500.00	\$0.00	\$9,500.00	\$874.00	\$874.00	\$8,626.00	\$3,720.00	\$4,906.00	51.64%
01.301.058.3520.01.04	SUPERVISION JHS	\$16,000.00	\$0.00	\$16,000.00	\$0.00	\$0.00	\$16,000.00	\$0.00	\$16,000.00	100.00%
01.301.058.3522.06.36	ACADEMIC COMPETITION JHS	\$900.00	\$0.00	\$900.00	\$0.00	\$0.00	\$900.00	\$0.00	\$900.00	100.00%
	Dept: EXTRA CURRICULAR - 058	\$78,200.00	\$0.00	\$78,200.00	\$5,410.50	\$5,410.50	\$72,789.50	\$6,213.80	\$66,575.70	85.14%
01.300.061.2210.06.37	TRAVEL & CONFERENCES	\$700.00	\$0.00	\$700.00	\$980.00	\$980.00	(\$280.00)	\$0.00	(\$280.00)	-40.00%
01.300.061.2351.04.35	CURRICULUM DEVELOPMENT	\$3,300.00	\$0.00	\$3,300.00	\$2,652.92	\$2,652.92	\$647.08	\$75.00	\$572.08	17.34%
01.300.061.2351.05.35	SUPPLIES & MATERIALS	\$1,400.00	\$0.00	\$1,400.00	\$166.45	\$166.45	\$1,233.55	\$18.32	\$1,215.23	86.80%
	Dept: CURRICULUM/PROFESSIONAL DEVEL - 061	\$5,400.00	\$0.00	\$5,400.00	\$3,799.37	\$3,799.37	\$1,600.63	\$93.32	\$1,507.31	27.91%
01.300.067.9100.06.36	TUITION PCC	\$3,200.00	\$0.00	\$3,200.00	\$3,742.50	\$3,742.50	(\$542.50)	\$0.00	(\$542.50)	-16.95%
	Dept: PROGRAM FOR THE GIFTED - 067	\$3,200.00	\$0.00	\$3,200.00	\$3,742.50	\$3,742.50	(\$542.50)	\$0.00	(\$542.50)	-16.95%
01.300.070.3510.01.03	ATHLETIC DIRECTOR	\$53,891.00	\$0.00	\$53,891.00	\$33,307.81	\$33,307.81	\$20,583.19	\$22,298.69	(\$1,715.50)	-3.18%
01.300.070.3510.02.09	ATHLETIC CLERICAL	\$19,017.41	\$0.00	\$19,017.41	\$6,832.00	\$6,832.00	\$12,185.41	\$10,931.17	\$1,254.24	6.60%

Old Rochester Regional School District

FY21-22 APPROVED BUDGET

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Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
01.300.070.3510.03.05	COACHES	\$245,000.00	\$0.00	\$245,000.00	\$135,241.36	\$135,241.36	\$109,758.64	\$0.00	\$109,758.64	44.80%
01.300.070.3510.03.07	ATHLETIC TRAINER	\$30,000.00	\$0.00	\$30,000.00	\$16,675.00	\$16,675.00	\$13,325.00	\$8,325.00	\$5,000.00	16.67%
01.300.070.3510.04.35	SUPPLIES GAME EXPENSES	\$5,000.00	\$0.00	\$5,000.00	\$3,630.00	\$3,630.00	\$1,370.00	\$0.00	\$1,370.00	27.40%
01.301.070.3510.01.07	INTRAMURAL COORDINATOR JHS	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	100.00%
01.301.070.3510.03.07	INTRAMURAL SUPERVISION JHS	\$7,500.00	\$0.00	\$7,500.00	\$2,724.00	\$2,724.00	\$4,776.00	\$0.00	\$4,776.00	63.68%
01.301.070.3510.05.23	SUPPLIES JHS	\$1,510.00	\$0.00	\$1,510.00	\$853.90	\$853.90	\$656.10	\$782.89	(\$126.79)	-8.40%
	Dept: ATHLETICS - 070	\$364,418.41	\$0.00	\$364,418.41	\$199,264.07	\$199,264.07	\$165,154.34	\$42,337.75	\$122,816.59	33.70%
01.300.076.3200.04.11	Physician Contracted Service HS	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$1,260.00	\$240.00	16.00%
01.300.076.3200.05.25	SUPPLIES	\$2,720.00	\$0.00	\$2,720.00	\$2,305.84	\$2,305.84	\$414.16	\$0.00	\$414.16	15.23%
01.300.076.3202.01.11	NURSE SHS	\$54,932.00	\$0.00	\$54,932.00	\$22,270.00	\$22,270.00	\$32,662.00	\$35,632.00	(\$2,970.00)	-5.41%
01.300.076.4230.04.29	MAINTENANCE OF EQUIPMENT	\$250.00	\$0.00	\$250.00	\$85.00	\$85.00	\$165.00	\$0.00	\$165.00	66.00%
01.301.076.3200.04.11	Physician Contracted Service MS	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$1,334.00	\$166.00	11.07%
01.301.076.3200.05.25	SUPPLIES HEALTH JHS	\$2,200.00	\$0.00	\$2,200.00	\$1,947.10	\$1,947.10	\$252.90	\$93.16	\$159.74	7.26%
01.301.076.3202.01.11	JHS NURSE	\$91,597.00	\$0.00	\$91,597.00	\$35,229.60	\$35,229.60	\$56,367.40	\$56,367.40	\$0.00	0.00%
	Dept: HEALTH SERVICES - 076	\$154,699.00	\$0.00	\$154,699.00	\$61,837.54	\$61,837.54	\$92,861.46	\$94,686.56	(\$1,825.10)	-1.18%
01.300.079.3300.06.14	TRANSPORTATION REGULAR DAY	\$689,000.00	\$0.00	\$689,000.00	\$562,272.00	\$562,272.00	\$126,728.00	\$866,748.00	(\$740,020.00)	-107.40%
01.300.079.3301.06.14	FUEL ADJUSTMENT	\$7,000.00	\$0.00	\$7,000.00	\$0.00	\$0.00	\$7,000.00	\$0.00	\$7,000.00	100.00%
	Dept: TRANSPORTATION - 079	\$696,000.00	\$0.00	\$696,000.00	\$562,272.00	\$562,272.00	\$133,728.00	\$866,748.00	(\$733,020.00)	-105.32%
01.300.085.2305.01.03	SATURDAY SCHOOL/DETENTION	\$6,000.00	\$0.00	\$6,000.00	\$90.00	\$90.00	\$5,910.00	\$0.00	\$5,910.00	98.50%
01.300.085.3520.06.36	GRADUATION EXPENSES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,267.30	(\$2,267.30)	0.00%
01.300.085.3523.06.36	NATIONAL HONOR SOCIETY	\$1,000.00	\$0.00	\$1,000.00	\$385.00	\$385.00	\$615.00	\$0.00	\$615.00	61.50%
01.300.085.3527.06.36	AWARDS	\$1,750.00	\$0.00	\$1,750.00	\$742.50	\$742.50	\$1,007.50	\$290.25	\$717.25	40.99%
01.301.085.2305.01.03	HOMEWORK CLUB INSTRUCTOR JHS	\$2,400.00	\$0.00	\$2,400.00	\$0.00	\$0.00	\$2,400.00	\$100.00	\$2,300.00	95.83%
01.301.085.3527.06.36	AWARDS JHS	\$750.00	\$0.00	\$750.00	\$0.00	\$0.00	\$750.00	\$750.00	\$0.00	0.00%
01.301.085.3528.06.36	JHS FINO AND DETENTION PROCTOR	\$6,000.00	\$0.00	\$6,000.00	\$820.00	\$820.00	\$5,180.00	\$0.00	\$5,180.00	86.33%
01.301.085.3529.06.36	SURVIVAL PROGRAM JHS	\$7,950.00	\$0.00	\$7,950.00	\$0.00	\$0.00	\$7,950.00	\$0.00	\$7,950.00	100.00%
	Dept: MISCELLANEOUS - 085	\$25,850.00	\$0.00	\$25,850.00	\$2,037.50	\$2,037.50	\$23,812.50	\$3,407.55	\$20,404.95	78.94%
01.300.088.4110.01.02	DISTRICT FACILITIES MGR	\$48,348.72	\$0.00	\$48,348.72	\$42,749.95	\$42,749.95	\$5,598.77	\$40,891.22	(\$35,292.45)	-73.00%
01.300.088.4110.03.34	SUBSTITUTES, OVERTIME	\$3,000.00	\$0.00	\$3,000.00	\$14,803.42	\$14,803.42	(\$11,803.42)	\$0.00	(\$11,803.42)	-393.45%
01.300.088.4110.05.26	CHEMICALS	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	100.00%
01.300.088.4111.03.10	CUSTODIAL/ MAINTENANCE PR	\$48,954.00	\$0.00	\$48,954.00	\$68,511.60	\$68,511.60	(\$19,557.60)	\$48,921.84	(\$68,479.44)	-139.89%
01.300.088.4111.05.26	PAPER	\$9,300.00	\$0.00	\$9,300.00	\$3,406.00	\$3,406.00	\$5,894.00	\$294.00	\$5,600.00	60.22%
01.300.088.4112.03.10	CUSTODIAL SUPERVISORS PR	\$56,944.55	\$0.00	\$56,944.55	\$33,350.90	\$33,350.90	\$23,593.65	\$24,310.86	(\$717.21)	-1.26%

Old Rochester Regional School District

FY21-22 APPROVED BUDGET

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To Date: 6/30/2022

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
01.300.088.4112.05.26	LIGHTING	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
01.300.088.4113.03.10	CUSTODIAL STAFF	\$550,770.00	\$0.00	\$550,770.00	\$256,849.25	\$256,849.25	\$293,920.75	\$177,234.09	\$116,686.66	21.19%
01.300.088.4116.05.26	MISCELLANEOUS	\$1,000.00	\$0.00	\$1,000.00	\$288.97	\$288.97	\$711.03	\$0.00	\$711.03	71.10%
01.300.088.4130.04.15	TELEPHONE	\$16,000.00	\$0.00	\$16,000.00	\$5,763.45	\$5,763.45	\$10,236.55	\$7,561.61	\$2,674.94	16.72%
01.300.088.4132.04.18	GAS SHS	\$85,000.00	\$0.00	\$85,000.00	\$13,405.75	\$13,405.75	\$71,594.25	\$71,594.25	\$0.00	0.00%
01.300.088.4133.04.19	WATER/SEWERAGE	\$40,000.00	\$0.00	\$40,000.00	\$24,891.25	\$24,891.25	\$15,108.75	\$17,858.75	(\$2,750.00)	-6.88%
01.300.088.4137.04.16	ELECTRICITY SHS	\$265,000.00	\$0.00	\$265,000.00	\$147,864.81	\$147,864.81	\$117,135.19	\$170,175.67	(\$53,040.48)	-20.02%
01.300.088.4210.04.32	MAINTENANCE OF GROUNDS	\$45,000.00	\$0.00	\$45,000.00	\$25,517.22	\$25,517.22	\$19,482.78	\$54,553.09	(\$35,070.31)	-77.93%
01.300.088.4220.04.32	MAINTENANCE OF BUILDING	\$75,000.00	\$0.00	\$75,000.00	\$120,498.36	\$120,498.36	(\$45,498.36)	\$48,098.15	(\$93,596.51)	-124.80%
01.300.088.4230.04.29	MAINTENANCE OF EQUIPMENT	\$3,000.00	\$0.00	\$3,000.00	\$955.00	\$955.00	\$2,045.00	\$389.92	\$1,655.08	55.17%
01.301.088.4111.05.26	PAPER JHS	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
01.301.088.4112.05.26	LIGHTING JHS	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
01.301.088.4116.05.26	MISCELLANEOUS JHS	\$1,000.00	\$0.00	\$1,000.00	\$350.00	\$350.00	\$650.00	\$0.00	\$650.00	65.00%
01.301.088.4130.04.15	TELEPHONE JHS	\$7,000.00	\$0.00	\$7,000.00	\$2,346.17	\$2,346.17	\$4,653.83	\$2,858.83	\$1,795.00	25.64%
01.301.088.4132.04.18	GAS JHS	\$60,000.00	\$0.00	\$60,000.00	\$8,937.15	\$8,937.15	\$51,062.85	\$51,062.85	\$0.00	0.00%
01.301.088.4133.04.19	WATER JHS	\$26,000.00	\$0.00	\$26,000.00	\$16,594.16	\$16,594.16	\$9,405.84	\$11,405.84	(\$2,000.00)	-7.69%
01.301.088.4137.04.16	ELECTRIC JHS	\$195,000.00	\$0.00	\$195,000.00	\$95,511.58	\$95,511.58	\$99,488.42	\$135,117.10	(\$35,628.68)	-18.27%
01.301.088.4210.04.32	MAINTENANCE OF GROUNDS JHS	\$13,000.00	\$0.00	\$13,000.00	\$846.82	\$846.82	\$12,153.18	\$12,387.39	(\$234.21)	-1.80%
01.301.088.4220.04.32	MAINTENANCE OF BUILDING JHS	\$34,000.00	\$0.00	\$34,000.00	\$117,752.39	\$117,752.39	(\$83,752.39)	\$11,970.58	(\$95,722.97)	-281.54%
01.301.088.4230.04.29	MAINT. OF EQUIP	\$3,000.00	\$0.00	\$3,000.00	\$597.03	\$597.03	\$2,402.97	\$1,468.97	\$934.00	31.13%
Dept: OPERATION & MAINTENANCE - 088		\$1,600,317.27	\$0.00	\$1,600,317.27	\$1,001,791.23	\$1,001,791.23	\$598,526.04	\$888,155.01	(\$289,628.97)	-18.10%
01.300.091.1110.04.36	OPEB ACTUARIAL REVIEW	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	100.00%
01.300.091.5101.06.38	EMPLOYER FICA MEDICARE TAX	\$170,000.00	\$0.00	\$170,000.00	\$112,642.53	\$112,642.53	\$57,357.47	\$16,117.28	\$41,240.19	24.26%
01.300.091.5102.06.38	PLYMOUTH COUNTY RETIREMENT	\$800,827.00	\$0.00	\$800,827.00	\$800,827.00	\$800,827.00	\$0.00	\$0.00	\$0.00	0.00%
01.300.091.5104.06.38	OPEB FUNDING	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	100.00%
01.300.091.5203.06.38	BOSTON MUTUAL LIFE INSURANCE	\$13,000.00	\$0.00	\$13,000.00	\$5,657.06	\$5,657.06	\$7,342.94	\$928.20	\$6,414.74	49.34%
01.300.091.5207.06.38	B/C,B/S,MEDEX,PILG HLTH ACTIVE	\$2,024,730.00	\$0.00	\$2,024,730.00	\$957,086.24	\$957,086.24	\$1,067,643.76	\$216,213.10	\$851,430.66	42.05%
01.300.091.5250.06.38	HEALTH INS PREM RETIREES	\$324,728.00	\$0.00	\$324,728.00	\$0.00	\$0.00	\$324,728.00	\$0.00	\$324,728.00	100.00%
01.300.091.5260.06.38	WORKERS COMP	\$81,000.00	\$0.00	\$81,000.00	\$78,649.00	\$78,649.00	\$2,351.00	\$0.00	\$2,351.00	2.90%
01.300.091.5261.06.38	OWNERS LIABILITY INSURANCE	\$55,000.00	\$0.00	\$55,000.00	\$54,520.00	\$54,520.00	\$480.00	\$0.00	\$480.00	0.87%
01.300.091.5262.06.38	PROPERTY INSURANCE	\$110,000.00	\$0.00	\$110,000.00	\$123,913.80	\$123,913.80	(\$13,913.80)	\$0.00	(\$13,913.80)	-12.65%
01.300.091.5263.06.38	UNEMPLOYMENT DUA	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	0.00%
01.300.091.5266.06.38	EMPLOYER FSA (2020 CBA) EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,750.00	(\$14,750.00)	0.00%
01.300.091.5500.06.36	BANK SERVICE CHARGES/PENALTIES	\$2,500.00	\$0.00	\$2,500.00	\$550.00	\$550.00	\$1,950.00	\$0.00	\$1,950.00	78.00%

Old Rochester Regional School District

FY21-22 APPROVED BUDGET

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	Dept: FIXED CHARGES - 091	\$3,621,785.00	\$0.00	\$3,621,785.00	\$2,133,845.63	\$2,133,845.63	\$1,487,939.37	\$258,008.58	\$1,229,930.79	33.96%
01.300.093.2130.01.04	BUILDING TECH COORD-SHS	\$206,816.79	\$0.00	\$206,816.79	\$55,358.43	\$55,358.43	\$151,458.36	\$40,596.14	\$110,862.22	53.60%
01.300.093.2130.03.04	TECH SUPPORT SPECIALIST	\$0.00	\$0.00	\$0.00	\$39,405.48	\$39,405.48	(\$39,405.48)	\$63,517.19	(\$102,922.67)	0.00%
01.300.093.2130.05.23	EDUCATIONAL EQUIPT	\$50,000.00	\$0.00	\$50,000.00	\$28,187.64	\$28,187.64	\$21,812.36	\$0.00	\$21,812.36	43.62%
01.300.093.2455.05.23	SOFTWARE	\$26,000.00	\$0.00	\$26,000.00	\$27,951.94	\$27,951.94	(\$1,951.94)	\$5,425.95	(\$7,377.89)	-28.38%
01.300.093.4130.04.15	TELEPHONE	\$19,000.00	\$0.00	\$19,000.00	(\$2,579.92)	(\$2,579.92)	\$21,579.92	\$17,693.77	\$3,886.15	20.45%
01.300.093.4230.04.29	MAINTENANCE OF EQUIPMENT	\$4,000.00	\$0.00	\$4,000.00	\$1,942.31	\$1,942.31	\$2,057.69	\$1,482.12	\$575.57	14.39%
01.301.093.2130.01.04	BUILDING TECH COORD - JHS	\$0.00	\$0.00	\$0.00	\$403.85	\$403.85	(\$403.85)	\$296.20	(\$700.05)	0.00%
01.301.093.2130.03.04	OTHER SALARIES	\$0.00	\$0.00	\$0.00	\$17,171.87	\$17,171.87	(\$17,171.87)	\$12,592.66	(\$29,764.53)	0.00%
01.301.093.2300.05.23	SOFTWARE JHS	\$7,000.00	\$0.00	\$7,000.00	\$5,001.71	\$5,001.71	\$1,998.29	\$0.00	\$1,998.29	28.55%
01.301.093.2300.08.23	SUPPLIES	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
01.301.093.2350.01.04	BLDG TECH COORD - JHS	\$0.00	\$0.00	\$0.00	\$42,775.65	\$42,775.65	(\$42,775.65)	\$31,368.89	(\$74,144.54)	0.00%
01.301.093.2420.05.23	EDUCATIONAL EQUIPT JHS	\$70,000.00	\$0.00	\$70,000.00	\$22,598.35	\$22,598.35	\$47,401.65	\$998.00	\$46,403.65	66.29%
01.301.093.4130.04.15	TELEPHONE COMPUTER JHS	\$8,000.00	\$0.00	\$8,000.00	\$8,211.29	\$8,211.29	(\$211.29)	\$0.00	(\$211.29)	-2.64%
01.301.093.4230.04.29	MAINTENANCE OF EQUIPMENT JHS	\$4,000.00	\$0.00	\$4,000.00	\$1,882.33	\$1,882.33	\$2,117.67	\$0.00	\$2,117.67	52.94%
	Dept: TECHNOLOGY LAB - 093	\$395,316.79	\$0.00	\$395,316.79	\$248,310.93	\$248,310.93	\$147,005.86	\$173,970.92	(\$26,965.06)	-6.82%
01.300.100.1435.04.36	LEGAL SERVICES	\$7,000.00	\$0.00	\$7,000.00	\$6,728.00	\$6,728.00	\$272.00	\$272.00	\$0.00	0.00%
01.300.100.2105.04.33	ASSOCIATION DUES	\$750.00	\$0.00	\$750.00	\$110.00	\$110.00	\$640.00	\$0.00	\$640.00	85.33%
01.300.100.2106.06.37	RTI TRAINING	\$9,150.00	\$0.00	\$9,150.00	\$0.00	\$0.00	\$9,150.00	\$0.00	\$9,150.00	100.00%
01.300.100.2107.06.37	TRAVEL	\$1,000.00	\$0.00	\$1,000.00	\$153.44	\$153.44	\$846.56	\$645.52	\$201.04	20.10%
01.300.100.2110.01.02	DIRECTOR OF STUDENT SERVICES	\$65,245.35	\$0.00	\$65,245.35	\$47,745.49	\$47,745.49	\$17,499.86	\$53,599.64	(\$36,099.78)	-55.33%
01.300.100.2110.02.09	ADMINISTRATIVE ASST	\$31,634.39	\$0.00	\$31,634.39	\$27,983.17	\$27,983.17	\$3,651.22	\$26,766.60	(\$23,115.38)	-73.07%
01.300.100.4130.04.15	TELEPHONE	\$700.00	\$0.00	\$700.00	\$494.08	\$494.08	\$205.92	\$0.00	\$205.92	29.42%
01.300.100.4230.04.31	SOFTWARE LICENSES	\$7,900.00	\$0.00	\$7,900.00	\$690.00	\$690.00	\$7,210.00	\$0.00	\$7,210.00	91.27%
	Dept: SPECIAL EDUC ADMINISTRATION - 100	\$123,379.74	\$0.00	\$123,379.74	\$83,904.18	\$83,904.18	\$39,475.56	\$81,283.76	(\$41,808.20)	-33.89%
01.300.103.2305.01.03	TEACHER SALARIES	\$611,068.00	\$0.00	\$611,068.00	\$221,186.11	\$221,186.11	\$389,881.89	\$353,897.89	\$35,984.00	5.89%
01.300.103.2330.03.08	PARAPROFESSIONAL	\$256,639.77	\$0.00	\$256,639.77	\$81,422.10	\$81,422.10	\$175,217.67	\$137,115.08	\$38,102.59	14.85%
01.300.103.2356.01.03	PROFESSIONAL DEVELOPMENT	\$1,000.00	\$0.00	\$1,000.00	\$765.00	\$765.00	\$235.00	\$90.00	\$145.00	14.50%
01.300.103.2415.05.24	SUPPLIES/MATERIALS	\$1,100.00	\$0.00	\$1,100.00	\$377.89	\$377.89	\$722.11	\$550.00	\$172.11	15.65%
01.300.103.2420.05.24	EDUCATIONAL EQUIPT	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	100.00%
	Dept: LEARNING SUPPORT CENTER 1 SHS - 103	\$874,807.77	\$0.00	\$874,807.77	\$303,751.10	\$303,751.10	\$571,056.67	\$491,652.97	\$79,403.70	9.08%
01.300.106.2130.05.24	EDUCATIONAL EQUIPMENT	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
01.300.106.2305.01.03	TEACHER SALARIES	\$160,974.00	\$0.00	\$160,974.00	\$81,951.50	\$81,951.50	\$79,022.50	\$166,990.20	(\$87,967.70)	-54.65%

Old Rochester Regional School District

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01.300.106.2350.01.03	PROFESSIONAL DEVELOPMENT	\$400.00	\$0.00	\$400.00	\$0.00	\$0.00	\$400.00	\$200.00	\$200.00	50.00%
01.300.106.2415.05.24	SUPPLIES/MATERIALS	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	0.00%
01.300.106.4230.04.31	SOFTWARE LICENSES	\$12,000.00	\$0.00	\$12,000.00	\$4,350.97	\$4,350.97	\$7,649.03	\$0.00	\$7,649.03	63.74%
Dept: INDIVIDUAL SERVICES PROGRAM - 106		\$174,374.00	\$0.00	\$174,374.00	\$86,802.47	\$86,802.47	\$87,571.53	\$167,190.20	(\$79,618.67)	-45.66%
01.301.109.2305.01.03	TEACHER SALARY JHS	\$346,548.00	\$0.00	\$346,548.00	\$109,581.20	\$109,581.20	\$236,966.80	\$175,329.80	\$61,637.00	17.79%
01.301.109.2315.05.24	SUPPLIES JHS	\$100.00	\$0.00	\$100.00	\$104.39	\$104.39	(\$4.39)	\$0.00	(\$4.39)	-4.39%
01.301.109.2330.03.08	PARAPROFESSIONAL JHS	\$95,596.76	\$0.00	\$95,596.76	\$39,351.38	\$39,351.38	\$56,245.38	\$73,681.50	(\$17,436.12)	-18.24%
01.301.109.2356.01.03	PROFESSIONAL DEVELOPMENT	\$800.00	\$0.00	\$800.00	\$675.00	\$675.00	\$125.00	\$0.00	\$125.00	15.63%
Dept: LEARNING SUPPORT CENTER 2 JHS - 109		\$443,044.76	\$0.00	\$443,044.76	\$149,711.97	\$149,711.97	\$293,332.79	\$249,011.30	\$44,321.49	10.00%
01.301.112.2303.02.08	PARAPROFESSIONAL	\$0.00	\$0.00	\$0.00	\$72.12	\$72.12	(\$72.12)	\$0.00	(\$72.12)	0.00%
01.301.112.2305.01.03	TEACHER SALARY JHS	\$135,140.00	\$0.00	\$135,140.00	\$86,133.40	\$86,133.40	\$49,006.60	\$173,209.90	(\$124,203.30)	-91.91%
01.301.112.2315.05.24	SUPPLIES JHS	\$200.00	\$0.00	\$200.00	\$120.94	\$120.94	\$79.06	\$0.00	\$79.06	39.53%
01.301.112.2330.03.08	PARAPROFESSIONAL JHS	\$160,877.54	\$0.00	\$160,877.54	\$51,515.61	\$51,515.61	\$109,361.93	\$76,989.28	\$32,372.65	20.12%
01.301.112.2356.01.03	PROFESSIONAL DEVELOPMENT	\$300.00	\$0.00	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00	100.00%
Dept: INDIVIDUAL SERVICES PROGRAM JHS - 112		\$296,517.54	\$0.00	\$296,517.54	\$137,842.07	\$137,842.07	\$158,675.47	\$250,199.18	(\$91,523.71)	-30.87%
01.300.118.2305.01.03	TEACHER SALARIES	\$57,437.40	\$0.00	\$57,437.40	\$22,287.50	\$22,287.50	\$35,149.90	\$35,659.94	(\$510.04)	-0.89%
01.300.118.2415.05.24	SUPPLIES/MATERIALS	\$500.00	\$0.00	\$500.00	\$118.00	\$118.00	\$382.00	\$0.00	\$382.00	76.40%
01.301.118.2305.01.03	TEACHER SALARY JHS	\$38,291.60	\$0.00	\$38,291.60	\$14,858.30	\$14,858.30	\$23,433.30	\$23,773.26	(\$339.96)	-0.89%
01.301.118.2350.04.35	PROFESSIONAL CONSULT JHS	\$200.00	\$0.00	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	100.00%
Dept: SPEECH - 118		\$96,429.00	\$0.00	\$96,429.00	\$37,263.80	\$37,263.80	\$59,165.20	\$59,433.20	(\$268.00)	-0.28%
01.300.121.2100.02.09	CLERICAL STAFF	\$46,119.10	\$0.00	\$46,119.10	\$18,399.70	\$18,399.70	\$27,719.40	\$27,719.40	\$0.00	0.00%
01.300.121.2110.05.24	SUPPLIES	\$250.00	\$0.00	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	100.00%
01.300.121.2300.01.03	TEACHERS SALARIES	\$0.00	\$0.00	\$0.00	(\$1,155.26)	(\$1,155.26)	\$1,155.26	\$0.00	\$1,155.26	0.00%
01.300.121.2305.01.03	TEACHER SALARIES	\$0.00	\$0.00	\$0.00	(\$1,154.90)	(\$1,154.90)	\$1,154.90	\$0.00	\$1,154.90	0.00%
01.300.121.2415.04.36	EXTENDED YEAR SERVICES	\$37,000.00	\$0.00	\$37,000.00	\$13,137.32	\$13,137.32	\$23,862.68	\$3,620.27	\$20,242.41	54.71%
01.300.121.2800.04.35	SPECIALIZED INSTRUCTION	\$25,000.00	\$0.00	\$25,000.00	\$18,050.00	\$18,050.00	\$6,950.00	\$6,950.00	\$0.00	0.00%
01.300.121.2800.04.36	THERAPY SERVICES	\$79,000.00	\$0.00	\$79,000.00	\$42,861.38	\$42,861.38	\$36,138.62	\$62,499.28	(\$26,360.66)	-33.37%
01.300.121.3200.04.11	NURSE SERVICES CONTRACTED	\$82,000.00	\$0.00	\$82,000.00	\$16,033.48	\$16,033.48	\$65,966.52	\$29,416.52	\$36,550.00	44.57%
01.301.121.2110.02.09	CLERICAL STAFF JHS	\$46,321.02	\$0.00	\$46,321.02	\$9,299.80	\$9,299.80	\$37,021.22	\$13,859.64	\$23,161.58	50.00%
Dept: SUPPORT SERVICES - 121		\$315,690.12	\$0.00	\$315,690.12	\$115,471.52	\$115,471.52	\$200,218.60	\$144,065.11	\$56,153.49	17.79%
01.300.124.2415.04.35	TUTORIAL SERVICES	\$8,000.00	\$0.00	\$8,000.00	\$4,395.55	\$4,395.55	\$3,604.45	\$44.45	\$3,560.00	44.50%
Dept: HOME TUTOR - 124		\$8,000.00	\$0.00	\$8,000.00	\$4,395.55	\$4,395.55	\$3,604.45	\$44.45	\$3,560.00	44.50%

Old Rochester Regional School District

FY21-22 APPROVED BUDGET

Fiscal Year: 2021-2022

From Date: 7/1/2021

To Date: 6/30/2022

☐ Include pre encumbrance

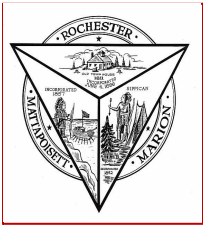
☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
01.300.127.2110.05.24	SUPPLIES	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	100.00%
01.300.127.2356.01.03	PROFESSIONAL DEVELOPMENT	\$600.00	\$0.00	\$600.00	\$0.00	\$0.00	\$600.00	\$0.00	\$600.00	100.00%
01.300.127.2420.05.24	EDUCATIONAL EQUIPT	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
01.300.127.2801.01.03	SCHOOL PSYCHOLOGIST	\$97,731.00	\$0.00	\$97,731.00	\$37,588.80	\$37,588.80	\$60,142.20	\$60,142.20	\$0.00	0.00%
01.300.127.2802.01.03	SOCIAL WORKER SHS	\$161,768.00	\$0.00	\$161,768.00	\$62,914.99	\$62,914.99	\$98,853.01	\$100,664.01	(\$1,811.00)	-1.12%
01.300.127.2802.04.35	SOCIAL WORK CONTRACT SERVICES	\$7,000.00	\$0.00	\$7,000.00	\$0.00	\$0.00	\$7,000.00	\$0.00	\$7,000.00	100.00%
01.301.127.2710.01.03	SOCIAL WORKER JHS	\$90,467.00	\$0.00	\$90,467.00	\$34,795.00	\$34,795.00	\$55,672.00	\$55,672.00	\$0.00	0.00%
	Dept: PSYCHOLOGICAL SERVICES - 127	\$359,566.00	\$0.00	\$359,566.00	\$135,298.79	\$135,298.79	\$224,267.21	\$216,478.21	\$7,789.00	2.17%
01.300.130.3301.06.12	TRANS/EXTRA CURRICULAR SHS	\$18,000.00	\$0.00	\$18,000.00	\$13,955.10	\$13,955.10	\$4,044.90	\$2,500.00	\$1,544.90	8.58%
01.300.130.3302.06.12	TRANS/INTEGRATED	\$80,000.00	(\$6,000.00)	\$74,000.00	\$29,900.00	\$29,900.00	\$44,100.00	\$21,610.00	\$22,490.00	30.39%
01.300.130.3307.06.12	TRANS/MCKINNEY VENTO	\$10,000.00	\$6,000.00	\$16,000.00	\$9,970.56	\$9,970.56	\$6,029.44	\$5,722.48	\$306.96	1.92%
	Dept: SPED PUPIL TRANSPORTATION - 130	\$108,000.00	\$0.00	\$108,000.00	\$53,825.66	\$53,825.66	\$54,174.34	\$29,832.48	\$24,341.86	22.54%
01.300.133.9305.06.13	TUITION DAY SCHOOLS (502.5) SH	\$6,400.00	\$0.00	\$6,400.00	\$1,825.00	\$1,825.00	\$4,575.00	\$4,000.00	\$575.00	8.98%
	Dept: SPED PROGRAM WITH OTHERS - 133	\$6,400.00	\$0.00	\$6,400.00	\$1,825.00	\$1,825.00	\$4,575.00	\$4,000.00	\$575.00	8.98%
01.300.500.8103.06.39	DEBT RETIREMENT PRIN/CAP IMPRM	\$680,000.00	(\$29,577.00)	\$650,423.00	\$45,000.00	\$45,000.00	\$605,423.00	\$635,000.00	(\$29,577.00)	-4.55%
01.300.500.8202.06.40	DEBT RETIREMENT INT CAP IMPROV	\$80,039.00	\$0.00	\$80,039.00	\$42,088.47	\$42,088.47	\$37,950.53	\$37,950.00	\$0.53	0.00%
	Dept: DEBT SERV CAPITAL SHORT TERM - 500	\$760,039.00	(\$29,577.00)	\$730,462.00	\$87,088.47	\$87,088.47	\$643,373.53	\$672,950.00	(\$29,576.47)	-4.05%
Grand Total:		\$19,895,966.00	(\$29,577.00)	\$19,866,389.00	\$9,352,042.62	\$9,352,042.62	\$10,514,346.38	\$10,155,487.83	\$358,858.55	1.81%

End of Report



OLD ROCHESTER REGIONAL SCHOOL DISTRICT
MASSACHUSETTS SCHOOL SUPERINTENDENCY UNION #55
Marion - Mattapoisett - Rochester
135 Marion Road
Mattapoisett, MA 02739

www.oldrochester.org

Phone: 508-758-2772
Fax: 508-758-2802

Michael S. Nelson, M.Ed.
Superintendent of Schools


Jannell Pearson-Campbell, Ed.D
Assistant Superintendent of Teaching & Learning

Howard Barber, CPA, MCPPO
Assistant Superintendent of Finance & Operations

Craig J. Davidson, M.Ed.
Director of Student Services

January 26, 2022


Dear School Committee,

The Office of Teaching and Learning led an IXL webinar for parents and guardians in December. During the webinar important information such as students' username and password information was provided along with information on how parents and guardians can assist students with the use of ixl.com. Parents and guardians learned how to create reports that monitor student progress and also use ixl.com on multi-media platforms. Provided below is the PowerPoint that was presented and is now on each of the schools websites. The IXL webinar will assist in building learning capacity for families and guardians.  Virtual Informational Meeting www.ixl.com 12 13 21

On Tuesday, January 18th a full day of professional development for educators took place. We continued to focus on the following 3 key areas: Global Citizenship, 21st Century Learning, and Social Emotional Learning.

Keynote speaker, **Loretta LaRoche**, started off the morning speaking to all educators from 8:45 - 9:45 am via Zoom. Loretta LoRoche is an international stress management expert who helped pioneer the use of humor as a coping mechanism. She has authored eight best-selling books and has been the star of seven PBS TV shows aired on over eighty stations nationwide. She was an adjunct faculty member at the Mind/Body Medical Institute, an affiliate of Harvard Medical School for fifteen years. Her signature humor is her ability to observe the absurdities that are so much a part of the human condition and the culture which often leads to stress and to help find the AHA in the HA HA!

Also, www.ixl.com representatives visited each school; educators were able to ask questions regarding accelerated learning with IXL. In addition, Ms. Diane Lizotte offered AIMSWEB support for progress monitoring for any educators wishing to ask questions. Educators had an opportunity to examine and create student centered plans for Phase 3 of the Accelerated Roadmap.

We are committed to the 3 key areas of the Accelerated Learning Roadmap: sense of belonging, grade level material and progress monitoring. Provided below is the January 18, 2022 Full PD Day Schedule for your review.  Jan 18, 2022 PD ~School Committee

Best,

Jannell

Jannell Pearson-Campbell, Ed.D
Assistant Superintendent of Teaching and Learning

Old Rochester Regional Jr. High School
Principal's Report

January 26, 2022

Current Enrollment:

Grade 7 -	196
Grade 8 -	<u>218</u>
Total:	414

RECOGNITIONS:

Brian Almeida:

Mr. Almeida applied for and received the WPI Grant for a Robotics Kit to be used in both the 7th and 8th grade curriculum. The grant provides a robotic platform that gives students choice and flexibility with how they can solve different proposed project based learning assignments. The Grant provided two days of Professional Development for training as well as a complete Robotic Kit.

Congratulations to the following 8th grade students who were selected from thousands of submissions to be published in the 2022 edition of Young Writers – these students will see their flash fiction in print: Ellie Correia, Neva Matos, Giada Gandolfi, Brandon Gates, Jake Koczera, Carys Femino, Izzy Marmelo, Jiya Patel, Austin Scully, Alex Tobin, Hannah Thorell, and Molly Wronski – great job writers!

Big Y Supermarket:

Extend a “thank you” to Big Y Supermarket for donating boxes of hand sanitizer for our classroom to help keep our students safe!

AFTERSCHOOL ACTIVITIES BEING OFFERED:

Jazz Band	-	Tuesdays
Ping Pong	-	Wednesdays
GSA	-	Tuesdays
Computer Science	-	Thursdays
Engineering Club	-	Thursdays

Sporting Clinics (Jan/Feb/March)	-	Cheerleading Lacrosse Boys Soccer Girls Soccer Football
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CULTURAL PROFICIENCY MEETINGS:

Monthly Cultural Proficiency meetings have been scheduled consisting of Administrators, Teachers, Parents and Student representation

SURVIVAL/SCOPE:

Positive discussions have been taking place regarding holding both Survival and SCOPE at the end of the school year – more information to follow as we navigate through this pandemic

ADVISORY:

8 weeks of “Planning for Success” – wherein students create a weekly planner with their Advisor that is emailed to their caregiver for discussion. Mini lessons to be provided in the future.

RECENT EVENTS:

12/22/22	The Holiday Concert took place- both the band and chorus performed a variety of holiday music/songs. The auditorium was full of spectators who enjoyed the concert and provided them all with a bit of holiday spirit!
1/12 & 1/14	Aimsweb Testing took place for both Math and Reading – makeups held the week of January 17
1/19/22	Mr. Orie held a parent/student meeting regarding the upcoming Europe trip, which is scheduled to take place in mid June of this year. Approximately 27 students are interested in participating in this trip

UPCOMING EVENTS:

2/2/21	World Read Aloud Day: Ms. Enos, Reading Teacher, will be sharing information with Teachers to share out in their classrooms about literacy, modeling good reading, as well as sharing some literacy facts to raise awareness about the importance of literacy
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Old Rochester Regional High School
135 Marion Road
Mattapoisett, Massachusetts 02739

Phone 508-758-3745 Fax 508-758-3167 Web page www.olderochester.org/hs

*"The Old Rochester Regional community works together to educate each person in a safe, challenging environment.
As we prepare students for participation in society, we foster their academic and personal growth."*

Michael Cabot Devoll, M.Ed.
Principal

Vanessa M. Harvey, M.Ed.
Assistant Principal

January 20, 2022

High School student enrollment, through 1/20/22: 678

School Choice: 79

Student Achievement in Art!!

Three ORRHS students had their artwork selected for the Emerging Young Artist Show. Congratulations to Makayla Semiao, Isabella Correia, and Autumn Tilley! The student work will be showcased at UMass Dartmouth.

Boys Ice Hockey Plays in Providence

ORRHS Boys Ice Hockey played at the Dunkin Donuts Center in Providence, RI on January 14, 2022 versus rival Dartmouth High School.

Mock Senate Movers and Shakers

Seniors David Ditata and Eddie Gonet IV worked together at the Edward M. Kennedy Institute to promote equity, integrity, resilience and growth. Working in a mock senate with David represented the state of New Hampshire and Eddie represented Kentucky. the students saw how bills and resolutions are debated.

Standard Times Players of the Year:

George Barry, Boys Soccer
Maggie Brogioli, Volleyball
Maggie Nailor, Field Hockey
Markus Pierre, Golf
Hannah Whalley, Cross Country

Upcoming Dates:

1/27: Term 2 Closes
1/28: Term 3 and Semester 2 Begins
2/3: Delayed Start for Students; Block 1 begins at 8:30 a.m.
2/21-2/25 February Vacation

Respectfully submitted,

mu 24



Old Rochester Regional High School
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Michael Cabot Devoll
Principal
Old Rochester Regional High School



Old Rochester Regional School District Massachusetts Superintendency Union #55

"Serving the towns of Marion, Mattapoisett, & Rochester"

Food Service Director's Report: January 2022

ORR JR/SR HS

Directors Update:

- Meal participation continues to remain strong.
- Nation –Wide supply chain disruptions and price increases are having a significant impact on our program.
 - *Changes to posted menus may happen without notice.* Please have patience and understanding. We will ensure that all students are provided a well-balanced, nutritious meal that meet the USDA nutrition standards.
- Cost of food and supplies are continuing to increase significantly.
- Repairs to old steamer/kettle completed.
- Service & Repairs to Dish machine completed.
- Started offering Breakfast in the Cafeteria and participation is slowly increasing.

SY 21 Includes remote meals					SY 22			
	Breakfast Counts	%	Lunch Counts	%	Breakfast Counts	%	Lunch Counts	%
August	0		0		7	1%	398	38%
September	541	12%	1204	27%	665	3%	8580	46%
October	1758	21%	3824	46%	911	5%	9366	52%
November	1018	19%	3233	60%	882	5%	9628	56%
December	1056	17%	3388	53%	930	6%	8662	55%

Student Meal Participation:

ORR Junior High School

Students Receiving Free and Reduced Meals:

Free 97→ 23%

Reduced: 13→ 3%

ORR High School

Students Receiving Free and Reduced Meals:

Free 136→ 20%

Reduced: 19→ 3%

Jill Henesey

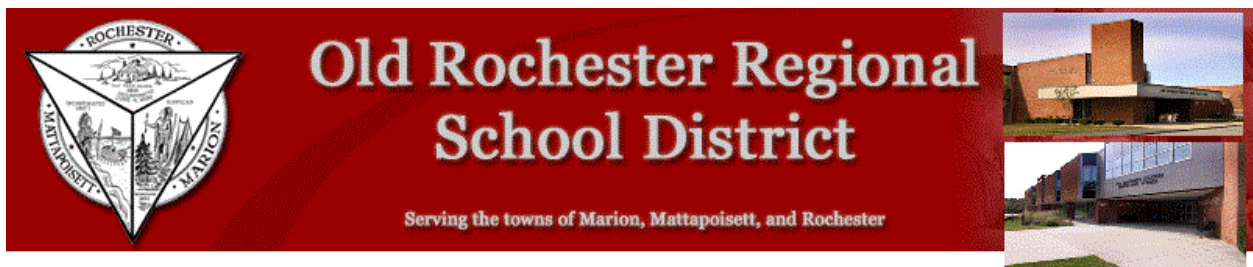
Director of Food and Nutrition Services

Office: 508-758-2772 x1543

Mobile: 774-320-0801

Email: jillhenesey@oldrochester.org

<https://www.facebook.com/ORRnutrition4kids>



Facilities Director's Report: January 2022

Jr/Sr High Schools (Main Campus)

- Completed one snow/ice removal operation.
- Fire sprinkler/pump inspected and tested.
- Repaired 30 yard trash compactor's hydraulic/electric machinery.
- Shifted all ground support equipment for winter operations.
- Hired Cory Arruda to fill Groundskeeper/Custodian position, replacing Chris Anderson.
- Received and distributed DESE supplied Covid-19 test kits to all interested staff.
- Covid-19 protocols set for HVAC, Cleaning, and Sanitizing.
- Conducted routine maintenance on all facility equipment and systems

Sincerely,

Gene Jones

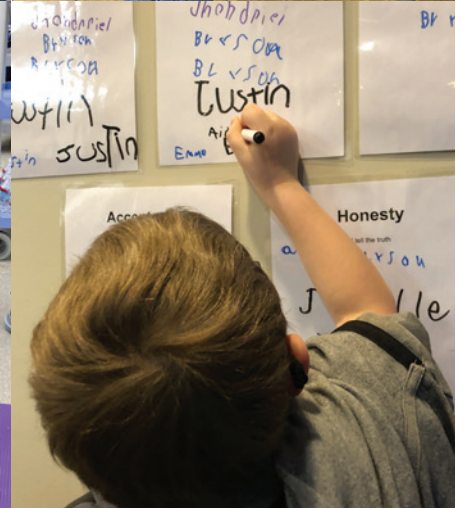
Director of Facilities

Office: 508-758-2772 x1954 Cell: 508-509-6763

E-Mail: eugenejones@oldrochester.org

#WEareOR

LEARNING
FOR **Life**





Southeastern Massachusetts
Educational Collaborative

25 Russells Mills Rd
Dartmouth MA 02748
T: (508) 998-5599
F: (508) 998-5959
www.smecollaborative.org

Attached, you will find the FY21 annual report for the Southeastern Massachusetts Educational Collaborative (SMEC), covering the period of July 1, 2020 to June 30, 2021. This report contains all of the regulatory reporting requirements of MGL Chapter 40, Section 4E, including summarized information about the programs and services offered by the Collaborative during the prior fiscal year, a discussion of the cost effectiveness of each program and service offered by SMEC, information regarding our governance and administration and a discussion of the progress made toward reaching our agency's stated goals and objectives. In addition, our FY21 Audited Financial Statements and Independent Auditor's report are attached and incorporated into this annual report.

During the period covered by the FY21 annual report, the Covid-19 pandemic had changed our way of living and providing education and support. Massachusetts Governor Charlie Baker had declared a state of emergency and closed all schools beginning on March 16, 2020. School buildings would remain closed for the remainder of the 2019-2020 school year and all instruction would be provided remotely that first spring. As an Educational Collaborative serving some of the state's most vulnerable student and adult populations, SMEC was quick to create lessons, resources and services that could be delivered remotely, despite a great deal of uncertainty, ever changing expectations and regulations, and many obstacles in our path. By July of 2020, we were one of the first to reopen our doors for our students and adult clients. Over the summer of 2020, we started gradually with a hybrid program, increasing our in-person instructional schedule to nearly full time by the start of the 2020-2021 school year and offering entirely in-person services by the spring of 2021.

Evolving state, local and federal operating guidance along with uncertain and rapidly changing revenue projections and fiscal information coming from our state contracting and governing agencies made FY21 a year of significant financial challenge. Balancing the needs of our students, consumers and staff with the realities and ambiguities of the information coming from our contracted revenue streams created a difficult business climate for a self-sustaining organization such as ours. Some tough decisions were made, but these mitigation measures allowed us to come out stronger on the other side and we look forward to a return to stability and fiscal clarity in FY22.

Despite the challenges created by the Covid-19 pandemic, in late 2020 we were able to complete the framework of a Strategic Plan which became effective during FY21. We are excited to move forward during FY22 and beyond as we continue to work on implementing a new set of strategic goals and continuing with our ongoing quest to enhance and expand our programs and services.

We encourage anyone reading this report to use the data contained herein as a brief overview of SMEC and an idea of where our agency may be heading in the future. This report provides a synopsis and fulfills a legislative requirement but much more information can be found by visiting our website or by contacting any of our program locations or our administrative office(s) to request more information or to set up a personal tour or visit. We'd love to show you around and answer any questions you may have. The best way to get to know SMEC is to speak to those who choose to be part of it. We are proud of our agency and look forward to sharing it with you.

Sincerely,

Catherine S. Cooper, M.Ed., JD
Executive Director



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SMEC Governance

SMEC membership during FY21 was comprised of the school districts of Acushnet, Dartmouth, Fairhaven, Fall River, Marion, Mattapoisett, New Bedford, Rochester, Old Rochester Regional and Greater New Bedford Regional Vocational Technical High School. Each of these school committees appointed a member to serve on the SMEC Board for the 2020-2021 school year as follows:

SMEC Governance

Board of Directors 2020-2021

Jonathan Teves, Acushnet
Michelle Smith, Vice Chairman, Marion
Carole Clifford, Mattapoisett
Anne Fernandes, Rochester
Donna McKenna, Fairhaven
Christopher Oliver, Chairman, Dartmouth
Christopher Cotter, New Bedford
Suzanne Tseki, Old Rochester Regional
Thomas Khoury, Fall River
Michael Shea, Greater New Bedford Regional Vocational Technical High School

Leadership

In addition to the Board of Directors, the 2020-2021 SMEC leadership team also included the following:

SMEC Administrative Team

Catherine Cooper, Executive Director
Christopher Haraden, Director of Business Services
Michelle Goettlich, Student Services Director
Kimberly Wilmot, Director of Therapeutic Services
Sherri Tetrault, Director of Communication and PD
Sean Mitchell, Asst. SAIL Program Director
Audrey Rodrigues, Human Resources Manager
Nelson Cordeiro, SAIL Program Director
Sharon Donovan, ADH Program Director
Jennifer Houde, ADH Asst. Director

Treasurer

John Nunes

2020-2021 Steering Committee Members

The SMEC steering committee is comprised of the special education directors from each member district and serves in an advisory capacity to the Administrative Team:

Kimberli Bettencourt, Acushnet
Elizabeth Townson, Dartmouth
Jennifer Castanhinha, Fairhaven
Michael Losche, Fall River
Craig Davidson, Marion, Mattapoisett, Rochester and Old Rochester Regional
Sandra Ford, New Bedford
Erin Ptaszewski, Greater New Bedford Regional Vocational Technical HS

SMEC Mission, Guiding Principles and Objectives

SMEC's mission statement, principles and objectives are identified in our Articles of Agreement.



MISSION STATEMENT

The Southeastern Massachusetts Educational Collaborative (SMEC) provides high quality programs and services for all children and adults who need specialized instruction or support. SMEC utilizes a team approach to meet the needs of the whole individual in order to achieve greater personal independence and success.

GUIDING PRINCIPLES

- We believe that all people have strengths, abilities and gifts and must be treated with respect and dignity regardless of their level of need.
- We ensure that support and services are guided by an individual's evolving needs, goals and preferences.
- We assist each individual to participate and contribute meaningfully to their community through school, work, community service and recreation.
- We believe that all individuals have the ability to learn within a safe, nurturing environment and with the appropriate support.
- We will safeguard each individual's right to privacy, dignity and respect.
- We believe that parents/guardians and families are important advocates and teachers.
- We believe that through collaboration and teamwork we strengthen the resources of school districts and adult agencies to provide the very best programs and services for students and adults.
- We have high expectations for the success of our students, staff, consumers, parents and the community.
- We believe that an effective organization is diverse in perspective, culture and experience.

FY21 Objectives



*As indicated in the Collaborative's Articles of Agreement,
the Objectives of the Collaborative shall be:*

To develop and administer, as directed by the Collaborative Board of Directors, programs, supports and services which best serve the interests of the Collaborative and its Member Committees;

To provide a vehicle for Member Committees to identify and resolve issues of a common and regional nature; and

To provide professional development opportunities for educators, parents and related services personnel.

Progress Toward Meeting Our Mission and Objectives

SMEC provides programs and services for individuals with special needs ages three to adult. Our programs have a strong focus on community integration and independence. Student services and programs are available at the preschool, elementary and secondary levels. Students who transition into adult services at age twenty-two and who are eligible to receive adult service funding through DDS, MA Health or MCB have the option to choose SMEC as their adult service provider. Over 90% of our eligible students in this category choose to stay with SMEC when they turn twenty-two.





Offering high quality programs requires us to continually examine our facilities to ensure that they meet the needs of our students, consumers and staff. Our student services programs are primarily housed in public school classrooms and we have been fortunate to have a multitude of modern, high quality and spacious classrooms from which to choose. Expansion of our programs requires us to continually search for appropriate space and we have issued several RFPs in that effort.

In July of 2020, the Fall River Public Schools joined the SMEC membership after we received approval on revisions to our Articles of Agreement signed by DESE Commissioner Riley. The Fall River School Committee appointed a member to sit on the SMEC Board of Directors for FY21.

Operating schools and human services under a pandemic increased the amount of stress and anxiety amongst students, consumers, families and staff. Our FY21 professional development offerings primarily focused on assisting teachers, school staff and adult service staff to get back to in-person instruction, and to teach and assist everyone with tools to manage stress and anxiety while getting back to teaching and learning. In addition to providing in-service training for our own staff on Covid protocols/procedures, Suicide Prevention, CPR/First Aid, Mandated Reporting, Civil Rights, CPI and PMT non-violent crisis intervention, RBT and Cultural Proficiency/Recognizing Implicit Bias, SMEC provided a wide variety of professional

development opportunities to 367 faculty and staff from 84 school districts, charter schools, and other Collaboratives throughout Massachusetts during the year, as well as staff from several private schools. In addition, our own training consultants provided onsite staff training and consultation for many additional district educators.

Courses offered for outside educators during FY21 included Sheltered English Immersion (SEI) instruction including endorsement courses for regular and vocational educators and administrators as well as workshops leading to PDPs in SEI as required for DESE re-licensure, an Overview of Student Disabilities, Reducing Anxiety and the Neuroscience of Anxiety, Instruction to Students with Diverse Learning Styles, IEP Writing Strategies, Parapro Preparation, Educator Mentoring, Social Emotional Learning, and Executive Functioning.

In addition to staff training, SMEC also offered workshops for parents and guardians on topics such as Social Security/Benefit Planning, Turning Adversity into Strength, Managing Challenging Behavior and tips for using various online learning platforms such as Google Classroom. We also held several family engagement events throughout the year including a wellness walkathon and virtual auction.



SMEC is a participant in the Southeast Collaborative Regional Organization (SCRO) and collaborated with other SCRO members to provide virtual training and resources to districts from throughout the southeastern part of the state. The SCRO serves as the MA Organization of Educational Collaborative's (MOEC's) regional group representing the eight Educational Collaboratives in the southeastern part of the state.

SMEC is one of only two regional sites in Massachusetts authorized to administer the Parapro examination through the Educational Testing Service. Employment as a paraprofessional in Title One schools and most other public school districts in Massachusetts requires either a minimum of an Associate's Degree/Equivalent or a passing score on the Parapro assessment. SMEC offers both the test administration and an optional Parapro test preparation workshop. 122 individuals representing 21 different districts took the Parapro test in-person at SMEC during FY21.

The Covid-19 pandemic shifted our priorities during the at the start of FY21 to reopening in-person programs and services over the summer and at the beginning of the school year to ensure that our students and consumers were receiving the most robust learning opportunities and services while maintaining student, consumer and staff safety. Through implementation of evolving and program specific Covid-19 safety protocols, we reopened all programs to in-person

instruction in July of 2020 while we focused on goals addressing personal health and safety as well as the strengthening of our student and adult services, quality staff recruitment and retention, increasing parent engagement and public awareness of SMEC and its services, ensuring that our programs are located in suitable facilities, addressing internal organizational and developmental issues including improving overall communication, increasing our resource development capacity and maintaining strong leadership, governance and financial capacity.

Other infrastructure improvements, such as acquiring and maintaining a safe and reliable van pool, updating our technology infrastructure and attracting and retaining high quality staff, are ongoing priorities and built into the administrative decision making process for all programs. The Collaborative maintains ongoing communication with our districts and local state agencies to ensure that we are targeting our efforts to meet their ever changing needs as well as ensuring compliance and readiness for all DESE and other state agency mandates.

FY21 General Statistics

Years in Service:	45
Employees:	204 ¹
Member Districts:	10
Districts Served in 2020-2021:	91 ²
Program Facility Sites:	10
Students Served in or by SMEC School Programs or Services in FY21:	397 ³
Adult (Age 22+) Consumers Served FY21:	156

FY21 Revenue

Tuition and Services Member:	\$4,172,916
Tuition and Services Non-Member:	\$431,360
DDS Contracts:	\$2,632,814
MCB Contracts:	\$147,284
MassHealth/Medicaid:	\$927,729
DESE CACFP:	\$36,611
Professional Development:	\$99,662
Intergovernmental/ Intergovernmental On Behalf	\$2,984,327
Investment Income:	\$574
Miscellaneous :	\$42,132
TOTAL FY21 REVENUE	\$11,475,409⁵

Adult Service Expenditures

FY21 Amount Expended on Services for Students/Consumers Age 22+	
SAIL Program (DDS/MCB Contracts):	\$2,654,198
ADH Program (Medicaid/MA Health):	\$1,083,630
FY21 TOTAL ADULT SERVICE EXPENSES:	\$3,737,828⁶

¹ Includes full and part-time employees on payroll during FY21. Does not include 1099/outside contractors.

² Based on LEA student programmatic responsibility for services as well as professional development provided to district staff.

³ Includes all SMEC program and district based services. Does not include students receiving transportation services only.

⁴ Includes grants, self-pays, donations, insurance claim payments and other revenues not otherwise mentioned.

⁵ Based on FY21 Independently Audited Financial Statements. Includes MTRS intergovernmental on behalf payments.

Cost Savings to School Districts:

Average FY21 MA Private Ch. 766 Day School Special Education Daily Tuition Rate:	\$413.60/Day ⁷
FY21 SMEC Daily Tuition 180 Day Standard School Day Program:	\$259/Day
Average Local Private Agency Therapy Fee (SLP, OT, PT):	\$90-\$125+/hour
FY21 SMEC Therapy Fee (SLP, OT, PT):	\$75/hour ⁸

Cost savings to districts are realized by sharing resources regionally, utilizing district owned facilities to house Collaborative programs when possible, sharing agency administrative and indirect costs between the Collaborative's adult services departments and student services departments and having district representatives guide our program and service development. Exact savings figures are difficult to quantify, however a comparison of the average private day school FY21 tuition of \$413.60 per day versus the standardized FY21 SMEC program tuition of \$259 per day for all of our 180 day/school day programs indicates significant average annual savings of \$27,828 per student⁹ as does a comparison of a range of contractual service costs offered by private agencies in the geographic area against the cost to districts to access the same therapeutic services through SMEC. If SMEC programs and services were not available, districts would undoubtedly be forced to utilize these higher cost private programs and services. Our programs serve students with low incidence special needs from multiple districts allowing the districts to share the costs of operating a high quality specialized program for several students instead of each district funding and operating an in-district program for one or two students. In addition, services provided by the Collaborative have a value added component in that we provide services specifically tailored to the needs and requests of our districts and students thereby

reducing costs for certain amenities that may be included in the services offered by private providers but not necessarily required to provide a high quality program or targeted services to address specific district and students' needs.

Further cost savings are realized by operating programs within our local cities and towns thereby significantly reducing special education transportation costs and length of student trips. Cost savings varies based on route and competitive bidding quotes from private vendors. Similarly, utilizing surplus district classroom space to house collaborative programs reduces program overhead, which lowers tuition costs for all districts utilizing the program while providing a modest source of revenue for the host district.

Lastly, offering professional development on a regional basis allows districts to offer high quality professional development to their faculty and staff that might not be possible if each district, particularly the smaller districts, were required to fund and arrange courses or workshops on an individual basis. Particularly at a time when district professional development funding has been reduced and is primarily targeted toward meeting a host of new and additional state and federal mandates, targeted professional development for lower incidence or specialty staff would likely not occur if it weren't done on a regional basis through the Collaborative.

⁶ FY21 Independent Audit Report; exclusive of administrative and overhead cost.

⁷ www.mass.gov/osd FY21 data for private day school placements listed as "day" programs in FY21; average of private day school FY21 daily tuition rates.

⁸ FY21 SMEC member rate for hourly therapy services. Does not include contractual staffing FTEs which are staff specific.

⁹ No direct program comparison is asserted. Cost savings calculated by difference in average daily rates x 180 days.

FY21 Program Descriptions



SMEC Primary Language Program:

The SMEC Primary Language Program, located at the Rochester Memorial School, serves students in grades 1-6 with significant language delays and autism spectrum disorders. Staffed by a special education teacher(s), speech pathologist, occupational therapist, physical therapist, consulting BCBA and paraprofessionals, the program offers intensive, language based programming with a small staff/student ratio and opportunity for inclusive activities within the host building. School year and part-time summer programming options are available.

SMEC Integrated Services Program I

The SMEC Integrated Services Program I, located at the Elizabeth Hastings Middle School in Fairhaven, serves students in grades 5-8 with significant social and language delays and autism spectrum disorders. It provides a continuum of services for students who have been deemed by their IEP teams to require a substantially separate classroom with a small staff/student ratio at the high school level. Services are provided by a special education teacher, paraprofessionals, an occupational therapist, physical therapist, BCBA consultant, school adjustment counselor and a speech language pathologist. School year and part-time summer programming options are available.

SMEC Integrated Services Program II

The SMEC Integrated Services Program II, located at the Old Rochester Regional High School in Mattapoisett, serves students in grades 9-12 with significant social and language delays and autism spectrum disorders. It provides a continuum of services for students who have been deemed by their IEP teams to require a substantially separate classroom with a small staff/student ratio at the high school level. Services are provided by a special education teacher, paraprofessionals, an occupational therapist, physical therapist, BCBA consultant, school adjustment counselor and a speech language pathologist. School year and part-time summer programming options are available.

SMEC Alternative Learning Classroom I

The SMEC ALC I program, located at the Ford Middle School in Acushnet, serves students in grades 5-8 with social/emotional, behavioral and learning disabilities. Students are served in a substantially separate classroom with a small student/staff ratio and inclusion opportunities. Services are provided by a special education teacher, reading specialist, paraprofessional, speech pathologist, occupational and physical therapists as needed and licensed mental health counselor. School year and part-time summer programming options are available.



SMEC Alternative Learning Classroom II

The SMEC ALC II program is located at Dartmouth High School, serving students in grades 9-12 with social/emotional, behavioral and learning disabilities. Students are served in a substantially separate classroom with a small student/staff ratio and inclusion opportunities. Services are provided by a special education teacher, paraprofessionals, a licensed mental health counselor, speech pathologist, occupational therapist and physical therapists as needed as well as a consulting BCBA and employment development coordinator.

Therapeutic Learning Center

The Therapeutic Learning Center (TLC) is a DESE licensed public day school program in New Bedford. Serving students in grades 1-5 with significant social/emotional disabilities and trauma backgrounds, the TLC offers a therapeutic milieu with a high staff to student ratio and specialized support. Services are provided by licensed special education teachers, paraprofessionals, a licensed school adjustment counselor, a BCBA, school nurse, OT, PT and SLP. School year and part-time summer programming options are available.

Transitional Services

SMEC offers transitional services to students ages 18-21 with developmental disabilities. Student services include job development, employment skills training and support, life skills/ADL instruction, social/community skills development and case management. Instruction is community based with classroom and kitchen space available at the historic Tripp School building in Fairhaven. Staffing includes special education teachers, paraprofessionals, a speech pathologist, occupational and physical therapists, job developer, job coaches and transitional/vocational specialist. Services are available on a full-time, part-time or extended day/extended year basis. Job coaching is available seven days per week, year-round.

The Multidisciplinary Learning Center

SMEC/s Multidisciplinary Learning Center is an elementary program serving students in grades 1-8 with significant physical or intellectual disabilities and/or medical fragility. An experienced special education teacher, CNA Paraprofessionals and an RN create a safe, supportive learning environment for students with multi-disabilities. Therapeutic services are provided by an OT, PT and SLP. The MLC program offers a 180 day program with a part-time 5 week summer component. The program is located in a public elementary school building in Mattapoisett and accepts referrals from all school districts.



Supporting Adults for Inclusive Living (SAIL) program

SMEC's SAIL program serves individuals over the age of 22 who have been deemed eligible for adult service funding through the Department of Developmental Services (DDS) and the MA Commission for the Blind (MCB). SMEC is a qualified state provider for employment support, residential support, community day support and individual support services. SAIL services operate year round. Funding for the SAIL program is primarily provided through state contracts with DDS and MCB. Biannual licensure and compliance audits are conducted by DDS.

SMEC Adult Day Health (ADH) Program

SMEC's ADH program provides a continuum of services for individuals over the age of 22 who require daily supervision, activities and case management. The ADH program supplements the services provided through SMEC's SAIL program. The ADH program operates year-round and is currently funded through Medicaid/MassHealth and licensed by the Department of Public Health (DPH) with reimbursement for hot lunches provided through the DESE's CACFP program.

Ancillary Services

SMEC provides specialized staffing and therapeutic services to school districts throughout our region. SMEC's speech pathologists, occupational therapists, physical therapists, PTAs, COTAs, SLPAs, BCBA and ELL teachers provide therapeutic, evaluation and consultation services to students and staff in member and non-member districts, vocational and charter schools throughout the region on a contractual basis. In addition, our vocational specialist offers transitional/vocational assessment services to students referred for evaluation by their LEA.

Professional Development

SMEC offers a variety of professional development activities for educators from member and non-member districts throughout the year. SMEC is one of the few DESE qualified providers of Sheltered English Immersion endorsement classes for all teachers, including vocational teachers, and administrators. Due to the pandemic, in FY21, our professional development courses were primarily offered in a virtual format with some limited in person training necessary for CPI and CPR/First Aid. In FY21, 395 educators from 29 public school districts, private schools and Educational Collaboratives took part in SMEC PD activities.

Transitional/Vocational Assessments

SMEC's Transitional/Vocational Specialist utilizes the McCarron-Dial Evaluation System along with companion assessments to provide a comprehensive transitional/vocational evaluation for students ages 15-21. Students are referred for such evaluations by the LEA based on Team recommendations.

Parapro Assessment

122 paraprofessionals or aspiring paraprofessionals sat for the Parapro examination at SMEC between July and June in FY21.

Special Education Transportation

In 2020-2021, SMEC offered special education transportation services to member school districts. Cost benefit to district varies based on route and competitive bidding quotes from private vendors. During FY21, SMEC's transportation services were primarily limited to students attending SMEC programs or SMEC member districts' in-house programs.



This annual report summarizes the activities of the Southeastern Massachusetts Educational Collaborative during the fiscal year ending June 30, 2021. The Covid-19 pandemic and resulting effects on our schools and businesses brought unprecedented challenges to our students, staff and families. Our team rose to the challenge and put forth tremendous effort to ensure that we could safely resume in-person services, teaching and learning beginning in July of 2020 and continuing successfully throughout the year.

We are very proud to serve the communities in the Southeastern corner of the Commonwealth and to be able to partner with a wonderful group of school districts and state agencies to ensure that a wide array of high quality services is available to meet the needs of all individuals and we are looking forward to many changes in FY21 and beyond that will allow us to return to in-person services and instruction so that we can provide the very best in programs and support. We welcome and encourage the readers of this report to contact us or set up a virtual visit in order to truly see and hear about the great work that is done here.



***SOUTHEASTERN MASSACHUSETTS EDUCATIONAL
COLLABORATIVE***

***REPORT ON EXAMINATION OF
BASIC FINANCIAL STATEMENTS***

YEAR ENDED JUNE 30, 2021

SOUTHEASTERN MASSACHUSETTS EDUCATIONAL COLLABORATIVE

REPORT ON EXAMINATION OF BASIC FINANCIAL STATEMENTS

JUNE 30, 2021

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Independent Auditor's Report

To the Board of Directors
Southeastern Massachusetts Educational Collaborative
Dartmouth, Massachusetts

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Southeastern Massachusetts Educational Collaborative (the "Collaborative"), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Collaborative's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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 Southeastern Massachusetts Educational Collaborative, as of June 30, 2021, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matters

As described in Note 13, the financial statements for the year ending June 30, 2020, have been restated to reflect a correction in not recording prepaid expenses on the governmental funds balance sheet.

Other Matters

Financial Statements for the Year Ended June 30, 2020

The financial statements for the prior period were audited by a predecessor auditor, whose opinion dated November 30, 2020, was unmodified before the restatement mentioned above. As part of our audit of the 2021, financial statements, we also audited the adjustments described in Note 13 that were applied to restate the 2020 financial statements. In our opinion, such adjustments are appropriate and have been properly applied. We were not engaged to audit, review, or apply any procedures to the 2020 financial statements of the Collaborative other than with respect to the adjustments and, accordingly, we do not express an opinion or any other form of assurance on the 2020 financial statements as a whole.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Collaborative's basic financial statements. The other information, as listed in the table of contents, is presented for the purpose of additional analysis and is not a required part of the financial statements.

The other information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 30, 2021, on our consideration of the Collaborative's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Collaborative's internal control over financial reporting and compliance.

A handwritten signature in cursive script, reading "Pomeroy & Sullivan, LLC".

November 30, 2021

Management's Discussion and Analysis

Management's Discussion and Analysis

Southeastern Massachusetts Educational Collaborative's (the "Collaborative") Management Discussion and Analysis is designed to 1) assist the reader in focusing on significant financial issues 2) provide an overview of the Collaborative's financial activity, 3) identify changes in the Collaborative's financial position (its ability to address the next and subsequent year challenges, 4) identify any material deviations from the financial plan (approved budget) and 5) identify individual fund issues or concerns.

Since the Management Discussion and Analysis is designed to focus on the current year activities, resulting changes and currently known facts, please read it in conjunction with the Collaborative's financial statements. All amounts, unless otherwise indicated, are expressed in whole dollars.

Financial Highlights

- The Collaborative's tuition funding of \$4.6 million was from member public school systems and other non-member public school systems in Southeastern Massachusetts.
- The Massachusetts Department of Developmental Services and Massachusetts Commission for the Blind continue their support of the Collaboratives Supporting Adults for Inclusion Living (SAIL) program through various service contracts totaling \$2.8 million for the year.
- MassHealth supports the Adult Day Health (ADH) program by funding tuition based on consumer's attendance as well as reimbursing for transportation costs. Also, the Department of Elementary and Secondary Education (DESE) reimburses food costs for this program. MassHealth payments totaled \$928,000 for tuition and transportation costs and the DESE reimbursed the Collaborative \$37,000 for food costs during the year.
- The total liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources (net position) for the year by \$95,000.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Southeastern Massachusetts Educational Collaborative's basic financial statements. These basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

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

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

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

The government-wide financial statements distinguish functions that are principally supported by tuition charges for services and intergovernmental revenues (*governmental activities*). The governmental activities include

administration, instruction, other school services, operations and maintenance, fixed charges, intergovernmental on-behalf payments, health services, other postemployment benefits, summer programs, ADH, SAIL, and unallocated depreciation.

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

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*.

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 Collaborative's own programs.

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

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the Collaborative's budgetary comparisons and its pension and other postemployment obligations, as well as *other information* as required by Massachusetts General Law (M.G.L.) Chapter 43 of the Acts of 2012.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. Liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources by \$95,200 at the close of 2021 mainly due to the recording of a liability for postemployment benefits (OPEB) totaling \$2.9 million.

Net position of \$580,000 reflects the Collaborative's net investment in capital assets (e.g., building, building improvements, vehicles, and equipment); less any related debt used to acquire those assets that is still outstanding. The Collaborative uses these capital assets to provide services to pupils; consequently, these assets are *not* available for future spending. The remaining balance of unrestricted net position resulted in a \$675,000 deficit mainly relating to the effect of recording other postemployment benefit liabilities through June 30, 2021.

Key components of the Collaborative's governmental financial position and governmental activities are summarized below:

	2021	2020
Assets:		
Current assets.....	\$ 2,252,842	\$ 2,254,440
Capital assets, non depreciable.....	90,000	90,000
Capital assets, net of accumulated depreciation....	489,532	586,226
Total assets.....	2,832,374	2,930,666
Deferred outflows of resources.....	532,161	240,737
Liabilities:		
Current liabilities (excluding debt).....	451,116	159,036
Noncurrent liabilities (excluding debt).....	2,851,280	2,574,596
Total liabilities.....	3,302,396	2,733,632
Deferred inflows of resources.....	157,338	-
Net position:		
Net investment in capital assets.....	579,532	676,226
Unrestricted.....	(674,731)	(238,455)
Total net position.....	\$ (95,199)	\$ 437,771
	2021	2020
Program Revenues:		
Charges for services.....	\$ 3,844,100	\$ 4,744,856
Operating grants and contributions.....	3,000,362	2,220,173
General Revenues:		
Tuition.....	4,604,276	4,805,750
Unrestricted investment income.....	574	1,504
Miscellaneous.....	26,097	99,793
Total revenues.....	11,475,409	11,872,076
Expenses:		
Administration.....	829,530	840,735
Instruction.....	3,074,755	3,153,607
Other school services.....	123,799	154,185
Operations and maintenance.....	146,559	145,858
Fixed charges.....	673,272	654,124
Intergovernmental on-behalf payments.....	2,866,814	2,220,173
Health services.....	183,736	247,599
Other postemployment benefits.....	164,345	173,668
Summer programs.....	111,047	121,725
ADH.....	1,083,630	937,691
Sail.....	2,654,198	3,365,348
Depreciation.....	96,694	96,653
Total expenses.....	12,008,379	12,111,366
Change in net position.....	(532,970)	(239,290)
Net position, beginning of year.....	437,771	677,061
Net position, end of year.....	\$ (95,199)	\$ 437,771

The Collaborative's net position decreased \$533,000 in 2021 as compared to a decrease of \$239,000 in 2020. The decrease in net position was mainly related to an operating budgetary deficit of \$265,000 as well as an increase in the overall net other postemployment benefit liability of \$164,000 and depreciation expense of \$97,000.

The Collaborative's charges for services decreased in the current year as well as the Collaborative's total expenses, which was mainly related to the SAIL program. This was mainly attributable to decreases in enrollments, which was a result of the Coronavirus Pandemic.

Financial Analysis of the Governmental Funds

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

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

At the end of the current year, governmental funds reported combined ending fund balances of \$1.8 million. The general fund balance decreased by \$265,000 and there was no change to the capital reserve fund. The general fund is the Collaborative's chief operating fund. At year end, unassigned fund balance in the general fund totaled \$1.6 million and the nonspendable fund balance was \$206,000.

General Fund Budgetary Highlights

The Collaborative adopts an annual budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

The original 2021 approved budget for the general fund authorized \$10.1 million in appropriations. During the year, the original budget decreased by \$1.4 million once more information was made available regarding estimated revenues.

Actual revenues were less than budget by \$313,000 and actual expenditures were more than the budget by \$94,000, mainly for instruction.

Capital Asset and Debt Administration

The Collaborative's net capital assets totaled \$580,000 as of June 30, 2021. The Collaborative did not purchase any capital assets in the current year. Depreciation expense in the amount of \$97,000 was recorded.

The Collaborative did not have any short term or long term debt outstanding as of June 30, 2021.

Please refer to the Notes 4 and 7 of the basic financial statements for further discussion of the capital asset and debt activity.

Collaborative Highlights

While still under the State and Federal states of Emergency, the Collaborative returned to in-person programming on a hybrid basis on July 6, 2020. Starting with half of the students and adult consumers, each coming on half of the typical weekly schedule, we moved to an 80% in person, 20% virtual schedule at the start of the 2020-2021 school year, limited only by staffing limitations and physical distancing requirements. Full time in-person scheduling returned to our adult programs in September 2020, at reduced capacity, and to our school programs at 100% available capacity in April 2021. Transportation remained at a significantly reduced capacity due to physical distancing requirements for most of the year.

The Fall River School Committee appointed a school committee member to the SMEC Board of Directors at the start of the 2020-2021 school year.

For fiscal year 2021, the Massachusetts Education and Government Association conducted an audit of SMEC's payroll records for the previous fiscal year. The Collaborative submitted all requested documentation and received a report back with no findings in October 2021.

For fiscal year 2021, the Department of Developmental Services (DDS) Division of Investigations conducted its annual audit of SMEC's policies and procedures around the administration of CORI screenings for employees. The audit found SMEC in compliance with all relevant regulations.

The DDS postponed SMEC's scheduled QUEST Program Compliance Audit which was scheduled for the spring of 2021 to the spring of 2022 and extended the Collaborative's licenses to operate day and residential programming accordingly.

Attempts to negotiate a lease with the Town of Fairhaven for the building known as the Rogers School Annex ultimately failed at Town Meeting in June of 2021. In addition, SMEC published multiple RFPs during FY21 for the lease or purchase of additional facility space but received no valid proposals.

SMEC applied for and received a MA Health Provider Access Grant in the amount of \$16,241 to purchase equipment for increased access for our ADH program.

Economic Factors and Next Year's Budget

The original fiscal year 2022 preliminary spending plan was approved at the June 22, 2021, Board meeting after a second reading. Due to the effects of COVID -19, the mandated rollover of state contracts, reduced capacity limits, staffing shortage and evolving state guidance, the 2021 budget proposal was based on our best estimates, historical trends and DDS contract requirements rather than proven revenue numbers. As of November 30, 2021, we are awaiting new state funding guidance on time limited enhanced payments for our adult programs effective July 1, 2021, to December 31, 2021, including promised funding targeted to human service staff recruitment and retention, and we are also awaiting pledged but uncertain federal Covid stimulus reimbursement funds from DESE, so as of November 30, 2021, our 2022 budget is still in flux.

Planned LEA program development and expansion in 2021/2022 is currently on hold due to ongoing Covid restrictions and the resulting fiscal impact, the inability to expand staffing and facilities and continued fiscal uncertainty. Plans to resume program growth and development planning during the spring of 2022 for FY23 implementation are in effect. One area of growth that has occurred during the fall of 2021 is the fulfillment of LEA requests for contracted staffing services.

The Collaborative will undergo a DESE Coordinated Program Review scheduled for the 2021-2022 school year. SMEC has completed the self-assessment online document submission portion of the audit and will welcome the DESE onsite team in May of 2022.

The Collaborative was due for a QUEST Quality Assurance audit of its SAIL day/employment and residential services in the Spring of 2021 but it has been postponed by DDS until the Spring of 2022.

The Collaborative will be investigating the possibility of applying for 501(c) 3 designation during 2022.

The Collaborative applied for a 2021 grant from MassHealth in the amount of \$25,870, to purchase equipment to facilitate increased access for people with disabilities to our Adult Day Health program. In November 2021, the Collaborative received notification that it would be awarded the grant in the amount of \$19,506.

As of November 2021, the Collaborative's ADH program enrollment and daily attendance has increased beyond pre-pandemic numbers. Based on current guidance, MA Health is continuing to provide enhanced rate payments until December 31, 2021.

In the spring of 2021, the Collaborative received a request from the Dartmouth Public Schools to take over the operation of the district's substantially separate therapeutic classroom at the Quinn Elementary School as of the start of the 2021-2022 school year. The Collaborative Board of Directors supported this plan, and the Collaborative began operating the Therapeutic Learning Program at Quinn Elementary School beginning in August 2021.

Requests for Information

This financial report is designed to provide a general overview of the Southeastern Massachusetts Educational Collaborative's finances for all those with an interest in the Collaborative's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Executive Director, Southeastern Massachusetts Educational Collaborative, 25 Russell Mills Road, Dartmouth, MA 02748.

Basic Financial Statements

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STATEMENT OF NET POSITION

JUNE 30, 2021

	<i>Primary Government</i>
	<u>Governmental Activities</u>
ASSETS	
CURRENT:	
Cash and cash equivalents.....	\$ 837,573
Receivables, net of allowance for uncollectibles:	
Member tuition.....	723,703
Non member tuition.....	78,545
Intergovernmental.....	399,845
Other.....	7,589
Prepaid insurance.....	<u>205,587</u>
Total current assets.....	<u>2,252,842</u>
NONCURRENT:	
Capital assets, nondepreciable.....	90,000
Capital assets, net of accumulated depreciation.....	<u>489,532</u>
Total noncurrent assets.....	<u>579,532</u>
TOTAL ASSETS.....	<u>2,832,374</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to other postemployment benefits.....	<u>532,161</u>
LIABILITIES	
CURRENT:	
Warrants payable.....	18,820
Accrued payroll and related withholdings.....	403,678
Compensated absences.....	<u>28,618</u>
Total current liabilities.....	<u>451,116</u>
NONCURRENT:	
Net other postemployment benefits liability.....	<u>2,851,280</u>
TOTAL LIABILITIES.....	<u>3,302,396</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to other postemployment benefits.....	<u>157,338</u>
NET POSITION	
Net investment in capital assets.....	579,532
Unrestricted.....	<u>(674,731)</u>
TOTAL NET POSITION.....	<u>\$ (95,199)</u>

See notes to basic financial statements.

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2021

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary Government:					
<i>Governmental Activities:</i>					
Administration.....	\$ 829,530	\$ 526,881	\$ 14,179	\$ -	\$ (288,470)
Instruction.....	3,074,755	-	34,930	-	(3,039,825)
Other school services.....	123,799	-	-	-	(123,799)
Operations and maintenance.....	146,559	-	-	-	(146,559)
Fixed charges.....	673,272	-	-	-	(673,272)
Intergovernmental on-behalf payments.....	2,866,814	-	2,866,814	-	-
Health services.....	183,736	-	-	-	(183,736)
Other postemployment benefits.....	164,345	-	-	-	(164,345)
Summer programs.....	111,047	-	-	-	(111,047)
ADH.....	1,083,630	964,340	16,035	-	(103,255)
SAIL.....	2,654,198	2,352,879	68,404	-	(232,915)
Unallocated depreciation.....	96,694	-	-	-	(96,694)
Total Governmental Activities.....	\$ 12,008,379	\$ 3,844,100	\$ 3,000,362	\$ -	\$ (5,163,917)

See notes to basic financial statements.

(Continued)

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2021

	<u>Primary Government</u>
	<u>Governmental Activities</u>
Changes in net position:	
Net (expense) revenue from previous page.....	\$ <u>(5,163,917)</u>
<i>General revenues:</i>	
Tuition.....	4,604,276
Unrestricted investment income.....	574
Miscellaneous revenue.....	<u>26,097</u>
Total general revenues.....	<u>4,630,947</u>
Change in net position.....	(532,970)
<i>Net position:</i>	
Beginning of year.....	<u>437,771</u>
End of year.....	\$ <u><u>(95,199)</u></u>

See notes to basic financial statements.

(Concluded)

GOVERNMENTAL FUNDS
BALANCE SHEET

JUNE 30, 2021

	General	Capital Reserve Fund	Total Governmental Funds
ASSETS			
Cash and cash equivalents.....	\$ 803,321	\$ 34,252	\$ 837,573
Receivables, net of uncollectibles:			
Member tuition.....	723,703	-	723,703
Non member tuition.....	78,545	-	78,545
Intergovernmental.....	399,845	-	399,845
Other.....	7,589	-	7,589
Prepaid Insurance.....	205,587	-	205,587
TOTAL ASSETS.....	\$ 2,218,590	\$ 34,252	\$ 2,252,842
LIABILITIES			
Warrants payable.....	\$ 18,820	\$ -	\$ 18,820
Accrued payroll and related withholdings.....	403,678	-	403,678
TOTAL LIABILITIES.....	422,498	-	422,498
FUND BALANCES			
Nonspendable.....	205,587	-	205,587
Committed.....	-	34,252	34,252
Unassigned.....	1,590,505	-	1,590,505
TOTAL FUND BALANCES.....	1,796,092	34,252	1,830,344
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES.....	\$ 2,218,590	\$ 34,252	\$ 2,252,842

See notes to basic financial statements.

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

JUNE 30, 2021

Total governmental fund balances.....	\$ 1,830,344
Capital assets (net) used in governmental activities are not financial resources and, therefore, are not reported in the funds.....	579,532
The statement of net position includes certain deferred inflows of resources and deferred outflows of resources that will be amortized over future periods. In governmental funds, these amounts are not reported.....	374,823
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds:	
Net other postemployment benefits liability.....	(2,851,280)
Compensated absences.....	<u>(28,618)</u>
Net effect of reporting long-term liabilities.....	<u>(2,879,898)</u>
Net position of governmental activities.....	\$ <u>(95,199)</u>

See notes to basic financial statements.

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

YEAR ENDED JUNE 30, 2021

	General	Capital Reserve Fund	Total Governmental Funds
REVENUES:			
Member tuition.....	\$ 4,172,916	\$ -	\$ 4,172,916
Non-member tuition.....	431,360	-	431,360
Department of Developmental Services.....	2,632,814	-	2,632,814
Massachusetts Commission for the Blind.....	147,284	-	147,284
Department of Elementary and Secondary Education.....	36,611	-	36,611
MassHealth.....	927,729	-	927,729
Intergovernmental.....	117,513	-	117,513
Intergovernmental for on-behalf payments.....	2,866,814	-	2,866,814
Professional development.....	99,662	-	99,662
Miscellaneous.....	42,132	-	42,132
Investment income.....	574	-	574
TOTAL REVENUES.....	11,475,409	-	11,475,409
EXPENDITURES:			
Current:			
Administration.....	822,659	-	822,659
Instruction.....	3,074,755	-	3,074,755
Other school services.....	123,799	-	123,799
Operations and maintenance.....	146,559	-	146,559
Fixed charges.....	673,272	-	673,272
Intergovernmental on-behalf payments.....	2,866,814	-	2,866,814
Health services.....	183,736	-	183,736
Summer programs.....	111,047	-	111,047
SAIL.....	2,654,198	-	2,654,198
ADH.....	1,083,630	-	1,083,630
TOTAL EXPENDITURES.....	11,740,469	-	11,740,469
NET CHANGE IN FUND BALANCES.....	(265,060)	-	(265,060)
FUND BALANCES AT BEGINNING OF YEAR (As Restated).....	2,061,152	34,252	2,095,404
FUND BALANCES AT END OF YEAR.....	\$ 1,796,092	\$ 34,252	\$ 1,830,344

See notes to basic financial statements.

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

YEAR ENDED JUNE 30, 2021

Net change in fund balances - total governmental funds.....	\$ (265,060)
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.	
Depreciation expense.....	<u>(96,694)</u>
Net effect of reporting capital assets.....	(96,694)
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.....	(6,871)
Net change in deferred outflow/(inflow) of resources related to other postemployment benefits..	134,086
Net change in net other postemployment benefits liability.....	<u>(298,431)</u>
Net effect of recording long-term liabilities.....	<u>(171,216)</u>
Change in net position of governmental activities.....	\$ <u><u>(532,970)</u></u>

See notes to basic financial statements.

FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION

JUNE 30, 2021

	Other Postemployment Benefit Trust Fund
ASSETS	
Cash and cash equivalents.....	\$ 8,479
Investments:	
Equity mutual funds.....	103,085
Fixed income mutual funds.....	383,826
TOTAL ASSETS.....	495,390
NET POSITION	
Restricted for other postemployment benefits.....	\$ 495,390

See notes to basic financial statements.

FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

YEAR ENDED JUNE 30, 2021

	Other Postemployment Benefit Trust Fund
<u>ADDITIONS:</u>	
Contributions:	
Employer contributions for other postemployment benefit payments.... \$	116,920
Net investment income:	
Investment income.....	107,618
Less: investment expense.....	(779)
Net investment income (loss).....	106,839
TOTAL ADDITIONS.....	223,759
<u>DEDUCTIONS:</u>	
Other postemployment benefit payments.....	116,920
NET INCREASE (DECREASE) IN NET POSITION.....	106,839
NET POSITION AT BEGINNING OF YEAR.....	388,551
NET POSITION AT END OF YEAR..... \$	495,390

See notes to basic financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Southeastern Massachusetts Educational Collaborative (the “Collaborative”) is a public educational collaborative formed under Chapter 40 Section 4E and Chapter 797 of the General Laws of the Commonwealth of Massachusetts, by member school districts from the Cities and Towns of Acushnet, Dartmouth, Fairhaven, Fall River, Marion, Mattapoisett, Rochester, Old Rochester Regional School District, New Bedford, and Greater New Bedford Regional Vocational Technical High School. The primary purpose of the Collaborative is to expand the quality of special educational services that can be provided more effectively and efficiently by pooling the resources and students of several school districts.

The Collaborative’s programs and services are primarily intended for its members; however, nonmembers may also participate.

Governance of the Collaborative is vested in a 10-member Board of Directors (the “Board”) comprised of one representative appointed by each member school committee. The Board appoints an Executive Director who is the chief operating official for the Collaborative and who reports directly to the Board.

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

A. Reporting Entity

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

The primary government consists of all funds and departments which provide various services including administrative, instructional, health, summer program, adult program, and other. The Collaborative Board of Directors and Executive Director are directly responsible for these activities.

B. Government-Wide and Fund Financial Statements***Government-Wide Financial Statements***

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

Fund Financial Statements

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

Major Fund Criteria

Major funds must be reported if the following criteria are met:

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

- Charges to recipients who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment.
- Grants and contributions that are restricted to meeting the operational requirements of a particular function or segment.
- Grants and contributions that are restricted to meeting the capital requirements of a particular function or segment.

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

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

Fund Financial Statements

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

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

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

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

The *capital reserve fund* is used to support costs associated with the acquisition, maintenance, and improvement of capital assets, including real property, to benefit the Collaborative.

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

The following fiduciary fund types are reported:

The *other postemployment benefit trust fund* is used to accumulate resources to provide funding for future OPEB liabilities.

D. Cash and Investments*Government-Wide and Fund Financial Statements*

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

E. Fair Value Measurements

The Southeastern Massachusetts Educational Collaborative reports required types of financial instruments in accordance with the fair value standards. These standards require an entity to maximize the use of observable inputs (such as quoted prices in active markets) and minimize the use of unobservable inputs (such as appraisals or valuation techniques) to determine fair value.

Fair value standards also require the government to classify these financial instruments into a three-level hierarchy, based on the priority of inputs to the valuation technique or in accordance with net asset value practical expedient rules, which allow for either Level 2 or Level 3 depending on lock up and notice periods associated with the underlying funds.

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

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

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

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

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

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

F. Accounts Receivable

Government-Wide and Fund Financial Statements

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

Due from member and non-member tuitions

Member and non-member tuition receivables consist of tuition payments due to the Collaborative from various member communities and non-member communities.

Intergovernmental and other

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

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

G. Inventories*Government-Wide and Fund Financial Statements*

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

H. Capital Assets*Government-Wide Financial Statements*

Capital assets, which include buildings, building improvements, vehicles, and equipment, are reported in the government-wide financial statements. Capital assets are recorded at historical cost, or at estimated historical cost, when actual historical cost could not be determined. Donated capital assets are recorded at acquisition value.

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 greater than one year.

Capital assets are depreciated on a straight-line basis. The estimated useful lives of capital assets are as follows:

<u>Capital Asset Type</u>	<u>Estimated Useful Life (in years)</u>
Building.....	40
Building improvements.....	25-30
Vehicles.....	5
Equipment.....	5-7

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

Governmental Fund Financial Statements

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

I. Deferred Outflows/(Inflows) of Resources*Government-Wide Financial Statements (Net Position)*

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

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue)

until that time. The Collaborative reported deferred inflows related to other postemployment benefits in this category.

Government Fund Financial Statements

In addition to liabilities, the governmental funds balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents amounts that have been recorded in the governmental fund financial statements but the revenue is not available and so will not be recognized as an inflow of resources (revenue) until it becomes available. The Collaborative did not have any elements that qualify for reporting in this category.

J. Interfund Receivables and Payables

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

Fund Financial Statements

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

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.

K. Interfund Transfers

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

Government-Wide Financial Statements

Transfers within governmental funds are eliminated from the governmental activities in the statement of activities.

Fund Financial Statements

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

L. Net Position and Fund Equity

Government-Wide Financial Statements (Net Position)

Net position reported as “net investment in capital assets” includes capital assets, net of accumulated depreciation, less the principal balance of outstanding debt used to acquire capital assets. Unspent proceeds of capital related debt are not considered to be capital assets.

Sometimes the Collaborative will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position

and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Collaborative's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Fund Financial Statements (Fund Balances)

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

The governmental fund balance classifications are as follows:

"Nonspendable" fund balance includes amounts that cannot be spent because they are either not in spendable form or they are legally or contractually required to be maintained intact.

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

"Committed" fund balance includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority.

"Assigned" fund balance includes amounts that are constrained by the Collaborative's intent to be used for specific purposes, but are neither restricted nor committed.

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

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

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 administrative 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 Law (MGL).

O. Pensions

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

P. Compensated Absences

Employees are granted vacation and sick leave in varying amounts based on collective bargaining agreements, state laws and executive policies.

Accumulated sick pay for the Executive Director is accrued and vested at 25% of accumulated sick days up to a maximum of 180 days. For all other employees, accumulated sick pay is not accrued in the governmental funds, as employees are not vested and are not paid out for unused sick days upon termination of employment although unused sick days may be accumulated to a maximum of 180 days.

Government-Wide Financial Statements

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

Governmental Fund Financial Statements

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

Q. Use of Estimates*Government-Wide and Fund Financial Statements*

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

R. Total Column*Government-Wide Financial Statements*

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

Fund Financial Statements

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

NOTE 2 – CASH AND INVESTMENTS

A cash and investment 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 Cash Equivalents". The deposits and investments of trust funds are held separately from those of other funds.

Statutes authorize the investment in obligations of the U.S. Treasury, agencies, and instrumentalities, certificates of deposit, repurchase agreements, money market accounts, bank deposits and the State Treasurer's Investment Pool (Pool). In addition, there are various restrictions limiting the amount and length of deposits and investments.

The Pool meets the criteria of an external investment pool. The Pool is administered by the Massachusetts Municipal Depository Trust (MMDT), which was established by the Treasurer of the Commonwealth who serves as Trustee. The fair value of the position in the Pool is the same as the value of the Pool shares.

Custodial Credit Risk – Deposits

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

At year-end, the carrying amount of deposits totaled \$837,573 and the bank balance totaled \$1,310,207. Of the bank balance, \$405,431 was covered by Federal Depository Insurance, \$701,591 was collateralized, and \$203,185 was subject to custodial credit risk because it was uninsured and uncollateralized.

Investments

The Collaborative holds investments in the OPEB Trust Fund, and the Collaborative's investment policy indicates that investments held in the trust will be adequately diversified and risk controls will be maintained within the subcategories agreed upon within the investment policy statement. The investments held in the trust will adhere to the prudent investor rule established in the MGL Chapter 203c.

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

The Collaborative categorizes its fair value measurements 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; Level 3 inputs are significant unobservable inputs.

As of June 30, 2021, the Collaborative had \$103,085 invested in equity mutual funds, \$383,826 invested in fixed income mutual funds, and \$8,479 invested in money market mutual funds. These investments are classified in Level 1 of the fair value hierarchy and are valued using prices quoted in active markets for those securities.

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of a failure by the counterparty, the entity will not be able to recover the value of its investments or collateral security that are in the possession of an outside party. The Collaborative's investment policy specifies that the financial institution's financial statements will be reviewed as well as the background of the sales representative before investing with the financial institution to limit the OPEB Trust Fund's exposure to only institutions with proven financial strength, capital adequacy and overall affirmative reputation in the municipal industry.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Collaborative will manage interest rate risk by managing duration in the account.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfil its obligation to the holder of the investment. Credit risk is measured by the assignment of a rating by a nationally recognized statistical rating organization. Because obligations of the United States Government and some of its agencies are not considered to have credit risk, the Collaborative does not limit the amount it can invest in these securities. For fixed income investments, the Collaborative's investment policy only allows for purchases of investment grade securities with a high concentration in securities rated A or better. These investments in fixed income securities will be made primarily for income and capital preservation. For lower-quality investments, the Collaborative's investment policy only allows for these investments to be held through diversified vehicles, such as mutual funds or exchange-traded funds. Also, the investment policy specifies that there is no limit to the amount of funds that can be placed in MMDT. The Collaborative's investments in fixed income and money market mutual funds were unrated.

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of the Collaborative's investment in a single issuer. The Collaborative's policy is to diversify the investment portfolio so that the impact of potential losses from any one type of security or issuer will be minimized. Securities of a single corporate issuer (with the exception of U.S. Government Agencies) will not exceed 5% of the total portfolio value. At June 30, 2021, no more than 5% of the Collaborative's investments were invested in any one corporate issuer.

NOTE 3 – RECEIVABLES

At June 30, 2021, receivables for the major governmental funds are as follows:

	Gross Amount	Allowance for Uncollectibles	Net Amount
<u>Receivables:</u>			
Member tuition.....	\$ 723,703	\$ -	\$ 723,703
Non member tuition.....	78,545	-	78,545
Intergovernmental.....	399,845	-	399,845
Other.....	7,589	-	7,589
Total.....	\$ 1,209,682	\$ -	\$ 1,209,682

NOTE 4 – CAPITAL ASSETS

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

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
<u>Capital assets not being depreciated:</u>				
Land.....	\$ 90,000	\$ -	\$ -	\$ 90,000
<u>Capital assets being depreciated:</u>				
Building.....	204,838	-	-	204,838
Building improvements.....	218,183	-	-	218,183
Vehicles.....	693,815	-	-	693,815
Equipment.....	101,635	-	-	101,635
Total capital assets being depreciated.....	1,218,471	-	-	1,218,471
<u>Less accumulated depreciation for:</u>				
Building.....	(111,809)	(5,121)	-	(116,930)
Building improvements.....	(16,597)	(8,081)	-	(24,678)
Vehicles.....	(446,476)	(67,210)	-	(513,686)
Equipment.....	(57,363)	(16,282)	-	(73,645)
Total accumulated depreciation.....	(632,245)	(96,694)	-	(728,939)
Total capital assets being depreciated, net.....	586,226	(96,694)	-	489,532
Total governmental activities capital assets, net.....	\$ 676,226	\$ (96,694)	\$ -	\$ 579,532

Unallocated depreciation expense totaled \$96,694 for the year ended June 30, 2021.

NOTE 5 – OPERATING LEASES

The Collaborative has entered into a lease agreement for the Collaborative's administrative office building and a building used for other various programs, which ends on June 30, 2026. The 2021, lease payments under this agreement totaled \$340,200.

The future operating lease payments under this agreement are as follows:

<u>Years ending June 30:</u>	
2022.....	\$ 352,998
2023.....	363,588
2024.....	374,496
2025.....	385,734
2026.....	<u>391,440</u>
Total	<u>\$ 1,868,256</u>

Furthermore, in 2017, the Collaborative entered into a lease agreement with the Town of Fairhaven, Massachusetts for the use of a school building owned by the Town. In 2021, the Collaborative made the final lease payment related to this agreement totaling approximately \$38,700. Subsequent to year end, and upon expiration of the agreement, the parties elected to extend the agreement beginning in 2022 for approximately \$40,000 per year, increasing to approximately \$45,000 through 2026.

The Collaborative also rents various individual classrooms in locations across various Towns in the area through operating lease agreements on an individual annual basis. Rental expenditures for 2021, for these agreements totaled \$91,900.

NOTE 6 – LOANS PAYABLEShort-Term Financing

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

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

Short-term loans are general obligations and carry maturity dates that are limited by statute. Interest on short-term borrowings are accounted for in the general fund. As of June 30, 2021, the Collaborative had no short-term financing.

Line of Credit

On July 24, 2021, the Collaborative was approved for a line of credit agreement with Rockland Trust that provides for secured borrowings of up to \$200,000. The secured line of credit is on a revolving basis and is payable on

demand as well as subject to review on an annual basis for renewal. As collateral for the loan, the Collaborative grants the bank a valid first mortgage on the property located in New Bedford, Massachusetts along with the assignment of rents and leases. In addition, the Collaborative grants the bank a valid first security interest in all business assets. The principal amount of the loan outstanding bears interest at an annual floating rate using the national prime rate plus 0.50% per annum.

For the year ended June 30, 2021, the Collaborative had not drawn down any amounts on this line of credit.

Changes in Long-term Liabilities

During the year ended June 30, 2021, the following changes occurred in long-term liabilities:

	Beginning Balance	Other Increases	Other Decreases	Ending Balance	Due Within One Year
Governmental Activities:					
Compensated absences.....	\$ 21,747	\$ 28,618	\$ (21,747)	\$ 28,618	\$ 28,618
Net other postemployment benefits.....	2,552,849	415,351	(116,920)	2,851,280	-
Total governmental activity long-term liabilities.....	\$ 2,574,596	\$ 443,969	\$ (138,667)	\$ 2,879,898	\$ 28,618

NOTE 7 – GOVERNMENTAL FUND BALANCE CLASSIFICATIONS

The Collaborative has adopted GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The intention of the GASB is to provide a more structured classification of fund balance and to improve the usefulness of fund balance reporting to the users of the Collaborative's financial statements. The reporting standard establishes a hierarchy for fund balance classifications and the constraints imposed on the uses of those resources.

GASB 54 provides for two major types of fund balances, which are nonspendable and spendable. Nonspendable fund balances are balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact. Examples of this classification are prepaid items, inventories, and principal (corpus) of an endowment fund.

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

- Restricted: fund balances that are constrained by external parties, constitutional provisions, or enabling legislation.
- Committed: fund balances that contain self-imposed constraints of the government from its highest level of decision-making authority.
- Assigned: fund balances that contain self-imposed constraints of the government to be used for a particular purpose.
- Unassigned: fund balance of the general fund that is not constrained for any particular purpose. In other governmental funds, the unassigned classification is used to only report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed or assigned.

The Collaborative applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, or unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for proposes for which amounts in any of the unrestricted fund balance classifications could be used.

As of June 30, 2021, the governmental fund balances consisted of the following:

	General	Capital Reserve Fund	Total Governmental Funds
Fund Balances:			
Nonspendable:			
Prepaid insurance.....	\$ 205,587	\$ -	\$ 205,587
Committed to:			
Capital reserve.....	-	34,252	34,252
Unassigned.....	1,590,505	-	1,590,505
Total Fund Balances.....	\$ 1,796,092	\$ 34,252	\$ 1,830,344

Per request of the member school committees, the Collaborative Board approved the establishment of a capital reserve fund to support costs associated with the acquisition, maintenance, and improvement of capital assets, including real property, to benefit the Collaborative with a maximum cumulative reserve balance of \$500,000 as amended. In 2020, the Board began to allow the Collaborative to use capital reserve funds for improvements at any Collaborative property which has a valid long-term lease, over five years.

The Board voted to make an initial deposit up to a maximum of \$50,000 from the 2015 surplus funds and/or cumulative general surplus funds into the restricted capital reserve account. Since inception of the fund, the Board has voted to transfer various sums of money from surplus funds to the restricted capital reserve fund for various capital uses.

NOTE 8 – RISK FINANCING

The Collaborative is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Collaborative carries commercial insurance. Settlement claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

The Collaborative participates in premium-based health care plans for its employees and retirees.

NOTE 9 – PENSION PLAN

Plan Descriptions

The Collaborative is a member of the Massachusetts State Employees' Retirement System (MSERS), a public employee retirement system that administers a cost-sharing multi-employer defined benefit plan covering substantially all employees of the Commonwealth and certain employees of the independent authorities and agencies. The MSERS 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 Collaborative is also 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/>.

Special Funding Situations

The Commonwealth is a nonemployer contributor and is required by statute to make 100% of all actuarially determined employer contributions on behalf of the Collaborative's teachers and retired teachers to the MTRS. Therefore, the Collaborative 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 Collaborative does not contribute directly to MTRS, the Collaborative does not have a net pension liability. 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 Collaborative's portion of the collective pension expense, contributed by the Commonwealth, of \$801,304 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 Collaborative is \$6,487,540 as of the measurement date.

A special funding situation was created by Massachusetts General Laws for all educational collaboratives in the Commonwealth. Collaboratives contribute amounts equal to the normal cost of non-teaching employees' benefits at a rate established by the Public Employees' Retirement Administration Commission (PERAC), currently 5.6% of covered payroll. Legally, the Collaboratives are only responsible for contributing the annual normal cost of their employees' benefits (i.e., the present value of the benefits earned by those employees in any given year) and are not legally responsible for the past service cost attributable to those employees or previously retired employees of the Collaboratives. Therefore, the Collaborative does not have a net pension liability. The Collaborative's required contribution to MSERS equaled its actual contribution for the year ended December 31, 2020, which was \$308,922 and 6.1% of covered payroll.

The Commonwealth as a nonemployer is legally responsible for the entire past service cost related to the non-teaching employees of the Collaboratives and therefore has a 100% special funding situation. The total of the Commonwealth provided contributions are allocated based on each employer's covered payroll to the total covered payroll of employers in MSERS as of the measurement date of June 30, 2020. The Collaborative's portion of the collective pension expense, contributed by the Commonwealth, of \$2,065,510 is reported as intergovernmental revenue and pension expense in the current fiscal year. The portion of the Commonwealth's collective net pension liability associated with the Collaborative is \$13,836,113 as of the measurement date.

Benefits Provided

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

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

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

NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

Plan Description

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

Funding Policy

Contribution requirements are also negotiated between the Collaborative and union representatives. The required contribution is based on a pay-as-you-go financing requirement. The Collaborative contributes 50 percent of the cost of medical insurance premiums for eligible retired plan members and their spouses. Plan members receiving benefits contribute the remaining portion of their premium costs. For 2021, the Collaborative contributed approximately \$116,920 towards these benefits, which consisted of the pay-as-you-go financing requirement for plan benefits.

The Commonwealth of Massachusetts passed special legislation that has allowed the Collaborative to establish a postemployment benefit trust fund and to enable the Collaborative to begin pre-funding its other postemployment benefit (OPEB) liabilities. During 2021, the Collaborative did not contribute additional funds to the OPEB trust fund in excess of the pay-as-you-go required contributions. As of June 30, 2021, the balance of this fund totaled \$495,390.

Plan Membership

The following table represent the Plan's membership at July 1, 2019:

Active members.....	148
Inactive members currently receiving benefits.....	7
Total.....	<u>155</u>

Components of OPEB liability

The following table represent the components of the Plan's OPEB liability as of June 30, 2021:

Total OPEB liability.....	\$	3,346,670
Less: OPEB plan's fiduciary net position.....		<u>(495,390)</u>
Net OPEB liability.....	\$	<u>2,851,280</u>
The OPEB plan's fiduciary net position		
as a percentage of the total OPEB liability.....		14.80%

Significant Actuarial Methods and Assumptions

The total OPEB liability in the July 1, 2019, actuarial valuation was determined by using the following actuarial assumptions, applied to all periods including the measurement date that was updated to June 30, 2021:

Valuation date.....	July 1, 2019, updated to June 30, 2021.
Actuarial cost method.....	Individual Entry Age Normal.
Asset valuation method.....	Fair Value of Assets.
Investment rate of return.....	6.75, net of OPEB plan investment expense, including inflation.
Discount rate.....	4.75%, net of OPEB plan investment expense, including inflation.
Inflation rate.....	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.
Municipal bond rate.....	2.18% as of June 30, 2021 (S&P Municipal Bond 20-Year High Grade Index - SAPIHG).
Mortality rates:	
Pre-Retirement mortality.....	General: RP-2014 Mortality Table for Blue Collar Employees projected generationally with scale MP-2016 for males and females, set forward 1 year for 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 Healthy Annuitants projected generationally with scale MP-2016 for males and females, set forward 1 year for 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 Healthy 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.

Rate of Return

For the year ended June 30, 2021, the annual money-weighted rate of return on investments, net of investment expense, was 27.50%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

The long-term expected rate of return on OPEB 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 of by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The Plan's expected future real rate of return of 4.50% is added to the expected inflation of 2.50% to produce the long-term expected nominal rate of return of 7.00%. Best estimates of arithmetic real rates of return for each major asset class included in the OPEB plan's target asset allocation as of June 30, 2021, are summarized in the table on the following page:

<u>Asset Class</u>	<u>Long-Term Expected Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic equity- large cap.....	47.00%	4.90%
Domestic equity- small/mid cap.....	7.25%	5.40%
International equity-developed markets..	6.25%	5.32%
International equity-emerging markets...	3.00%	6.26%
Domestic fixed income.....	16.75%	1.40%
International fixed income.....	1.75%	1.30%
Alternatives.....	10.50%	6.32%
Real estate.....	5.75%	6.25%
Cash and cash equivalents.....	1.75%	0.00%
Total.....	<u>100.00%</u>	

Discount rate

The discount rate used to measure the total OPEB liability was 4.75% as of June 30, 2021, and 5.50% as of June 30, 2020. The projection of cash flows used to determine the discount rate assumed that contributions will be made in accordance with the Collaborative's funding policy. Based on those assumptions, the OPEB plan's fiduciary net position is projected to be insufficient to make all projected benefit payments to current plan members. Therefore, the long-term expected rate of return on the OPEB plan assets is applied to the projected benefits payments which the Fiduciary Net Position is expected to be sufficient to cover and the Municipal Bond Rate is applied thereafter. The Municipal Bond Rate is based on the S&P Municipal Bond 20 – Year High Grade Index ("SAPIHG"), which was 2.18% as of June 30, 2021. The S&P Municipal Bond 20 – Year High Grade Index is the index rate for 20 year, tax exempt general obligation municipal bonds with an average rate of AA/Aa or higher.

Changes in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2020.....	\$ 2,941,400	\$ 388,551	\$ 2,552,849
Changes for the year:			
Service cost.....	121,415	-	121,415
Interest.....	165,283	-	165,283
Changes in Assumptions.....	235,492	-	235,492
Investment income.....	-	106,839	(106,839)
Contributions to trust.....	-	116,920	(116,920)
Benefit payments.....	(116,920)	(116,920)	-
Net change.....	405,270	106,839	298,431
Balance at June 30, 2021.....	\$ <u>3,346,670</u>	\$ <u>495,390</u>	\$ <u>2,851,280</u>

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following table presents the net other postemployment benefit liability, calculated using the discount rate of 4.75%, as well as what the net other postemployment benefit liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.75%) or 1-percentage-point higher (5.75%) than the current rate.

	1% Decrease (3.75%)	Current Discount Rate (4.75%)	1% Increase (5.75%)
Net OPEB liability.....	\$ <u>3,222,254</u>	\$ <u>2,851,280</u>	\$ <u>2,528,894</u>

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Trend

The following table presents the net other postemployment benefit liability, calculated using the current healthcare trend rate of 4.50%, as well as what the net other postemployment benefit liability would be if it were calculated using a healthcare trend rate that is 1-percentage-point lower or 1-percentage-point higher.

	1% Decrease (3.50%)	Current Trend (4.50%)	1% Increase (5.50%)
Net OPEB liability.....	\$ <u>2,532,330</u>	\$ <u>2,851,280</u>	\$ <u>3,229,057</u>

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2021, the Collaborative recognized OPEB expense of \$333,289. At June 30, 2021, the Collaborative reported deferred outflows of resources and deferred inflows of resources related to OPEB of \$532,161 and \$157,338, respectively, from the following sources:

Deferred Category	Deferred Outflows of Resources	Deferred Inflows of Resources	Total
Differences between expected and actual experience.....	\$ 141,567	\$ (100,343)	\$ 41,224
Difference between projected and actual earnings, net.....	-	(56,995)	(56,995)
Changes in assumptions.....	390,594	-	390,594
Total deferred outflows/(inflows) of resources.....	\$ 532,161	\$ (157,338)	\$ 374,823

Amounts reported as deferred outflows/(inflows) of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30:

2022.....	\$ 72,818
2023.....	72,816
2024.....	73,637
2025.....	70,589
2026.....	51,323
2027.....	33,640
Total.....	\$ 374,823

Changes of Assumption

The discount rate decreased from 5.50% as of June 30, 2020, to 4.75% as of June 30, 2021.

Changes in Plan Provisions

None.

NOTE 11 – CONTINGENCIES

Various legal actions and claims are pending against the Collaborative. 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 12 – 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 Collaborative is considered an essential business and although it was closed to the public for a period of time, classes remained operational, and most employees continued to perform their daily duties.

While still under the State and Federal States of Emergency, on July 6, 2020, the Collaborative returned to in-person programming on a hybrid basis. The hybrid basis consisted of half of the students and adult consumers each resuming in-person learning on half of the typical weekly schedule. At the start of the 2020 to 2021 school year, the Collaborative moved to an 80% in-person 20% virtual schedule, limited only by staffing limitations and physical distancing requirements. In September 2020, the Collaborative's adult programs resumed full time in-person scheduling at reduced capacity and the Collaborative resumed school programs at full available capacity in April 2021. Transportation remained at a significantly reduced capacity due to physical distance requirements for most of the year.

NOTE 13 – RESTATEMENT OF FUND BALANCE PREVIOUSLY REPORTED

Fund balance previously reported in the Collaborative's general fund has been restated to reflect a correction in recording prepaid insurance. Prepaid insurance was previously reported only on the entity-wide statements, however, was restated to also be recorded on the governmental funds balance sheet under GAAP. Previously reported fund balance of \$1,862,801 was restated by \$198,351, resulting in a beginning fund balance totaling \$2,061,152.

NOTE 14 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through November 30, 2021, which is the date the financial statements were available to be issued.

NOTE 15 – IMPLEMENTATION OF NEW GASB PRONOUNCEMENTS

During 2021, the following GASB pronouncements were implemented:

- GASB Statement #84, *Fiduciary Activities*. The basic financial statements and related notes were updated to be in compliance with this pronouncement.
- GASB Statement #90, *Majority Equity Interests – an amendment of GASB Statements #14 and #61*. This pronouncement did not impact the basic financial statements.
- GASB Statement #98, *The Annual Comprehensive Financial Report*. This pronouncement did not impact the basic financial statements.

The following GASB pronouncements will be implemented in the future:

- The GASB issued Statement #87, Leases, which is required to be implemented in 2022.
- 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.
- The GASB issued Statement #91, Conduit Debt Obligations, which is required to be implemented in 2023.
- The GASB issued Statement #92, Omnibus 2020, which is required to be implemented in 2022.
- The GASB issued Statement #93, Replacement of Interbank Offered Rates, which is required to be implemented in 2022.
- The GASB issued Statement #94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, which is required to be implemented in 2023.
- The GASB issued Statement #96, Subscription-Based Information Technology Arrangements, which is required to be implemented in 2023.
- The GASB issued Statement #97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32, which is required to be implemented in 2022.

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

Required Supplementary Information

General Fund

Budgetary Comparison Schedule

The General Fund is the general operating fund of the Collaborative. It is used to account for all the financial resources, except those required to be accounted for in another fund.

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

YEAR ENDED JUNE 30, 2021

	Budgeted Amounts		Actual	Amounts	Variance
	Original	Final	Budgetary	Carried Forward	to Final
	Budget	Budget	Amounts	To Next Year	Budget
REVENUES:					
Member tuition.....	\$ 4,332,000	\$ 4,178,261	\$ 4,172,916	\$ -	\$ (5,345)
Non-member tuition.....	473,000	324,496	431,360	-	106,864
Department of Developmental Services.....	3,984,000	3,070,883	2,632,814	-	(438,069)
Massachusetts Commission for the Blind.....	144,000	143,730	147,284	-	3,554
Department of Elementary and Secondary Education.....	42,000	38,425	36,611	-	(1,814)
MassHealth.....	1,170,000	1,031,838	927,729	-	(104,109)
Intergovernmental.....	-	-	117,513	-	117,513
Professional development.....	104,000	124,900	99,662	-	(25,238)
Miscellaneous.....	70,000	9,390	42,132	-	32,742
Investment income.....	-	-	574	-	574
TOTAL REVENUES.....	10,319,000	8,921,923	8,608,595	-	(313,328)
EXPENDITURES:					
Current:					
Administration.....	879,234	879,305	822,659	-	56,646
Instruction.....	3,183,086	2,839,126	3,074,755	-	(235,629)
Other school services.....	176,850	141,978	123,799	-	18,179
Operations and maintenance.....	157,018	187,137	146,559	-	40,578
Fixed charges.....	745,957	694,377	673,272	-	21,105
Health services.....	226,339	184,650	183,736	-	914
Summer programs.....	123,901	111,047	111,047	-	-
SAIL.....	3,533,300	2,681,709	2,654,198	-	27,511
ADH.....	1,119,998	1,060,071	1,083,630	-	(23,559)
TOTAL EXPENDITURES.....	10,145,683	8,779,400	8,873,655	-	(94,255)
NET CHANGE IN FUND BALANCE.....	173,317	142,523	(265,060)	-	(407,583)
FUND BALANCES AT BEGINNING OF YEAR, As Restated.....	2,061,152	2,061,152	2,061,152	-	-
FUND BALANCES AT END OF YEAR.....	\$ 2,234,469	\$ 2,203,675	\$ 1,796,092	\$ -	\$ (407,583)

See notes to required supplementary information.

Collaborative Pension Plan Schedules

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

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

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

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

SCHEDULE OF CONTRIBUTIONS
MASSACHUSETTS STATE EMPLOYEES' RETIREMENT SYSTEM

A special funding situation was created by Massachusetts General Laws for all educational collaboratives in the Commonwealth. Collaboratives contribute amounts equal to the normal cost of employees' benefits at a rate established by PERAC, currently 6.1% of covered payroll. Legally, the collaboratives are only responsible for contributing the annual normal cost of their employees' benefits (i.e., the present value of the benefits earned by those employees in any given year) and are not legally responsible for the past service cost attributable to those employees or previously retired employees of the collaboratives. The Commonwealth as a nonemployer is legally responsible for the entire past service cost related to the collaboratives and therefore has a 100% special funding situation. Since the collaborative does not contribute directly to MSERS for the past service cost, there is no net pension liability to recognize. This schedule discloses the collaborative's required and actual contribution for the normal cost; covered payroll; and contributions recognized by the pension plan in relation to the covered payroll.

Year	Collaborative's Statutory Required and Actual Contribution for Normal Cost	Collaborative's Covered Payroll	Amount of Contributions Recognized by the Pension Plan in Relation to Covered Payroll
2021.....	\$ 308,922	\$ 5,064,295	6.10%
2020.....	268,358	4,399,311	6.10%
2019.....	297,556	4,877,967	6.10%
2018.....	247,281	4,415,732	5.60%
2017.....	222,012	3,964,500	5.60%
2016.....	210,599	3,760,696	5.60%
2015.....	177,401	3,167,875	5.60%

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

See notes to required supplementary information.

**SCHEDULE OF THE SPECIAL FUNDING AMOUNTS
OF THE NET PENSION LIABILITY
MASSACHUSETTS STATE EMPLOYEES' RETIREMENT SYSTEM**

The Collaborative's teachers and retired teachers pensions are covered under the Massachusetts Teachers Retirement System while all other employees and retirees are covered under the Massachusetts State Employees Retirement System. This schedule only reports on the nonteacher employees and retirees covered under the Massachusetts State Employees Retirement System.

A special funding situation was created by Massachusetts General Laws for all educational collaboratives in the Commonwealth. Collaboratives contribute amounts equal to the normal cost of employees' benefits at a rate established by PERAC, currently 6.1% of covered payroll. Legally, the collaboratives are only responsible for contributing the annual normal cost of their employees' benefits (i.e., the present value of the benefits earned by those employees in any given year) and are not legally responsible for the past service cost attributable to those employees or previously retired employees of the collaboratives. The Commonwealth as a nonemployer is legally responsible for the entire past service cost related to the collaboratives and therefore has a 100% special funding situation. Since the collaborative does not contribute directly to MSERS for the past service cost, 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 collaborative; the portion of the collective pension expense as both a revenue and pension expense recognized by the collaborative; and the Plan's fiduciary net position as a percentage of the total liability.

<u>Year</u>	<u>Commonwealth's 100% Share of the Associated Net Pension Liability</u>	<u>Expense and Revenue Recognized for the Commonwealth's Support</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Liability</u>
2021.....	\$ 13,836,113	\$ 2,065,510	62.48%
2020.....	11,412,139	1,895,727	66.28%
2019.....	11,008,959	1,450,352	67.91%
2018.....	9,795,622	1,267,485	67.21%
2017.....	9,814,472	1,363,015	63.48%
2016.....	7,674,190	859,294	67.87%
2015.....	4,439,451	315,691	76.32%

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

See notes to required supplementary information.

**SCHEDULE OF THE SPECIAL FUNDING AMOUNTS
OF THE NET PENSION LIABILITY
MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM**

The Collaborative's teachers and retired teachers pensions are covered under the Massachusetts Teachers Retirement System while all other employees and retirees are covered under the Massachusetts State Employees Retirement System. This schedule only reports on the teacher and retired teachers covered under the Massachusetts Teachers' Retirement System.

The Commonwealth of Massachusetts is a nonemployer contributor and is required by statute to make all actuarially determined employer contributions on behalf of the member employers which creates a special funding situation. Therefore, there is no net pension liability to recognize. This schedule discloses the Commonwealth's 100% share of the associated collective net pension liability; the portion of the collective pension expense as both a revenue and pension expense recognized; and the Plan's fiduciary net position as a percentage of the total liability.

Year	Commonwealth's 100% Share of the Associated Net Pension Liability	Expense and Revenue Recognized for the Commonwealth's Support	Plan Fiduciary Net Position as a Percentage of the Total Liability
2021.....	\$ 6,487,540	\$ 801,304	50.67%
2020.....	5,666,368	687,145	53.95%
2019.....	4,923,807	498,957	54.84%
2018.....	4,636,745	483,951	54.25%
2017.....	4,243,316	432,846	52.73%
2016.....	3,440,564	279,060	55.38%
2015.....	2,635,895	183,128	61.64%

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

See notes to required supplementary information.

Other Postemployment Benefits Plan Schedules

The Schedule of Changes in the Collaborative's Net Other Postemployment Benefit 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 other postemployment benefit liability as a percentage of covered-employee payroll.

The Schedule of the Collaborative's Contributions presents multi-year trend information on the Collaborative's actual contributions to the other postemployment benefit plan and related ratios.

The Schedule of Investment Returns presents multi-year trend information on the money-weighted investment return on the Plan's other postemployment assets, net of investment expense.

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

**SCHEDULE OF CHANGES IN THE
COLLABORATIVE'S NET OPEB LIABILITY AND RELATED RATIOS
OTHER POSTEMPLOYMENT BENEFIT PLAN**

	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
Total OPEB Liability					
Service Cost.....	\$ 143,374	\$ 121,095	\$ 135,798	\$ 115,908	\$ 121,415
Interest.....	96,650	106,134	129,668	130,106	165,283
Differences between expected and actual experience....	247,743	-	-	(140,481)	-
Changes of assumptions.....	-	-	-	264,242	235,492
Benefit payments.....	(47,992)	(79,618)	(94,416)	(101,900)	(116,920)
Net change in total OPEB liability.....	439,775	147,611	171,050	267,875	405,270
Total OPEB liability - beginning.....	1,915,089	2,354,864	2,502,475	2,673,525	2,941,400
Total OPEB liability - ending (a).....	<u>\$ 2,354,864</u>	<u>\$ 2,502,475</u>	<u>\$ 2,673,525</u>	<u>\$ 2,941,400</u>	<u>\$ 3,346,670</u>
Plan fiduciary net position					
Employer contributions.....	\$ 50,000	\$ 25,000	\$ 125,000	\$ -	\$ -
Employer contributions for OPEB payments.....	47,992	79,618	94,416	101,900	116,920
Net investment income.....	7,836	12,150	18,840	10,523	106,839
Benefit payments.....	(47,992)	(79,618)	(94,416)	(101,900)	(116,920)
Net change in plan fiduciary net position.....	57,836	37,150	143,840	10,523	106,839
Plan fiduciary net position - beginning of year.....	139,202	197,038	234,188	378,028	388,551
Plan fiduciary net position - end of year (b).....	<u>\$ 197,038</u>	<u>\$ 234,188</u>	<u>\$ 378,028</u>	<u>\$ 388,551</u>	<u>\$ 495,390</u>
Net OPEB liability - ending (a)-(b).....	<u>\$ 2,157,826</u>	<u>\$ 2,268,287</u>	<u>\$ 2,295,497</u>	<u>\$ 2,552,849</u>	<u>\$ 2,851,280</u>
Plan fiduciary net position as a percentage of the total OPEB liability.....	8.37%	9.36%	14.14%	13.21%	14.80%
Covered-employee payroll.....	\$ 6,502,663	\$ 6,697,743	\$ 6,898,675	\$ 6,038,644	\$ 6,219,803
Net OPEB liability as a percentage of covered-employee payroll.....	33.18%	33.87%	33.27%	42.28%	45.84%

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

See notes to required supplementary information.

SCHEDULE OF THE COLLABORATIVE'S CONTRIBUTIONS
OTHER POSTEMPLOYMENT BENEFIT PLAN

Year	Actuarially determined contribution	Contributions in relation to the actuarially determined contribution	Contribution deficiency (excess)	Covered- employee payroll	Contributions as a percentage of covered- employee payroll
June 30, 2021.....	\$ 241,477	\$ (116,920)	\$ 124,557	\$ 6,219,803	1.88%
June 30, 2020.....	282,401	(101,900)	180,501	6,038,644	1.69%
June 30, 2019.....	272,674	(219,416)	53,258	6,898,675	3.18%
June 30, 2018.....	257,252	(104,618)	152,634	6,697,743	1.56%
June 30, 2017.....	273,584	(97,992)	175,592	6,502,663	1.51%

Note: this schedule is intended to present information for 10 years.

Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

SCHEDULE OF INVESTMENT RETURNS
OTHER POSTEMPLOYMENT BENEFIT PLAN

<u>Year</u>	<u>Annual money-weighted rate of return, net of investment expense</u>
June 30, 2021.....	27.50%
June 30, 2020.....	2.78%
June 30, 2019.....	8.04%
June 30, 2018.....	5.80%
June 30, 2017.....	5.63%

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.

NOTE A – BUDGETARY BASIS OF ACCOUNTING**A. Budgetary Information**

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

The majority of appropriations are non-continuing which lapse at the end of each year. Others are continuing appropriations for which the governing body has authorized that an unspent balance from a prior year be carried forward and made available for spending in the current year. These carry forwards are included as part of the subsequent year's original budget.

The Collaborative adopts an annual budget for the general fund in conformity with the guidelines described above. The original 2021 approved budget for the general fund authorized approximately \$10.1 million in appropriations. During 2021, the original budget decreased by approximately \$1.4 million.

The Director of Finance and Operations has the responsibility to ensure that budgetary control is maintained. Budgetary control is exercised through the accounting system.

B. Budgetary - GAAP Reconciliation

For budgetary financial reporting purposes, a budgetary basis of accounting is followed, which differs from the GAAP basis of accounting. A reconciliation of budgetary-basis to GAAP-basis results for the general fund for the year ended June 30, 2021, is presented below:

Net change in fund balance - budgetary basis.....	\$	(265,060)
<u>Basis of accounting differences:</u>		
Recognition of revenue for on-behalf payments.....		2,866,814
Recognition of expenditures for on-behalf payments.....		<u>(2,866,814)</u>
Net change in fund balance - GAAP basis.....	\$	<u>(265,060)</u>

NOTE B – PENSION PLAN***Pension Plan Schedules*****A. Schedule of Collaborative's Contributions**

A special funding situation was created by Massachusetts General Laws for all Educational Collaboratives in the Commonwealth. Collaboratives contribute amounts equal to the normal cost of non-teaching employees' benefits at a rate established by the Public Employees' Retirement Administration Commission (PERAC), currently 6.1% of covered payroll. Legally, the collaboratives are only responsible for contributing the annual normal cost of their employees' benefits (i.e., the present value of the benefits earned by those employees in any given year) and are not legally responsible for the past service cost attributable to those employees or previously retired employees of the Collaboratives.

B. Schedules of the Special Funding Amounts of the Net Pension Liabilities

The Commonwealth of Massachusetts is a nonemployer contributor and is required by statute to make all actuarially determined employer contributions on behalf of the Collaborative which create two special funding situations.

- The MSERS schedule discloses the Commonwealth's 100% share of the collective net pension liability that is associated with the Collaborative; the portion of the collective pension expense as both revenue and pension expense recognized by the Collaborative; and the Plan's fiduciary net position as a percentage of the total liability.
- The MTRS schedule discloses the Commonwealth's 100% share of the collective net pension liability that is associated with the Collaborative; the portion of the collective pension expense as both revenue and pension expense recognized by the Collaborative; and the Plan's fiduciary net position as a percentage of the total liability.

NOTE C – OTHER POSTEMPLOYMENT BENEFITS

The Collaborative administers a single-employer defined benefit healthcare plan (the “Other Postemployment Benefit Plan”). The plan provides lifetime healthcare for eligible retirees and their spouses through the Collaborative’s health insurance plan, which covers both active and retired members.

The Other Postemployment Benefit Plan

The Schedule of Changes in the Collaborative’s Net Other Postemployment Benefit Liability and Related Ratios

The Schedule of Changes in the Collaborative’s Net Other Postemployment Benefit 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 other postemployment benefit liability as a percentage of covered employee payroll.

Schedule of the Collaborative’s Contributions

The Schedule of the Collaborative’s Contributions includes the Collaborative’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 Collaborative is not required to fully fund this contribution. It also demonstrates the contributions as a percentage of covered employee payroll.

Valuation date.....	July 1, 2019, updated to June 30, 2021.
Actuarial cost method.....	Individual Entry Age Normal.
Asset valuation method.....	Fair Value of Assets.
Investment rate of return.....	6.75, net of OPEB plan investment expense, including inflation.
Discount rate.....	4.75%, net of OPEB plan investment expense, including inflation.

Inflation rate.....	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.
Municipal bond rate.....	2.18% as of June 30, 2021 (S&P Municipal Bond 20-Year High Grade Index - SAPIHG).
Mortality rates:	
Pre-Retirement mortality.....	General: RP-2014 Mortality Table for Blue Collar Employees projected generationally with scale MP-2016 for males and females, set forward 1 year for 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 Healthy Annuitants projected generationally with scale MP-2016 for males and females, set forward 1 year for 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 Healthy 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.

Schedule of Investment Returns

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

Changes of Assumptions

The discount rate decreased from 5.50% as of June 30, 2020, to 4.75% as of June 30, 2021.

Changes in Provisions

None.

Other Information

REQUIRED DISCLOSURES FOR MASSACHUSETTS EDUCATIONAL COLLABORATIVES

The following information is provided to conform to the requirements of the Massachusetts Session Law, Chapter 43 of the Acts of 2012: An Act Relative to Improving Accountability and Oversight of Education Collaboratives. This law was adopted in March of 2012 and constitutes a comprehensive amendment to Massachusetts General Law, Chapter 40, Section 4E which establishes the requirements for the formation and administration of Educational Collaboratives in Massachusetts.

NOTE 1 – TRANSACTIONS BETWEEN THE EDUCATIONAL COLLABORATIVE AND ANY RELATED FOR-PROFIT OR NON-PROFIT ORGANIZATION

There are no related organizations that the Collaborative is associated with and therefore no transactions to report.

NOTE 2 – TRANSACTIONS OR CONTRACTS RELATED TO THE PURCHASE, SALE, RENTAL, OR LEASE OF REAL PROPERTY

The Collaborative has entered into a lease agreement for the Collaborative's administrative office building and a building used for other various programs, which ends on June 30, 2026. The future operating lease payments under this agreement are detailed in Note 5 to the financial statements.

In 2017, the Collaborative has entered into a lease agreement with the Town of Fairhaven, Massachusetts for the use of a school building owned by the Town. Subsequent to year end, and upon expiration of the agreement, the parties elected to extend the agreement beginning in 2022 for approximately \$40,000 per year, increasing to approximately \$45,000 through 2026.

The Collaborative also rents various individual classrooms in locations across various Towns in the area through operating lease agreements on an individual annual basis.

Total approximate current year lease payments made by the Collaborative are as follows:

Lessor	Total Approximate 2021 Payments
Four Kings, LLC.....	\$ 340,200
Rochester Public Schools.....	20,800
Mattapoisett Public Schools.....	20,800
Old Rochester Regional School District.....	12,200
Fairhaven Public Schools.....	56,000
Dartmouth Public Schools.....	8,600
Acushnet Public Schools.....	12,200
Total.....	<u>470,800</u>

NOTE 3 – NAMES, DUTIES, AND TOTAL COMPENSATION OF THE FIVE MOST HIGHLY COMPENSATED EMPLOYEES

The following table presents the total compensation for the Collaborative's five most highly compensated employees for the year ended December 31, 2020, as reported on IRS form W-2, Wage and Tax Statement:

Name	Employee Position	Total Compensation
Catherine Cooper.....	Executive Director.....	\$ 162,199
Christopher Haraden.....	Director of Finance and Operations.....	106,515
Michelle Goettlich.....	Student Services Director.....	99,317
Kimberly Wilmot.....	Assistant Student Services Director.....	93,740
Sean Mitchell.....	Assistant Director for the SAIL Program.....	83,588

NOTE 4 – AMOUNTS EXPENDED ON ADMINISTRATION AND OVERHEAD

For the year ended June 30, 2021, the Collaborative expended \$421,420 and \$401,239 related to administration and overhead, respectively.

NOTE 5 – ACCOUNTS HELD BY THE COLLABORATIVE THAT MAY BE SPENT AT THE DISCRETION OF ANOTHER PERSON OR ENTITY

At June 30, 2021, there are no accounts held by the Collaborative that may be spent at the discretion of another person or entity. The Collaborative did establish an OPEB Trust Fund that is under the direction of the OPEB Board of Trustees.

NOTE 6 – AMOUNTS EXPENDED ON SERVICES FOR INDIVIDUALS WITH DISABILITIES, 22 YEARS OF AGE OR OLDER

For the year ending June 30, 2021, the Collaborative spent \$2,654,198 and \$1,083,630 for the Supporting Adults for Inclusive Living (SAIL) program and Adult Day Health (ADH) program, respectively. These programs serve individuals over the age of 22.

NOTE 7 – ANNUAL DETERMINATION AND DISCLOSURE OF CUMULATIVE SURPLUS

Certified Cumulative Surplus is defined as the amount of general fund surplus in the collaborative accounts, as certified through an independent audit. Cumulative surplus is derived from a collaborative's unexpended general funds over a number of fiscal years. General funds are for the most part, the funds that a collaborative receives from school districts for tuitions, dues, fees for service, surcharges and related interest, as well as indirect costs allowed under certain grant awards not earmarked under the conditions of the funding for a specific purpose.

The Board of Directors voted to approve and retain \$1,796,092 as the amount designated as Cumulative Surplus from general funds remaining in the Collaborative's accounts as of June 30, 2021. This amount does not exceed the limit of 25% of general fund expenditures for the year.

The following is the Collaborative's calculation of cumulative surplus:

(A)	Voted Cumulative Surplus as of June 30, 2020, as restated.....	\$	2,061,152	<u>p. N/A</u>
(B)	1. Amount of (A) used to support the FY21 budget.....	\$	-	
	2. Amount of (A) returned to member districts.....		-	
	Subtotal.....		-	
	Prior year cumulative surplus less amounts used or returned.....	\$	<u>2,061,152</u>	
(C)	Unexpended Fiscal Year 2021 General Funds.....		(265,060)	<u>p. 16</u>
(D)	Cumulative Surplus as of June 30, 2021.....		<u>1,796,092</u>	
(E)	Fiscal Year 2021 Total General Fund Expenditures*.....		<u>8,873,655</u>	<u>p. 18</u>
(F)	Cumulative Surplus Percentage.....		<u>20.24%</u>	<u>p. N/A</u>
(G)	Cumulative Surplus as of June 30, 2021.....	\$	<u>1,796,092</u>	
	25% Limit (Allowed).....	\$	<u>2,218,414</u>	
(H)	Cumulative Surplus Reductions:			
	1. Credited to member districts for tuition, services, etc.....	\$	-	
	2. Deposited to an established trust and/or reserve fund.....		-	
	3. Returned (check) to school districts/towns.....		-	
	Total reductions.....	\$	<u>-</u>	
	Cumulative Surplus as of June 30, 2021 after reduction.....		<u>20.24%</u>	

* Exclusive of intergovernmental on-behalf payments

***Report on Internal Control Over Financial
Reporting and on Compliance***

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

Independent Auditor's Report

To the Board of Directors
Southeastern Massachusetts Educational Collaborative
Dartmouth, Massachusetts

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Southeastern Massachusetts Educational Collaborative (the Collaborative), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Collaborative's basic financial statements, and have issued our report thereon dated November 30, 2021.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in cursive script, appearing to read "Pomeroy & Sullivan, LLC".

November 30, 2021