

OLD ROCHESTER REGIONAL SCHOOL COMMITTEE

April 11, 2024 at 6:30 p.m.

Marion – Mattapoisett – Rochester, Massachusetts

REGULAR MEETING MINUTES

Members Present: Michelle Smith, Chairperson (in-person), Jason Chisholm, Vice-Chairperson (remote), Rosemary Bowman (remote), Frances-Feliz Kearns (in-person), Margaret McSweeney (in-person), Matthew Monteiro (in-person), James Muse (in-person), April Nye (in-person) and Joseph Pires (in-person).

Members Absent: None

Others Present: Michael S. Nelson, Superintendent of Schools; Sharlene Fedorowicz, Assistant Superintendent of Teaching and Learning; Howard Barber, Assistant Superintendent of Finance and Operations; Kristine Lincoln, Interim Director of Student Services; Michael Devoll, Principal, ORR High School; Vanessa Harvey, Assistant Principal, ORR High School; Silas Coellner, Principal, ORR Jr. High School; Kelly Chouinard, Assistant Principal, ORR Jr. High School; Lauren Millette, Director of Guidance; Melissa Wilcox, Executive Assistant to Supt.; teachers, parents, students and members of the press.

Meeting was called to order at 6:32 p.m. by Chairperson Smith. Ms. Smith informed everyone in attendance that the meeting was being recorded. Chairperson Smith made the following statement: *This meeting will be conducted in a hybrid format. School Committee, Administrators and public will have the option of meeting in person in the Media Room located at the Jr. High School at 133 Marion Road, Mattapoisett, MA 02739 or via zoom.*

RECOGNITION PRESENTATION

The School Committee, Superintendent Nelson and Mr. Devoll recognized Tyler Young for his new school record in the 1000m, Michael Hogan for his recent bowling accomplishments and Wesner Archelus for his recent Division 4 State Championship in the 55m hurdles.

FY25 SCHOOL CHOICE PUBLIC HEARING

MOTION to open the School Choice Public Hearing at 6:38pm

MOTION by Ms. Nye

MOTION Seconded by Mr. Monteiro

MOTION PASSED

ROLL CALL: Smith; yes, Bowman; yes, Chisholm; yes, Kearns; yes, McSweeney; yes, Monteiro; yes, Muse; yes, Nye; yes, Pires; yes

Superintendent Nelson shared that the public hearing is an annual obligation. School Choice has been longstanding at ORR and accepted students are eligible to remain through graduation of 12th grade. There is a reimbursement of \$5,000 from the home district and there is an additional reimbursement process for a portion of any special education services needed. For the last few years, there has been a cap of 125 students. He reviewed current school choice enrollment numbers of 119 students and an anticipated amount of 101 for 24-25. Over 60 applications have been received so far for school choice. He recommended maintaining the cap of 125 students and reminded the school committee that the operating budget is offset but the school choice funding received. Based on enrollment trends, he recommended capping 7th grade at 12 new students, 8th grade at 13 new students and 9th grade at 10 new students.

Ms. Kearns asked to clarify the process for selecting school choice students. Superintendent Nelson explained that a blind lottery is held with all applicant names and each name is selected at the lottery to build a waitlist. Ms. McSweeney added that school choice is positive because it allows for the District to have competitive programming, fill classes, etc.

There were no comments from the public.

MOTION to close the School Choice Public Hearing at 6:44pm

MOTION by Mr. Monteiro

MOTION Seconded by Ms. Kearns

MOTION PASSED

ROLL CALL: Smith; yes, Bowman; yes, Chisholm; yes, Kearns; yes, McSweeney; yes, Monteiro; yes, Muse; yes, Nye; yes, Pires; yes

I. Approval of Minutes

A. Regular Minutes

Recommendation

That the School Committee review for approval the minutes of March 7 and March 28, 2024.

MOTION to approve the regular meeting minutes of March 7 and March 28, 2024 as presented

MOTION by Ms. Nye

MOTION Seconded by Ms. Kearns

MOTION PASSED

ROLL CALL: Smith; yes, Bowman; yes, Chisholm; yes, Kearns; yes, McSweeney; yes, Monteiro; yes, Muse; yes, Nye; yes, Pires; yes

C. Budget Subcommittee: March 7, 2024

Recommendation

That the School Committee review for approval the minutes of March 7, 2024.

MOTION to approve the Budget Subcommittee meeting minutes of March 7, 2024

MOTION by Mr. Muse

MOTION Seconded by Mr. Monteiro

MOTION PASSED

ROLL CALL: Monteiro; yes, Muse; yes, Smith; yes

D. Facilities Subcommittee: March 7, 12, 18 and 28, 2024

Recommendation

That the School Committee review for approval the minutes of March 7, 12, 18 and 28, 2024.

MOTION to approve the Facilities Subcommittee meeting minutes of March 7, 12, 18 and 28, 2024

MOTION by Ms. Nye

MOTION Seconded by Ms. Kearns

MOTION PASSED

ROLL CALL: Nye; yes, Kearns; yes, Pires; yes

V. General

A. School Choice Vote

Recommendation:

That the School Committee vote on School Choice for the 2024-2025 school year.

MOTION to maintain the maximum number of school choice slots of one hundred and twenty-five (125) students in grades 7th through 12th for the 2024-2025 school year, capping 7th grade at 12 (twelve) new school choice students, capping 8th grade at 13 (thirteen) new school choice students and capping 9th grade at 10 (ten) new school choice students.

MOTION by Ms. McSweeney

MOTION Seconded by Ms. Kearns

MOTION PASSED

ROLL CALL: Smith; yes, Bowman; yes, Chisholm; yes, Kearns; yes, McSweeney; yes, Monteiro; yes, Muse; yes, Nye; yes, Pires; yes

B. Approval of Student Opportunity Act

Recommendation:

That the School Committee review the Student Opportunity Act.

Superintendent Nelson reminded the school committee that three years ago, a similar process was conducted for the Student Opportunity Act. He shared that although this is important work, the District does not receive a lot of new funding so the District completes the short form SOA and utilizes current processes. Dr. Fedoworicz presented an overview to the school committee of the Student Opportunity Act (SOA). The SOA is developed as a requirement from DESE and includes feedback from three public forums and over 200 responses by members of the school community. Please see appendix A.

School Committee Feedback:

Mr. Pires asked the reason that some districts received millions. Dr. Fedorowicz explained it is based on the number of students in the District. Superintendent Nelson added that the current Chapter 70 formula determines the amount.

MOTION to approve the Student Opportunity Act as presented

MOTION by Mr. Muse

MOTION Seconded by Mr. Monteiro

MOTION PASSED

ROLL CALL: Smith; yes, Bowman; yes, Chisholm; yes, Kearns; yes, McSweeney; yes, Monteiro; yes, Muse; yes, Nye; yes, Pires; yes

C. IEP Improvement Presentation

Recommendation:

That the School Committee hear a presentation of the updates to the IEP.

Ms. Lincoln provided a presentation of the new Individualized Education Program (IEP) form as updated by DESE. She explained major updates that focus on highlighting student voice throughout the process. Please see appendix B.

School Committee Feedback:

Ms. Nye appreciates that the new form is more user friendly for families to follow. She is glad the state and the District has been proactive with training.

Mr. Muse shared that this individual plan has prompts and sections to assist in developing individualized information and focus on the individual. He hopes for continued training and opportunities for family training as well, so they can understand and work collaboratively.

Ms. Kearns asked what the format for training will be for families in May. Ms. Lincoln shared that in May, in collaboration with SMEC, a zoom training will be presented by Mr. Allan Blume. There will also be materials shared after the zoom presentation.

D. Approval of Donation(s)

Recommendation:

That the School Committee review the following donations:

\$500 from the Whittaker family for the Emma Whittaker Scholarship.

MOTION to approve the \$500 from the Whittaker family as presented

MOTION by Mr. Muse

MOTION Seconded by Ms. Nye

MOTION PASSED

ROLL CALL: Smith; yes, Bowman; yes, Chisholm; yes, Kearns; yes, McSweeney; yes, Monteiro; yes, Muse; yes, Nye; yes, Pires; yes

\$2,000 from the Mattapoissett Land Trust towards the 7th grade SCOPE Program's whale watch on June 3rd.

MOTION to approve the \$2,000 from the Mattapoisett Land Trust as presented

MOTION by Ms. Nye

MOTION Seconded by Ms. Kearns

MOTION PASSED

ROLL CALL: Smith; yes, Bowman; yes, Chisholm; yes, Kearns; yes, McSweeney; yes, Monteiro; yes, Muse; yes, Nye; yes, Pires; yes

24in diameter cast steel plaque from the Survival Team of Volunteers commemorating the 50th anniversary of Survival.

MOTION to approve the \$500 from the Survival plaque as presented

MOTION by Mr. Monteiro

MOTION Seconded by Ms. Kearns

MOTION PASSED

ROLL CALL: Smith; yes, Bowman; yes, Chisholm; yes, Kearns; yes, McSweeney; yes, Monteiro; yes, Muse; yes, Nye; yes, Pires; yes

E. Superintendent's End-of-Cycle Summative Evaluation Timeline

Recommendation:

That the School Committee hear an overview of the upcoming Superintendent's End-of-Cycle Summative Evaluation.

Superintendent Nelson shared that recently the Superintendent's Goals Subcommittee met to finalize the evaluation timeline for the coming weeks regarding the Superintendent's End-of-Cycle Evaluation. He reminded them in September a progress report was presented to the school committee. By the end of the month, the school committee will receive an email with instructions and supporting documentation. One document will be the linked evidence as shared previously with new evidence items added with an asterisk. The second document will be the evaluation form to be completed by each school committee member and returned to the Chairpersons. This form is designed by DESE. He reminded the school committee that as many comments as possible are extremely helpful for feedback but they are required for any ranking other than proficient on the evaluation form. Superintendent Nelson reviewed the timeline, which included school committee evaluations being received back by May 17th, another Superintendent's Goals Subcommittee meeting with the Superintendent to review the documentation received and finally the public Joint School Committee meeting on June 20th where the evaluation results will be shared. He shared the blank evaluation form with the school committee and reviewed each section. Please see appendix C.

School Committee Feedback:

Ms. Smith thanked the administration for the review and streamlined process. She asked the school committee to take the time and effort needed to thoroughly complete the forms and adhere to the due dates. Superintendent Nelson added that the last strategic plan, current strategic plan, school improvement plans and Superintendent's Goals have all been connected nicely, which is the intention. He hopes the evidence is all items that the school committee is already familiar with from previous school committee meetings and communication from the team. Ultimately they are team goals between the Superintendent and school committee, and he hopes the evidence displays the hard work completed together over the last two years.

VI. New Business

C. Business

1. Financial Report

Mr. Barber reported that the Old Rochester Regional School District currently has \$116,978 available of the general funds appropriated in the 2024 Fiscal Year. Per the attached Year to Date Budget Report by Department, we are able to identify how our funds are either encumbered or expended. This report recognizes the activity of the total \$20,870,296 authorized to the Old Rochester Regional School District.

➤ **\$ 20,870,296 - General Funds Approved**

- \$ 20,7053,318– Obligations Paid or Encumbered Year to Date
- \$ 116,978 - Remaining Available Funds

The Old Rochester Regional School District currently has \$100,000 available for funding referenced as Capital Stabilization. These funds will be motioned to transfer into a separately identified account from 2024 Fiscal Year.

- \$ 100,000 - **Capital Stabilization Approved**
- \$ 0 – Obligations Paid or Encumbered Year to Date
- \$ 100,000 - Remaining Available Funds

X. Information Items

Recommendation:

That the School Committee review the District's Governance Report, the Report on Examination of the Basic Financial Statements and Additional Information and the Federal Award Reports Pursuant to the Uniform Guidance for FY23.

Mr. Barber informed the school committee of the items provided regarding recent audits in compliance with state and federal regulations along with District policy.

2. Food Service Report

Mr. Barber reported the following Food Service Report from Food Service Director Jill Henesey:

- Friendly reminder that all students are eligible to receive one (1) Free Breakfast and one (1) Free Lunch per school day; any extra items are available for purchase this year; limited snacks, beverages and second entrees at an extra cost.
- Successfully completed a Board of Health Inspection
- Had repair work done to the tilt skillet, and one of the steamers.
- Currently preparing to service the April Acceleration Academy during break.
- Currently working on procuring food and supplies for next year.
- Currently have a 3-hour vacancy spot at the ORR campus.
- Meal participation continues to be strong.

Students Receiving Free and Reduced Meals:

Free: 247 → 23%

Reduced: 33 → 3%

Ms. McSweeney discussed sharing the free and reduced applications in newsletters and on District social media. Mr. Barber agreed and Mr. Devoll conferred that the applications also help with a number of fee based programs throughout the school year, not just meals.

Ms. Kearns asked about the vacancy spot. Mr. Barber shared that after the unfortunate passing of a staff member, a part-time person moved into a full-time role, so the part-time position is now available.

3. Facilities Report

Mr. Barber reported the following Facilities Report from Facilities Director Eugene Jones:

- Prepared fields and ground support equipment for Spring sports.
- Repaired Liebert AC unit in head end room.
- School Zone lights on each side of RTE6 operational.
- Repaired/conducted preventative maintenance on all facility equipment, machinery and systems.

CHAIRPERSON'S REPORT

Chairperson Smith stated the following: *As Chairperson, I am pleased about our recent 8-1 vote in favor of the debt authorization/bonding to go to our towns for a vote which is a proactive decision to allocate funds towards future facility upgrades. Investing in our school's infrastructure is essential for creating a safe, modern, and conducive learning environment for our students and staff. By earmarking resources for future upgrades, we demonstrate our commitment to providing the best possible educational experience. These upgrades will not only enhance the overall safety of our facility and grounds, but also improve functionality and efficiency. Furthermore,*

by planning ahead and securing funds strategically, we can mitigate potential issues before they escalate. I believe that these investments are vital for maintaining our school's reputation for excellence and ensuring that our students have access to the resources they need to thrive. This vote to move forward the debt authorization towards the ORR facilities and moving this to our individual town's vote forward, ensures that we are working collaboratively with our stakeholders to prioritize projects and ensure that our resources are utilized effectively to meet the evolving needs of our school community. No one likes surprises, and not being proactive makes us fiscally irresponsible. This proactive stance not only enhances the overall quality of the educational experience but also reflects responsible stewardship of resources. Regular assessments, timely repairs, and efficient communication channels contribute to a culture of transparency and accountability, fostering trust and confidence within the school community. Our Facilities Subcommittee, April Nye, Frances Feliz-Kearns and Joseph Pires, moved this vote forward to us on March 28th with all appointment members in support. The school committee as a whole then voted to support it as well with a 8-1 vote. As Chairperson, I hope we can unanimously support this vote at your upcoming town meetings.

CENTRAL OFFICE ADMINISTRATORS REPORT

Superintendent Nelson reported that one of the Superintendent's Goals discussed earlier this evening was around communication. The March monthly newsletter was recently released and there has been an increase in users for the ORRconnect app and social media. A highlight for Superintendent Nelson was the solar eclipse, with a picture showcased in the newsletter. The District was able to secure approved glasses for students to enjoy the solar eclipse safely. That afternoon, he was behind a bus and every time a student exited, the first thing they did was put on their glasses and look up!

Dr. Fedorowicz reported the following: *We are done with learning walks this year at ORR. In working with the Instructional Council, we are looking and possibly expanding this to teachers to attend next year. The last PD day for the year will be on June 5 which will be building-based and that will be used to wrap up the year. New teachers had a chance to meet with mentors at our last meeting to discuss the end of the year. We have two more meetings and looking forward to Rose Bowman coming in to talk about parent teacher communication. Mid-March, we had another Project 351 workshop on the ORR Campus where some secondary students were able to collaborate on leadership and sense of belonging scenarios. In meeting and working with students, they were excited and engaged, and worked so well together. This was organized by Ms. Millette, which then concluded in a collaborative lunch. What a fantastic performance by our musically talented students and teachers! Both the chorus and band had an amazing turnout and the kids did such a wonderful job! Katie Greer came to the JrHS on Monday, March 25th to speak to our students and then we had a parent session in the evening. Katie is an expert on digital safety and spoke to our students about how to be responsible consumers and producers when it comes to social media and technology. Thank you to the three public health nurses that supported this and provided funding to support our families and students.*

Ms. Lincoln reported that Math Acceleration Academy will take place over the April vacation on April 16 - 19.

PRINCIPAL'S REPORT

ORRHS Principal Devoll highlighted upcoming senior events and discussed Bulldog Block for seniors about 'how to cross the finish line together'.

Mr. Devoll read the following statement: *As many are aware, we had an incident occur at a boys basketball game at Worcester State in March. As previously reported, the player took full responsibility for his actions and was subsequently removed from the team. We reported the matter to our athletic governing body, the MIAA, who advised the school to follow our school protocols around student discipline. The school followed policies and procedures outlined in the student handbook.*

Under the advice of the MIAA, an administrative team of Athletic Director, Principal and Superintendent will be participating in a two-day regional training, Addressing Hate in School Sports. The training is sponsored by the

Attorney General's Office, in partnerships with MASS, MIAA, MSAA and DESE. Our training will be on Friday, May 3 and Saturday, May 4 and we will be joined by teams of school administrators and athletic directors from across the region designed to help prevent and address hate and bias in school sports. The training will be led by Northeastern University's Center for the Study of Sport in Society and it is designed to provide participants with the tools and skills to identify, disrupt, and confront incidents of bias and discrimination, and support school and athletic leaders in creating positive and inclusive sports environments for young people.

The focus of these trainings will be to empower school and athletic leaders with the skills and tools requisite to build safe space communities through a deeper understanding of how unconscious bias, toxic speech, and other micro-aggressions, specific to interpersonal incidents of violence, can be identified, responded to, and eradicated. We are eager to attend as the training will provide us with concrete tools that can be immediately implemented to prevent and address hate and bias in sports within your districts.

Following the May training, we are scheduling a follow up, onsite training at Old Rochester with Northeastern to further embed the skills and tools needed for our student-athletes. The Center for the study of sport in society will help us dive deeper to learn how to effectively apply best practices at ORRHS. We hope to inspire critical thinking, leadership, and social responsibility. The objective would be to use the training for diverse educational initiatives that integrate sports into the learning process, while creating engaging and transformative experiences for coaches, student athletes, and student spectators. There is the educational potential of sports that can help us shape our leaders as we strive for a more inclusive environment. We remain committed to fostering an environment of inclusivity and fairness, and will continue to address any concerns or incidents with diligence and transparency.

He also reported the following:

High School student enrollment, through 4/1/24: 607

ORRHS Releases Senior Events Schedule!

May 1: Senior Breakfast and Decision Day; Block 1

May 13: Senior Locker Cleanout; Bulldog Block

May 14: Senior Field Day; Block 4

May 17: Last Day of Classes and Senior Picnic; dismissed after block 2

May 20-23: Senior Final Exams, blocks 1 and 2

May 24: Senior Assembly and Senior Stroll; 9:00 a.m.

May 28: Senior Prom; promenade at 3:45, prom at 6:00

May 30: Graduation Rehearsal; 8:30 a.m.

May 30: Senior Awards Night; 6:30 p.m.

June 1: Graduation, 12 pm

Upcoming Dates

4/25 SCC Academic All Star Banquet

4/25 National Honor Society Induction

5/2 Delayed Start

5/4 Junior Semi Formal

ORRJHS Principal Coellner reported the following:

Principal Coellner reported that spring has sprung at the Junior High School. There are many events taking place and transition activities including 6th grade parent night coming up.

STAFF ACKNOWLEDGEMENTS:

Congratulations to Samantha Enos, Reading Specialist for the ORRJHS, for receiving her Doctorate of Education in Teaching, Learning, Curriculum and Leadership. Dr. Enos received her degree from Northeastern University after defending her dissertation titled, *Adolescent Struggling Readers Positive Student Teacher Relationships*.

STUDENT ACKNOWLEDGEMENTS:

Project 351 student ambassadors; James Devoll, Sadie Hartley Matteson, and Zoe Motta wrapped up the clothing drive for Cradles to Crayons. "Thank you" to everyone who donated items for this very needy cause. A total of 37 8th grade students participated in a Pi Day reciting contest, reciting as many digits of Pi as possible from memory. Congratulations to Henry Becker from the Green team - Henry recited 155 digits! Rounding out the top 5 were: Bridget Coryer (141); Natty Bushnell (91); Rebecca Schaefer (80) Alex Dai (77); and, Charlie Bonney (77). Congratulations to these winners and to all that entered!

Students of the Month for March, 2024:

Red Team: John Redler and Genevieve Hebert

Blue Team: Max Ohrenberger and Elin Humenuk

Orange Team: Jessica Detrani and Parker Erickson

Green Team: Sadie Hartley-Matteson and Bobby Calder

Exploratory Team: Austin Lassiter and Sara Duane

AFTERSCHOOL STUDENT ACTIVITIES OFFERED:

Jazz Band/Band

Crochet & Knitting Club

GSA Club

SPORT CLINICS:

Girls Soccer - March and April

JHS STUDENT NEWS:

The Student Affairs Committee is partnering with All About the Animals out of Rochester to support their wish list needs for the kittens they have. They are in need of cat food, (wet/dry), kitty litter, paper towels, HE laundry detergent, lysol spray and postage stamps. The collection bin has been placed outside of the main office.

In addition to the listed needs above, SAC will be hosting a Fun Run/Walk on April 10 after school - sponsors can pledge \$1.00 per lap. All proceeds will go to "All About the Animals".

RECENT EVENTS:

3/12/24 The FORM Instrumental Concert took place. 57 Grade 7 students and 49 Grade 8 students performed from the JHS band under the direction of Mr. Laprise 3/15/24 Grade 8 National Latin Exam took place - 29 Grade 8 students participated in this exam 3/18/24 The Life Skills classroom joined the High School Life Skills students for a field trip to the Zeiterion Theatre to see "360 All Stars School Time" performance. This community based instruction promotes the use of academic and functional skills in a students' natural environment.

3/21/24 Report Cards were posted in PowerSchool

3/25/24 Keynote Speaker Katie Greer, addressed our students on Internet Safety and Social Media

3/27/24 SBIRT (Screening, Brief Intervention, and Referral to Treatment) Screenings took place for our Grade 7 Students - parents had the opportunity to "opt" out their child from this screening. This screening is a public health approach that can deliver an early intervention to anyone who uses alcohol and/or drugs in unhealthy ways

3/28/24 The ORR Budget Public Hearing took place. The proposed FY24/25 school budget was approved

4/3/24 "Parent Survival Night" took place - at present, there are 85 Grade 7 students attending; 5 Grade 8 student chaperones; and 25 adult chaperones

4/3&4/4 MCAS - ELA for both Grades 7 & 8 took place

4/9/24 Night of Jazz - the Jazz Bands from both the HS and JHS performed in the High School auditorium - it was a great night and enjoyed by all

UPCOMING EVENTS:

4/15-4/19 School Break - Vacation

4/24/24 Unified Sports will take place @ Tabor Academy beginning @ 9:00am - several of our students will be participating in this event
School Council Meeting @ 2:30pm - JHS Community Room
Grade 6 Parent Tours will take place
5/1 & 5/2 Grades 7 and 8 - Math MCAS
5/16 & 5/17 Grade 8 Old Colony Transition Meetings will take place

VII. School Committee

B. Committee Reports

Budget Subcommittee – Mr. Nelson shared that upon the approval of the presented budget at the recent budget public hearing a certified vote was provided to each of the three towns on behalf of the school committee.

District Agreement Committee – no report.

Equity Subcommittee – Ms. Kearns reported they met on March 28th and reviewed the equity action plan and building based projects which included an impressive presentation by Junior High School students regarding their research of influential African Americans.

Facilities Committee – Mr. Nelson shared that based on the recent vote, a certified vote was also provided to the three towns for an article at the upcoming Town Meetings.

Local School Committee- Ms. Nye reported Marion has had two school committee meetings and they approved the FY25 Budget unanimously, the new transportation agreement and grants. Mr. Muse reminded the school committee that in Mattapoisett, Mr. Tavares is retiring and he embodies everything that is a great educator. Mr. Tavares was the reason that Mr. Muse ran for school committee. He said a great gratitude is owed to Mr. Tavares. The school committee works hard, but the administration, principals, teachers and staff work extremely hard. He added that when the school committee takes a vote, they are fulfilling a responsibility and when the vote is made, even if they do not agree initially, they should support it moving forward as one unit out of respect to all of the administration, students and staff. There has been many times Mr. Muse and Mr. Tavares not have agreed on something Mr. Chisholm reported that Rochester met last Thursday and they meet again on June 6th.

Policy Subcommittee- Ms. McSweeney reported that they met in February and discussed the fundraising policy and the next meeting is June 6th but hoping for it to be sooner.

SMEC – Ms. Bowman reported the virtual meeting on March 20th focused on the budget and the next meeting is April 30th.

Tri-Town Foundation Fund – Ms. McSweeney reported that they last met on March 14th and have launched online applications. She created a flyer, which was shared so they hope to have more applications this year with the new streamlined process. Applications are due May 10th and the committee will respond by the end of May to applicants.

Mr. Monteiro added that MASC is not on the list but he is attending a webinar tomorrow about the Day on the Hill on May 6th. Some items include full funding for transportation, the Thrive Act and learning more about Chapter 70 funding.

Chairperson Smith reviewed the future timeline and stated the next meeting is scheduled for Wednesday, June 12, 2024 at 6:30 p.m. and the Joint Meeting is scheduled for June 20, 2024.

OPEN COMMENTS: Chairperson Smith read the following statement:

Public comment is governed by approved school committee policy. Per the committee's policy, we will offer up to 30 minutes for public comments this evening. Public comment is not a discussion, debate, or dialogue between individuals and the school committee. However, the committee takes any public comment made seriously and appreciates hearing from the public. Anyone looking to provide a public comment must be acknowledged by the Chairperson before addressing the committee. Those making a public comment will have up to three minutes to address the committee and must start their comment by stating their name and the town they reside in. For those in person there is a sign in sheet for those looking to make a public comment located on sidewalk and those on

zoom, you can send a message in the chat with your name and the town you reside in. The chairperson will alternate between in-person and zoom participants. The school committee reserve the right to address any comment that present incorrect information at our next meeting.

Liz DiCarlo of Mattapoisett stated the following: Thank you for taking the initiative to attend the training. I think leadership starts at the top in lots of ways. You are going to be able to provide a model to address this, not just in the school committee, but to engage with us in the community. I'm not affiliated with any particular group but I have lived in Mattapoisett for over twenty-five years. I worked in healthcare. My wife and I wrote a letter to the Superintendent and Equity Subcommittee because of our deep concern of what is going on, not just in the schools, but in the larger community. When you come back with new tools and opportunities, I hope you will engage with us in the community to ensure that not just the student athletes and the student fans, and parents who go to the games, that can be just as racist, homophobic, nasty as any other person. It has to stop. There is no room for this in our schools or our community. We need to all work together to make this happen. I applaud you for moving ahead and thank you.

Carol Spenard of Rochester stated the following: What you are being told about the actions of the ORR fans, staff, team, and coaches at the basketball game held at Worcester State University is not the truth. If we do not address the lies being put out there, then we are allowing the media to create a narrative of our community that is wholeheartedly inaccurate and incredibly unfavorable. I do not want to let that happen. What the media is not printing are these facts: As a district, ORR had multiple members of the school community and staff from the school district present at the game including Mr. Devoll, Mr. Nelson, Mr. Carrig, and the ORR school resource officer. Some of these people were fans, with their children and families and friends watching the game. Others were "working" making sure order was kept. Mr. Nelson was sitting almost directly behind the ORR team bench for the majority of the game. The AD as well as Mr. Devoll monitored the student section for the entirety of the game. Our school officials were present and supervised our students because we were responsible. So the questions I pose to you now are: Do you trust your school administration? These people I just named, some sitting in front of you right now, who are in charge of our schools and students. The same people who also counsel, discipline, coach, mentor and educate our young people in the Old Rochester District. Do you believe that they have the best interest of our school, town, and young people first and foremost in their mind? Do you believe that ALL of these individuals would allow the alleged actions to occur? Do you believe Mr. Nelson would allow the bench sitting in front of him to pull on opposing players' jerseys and call them derogatory names? Do you believe Coach Bear and Coach Carvalho would allow their players to yell from the bench and use the language the papers are reporting? Do you believe Mr. Devoll and Mr. Carrig would allow the student section to behave in the way they are being portrayed? Do you actually believe all these school employees would allow and encourage this type of behavior to happen on the bench, on the court, and in the student section? Do you believe this is an accurate depiction of the people sitting in front of you tonight who you have running our school department? I do not believe that at all, not for a minute! They are not racist, and neither are our students, players, coaches, or families, nor is my son. Before you make a decision regarding sanctions & changing our school's curriculum, I challenge you to do your due diligence... investigate. Ask families who were in attendance, who were harassed, called vulgar words, had trash thrown at them, and were threatened. Ask the police who had to gain some sort of order at the end of the game and get the ORR players safely to their buses. Ask your school representatives who were in attendance supervising the student section. I believe, if OUR community put as much effort into unveiling the TRUTH as the media has put into TWISTING the truth, we would find that the reported events are not accurate. We would reveal that our students, staff, players, and fans acted appropriately. I hope this sparks you to look closer at this situation. I hope you dig deeper and find out for yourselves what happened that night. I hope you find that what the Sippican Weekly is reporting is not the truth and I hope you stand up for what is right and just. The media is being allowed to use this incident to create a narrative at the expense of my son, my family, the players, our schools, our towns, and you. You all are being portrayed as allowing and breeding hate. Do you believe this is true? Do you believe this is an accurate representation of who we are as a district? I do not,

I KNOW it is not true. It is time for ORR to stand up for its students, families, schools, and towns. It is time for ORR to stand up and allow the FACTS to be reported.

Kathleen LeClair of Mattapoisett submitted the following public comment in writing to be included in the minutes: *Mr. Barber signed license agreements for all schools and all grades up to the Jr. High, with Fly Five on June 30, 2023 committing the district to a 5 year agreement at a total cost of just under \$369k, which has been paid for in full. Those license agreements have no termination clause and the warranty expires one year from signing on June 30, 2024 leaving the district no recourse in the event of defects. When did the school committees approve the purchase of this curriculum? I do not see any mention of a purchase at any committee meeting, not a single discussion about purchasing this program yet the expenditure was signed off on by the sole signatories in August. Per policy, the piloting and purchase of a curriculum MUST be approved by the school committee, prior to purchase. In September, the 5 year strategic plan presented to the Joint Committee stated the district was “exploring” this program. In December, Ms. Fernandes asked status and you informed her the district had seen a presentation and were “considering piloting” the curriculum. Why did you not inform Ms. Fernandes in December that this purchase had been made in June? It was not until Ms. Fernandes inquired again in January that you informed her the district had “secured materials to pilot” the program. It is disingenuous to give the community the impression that the district is only “considering” piloting this program when in fact all appearances are the decision has already been made that the district is going to implement this curriculum. The piloting of a curriculum does not require the signing of a 5 year commitment and full payment of \$369k. The community would like to know exactly how the purchase of such a costly curriculum came about when neither the school committee nor the community were aware, yet the sole signatories appear to be acting alone and made the decision to approve the purchase. It is very obvious that the purchase is only now being disclosed because it has been discovered. I have asked the Mattapoisett school committee about this purchase and did not receive a response. Fiduciary Duty requires answers to the community on how their money is being spent, grant funds or operating funds is irrelevant the duty is the same. Please do not make this situation any more damaging by attempting to now mislead and misrepresent the facts of this matter. Thank you, Kathleen.*

XI. Executive Session

Recommendation:

That the School Committee enter into executive session for purposes of exception #3, to discuss strategy with respect to collective bargaining or litigation if an open meeting may have a detrimental effect on the bargaining or litigating position of the public body and the chair so declares, and exception #7, to comply with the provisions of any general or special law or federal grant-in-aid requirements.

MOTION to enter into executive session at 8:05 p.m. for purposes of exception #3, to discuss strategy with respect to collective bargaining or litigation if an open meeting may have a detrimental effect on the bargaining or litigating position of the public body and the chair so declares, and exception #7, to comply with the provisions of any general or special law or federal grant-in-aid requirements only to return to regular session to adjourn.

MOTION by Mr. Muse

MOTION Seconded by Ms. Kearns

MOTION PASSED

ROLL CALL: Smith; yes, Bowman; yes, Chisholm; yes, Kearns; yes, McSweeney; yes, Monteiro; yes, Muse; yes, Nye; yes, Pires; yes

MOTION to exit executive session at 8:15 p.m. to return to regular session only to adjourn.

MOTION by Ms. Nye

MOTION Seconded by Mr. Muse

MOTION PASSED

ROLL CALL: Smith; yes, Bowman; yes, Chisholm; yes, Kearns; yes, McSweeney; yes, Monteiro; yes, Muse; yes, Nye; yes, Pires; yes

MOTION to adjourn at 8:16 p.m.

MOTION by Ms. Nye

MOTION Seconded by Mr. Monteiro

MOTION PASSED

ROLL CALL: Smith; yes, Bowman; yes, Chisholm; yes, Kearns; yes, McSweeney; yes, Monteiro; yes, Muse; yes, Nye; yes, Pires; yes

Respectfully Submitted,

Melissa Wilcox

Recording Secretary



Student Opportunity Act School Committee Presentation

April 11, 2024

Shari Fedorowicz, Ph.D.

Assistant Superintendent of Teaching and Learning

Old Rochester Regional School District
MA Superintendency Union # 55

Today's Agenda:

- What is the Student Opportunity Act (SOA)?
- Student Opportunity Act Plan vs District Improvement Plan
- Overview of SOA Process
- DESE's Strategic Objectives and Evidence-Based Programs (EBP)
- Determining Learning Gaps and Areas of Need for SOA Plan
- SOA funds
- Questions



What is the Student Opportunity Act?

The [Student Opportunity Act](#) ushered in a new phase in the Commonwealth's commitment to ensuring that every student in the state experiences high-quality learning opportunities that lead to success in school and in postsecondary success.

District Improvement Plan *versus* Student Opportunity Act Plan

District Improvement Plan (DIP)

- (Vision2028) serves as a comprehensive plan that describes the full set of strategies that a district will implement to support all students in their district.
- DESE reviews DIPs on an intermittent basis.

Student Opportunity Act Plan (SOA)

- The SOA Plan addresses a subset of our district's overall initiatives, focusing on Evidence-Based Programs (EBPs) and strategies that will improve the educational experiences and outcomes of **high needs** students
- Programs and strategies that are new or already in place focused on improving outcomes for students with low academic performance
- DESE reviews all SOA plans every three years and annual updates each year

Overview of SOA Process

- ❑ Review DESE's Guidelines
 - ❑ Analyze Student Data and Community and Stakeholder Input
 - ❑ Align Focal Areas (Commissioner's top five priorities suggests specific initiatives to close gaps)
 - ❑ Write and submit SOA (requires school committee votes)
 - ❑ Approval by DESE

DESE's Strategic Objectives and Evidence-Based Programs (EBP)

- DESE's Commissioner has identified **five** of the 30 high-quality "Evidence-Based Programs" (EBPs) programs in the SOA he encourages districts to consider:
 - Targeted Academic Support and Acceleration
 - Comprehensive Approach to Early Literacy and Early Literacy Screening and Support
 - Expanded Access to Pre-K
 - Enhanced Pathways to Increase Educator Diversity
 - High Quality Secondary Pathways and Programs

SOA Funding by District

- SOA is NOT a grant
- Part of our Chapter 70 funds providing an additional \$30/student
 - SOA plan shows how we integrate the extra \$30/student to reduce student learning gaps
- Approximate amounts embedded into Chapter 70 to close gaps:
Old Rochester: \$28,470

Determining Learning Gaps and Areas of Need for SOA Plan

What data do we use to determine learning gaps?

- MCAS Data Analysis
 - Achievement
 - Growth
- Accountability Indicators (*Ex: demographics, etc.*)
- Lowest Performing Students
- High Needs Group
 - Students with Disabilities
 - Low Income Students

Demographics: Subgroups by District

Old Rochester Regional School District (ORR High School and ORR Junior High School)

2023-24 Enrollment

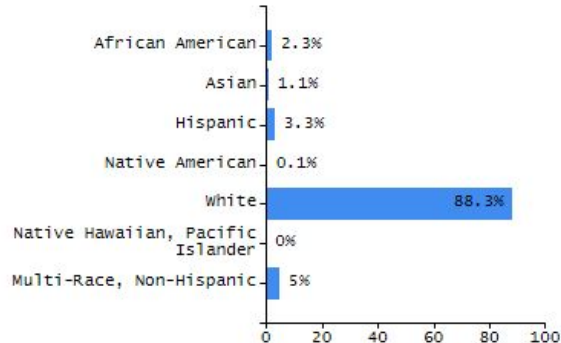
District Type
Public

Number of Schools
2

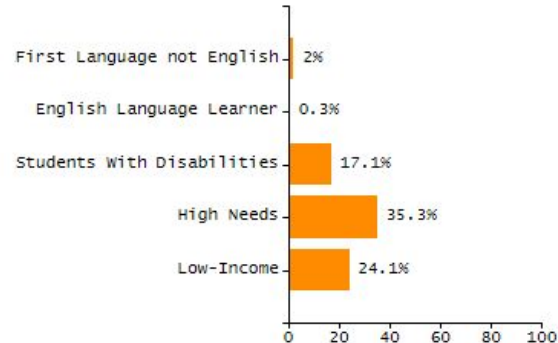
Enrollment
1,041

Grades Served
07 - 12

Student Race and Ethnicity



Selected Populations



ELA MCAS: Achievement and Growth - All Students and High Needs

ELA MCAS Achievement by Subgroups						
District/School Name	All Student State	All Students District	Students with Disabilities State	Students with Disabilities District	Low Income State	Low Income District
ORR Junior High School	42%	57%	12%	13%	23%	39%
ORR High School	58%	66%	22%	17%	38%	52%

ELA Student Growth Performance by Subgroups						
District/School Name	All Student State	All Students District	Students with Disabilities State	Students with Disabilities District	Low Income State	Low Income District
ORR Junior High School	50	50	44	40	47	45
ORR High School	49	44	40	-	45	44

Math MCAS: Achievement and Growth - All Students and High Needs

Math MCAS Achievement by Subgroups

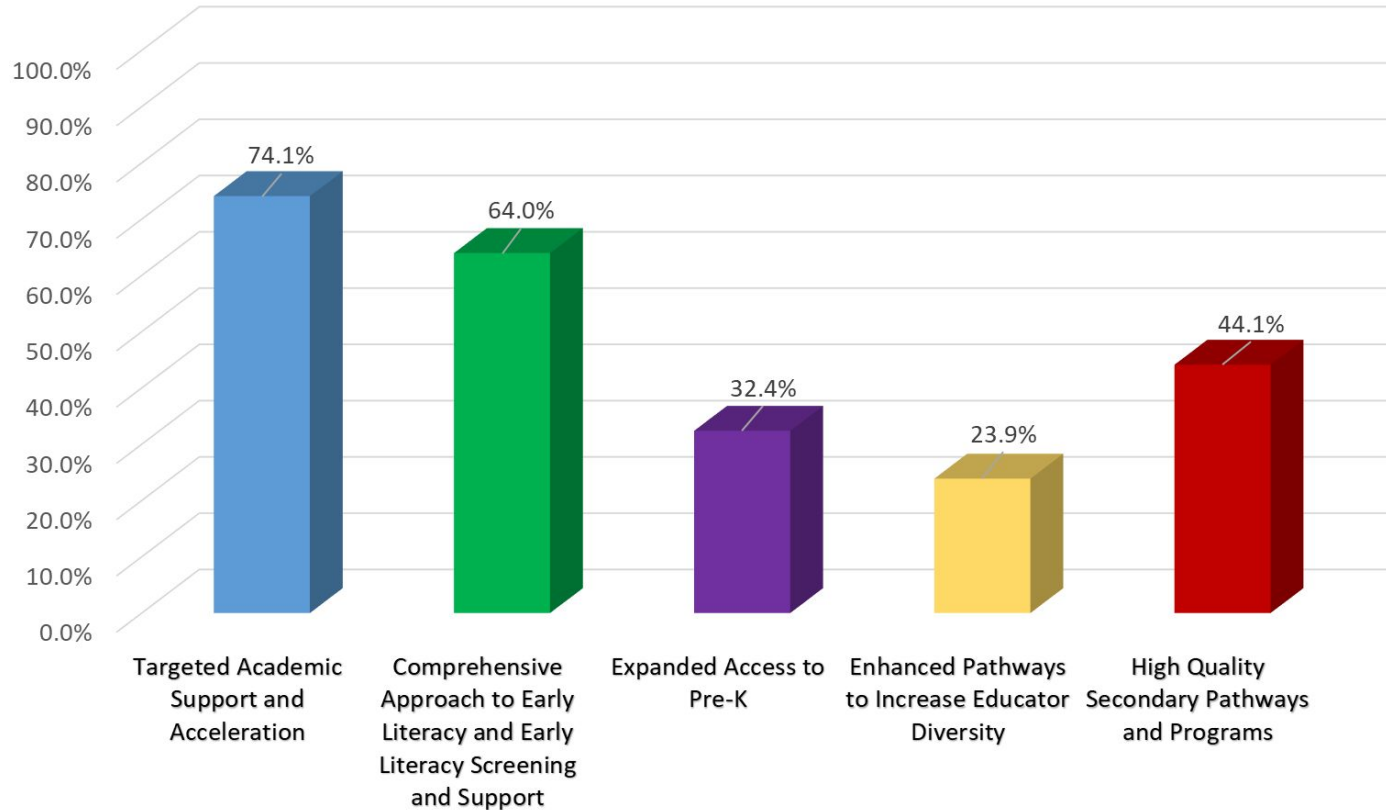
District/School Name	All Student State	All Students District	Students with Disabilities State	Students with Disabilities District	Low Income State	Low Income District
ORR Junior High School	40%	47%	12%	15%	21%	29%
ORR High School	50%	57%	16%	4%	28%	30%

Math Student Growth Performance by Subgroups

District/School Name	All Student State	All Students District	Students with Disabilities State	Students with Disabilities District	Low Income State	Low Income District
ORR Junior High School	50	35	45	37	47	36
ORR High School	50	50	42	-	43	47

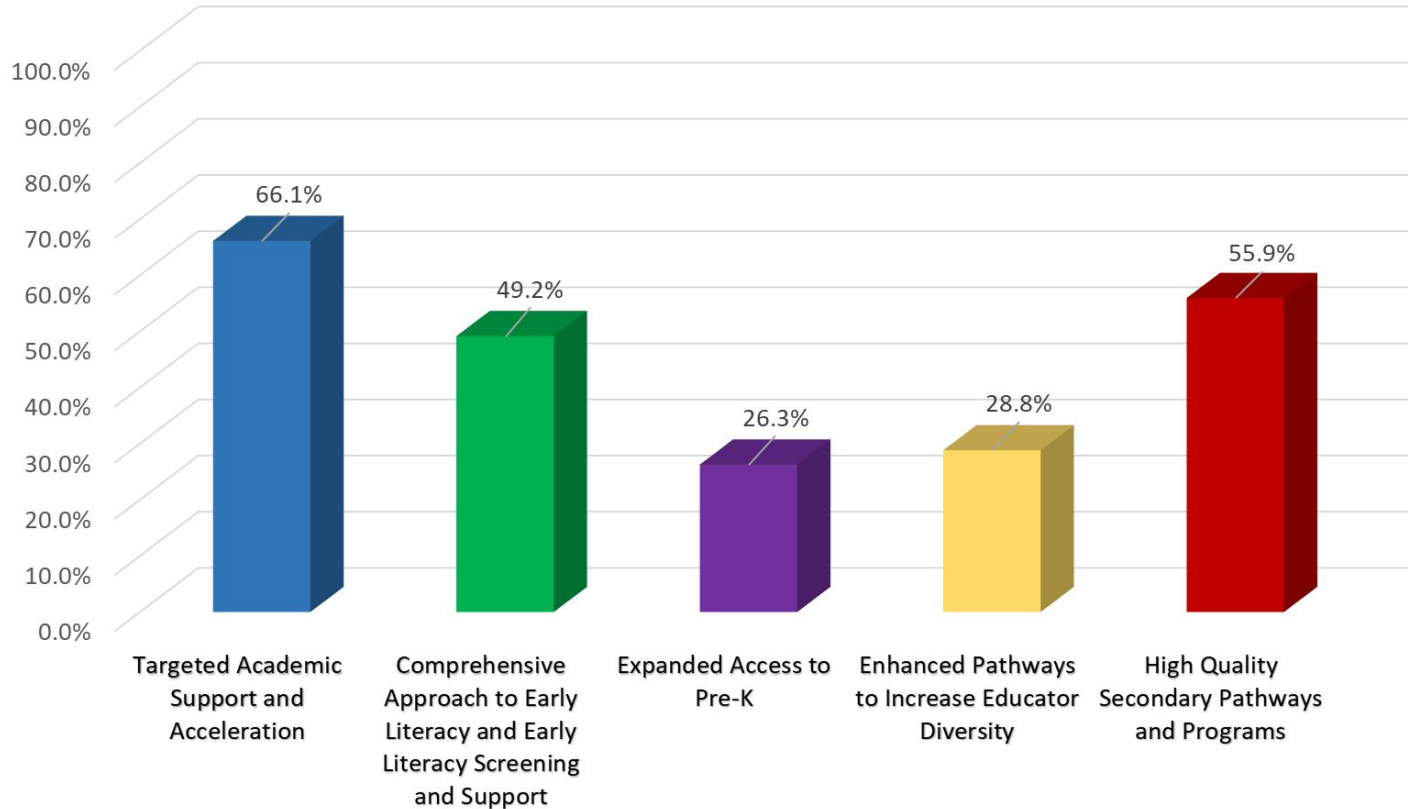
SOA Community/Stakeholder Input and Feedback

All Community Feedback of DESE Prioritized Strategies



ORR Community/Stakeholder Input and Feedback

ORR Community Feedback of DESE Prioritized Strategies



Additional Community SOA Focal Areas

Top Three Additional Suggested Areas

- After School/Summer School Enrichment/Life Skills for Career and College
- Mental Health
- Inclusivity and Sense of Belonging

Selected SOA Focal Areas for RMS

FOCUS AREA 2.3 Reimagine the high school experience so that all students are engaged and prepared for post-secondary success

- EBP 2.3B High-Quality Pathways and Programs

FOCUS AREA 2.4 Develop a coherent and holistic range of programming that is responsive to the needs and interests of diverse learners

- EBP 2.4B Extended Learning Time

Alignment of Data and Focal Areas

Alignment of Data:

- School data, community input, and DESE suggested focal areas are in alignment

Focus Areas:

- High-Quality Pathways and Programs
- Extended Learning Time

High-Quality Pathways and Programs

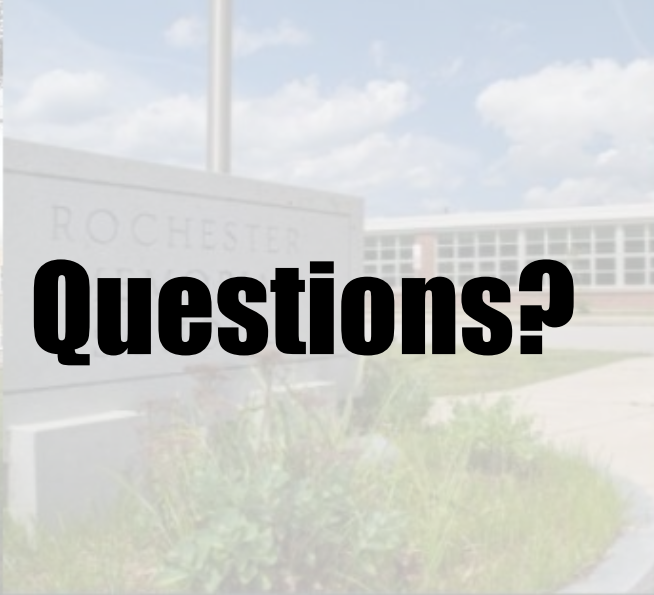
High-Quality Pathways and Programs

- Career exploration activities grades 7-12
- Partner with Mass Hire for career exploration
- Partner with Mass CPA business courses when available
- Early Childhood Ed program externships
- Credit for Life Fair
- Fitmoney certification course
- Technology and computer programs specialized track: engineering, robotics, architecture, computer science, web design, game design, and cybersecurity.

Extended Learning Time

Extended Learning Time Opportunities

- Credit Recovery
- Acceleration and Summer Academies
- SAIL program (Summer Adventures in Learning)



Questions?



Thank you!



IEP Improvement Project Overview

April 2024

DESE IEP Improvement Project

The Department of Elementary and Secondary Education (DESE) last updated the forms for Individualized Education Plans (IEP) in the state of Massachusetts in 2001.

“This new statewide IEP form helps teams to more effectively address the needs of students eligible for special education services. The revised form focuses attention on gathering complete information about your child's strengths, challenges, and individualized goals to develop a more personalized education plan for your child.”
-DESE

Improvement Focus Areas

DESE focused on the following areas when looking to improve our current document.

- Family and Student Voice
- Form Documents Process
- Least Restrictive Environment
- Integrated Transition Planning
- Accessibility of Language

Timeline

- Updated IEP forms will not be used until the 24-25 School Year*
- IEP's will be updated to the new format at regularly scheduled annual meetings or when a new draft is proposed (i.e. after evaluations)
- All IEPs are anticipated to be converted to the updated form by the end of the 24-25 school year

**There are some school districts that are part of a pilot program in the 23-24 school year*

Getting to Know the Document

A walk through

Current - Page 1

Individualized Education Program			
IEP Dates: from <input type="text"/> to <input type="text"/>			
Student Name: <input type="text"/>	DOB: <input type="text"/>	ID#: <input type="text"/>	Grade/Level: <input type="text"/>
Parent and/or Student Concerns What concern(s) does the parent and/or student want to see addressed in this IEP to enhance the student's education?			
<div><div></div></div>			
+			
Student Strengths and Key Evaluation Results Summary What are the student's educational strengths, interest areas, significant personal attributes and personal accomplishments? What is the student's type of disability(ies), general education performance including MCAS/district test results, achievement towards goals and lack of expected progress, if any?			
<div><div></div></div>			
-			
Vision Statement: What is the vision for this student? Consider the next 1 to 5 year period when developing this statement. Beginning no later than age 14, the statement should be based on the student's preferences and interest, and should include desired outcomes in adult living, post-secondary and working environments.			
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IEP 1

Student/Parent Concerns & Vision



Massachusetts DESE Individualized Education Program (IEP)

STUDENT AND PARENT CONCERNS

(For the purposes of special educational decision-making, "parent" shall mean father, mother, legal guardian, person acting as a parent of the child, foster parent, or educational surrogate parent appointed in accordance with federal law.)

What concern(s) do you want this IEP to address?

STUDENT AND TEAM VISION

Student's Vision (ages 3–13)

This year, I want to learn:

By the time I finish (circle one: elementary or middle school),
I want to:

Student's Vision/Postsecondary Goals (required for ages 14–22, may be completed earlier if appropriate)

While I am in high school, I want to:

After I finish high school, my education or training plans are:

After I finish high school, my employment plans are:

After I finish high school, my independent living plans are:

Additional Team Vision Ideas

In response to the student's vision, this year:

In response to the student's vision, in 5 years:

Student Profile

STUDENT PROFILE

The student is identified as having the following disability or disabilities. Include all that apply.

☐ Autism

☐ Communication Impairment

☐ Developmental Delay (ages 3–9)

☐ Emotional Impairment

☐ Health Impairment

☐ Intellectual Impairment

☐ Neurological Impairment

☐ Physical Impairment

☐ Sensory Impairment

☐ Hearing

☐ Vision

☐ Deaf-Blind

☐ Specific Learning Disability

English Learner

Has the student been identified as an English learner?

☐ Yes

☐ No

If yes, describe the student's English Learner Education program, English as a Second Language services, and progress toward English language proficiency benchmarks:

--

Identify any language needs and consider how they relate to the student's IEP:

--

Assistive Technology

Does the student require assistive technology devices or services?

☐ Yes

☐ No

If yes, this need will be addressed in the following section(s) of the IEP:

☐ Accommodations/Modifications

☐ Goals/Objectives

☐ Services Delivery Grid

☐ Additional Information

Current: Present Levels of Educational Performance

Present Levels of Educational Performance	
A: General Curriculum	
Check all that apply.	General curriculum area(s) affected by this student's disability(ies):
<input type="checkbox"/> English Language Arts	Consider the language, composition, literature (including reading) and media strands.
<input type="checkbox"/> History and Social Sciences	Consider the history, geography, economic and civics and government strands.
<input type="checkbox"/> Science and Technology	Consider the inquiry, domains of science, technology and science, technology and human affairs strand.
<input type="checkbox"/> Mathematics	Consider the number sense, patterns, relations and functions, geometry and measurement and statistics and probability strands.
<input type="checkbox"/> Other Curriculum Areas	Specify: _____
How does the disability(ies) affect progress in the curriculum area(s)? _____ _____	
What type(s) of accommodation, if any, is necessary for the student to make effective progress? _____ _____	
What type(s) of specially designed instruction, if any, is necessary for the student to make effective progress? Check the necessary instructional modification(s) and describe how such modification(s) will be made. <input type="checkbox"/> Content: _____ <input type="checkbox"/> Methodology/Delivery of Instruction: _____ <input type="checkbox"/> Performance Criteria: _____	

Present Levels of Educational Performance		
B: Other Educational Needs		
Check all that apply.	General Considerations	
<input type="checkbox"/> Adapted physical education	<input type="checkbox"/> Assistive tech devices/services	<input type="checkbox"/> Behavior
<input type="checkbox"/> Braille needs (blind/visually impaired)	<input type="checkbox"/> Communication (all students)	<input type="checkbox"/> Communication (deaf/hard of hearing students)
<input type="checkbox"/> Extra curriculum activities	<input type="checkbox"/> Language needs (LEP students)	<input type="checkbox"/> Nonacademic activities
<input type="checkbox"/> Social/emotional needs	<input type="checkbox"/> Travel training	<input type="checkbox"/> Skill development related to vocational preparation or experience
<input type="checkbox"/> Other _____		
Age-Specific Considerations		
<input type="checkbox"/> For children ages 3 to 5 — participation in appropriate activities		
<input type="checkbox"/> For children ages 14+ (or younger if appropriate) — student's course of study		
<input type="checkbox"/> For children ages 16 (or younger if appropriate) to 22 — transition to post-school activities including community experiences, employment objectives, other post school adult living and, if appropriate, daily living skills		
How does the disability(ies) affect progress in the indicated area(s) of other educational needs? _____ _____		
What type(s) of accommodation, if any, is necessary for the student to make effective progress? _____ _____		
What type(s) of specially designed instruction, if any, is necessary for the student to make effective progress? Check the necessary instructional modification(s) and describe how such modification(s) will be made. <input type="checkbox"/> Content: _____ <input type="checkbox"/> Methodology/Delivery of Instruction: _____ <input type="checkbox"/> Performance Criteria: _____		

Use multiple copies of this form as needed.

Getting to know the document

Present Levels of Performance

There are now four sections to this category

Consider the areas of learning listed below and complete only the sections that apply to the student. Include relevant information and data from sources such as initial or most recent evaluations; documentation from classroom performance; parent(s), student, and teacher observations; and curriculum-based and standardized assessments, including MCAS.

Autism-Specific Question: Does the student have needs resulting from the disability that impact progress in the general curriculum, including social and emotional development (e.g., organizational support, generalizing skills, practicing skills in multiple environments)?

If yes, this need will be addressed in the following section(s) of the IEP:

Massachusetts DESE Individualized Education Program

Present Levels of Performance (2): Behavioral/Social/Emotional

PRESENT LEVELS OF ACADEMIC ACHIEVEMENT AND FUNCTIONAL PERFORMANCE: BEHAVIORAL/SOCIAL/EMOTIONAL

Briefly describe current behavioral/social/emotional performance. Consider the use of positive behavioral interventions and supports, and other strategies, to address behavior that impedes learning.	Strengths, interest areas, and preferences	Impact of student's disability on involvement and progress in the general education curriculum or appropriate preschool activities

Bullying Describe any disability-related skills and proficiencies the student needs in order to avoid and respond to bullying, harassment, or teasing. This section must be completed for students who have a disability that affects social skills development; students vulnerable to bullying, harassment, or teasing; and students with autism.		Specify how these needs, if any, will be addressed in the IEP.

Autism-Specific Question: Does the student require any positive behavioral interventions, strategies, and supports to address their behavioral difficulties resulting from autism spectrum disorder?

☐ Yes ☐ No

Autism-Specific Question: Does the student need to develop social interaction skills and proficiencies?

☐ Yes ☐ No

Autism-Specific Question: Does the student have needs related to changes in environment or to daily routines?

☐ Yes ☐ No

Autism-Specific Question: Does the student have needs related to repetitive activities and movements?

☐ Yes ☐ No

Autism-Specific Question: Does the student have needs resulting from their unusual responses to sensory experiences?

☐ Yes ☐ No

If yes to any of the above, these needs will be addressed in the following section(s) of the IEP:

<input type="checkbox"/> Accommodations/Modifications	<input type="checkbox"/> Services Delivery Grid
<input type="checkbox"/> Goals/Objectives	<input type="checkbox"/> Additional Information

Bullying Statement

Bullying	
<p>Describe any disability-related skills and proficiencies the student needs in order to avoid and respond to bullying, harassment, or teasing. This section must be completed for students who have a disability that affects social skills development; students vulnerable to bullying, harassment, or teasing; and students with autism.</p>	<p>Specify how these needs, if any, will be addressed in the IEP.</p>

Disability Specific Questions

Autism-Specific Question: Does the student require any positive behavioral interventions, strategies, and supports to address their behavioral difficulties resulting from autism spectrum disorder?

☐ Yes ☐ No

Autism-Specific Question: Does the student need to develop social interaction skills and proficiencies?

☐ Yes ☐ No

Autism-Specific Question: Does the student have needs related to changes in environment or to daily routines?

☐ Yes ☐ No

Autism-Specific Question: Does the student have needs related to repetitive activities and movements?

☐ Yes ☐ No

Autism-Specific Question: Does the student have needs resulting from their unusual responses to sensory experiences?

☐ Yes ☐ No

Present Levels of Performance (3): Communication

PRESENT LEVELS OF ACADEMIC ACHIEVEMENT AND FUNCTIONAL PERFORMANCE: COMMUNICATION

Briefly describe current communication performance.	Strengths, interest areas, and preferences	Impact of student's disability on involvement and progress in the general education curriculum or appropriate preschool activities

Does the student require the use of augmentative and alternative communication (AAC)? Consider any AAC needs for non-speaking students or those with limited speech.

☐ Yes ☐ No

If yes, describe how the Team will address the student's needs (including acquiring, designing, customizing, maintaining, repairing, and/or replacing AAC device/system).

- ☐ The student needs an AAC device/system at school.
- ☐ The student needs an AAC device/system at home or in other non-school settings to receive a free appropriate public education.
- ☐ The student needs training and/or technical assistance to use the AAC device/system.
- ☐ The student's family needs training and/or technical assistance concerning the AAC device/system.
- ☐ Educators, other professionals, employers, or others who work with the student need training and/or technical assistance concerning the AAC device/system.

These needs will be addressed in the following section(s) of the IEP:

- | | |
|---|---|
| <input type="checkbox"/> Accommodations/Modifications | <input type="checkbox"/> Services Delivery Grid |
| <input type="checkbox"/> Goals/Objectives | <input type="checkbox"/> Additional Information |

Autism-Specific Question: Does the student have needs in the areas of verbal and nonverbal communication, including but not limited to those identified in assistive technology/AAC evaluation(s)?

☐ Yes ☐ No

If yes, these needs will be addressed in the following section(s) of the IEP:

- | | |
|---|---|
| <input type="checkbox"/> Accommodations/Modifications | <input type="checkbox"/> Services Delivery Grid |
| <input type="checkbox"/> Goals/Objectives | <input type="checkbox"/> Additional Information |

Present Levels of Performance (4): Additional Areas (related services - i.e.OT/PT)

PRESENT LEVELS OF ACADEMIC ACHIEVEMENT AND FUNCTIONAL PERFORMANCE: ADDITIONAL AREAS

Additional Areas, as Applicable (such as activities of daily living, health, hearing, motor, sensory, and vision) Briefly describe current performance and any applicable documentation. Please note that parent(s) are only asked to share health information voluntarily.	Strengths, interest areas, and preferences	Impact of student's disability on involvement and progress in the general education curriculum or appropriate preschool activities

Deaf or Hard of Hearing

- ☐ The student is deaf or hard of hearing, and their language and communication needs will be addressed in the following section(s) of the IEP:

<input type="checkbox"/> Accommodations/Modifications	<input type="checkbox"/> Services Delivery Grid
<input type="checkbox"/> Goals/Objectives	<input type="checkbox"/> Additional Information

Blind or Visually Impaired (including Cortical Visual Impairment)

- ☐ Braille is needed and will be addressed in the following section(s) of the IEP:

<input type="checkbox"/> Accommodations/Modifications	<input type="checkbox"/> Services Delivery Grid
<input type="checkbox"/> Goals/Objectives	<input type="checkbox"/> Additional Information

- ☐ Screen readers or other assistive technology are needed and will be addressed in the following section(s) of the IEP:

<input type="checkbox"/> Accommodations/Modifications	<input type="checkbox"/> Services Delivery Grid
<input type="checkbox"/> Goals/Objectives	<input type="checkbox"/> Additional Information

- ☐ Orientation and mobility services are needed and will be addressed in the following section(s) of the IEP:

<input type="checkbox"/> Accommodations/Modifications	<input type="checkbox"/> Services Delivery Grid
<input type="checkbox"/> Goals/Objectives	<input type="checkbox"/> Additional Information

Getting to know the document

Postsecondary Transition Planning

Transition planning form is now embedded into the IEP form rather than an additional section.

Current: Transition Planning Form

TRANSITION PLANNING FORM (TPF)		
<p>Massachusetts requires that beginning when the eligible student is 14 for the IEP developed that year, the school district must plan for the student's need for transition services and the school district must document this discussion annually. This form is to be maintained with the IEP and revisited each year.</p>		
Student:	SASID:	Age:
Date form completed:	Anticipated date of graduation:	Current IEP dates from: _____ to: _____
Anticipated date of 688 referral, if applicable:		

POST-SECONDARY VISION

Write the student's **POST-SECONDARY VISION** in the box below. In collaboration with the family, consider the student's preferences and interests, and the desired outcomes for post-secondary education/ training, employment, and adult living. This section should correspond with the vision statement on IEP 1.

DISABILITY RELATED NEEDS

Write the skills (disability related) that require IEP goals and/or related services in the box below. Consider all skills (disability related) necessary for the student to achieve his/her post-secondary vision.

Page 1 of 2

TRANSITION PLANNING FORM	
Student:	Date form completed:

ACTION PLAN

The **ACTION PLAN** should outline how the student can develop self-determination skills and be prepared both academically and functionally to transition to post-school activities in order to achieve his/her post-secondary vision. Indicate how Special Education/General Education, family members, adult service providers or others in the community will help the student develop the necessary skills. **Disability related needs must also be stated on page 1.**

Develop the **ACTION PLAN** needed to achieve the **POST-SECONDARY VISION** by outlining the skills the student needs to develop and the courses, training, and activities in which the student will participate. Include information on who will help the student implement specific steps listed below in the Action Plan.

- Instruction:** Is there a course of study or specific courses needed that will help the student reach his/her post-secondary vision? Consider the learning opportunities or skills that the student may need. This could include specific general education courses and/or special education instruction, career and technical education, and/or preparation for post-secondary outcomes such as vocational training or community college.
- Employment:** Are there employment opportunities and/or specific skills that will help the student reach his/her post-secondary vision? Consider options such as part-time employment, supported job placement, [service-learning](#) projects, participation in work experience program, job shadowing, internships, practice in resume writing/ interviewing skills, the use of a one-stop resource center and job specific skills in areas such as customer service, technology, etc.
- Community Experiences/ Post School Adult Living:** Are there certain types of community and/or adult living experiences that will help the student reach his/her post-secondary vision? Consider options such as participation in [community-based](#) experiences, learning how to independently access community resources, building social relationships, managing money, understanding health care needs, utilizing transportation options and organizational skills.

Postsecondary Transition Planning

POSTSECONDARY TRANSITION PLANNING*

Complete for eligible students aged 14–22 and update annually. Complete also for students who are 13 and will turn 14 during this IEP period. The dotted lines indicate the pages of this IEP that are dedicated to secondary transition planning.

Postsecondary Transition Briefly describe current performance.	Strengths, interest areas, and preferences	Impact of student's disability on involvement in the general education curriculum and/or specific area of postsecondary transition
Education/training		
Employment		
Community experiences/postschool independent living, if applicable		

The identified areas of postsecondary transition will be addressed in the following section(s) of the IEP:

<input type="checkbox"/> Accommodations/Modifications	<input type="checkbox"/> Services Delivery Grid	
<input type="checkbox"/> Goals/Objectives	<input type="checkbox"/> Additional Information	

Projected date of graduation/program completion:	
Projected type of completion document (diploma, certificate of attainment, or other locally defined completion document):	

Planned Course of Study

What requirements does the student need to meet to receive the type of completion document above? What is the student's planned course of study?

What is the student's current status regarding meeting those requirements?

* The dotted line indicates that this page of this IEP is dedicated to secondary transition planning.

Decision Making & 688 Referral

DECISION-MAKING OPTIONS FOR STUDENT*

Complete for student who has turned 18. Please indicate the decision-making option that the student or court-appointed legal guardian has selected:

- ☐ The student will make their own educational decisions.
- ☐ The student will share decision-making with their parent, caregiver, or other adult.
Individual with whom the student will share decision-making: _____
- ☐ The student has delegated decision-making to their parent, caregiver, or other adult.
Individual to whom the student has delegated decision-making: _____
- ☐ A court has appointed a legal guardian for the student who will make educational decisions.

Name of court-appointed legal guardian:

Date of determination:

TRANSITION TO ADULT SERVICE AGENCY OR AGENCIES—688 REFERRAL

Is the student within 2 years of exiting special education services?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If yes, has the Team discussed whether the student meets the criteria for a 688 referral?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Has a 688 referral been submitted for this student?	<input type="checkbox"/> Yes (If so, date the 688 referral was submitted: _____)* <input type="checkbox"/> No (If so, date the 688 referral will be submitted: _____)* <input type="checkbox"/> The Team has determined that the student does not meet the criteria for a 688 referral.
If yes, please identify the agency to which referral was made:	

* The dotted line indicates that this page of this IEP is dedicated to secondary transition planning.

Current: Accommodations & Modifications

What type(s) of accommodation, *if any*, is necessary for the student to make effective progress?

☐ [Redacted]

What type(s) of specially designed instruction, *if any*, is necessary for the student to make effective progress?

Check the necessary instructional modification(s) and describe how such modification(s) will be made.

<input type="checkbox"/> Content:	<input type="checkbox"/> [Redacted]
<input type="checkbox"/> Methodology/Delivery of Instruction:	<input type="checkbox"/> [Redacted]
<input type="checkbox"/> Performance Criteria:	<input type="checkbox"/> [Redacted]

Accommodations and Modifications

ACCOMMODATIONS AND MODIFICATIONS

Accommodations: List the accommodations the student needs to make progress in the areas of academic achievement and functional performance. Leave blank any boxes that are not appropriate for the student.

	Presentation of Instruction The way information is presented.	Response The way the student responds.	Timing and/or Scheduling The timing and scheduling of the instruction.	Setting and/or Environment The characteristics of the setting.
Classroom accommodations				
Nonacademic settings (lunch, recess, etc.)				
Extracurricular activities				
Community/workplace				

Modifications: List the modifications, if any, that are needed to the student's program so they can meet their goals, make progress, and participate in activities alongside students with and without disabilities. Leave blank any boxes that are not appropriate for the student.

	Content	Instruction	Student Output
Classroom modifications			
Nonacademic settings (lunch, recess, etc.)			
Extracurricular activities			
Community/workplace			

Current: Testing Accommodations

State or District-Wide Assessment			
Identify state or district-wide assessments planned during this IEP period:			
<div></div>			
<p>Fill out the table below. Consider any state or district-wide assessment to be administered during the time span covered by this IEP. For each content area, identify the student's assessment participation status by putting an "X" in the corresponding box for column 1, 2, or 3.</p>			
	1. Assessment participation: Student participates in on-demand testing under routine conditions in this content area.	2. Assessment participation: Student participates in on-demand testing with accommodations in this content area. (See 1 below)	3. Assessment participation: Student participates in alternate assessment in this content area. (See 2 below)
CONTENT AREAS	COLUMN 1	COLUMN 2	COLUMN 3
English Language Arts	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
History and Social Sciences	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mathematics	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Science and Technology	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Reading	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p>1 For each content area identified by an X in the column 2 above: note in the space below, the content area and describe the accommodations necessary for participation in the on-demand testing. Any accommodations used for assessment purposes should be closely modeled on the accommodations that are provided to the student as part of his/her instructional program.</p>			
<div></div>			
<p>2 For each content area identified by an X in column 3 above: note in the space below, the content area, why the on-demand assessment is not appropriate and how that content area will be alternately assessed. Make sure to include the learning standards that will be addressed in each content area, the recommended assessment method(s) and the recommended evaluation and reporting method(s) for the student's performance on the alternate assessment.</p>			
<div></div>			<p>NOTE</p> <p>When state model(s) for alternate assessment are adopted, the district may enter use of state model(s) for how content area(s) will be assessed.</p>

Testing Accommodations

STATE AND/OR DISTRICTWIDE ASSESSMENT/ALTERNATE ASSESSMENT

Identify the state or districtwide assessments planned during the IEP period. Consider MCAS (Grades 3–12), ACCESS (Grades K–12), etc.

--

How does the student participate in state and/or districtwide assessments?

- ☐ The student participates in on-demand assessment with no accommodations under routine conditions in all content areas.
☐ The student participates in on-demand assessment with accommodations.

Please indicate which testing accommodations the student requires:

English Language Arts	Math	Science	Other

☐ The student participates in state and/or districtwide alternate assessment(s).

Please select the subject(s) below in which the student needs alternate assessment(s). Please explain why the student needs alternate assessment(s), and why the alternate assessment you have chosen is appropriate for them.

<input type="checkbox"/> English Language Arts	<input type="checkbox"/> Math	<input type="checkbox"/> Science	<input type="checkbox"/> Alternate Access for ELLs
Explanation:	Explanation:	Explanation:	Explanation:

Getting to know the document

Measurable Annual Goals

Current Performance now referenced as
Baseline

Current: Measurable Annual Goals

Current Performance Levels/Measurable Annual Goals	
Goal #	Specific Goal Focus:
Current Performance Level: What can the student currently do?	
Measurable Annual Goal: What challenging, yet attainable, goal can we expect the student to meet by the end of this IEP period? How will we know that the student has reached this goal?	
Benchmark/Objectives: What will the student need to do to complete this goal?	

Measurable Annual Goals

MEASURABLE ANNUAL GOALS

Please identify the academic and functional goals for this student this year. The goals must be measurable and meet the student's needs that result from their disability to enable them to be involved in and make progress in Early Childhood Outcomes (ages 3–5) or the Massachusetts Curriculum Frameworks (older students). The goals must meet each of the student's other educational needs that result from their disability. Please include additional goals as necessary.

Goal Number:	Goal Area:			
Baseline (What can the student currently do?):				
Annual Goal/Target What skill(s) will the student be expected to attain by the end of this IEP's timeframe?	Criteria What measurement will be used to determine whether the goal has been achieved?	Method How will progress be measured?	Schedule How frequently will progress be measured?	Person(s) Responsible Who will monitor progress?
Short-term objectives and/or benchmarks (intermediate steps between the baseline and the measurable annual goal)				

SCHEDULE OF PROGRESS REPORTING

Explain how and when parent(s) will be periodically informed of the student's progress toward meeting the annual goal(s):

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[illegible]

Participation and Service Delivery

PARTICIPATION IN THE GENERAL EDUCATION SETTING

Can the student's educational needs be met in the general education setting, with or without the use of supplementary aids and services?

☐ Yes ☐ No

If no, provide an explanation of the extent to which the student will not participate in general education. Include a description of the specific supplementary aids and services considered before determining that the student would be removed from a general education class or activity.

SERVICE DELIVERY

Include specially designed instruction, related services, and supports based on peer-reviewed research to the extent practicable (including, if applicable, positive behavioral supports and support/training for school personnel and/or parent[s]). Consider providing services in general education settings before considering other options.

Goal Number(s)	Type of Service	Provided by List job title	Location	Frequency/Duration __ x __ minutes per __- day cycle	Start Date	End Date
A. Consultation (Indirect Services to School Personnel and Parents)						
B. Special Education and Related Services in General Education Classrooms (Direct Service)						
C. Special Education and Related Services in Other Settings (Direct Service)						

Service Delivery Grid - Extended School Year

SERVICE DELIVERY FOR EXTENDED SCHOOL YEAR SERVICES

Describe the specially designed instruction, related services, and supports that the student needs to avoid substantial regression during summer break and to continue to make effective progress.

Goal Number(s)	Type of Service	Provided by List job title	Location	Frequency/Duration __ × __ minutes per __ - day cycle	Start Date	End Date
A. Consultation (Indirect Services to School Personnel and Parents)						
B. Special Education and Related Services in General Education Classrooms (Direct Service)						
C. Special Education and Related Services in Other Settings (Direct Service)						

Extended School Year Transportation Services

- ☒ Transportation will be provided in the same manner as it would be for students without disabilities. (Please note that if the student is placed in a program located at a school **other** than the school they would have attended if not eligible for special education, transportation will be provided.)
- ☐ The student requires transportation supports and/or services as a related service.
- ☐ Student will be transported on a **regular** transportation vehicle with the following assistance, attendants, modifications, and/or specialized equipment and precautions:
- Specify the disability-related need(s) that require support(s) during transportation (e.g., seizures, a tendency for motion sickness, behavioral or communication difficulties):
- ☐ Student will be transported on a **special** transportation vehicle with the following assistance, attendants, modifications, and/or specialized equipment and precautions:
- Specify the disability-related need(s) that require support(s) during transportation (e.g., seizures, a tendency for motion sickness, behavioral or communication difficulties):

Transportation & Schedule Modification

TRANSPORTATION SERVICES

- ☐ Transportation will be provided in the same manner as it would be for students without disabilities. (Please note that if the student is placed in a program located at a school **other** than the school the student would have attended if not eligible for special education, then transportation will be provided.)
- ☐ The student requires transportation supports and/or services as a related service.
- ☐ Student will be transported on a **regular** transportation vehicle with the following assistance, attendants, modifications, and/or specialized equipment and precautions:
- Specify the disability-related need(s) that require support(s) during transportation (e.g., seizures, a tendency for motion sickness, behavioral or communication difficulties):
- ☐ Student will be transported on a **special** transportation vehicle with the following assistance, attendants, modifications, and/or specialized equipment and precautions:
- Specify the disability-related need(s) that require support(s) during transportation (e.g., seizures, a tendency for motion sickness, behavioral or communication difficulties):

SCHEDULE MODIFICATION

Does the student require a different duration to their school program, including the length of their day or year so that they can receive a free appropriate public education?

☐ Yes ☐ No

If yes, what are the student's disability-related needs that require a different schedule?

If yes, describe the change in schedule to the student's educational program.

If the student requires a longer year, please include the services they will receive (including, if applicable, positive behavioral supports and support/training for school personnel and/or parent(s)) during Extended School Year in the service delivery grid below.

Nonparticipation vs Participation

Nonparticipation Justification

Is the student removed from the general education classroom at any time? (Refer to IEP 5—Service Delivery, Section C.)

☐ No

☐ Yes

If yes, why is removal considered critical to the student's program?

IDEA 2004 Regulation 20 U.S.C. §612 (a) (5).550: "... removal of children with disabilities from the regular educational environment occurs **only when** the nature or severity of the disability of a child is such that education in regular classes with the use of supplementary aids and services cannot be achieved satisfactorily." (Emphasis added.)

PARTICIPATION IN THE GENERAL EDUCATION SETTING

Can the student's educational needs be met in the general education setting, with or without the use of supplementary aids and services?

☐ Yes

☐ No

If no, provide an explanation of the extent to which the student will not participate in general education. Include a description of the specific supplementary aids and services considered before determining that the student would be removed from a general education class or activity.

Preparing for Implementation

Trainings:

October 16	DESE Sponsored Training of Trainers
October 27	Allan Blume Training
November 7	Professional Development - Vertical Department Overview
January 31	Professional Development - Present Levels of Performance
March 6	Professional Development - Accommodations and Modifications
March 27	Meeting - Special Education Administrative Assistants
May 14	Parent Information Night with Allan Blume
June 5	Professional Development - Paraprofessional staff Overview

*Ongoing sessions during our department meetings and regular special education meetings.

Thank you for your time.
We look forward to
working collaboratively
as a team as we
navigate this new
format together.

Moving Forward

Superintendent's Performance Goals

Superintendents must identify at least one student learning goal, one professional practice goal, and two to four district improvement goals. Goals should be SMART and aligned to at least one focus Indicator from the Standards for Effective Administrative Leadership. Please review each goal, key actions and benchmarks and then indicate your selection for progress of this goal on the right. Evidence for each goal, key action and benchmark is available in the separate documents entitled Superintendent's Goals 2022-2024.

	Did Not Meet	Some Progress	Significant Progress	Met	Exceeded
<p>Student Learning Goal: <i>Supporting Teaching, Learning, and Sense of Belonging (goal 1)</i></p> <p>To work with the Leadership Council to complete the desired year five outcomes outlined in the adopted Vision2023 Strategic Plan also supported by the two-year adopted School Improvement Plans. Additionally, to facilitate leadership capacity through academic and social emotional supports and resources. (Standard I: Instructional Leadership, Standard II: Management and Operations, Standard III: Family and Community and Standard IV: Professional Culture)</p> <p>Key Actions:</p> <ol style="list-style-type: none"> 1. Participate in School-Based Learning Walks (2 per school, per school year) with the Leadership Council utilizing established and agreed upon "Look Fors" to calibrate teaching & learning expectations system-wide. 2. Collaborate with the Assistant Superintendent of Teaching & Learning and appropriate building administrators to complete a Literacy Needs Assessment utilizing an outside consultant to drive future decisions regarding literacy programming. 3. Work with the Director of Student Services to explore the need for explicit social emotional student programming at both the elementary and secondary level (i.e. Junior High School) to support the Responsive Classroom (i.e. Fly Five) approach in our classrooms. 4. Establish an adopted comprehensive curriculum review cycle and plan, supported by the efforts of the Instructional Council and teachers. 5. Collaborate with the Leadership Council to develop extended day learning opportunities for students in alignment with student achievement data and learning needs. 6. Ensure technology integration in the classroom through hardware resources, software resources, and professional development offerings. <p>Benchmarks:</p> <ol style="list-style-type: none"> 1. Learning Walk calendars and collected data in relation to the "Look Fors." 2. Literacy Needs Assessment Report & Action Plan. 3. Recommendation for explicit social emotional programming. 4. Curriculum review cycle adopted and published. 5. Extended day programming schedules. 6. Professional Development Agendas & Survey Feedback. 7. Strategic Plan and School Improvement Plan(s) presentations. 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	Did Not Meet	Some Progress	Significant Progress	Met	Exceeded
<p>District Improvement Goal: <i>Developing the 2023-2028 Five Year Strategic Plan (goal 2)</i></p> <p>Oversee and facilitate the engagement of school community stakeholders in the development and adoption of a new five year strategic plan (2023-2028) – utilizing the Planning for Success Process. (Standard I: Instructional Leadership, Standard III: Family and Community and Standard IV: Professional Culture)</p> <p>Key Actions:</p> <ol style="list-style-type: none"> Engage with an independent facilitator and/or agency to facilitate a comprehensive and collaborative process to ensure that school community stakeholders have a voice in the development of the school-system's next strategic plan. Work with the Leadership Council to create a full planning team for Planning for Success sessions. Create multiple school community stakeholder opportunities to provide voice and feedback regarding the strategic direction of the school-system (i.e. open forums, town halls, etc.). Review the school-system's overall mission statement. Develop a school-system theory of action to realize the mission of our school-system. Provide regular updates on the strategic planning development process to the school committees. Create a series of strategic objectives, strategic initiatives, and outcomes for the next five years. <p>Benchmarks:</p> <ol style="list-style-type: none"> Create calendar of strategic plan development events. Collected school community stakeholder feedback. Capture data sets that drive strategic planning. Approval by the Joint School Committee of the five year strategic plan at the conclusion of the 2022-2023 school year. Action planning to begin the next strategic plan work during summer of 2023. 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	Did Not Meet	Some Progress	Significant Progress	Met	Exceeded
<p>Professional Practice Goal: <i>New Superintendent Induction Program Completion (goal 3)</i></p> <p>To participate and complete year three of the M.A.S.S. New Superintendent Induction Program (NSIP). Develop skills in strategy development, data analysis, and instructional leadership by actively engaging in the third and final year of the New Superintendent Induction Program. (Standard I: Instructional Leadership, Standard II: Management and Operations and Standard IV: Professional Culture)</p> <p>Key Actions:</p> <ol style="list-style-type: none"> 1. Attend all in-person day long sessions. 2. Complete all NSIP assignments. 3. Participate in all Consultancy Group sessions facilitated by NSIP coach. 4. Meet regularly with assigned NSIP coach. 5. Share examples of lessons, skills, and strategies from NSIP training with the Central Office Leadership Team and the Leadership Council as appropriate. <p>Benchmarks:</p> <ol style="list-style-type: none"> 1. Calendar documents attendance and contact with superintendent coach (process). 2. Verification from NSIP that the Superintendent of Schools actively engaged in the third year of the program (process and outcome). 3. Leadership tools and resources utilized by NSIP program shared at Leadership Council meetings. 4. Completion of the three year NSIP program. 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	Did Not Meet	Some Progress	Significant Progress	Met	Exceeded
<p>District Improvement Goal: <i>Communication Enhancement Strategy (goal 4)</i></p> <p>To develop a communication enhancement strategy that will upgrade the student and family communication platforms utilized by the school-system to strengthen student and family engagement. (Standard II: Management and Operations, Standard III: Family and Community and Standard IV: Professional Culture)</p> <p>Key Actions:</p> <ol style="list-style-type: none"> 1. Review and upgrade the school-system's website. 2. Adopt a school-system mobile app to enhance and streamline communication from school to home. 3. Establish a Superintendent's Office social media account that links to the individual schools' accounts. 4. Create and begin issuing a Central Office Newsletter regarding school happenings. <p>Benchmarks:</p> <ol style="list-style-type: none"> 1. Launch an upgraded school-system website utilizing a new template. 2. Begin offering a school-system APP that will streamline communication from school to home. 3. Establish and regularly utilize social media to share communication from the Superintendent's Office. 4. Distribution of regularly issued Central Office newsletters. 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Superintendent's Performance Rating for Standard I: Instructional Leadership

Rate each focus Indicator and indicate the overall Standard rating below. The following goals relate to Standard I.

Student Learning Goal: *Supporting Teaching, Learning, and Sense of Belonging (goal 1)*

To work with Leadership Council to complete the desired year five outcomes outlined in the adopted Vision2023 Strategic Plan also supported by the two-year adopted School Improvement Plans. Additionally, to facilitate leadership capacity through academic and social emotional supports and resources.

District Improvement Goal: *Developing the 2023-2028 Five Year Strategic Plan (goal 2)*

Oversee and facilitate the engagement of school community stakeholders in the development and adoption of a new five year strategic plan (2023-2028) – utilizing the Planning for Success Process.

Professional Practice Goal: *New Superintendent Induction Program Completion (goal 3)*

To participate and complete year three of the M.A.S.S. New Superintendent Induction Program (NSIP). Develop skills in strategy development, data analysis, and instructional leadership by actively engaging in the third and final year of the New Superintendent Induction Program.

	Unsatisfactory	Needs Improvement	Proficient	Exemplary
I-A. Curriculum: Ensures that all instructional staff design effective and rigorous standards-based units of instruction consisting of well-structured lessons with measureable outcomes.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
I-B. Instruction: Ensures that practices in all settings reflect high expectations regarding content and quality of effort and work, engage all students, and are personalized to accommodate diverse learning styles, needs, interests, and levels of readiness.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
OVERALL Rating for Standard I: Instructional Leadership The education leader promotes the learning and growth of all students and the success of all staff by cultivating a shared vision that makes powerful teaching and learning the central focus of schooling.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Comments and analysis (recommended for any overall rating; required for overall rating of Exemplary, Needs Improvement or Unsatisfactory):				



Massachusetts Department of
ELEMENTARY & SECONDARY
EDUCATION

Student Learning Goal: *Supporting Teaching, Learning, and Sense of Belonging (goal 1)*
To work with Leadership Council to complete the desired year five outcomes outlined in the adopted Vision2023 Strategic Plan also supported by the two-year adopted School Improvement Plans. Additionally, to facilitate leadership capacity through academic and social emotional supports and resources.

Professional Practice Goal: *New Superintendent Induction Program Completion (goal 3)*
To participate and complete year three of the M.A.S.S. New Superintendent Induction Program (NSIP). Develop skills in strategy development, data analysis, and instructional leadership by actively engaging in the third and final year of the New Superintendent Induction Program.

District Improvement Goal: *Communication Enhancement Strategy (goal 4)*
To develop a communication enhancement strategy that will upgrade the student and family communication platforms utilized by the school-system to strengthen student and family engagement.

Unsatisfactory

Needs Improvement

Proficient

Exemplary

II-A. Environment: Develops and executes effective plans, procedures, routines, and operational systems to address a full range of safety, health, emotional, and social needs.

☐☐

9

9

II-E. Fiscal Systems: Develops a budget that supports the district's vision, mission, and goals; allocates and manages expenditures consistent with district- and school-level goals and available resources.

☐☐

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□

The education leader promotes the learning and growth of all students and the success of all staff by ensuring a safe, efficient, and effective learning environment, using resources to implement appropriate curriculum, staffing, and scheduling.

☐☐☐

9

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

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



Rate each focus Indicator and indicate the overall Standard rating below. The following goals relate to Standard III.

Student Learning Goal: *Supporting Teaching, Learning, and Sense of Belonging (goal 1)*

To work with Leadership Council to complete the desired year five outcomes outlined in the adopted Vision2023 Strategic Plan also supported by the two-year adopted School Improvement Plans. Additionally, to facilitate leadership capacity through academic and social emotional supports and resources.

District Improvement Goal: *Developing the 2023-2028 Five Year Strategic Plan (goal 2)*

Oversee and facilitate the engagement of school community stakeholders in the development and adoption of a new five year strategic plan (2023-2028) – utilizing the Planning for Success Process.

District Improvement Goal: *Communication Enhancement Strategy (goal 4)*

To develop a communication enhancement strategy that will upgrade the student and family communication platforms utilized by the school-system to strengthen student and family engagement.

	Unsatisfactory	Needs Improvement	Proficient	Exemplary
III-A. Engagement: Actively ensures that all families are welcome members of the classroom and school community and can contribute to the effectiveness of the classroom, school, district, and community.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
III-C. Communication: Engages in regular, two-way, culturally proficient communication with families and community stakeholders about student learning and performance.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
OVERALL Rating for Standard III: Family & Community Engagement The education leader promotes the learning and growth of all students and the success of all staff through effective partnerships with families, community organizations, and other stakeholders that support the mission of the district and its schools.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Comments and analysis (recommended for any overall rating; required for overall rating of <i>Exemplary</i>, <i>Needs Improvement</i> or <i>Unsatisfactory</i>):				

Superintendent's Performance Rating for Standard IV: Professional Culture

Rate each focus Indicator and indicate the overall Standard rating below. The following goals relate to Standard IV.

Student Learning Goal: *Supporting Teaching, Learning, and Sense of Belonging (goal 1)*

To work with Leadership Council to complete the desired year five outcomes outlined in the adopted Vision2023 Strategic Plan also supported by the two-year adopted School Improvement Plans. Additionally, to facilitate leadership capacity through academic and social emotional supports and resources.

District Improvement Goal: *Developing the 2023-2028 Five Year Strategic Plan (goal 2)*

Oversee and facilitate the engagement of school community stakeholders in the development and adoption of a new five year strategic plan (2023-2028) – utilizing the Planning for Success Process.

Professional Practice Goal: *New Superintendent Induction Program Completion (goal 3)*

To participate and complete year three of the M.A.S.S. New Superintendent Induction Program (NSIP). Develop skills in strategy development, data analysis, and instructional leadership by actively engaging in the third and final year of the New Superintendent Induction Program.

District Improvement Goal: *Communication Enhancement Strategy (goal 4)*

To develop a communication enhancement strategy that will upgrade the student and family communication platforms utilized by the school-system to strengthen student and family engagement.

	Unsatisfactory	Needs Improvement	Proficient	Exemplary
IV-D. Continuous Learning: Develops and nurtures a culture in which staff members are reflective about their practice and use student data, current research, best practices, and theory to continuously adapt practice and achieve improved results. Models these behaviors in his or her own practice.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IV-E. Shared Vision: Successfully and continuously engages all stakeholders in the creation of a shared educational vision in which every student is prepared to succeed in postsecondary education and become a responsible citizen and global contributor.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
OVERALL Rating for Standard IV: Professional Culture The education leader promotes the learning and growth of all students and the success of all staff by nurturing and sustaining a districtwide culture of reflective practice, high expectations, and continuous learning for staff.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

End-of-Cycle Summative Evaluation Report: Superintendent



Superintendent: Michael S. Nelson

Evaluator:

Name Signature Date

Step 1: Assess Progress Toward Goals (Please transfer your rating from the Performance Goals sheets already completed.)

Student Learning Goal (Goal 1) <i>Supporting Teaching, Learning and Sense of Belonging</i>	<input type="checkbox"/> Did Not Meet	<input type="checkbox"/> Some Progress	<input type="checkbox"/> Significant Progress	<input type="checkbox"/> Met	<input type="checkbox"/> Exceeded
District Improvement Goal (Goal 2) <i>Developing the 2023-2028 Five Year Strategic Plan</i>	<input type="checkbox"/> Did Not Meet	<input type="checkbox"/> Some Progress	<input type="checkbox"/> Significant Progress	<input type="checkbox"/> Met	<input type="checkbox"/> Exceeded
Professional Practice Goal (Goal 3) <i>New Superintendent Induction Program Completion</i>	<input type="checkbox"/> Did Not Meet	<input type="checkbox"/> Some Progress	<input type="checkbox"/> Significant Progress	<input type="checkbox"/> Met	<input type="checkbox"/> Exceeded
District Improvement Goal (Goal 4) <i>Communication Enhancement Strategy</i>	<input type="checkbox"/> Did Not Meet	<input type="checkbox"/> Some Progress	<input type="checkbox"/> Significant Progress	<input type="checkbox"/> Met	<input type="checkbox"/> Exceeded

Step 2: Assess Performance on Standards (Please transfer your overall rating from the Supt's Performance Rating pages already completed.)

Unsatisfactory = Performance on a standard or overall has not significantly improved following a rating of *Needs Improvement*, or performance is consistently below the requirements of a standard or overall and is considered inadequate, or both.
Needs Improvement/Developing = Performance on a standard or overall is below the requirements of a standard or overall but is not considered to be *Unsatisfactory* at the time. Improvement is necessary and expected.
Proficient = *Proficient practice is understood to be fully satisfactory. This is the rigorous expected level of performance.*
Exemplary = A rating of *Exemplary* indicates that practice significantly exceeds *Proficient* and could serve as a model of practice regionally or statewide.

	Unsatisfactory	Needs Improvement	Proficient	Exemplary
Standard I: Instructional Leadership (Goals 1, 2 & 3 – Please transfer your overall rating from the Supt's Performance Rating for Standard I page already completed.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Standard II: Management and Operations (Goal 1, 3, & 4 – Please transfer your overall rating from the Supt's Performance Rating for Standard II page already completed.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Standard III: Family and Community Engagement (Goal 1, 2 & 4 – Please transfer your overall rating from the Supt's Performance Rating for Standard III page already completed.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Standard IV: Professional Culture (Goal 1, 2, 3 & 4 – Please transfer your overall rating from the Supt's Performance Rating for Standard IV page already completed.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



End-of-Cycle Summative Evaluation Report: Superintendent

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

☐

Unsatisfactory

☐

Needs Improvement

☐

Proficient

☐

Exemplary

Step 4: Add Evaluator Comments

Comments and analysis are recommended for any rating but are required for an overall summative rating of *Exemplary*, *Needs Improvement* or *Unsatisfactory*.

Comments:

OLD ROCHESTER REGIONAL DISTRICT SCHOOL COMMITTEE MEETING
Marion – Mattapoisett - Rochester, Massachusetts
April 11, 2024

Hybrid Format

Zoom LINK:

<https://oldrochester-org.zoom.us/j/96815845547?pwd=MIJtRVFXOVlPTWVHaUJLcEg3U21lQT09>

Meeting ID: 968 1584 5547

Passcode: 146869

This meeting will be conducted in a hybrid format. School Committee, Administrators and public will have the option of meeting in person in the Media Room located at the Jr. High School at 133 Marion Road, Mattapoisett, MA 02739 or via zoom.

TIME 6:30PM

MEETING TO ORDER

RECOGNITION PRESENTATION

FY25 SCHOOL CHOICE PUBLIC HEARING

I. Approval of Minutes

- A. Regular Meeting: March 7 and 28, 2024**
- B. Executive Session: March 7, 2024**
- C. Budget Subcommittee: March 7, 2024**
- D. Facilities Subcommittee: March 7, 12, 18, and 28, 2024**

II. Consent Agenda

III. Agenda Items Pending

IV. Special Topic Report

V. General

A. School Choice Vote

B. Approval of Student Opportunity Act

C. IEP Improvement Presentation

D. Approval of Donation(s)

E. Superintendent's End-of-Cycle Summative Evaluation Timeline

VI. New Business

A. Policy Review

B. Curriculum

C. Business

1. Financial Report

2. Food Service Report

3. Facilities Report

4. 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. Budget Subcommittee

2. District Agreement Committee

3. Equity Subcommittee

4. Facilities Committee

5. Local School Committee

6. Policy Subcommittee

7. SMEC

8. Tri-Town Education Foundation Fund

- 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: April 9, 2024
SUBJECT: Agenda Items

The following items are on the agenda of April 11, 2024.

I. Approval of Minutes

A. Regular Meeting

Recommendation

That the School Committee review for approval the minutes of March 7, 2024 and March 28, 2024. Please refer to “ORRSC 04112024 March 7 Minutes” and “ORRSC 04112024 March 28 Minutes”.

B. Executive Session Meeting

Recommendation

That the School Committee review for approval the minutes of March 7, 2024.

C. Budget Subcommittee

Recommendation

That the School Committee review for approval the minutes of March 7, 2024. Please refer to “ORRSC 04112024 March Budget Minutes”.

D. Facilities Subcommittee

Recommendation

That the School Committee review for approval the minutes of March 7, 2024, March 12, 2024, March 18, 2024 and March 28, 2024. Please refer to “ORRSC 04112024 March 7 Facilities Minutes”, “ORRSC 04112024 March 12 Facilities Minutes”, “ORRSC 04112024 March 18 Facilities Minutes” and “ORRSC 04112024 March 28 Facilities Minutes”.

E. Superintendent’s End-of-Cycle Summative Evaluation Timeline

Recommendation

That the School Committee hear an update on the timeline of the Superintendent’s End-of-Cycle Summative Report.

V. General

A. School Choice Vote

Recommendation:

That the School Committee vote on School Choice for the 2024-2025 school year.

B. Approval of Student Opportunity Act

Recommendation:

That the School Committee review the Student Opportunity Act. Please refer to “ORRSC 04112024 Student Opportunity Act”.

C. IEP Improvement Presentation

Recommendation:

That the School Committee hear a presentation of the updates to the IEP. Please refer to “ORRSC 04112024 Updated IEP Form 2024”.

D. Approval of Donation(s)

Recommendation:

That the School Committee review the following donations:

- \$500 from the Whittaker family for the Emma Whittaker Scholarship. Please refer to “ORRSC 04112024 Whittaker Donation”.
- \$2,000 from the Mattapoisett Land Trust towards the 7th grade SCOPE Program’s whale watch on June 3rd. Please refer to “ORRSC 04112024 Mattapoisett Land Trust Donation”.
- 24in diameter cast steel plaque from the Survival Team of Volunteers commemorating the 50th anniversary of Survival. Please refer to “ORRSC 04112024 Survival Plaque”.

VI. New Business

C. Business

1. Financial Report

Recommendation

That the School Committee hear a report from Mr. Barber. Please refer to “ORRSC 04112024 Financial Memo” and “ORRSC 04112024 Financial Report”.

2. Food Service Report

Recommendation

That the School Committee hear a report from Mr. Barber. Please refer to “ORRSC 04112024 Food Service Report”.

3. Facilities Report

Recommendation

That the School Committee hear a report from Mr. Barber. Please refer to “ORRSC 04112024 Facilities Report”.

VIII. Future Business

A. Timeline

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

ORR School Committee

June 12, 2024 (Wednesday)
133 Marion Road
Mattapoisett, MA 02739

Joint School Committee

June 20, 2024
133 Marion Road
Mattapoisett, MA 02739

B. Future Agenda Items

- ◆ Administrator Contracts (May)
- ◆ Approval of leases (June)

X. Information Items

Recommendation:

That the School Committee review the District’s Governance Report, the Report on Examination of the Basic Financial Statements and Additional Information and the Federal Award Reports Pursuant to the Uniform Guidance for FY23. Please refer to “ORRSC 04112024 Governance Report”, “ORRSC 04112024 Financials” and “ORRSC 04112024 Federal Award Reports”.

XI. Executive Session

Recommendation:

That the School Committee enter into executive session for purposes of exception #3, To discuss strategy with respect to collective bargaining or litigation if an open meeting may have a detrimental effect on the bargaining or litigating position of the public body and the chair so declares, and exception #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

March 7, 2024 at 6:30 p.m.

Marion – Mattapoisett – Rochester, Massachusetts REGULAR MEETING MINUTES

Members Present: Michelle Smith, Chairperson (in-person), Jason Chisholm, Vice-Chairperson (in-person), Rosemary Bowman (remote), Frances-Feliz Kearns (in-person), Margaret McSweeney (in-person), Matthew Monteiro (in-person), James Muse (remote), April Nye (in-person) and Joseph Pires (remote).

Members Absent: None

Others Present: Michael S. Nelson, Superintendent of Schools; Sharlene Fedorowicz, Assistant Superintendent of Teaching and Learning; Howard Barber, Assistant Superintendent of Finance and Operations; Kristine Licoln, Interim Director of Student Services; Michael Devoll, Principal, ORR High School; Vanessa Harvey, Assistant Principal, ORR High School; Silas Coellner, Principal, ORR Jr. High School; Kelly Chouinard, Assistant Principal, ORR Jr. High School; Lauren Millette, Director of Guidance; Melissa Wilcox, Executive Assistant to Supt.; teachers, parents, students and members of the press.

Meeting was called to order at 6:35 p.m. by Chairperson Smith. Ms. Smith informed everyone in attendance that the meeting was being recorded. Chairperson Smith made the following statement: *This meeting will be conducted in a hybrid format. School Committee, Administrators and public will have the option of meeting in person in the Media Room located at the Jr. High School at 133 Marion Road, Mattapoisett, MA 02739 or via zoom.*

I. Approval of Minutes

A. Regular Minutes

Recommendation

That the School Committee review for approval the minutes of February 1, 2024.

MOTION to approve the regular meeting minutes of February 1, 2024 as presented

MOTION by Ms. Nye

MOTION Seconded by Mr. Monteiro

MOTION PASSED

ROLL CALL: Smith; yes, Bowman; yes, Chisholm; yes, Kearns; yes, McSweeney; yes, Monteiro; yes, Muse; yes, Nye; yes, Pires; yes

C. Budget Subcommittee: February 8, 2024

Recommendation

That the School Committee review for approval the minutes of February 8, 2024.

MOTION to approve the budget subcommittee meeting minutes of February 8, 2024

MOTION by Mr. Monteiro

MOTION Seconded by Mr. Muse

MOTION PASSED

ROLL CALL: Monteiro; yes, Muse; yes, Smith; yes

V. General

A. Approval of Foreign Travel

Recommendation:

That the School Committee review for approval a trip to Portugal and Spain in 2026.

Mr. Devoll introduced Mr. Nailor to overview the trip. He shared they recently had a great trip to Italy and Greece with the students. He shared it was a great authentic experience for the students. He said the trip will be a couple days in Lisbon, a couple days in Portugal and three days in Madrid.

MOTION to approve the trip to Portugal and Spain in February 2026 as presented

MOTION by Ms. Nye

MOTION Seconded by Mr. Monteiro

MOTION PASSED

ROLL CALL: Smith; yes, Bowman; yes, Chisholm; yes, Kearns; yes, McSweeney; yes, Monteiro; yes, Muse; yes, Nye; yes, Pires; yes

B. Approval of Memorandum of Agreement(s)

Recommendation

That the School Committee review for approval the Memorandum of Agreement between the Old Rochester Regional School District and the local school system for the Town of Rochester, the Memorandum of Agreement between the Old Rochester Regional School District and the local school system for the Town of Marion, and the Memorandum of Agreement between the Old Rochester Regional School District and the local school system for the Town of Mattapoisett.

Superintendent Nelson shared that as the committee is aware, the bus contract expires at the end of this year. Mr. Barber and Mr. Jones have done their due diligence in two bid processes. Each district has to approve their own piece, and Rochester has already approved their portion. ORR will enter into a Memorandum of Agreement with each Town as the region is obligated to pay their portion of the bus expenses for grades 7-12.

Mr. Barber explained that there were three packets in the back-up information, one for each Town. The initial bid was for a regional contract but after only one vendor responded with a significant increase, a second bid process was initiated with each Town having their own contract.

School Committee Feedback:

Ms. McSweeney stated she is grateful for Mr. Barber's efforts during this process.

MOTION to approve the Memorandum of Agreements between the Old Rochester Regional School District and the school committees of Marion, Mattapoisett and Rochester upon their approval and award of the transportation contract to Amaral Bus Company, Inc. as the responsive and responsible bidder.

MOTION by Mr. Chisholm

MOTION Seconded by Mr. Monteiro

MOTION PASSED

ROLL CALL: Smith; yes, Bowman; yes, Chisholm; yes, Kearns; yes, McSweeney; yes, Monteiro; yes, Muse; yes, Nye; yes, Pires; yes

C. Approval of Donation

Recommendation

That the School Committee review for approval a \$4,000 donation from Marion resident John Menzel to ORR High School for the purchase of new 3D printers in the engineering classroom.

Mr. Devoll shared that he was contacted by community member Mr. Menzel and he has extensive experience in the fields of engineering and technology. Mr. Menzel expressed interest in wanting to support these subject areas at the high school. They met with Mr. McElroy, Technology Instructor, and he offered to donate \$4,000 for two 3D printers for the tech labs.

MOTION to accept the donation from Mr. Menzel in the amount of \$4,000 as presented

MOTION by Ms. Kearns

MOTION Seconded by Mr. Chisholm

MOTION PASSED

ROLL CALL: Smith; yes, Bowman; yes, Chisholm; yes, Kearns; yes, McSweeney; yes, Monteiro; yes, Muse; yes, Nye; yes, Pires; yes

D. Approval of Grant(s)

Recommendation

That the School Committee review the FY2024 Safe and Supportive Schools Continuation Fund Code 337 in the amount of \$10,000.

Superintendent Nelson explained that as the school committee may recall from last year, this grant was received and approved, and automatically included year two if funding was available from the state. In the first year, four building based teams worked to confirm that curriculum was needed to support the social and emotional needs of students. They explored explicit curriculums and are currently unpacking Fly Five to determine if this is the curriculum to bring forward in the future for school committee approval and implementation. He continued that this work ties directly to the new strategic plan along with the Superintendent's goals approved by the school committees.

MOTION to accept the FY2024 Safe and Supportive Schools Continuation Fund Code 337 in the amount of \$10,000 as presented

MOTION by Ms. Kearns

MOTION Seconded by Mr. Chisholm

MOTION PASSED

ROLL CALL: Smith; yes, Bowman; yes, Chisholm; yes, Kearns; yes, McSweeney; yes, Monteiro; yes, Muse; yes, Nye; yes, Pires; yes

E. Approval of Thrive Act Resolution

Recommendation

That the School Committee discuss proposed Thrive Act (Bill H.495) resolution.

Superintendent Nelson reviewed that at the last school committee meeting Ms. McSweeney brought up this topic for discussion and to consider possible language for the school committee to vote on regarding a Thrive Act Resolution. Ms. McSweeney provided a draft resolution, along with Mr. Galvin, the MTA representative for the regional district.

Ms. McSweeney shared that she was grateful for the support at the last meeting. She explained the draft resolution she provided was from Somerville School District, which she thought was broad and supported what this school committee discussed during the last meeting. Her goal is to have ORR on the list of school committees supporting this bill, which a decision must be made as this is being discussed by legislation in April. She also added community members can write to their legislators in support of this bill as well.

Mr. Monteiro reiterated that he believes there is still other accountability for schools and districts, this just removes MCAS as the one and only measure of accountability but there is a number of other accountability areas for students and schools.

Ms. McSweeney added that she believes the amount of money spent on MCAS could be better spent throughout the school districts in Massachusetts.

MOTION to accept the Somerville draft Thrive Act Resolution as presented

MOTION by Ms. Kearns

MOTION Seconded by Mr. Chisholm

MOTION PASSED

ROLL CALL: Smith; yes, Bowman; yes, Chisholm; yes, Kearns; yes, McSweeney; yes, Monteiro; yes, Muse; yes, Nye; yes, Pires; yes

F. Facilities Condition Assessment Discussion

Recommendation

That the School Committee discuss the current status of the Facilities Condition Assessment.

G. Debt Information Update

Recommendation

That the School Committee hear an update from administration related to the potential bonding.

Superintendent Nelson asked, and Chairperson Smith agreed, that items F and G be discussed together. He shared that as they have discussed over the end of last school year and this year, the debt at Old Rochester will be expiring at the end of FY25. In order to invest in the building after this debt expires, the District is on the clock to have new debt approved in the coming Town Meetings. The Facilities Subcommittee met earlier today to continue discussing this including the process if new debt is moved forward. Within 60 days of the annual town meetings, a vote by the school committee must occur to authorize the District to seek new debt. If such action is taken, the District would notify the Select Board of the three Towns of the proposal, which is still being worked out, to be put on the Town warrants in the spring. He continued that since this is a regional school district, all three Towns must approve this at Town Meeting, which would then move the question to the ballot in each Town to the citizens. Again, all three Towns would need to approve on a yes or no question on the ballot to authorize the District to seek new debt.

School Committee Feedback:

Mr. Monteiro asked if they approved it tonight, they would not be approving the plan. Superintendent Nelson said there is no action this evening, just an update on the process and more in-depth conversations will take place at upcoming meetings.

Mr. Chisholm asked to confirm the 60-day window. Mr. Barber said that if/when the school committee approves it, the Town must approve it within 60 days.

Superintendent Nelson said the next step is moving forward with the Facilities Condition Assessment and the Subcommittee has discussed maintaining the obligation to invest in this building as has this school committee. There is a meeting by the Facilities Subcommittee next week to review the assessment and develop a proposal to bring to this school committee. Preliminary conversations with LeftField, the vendor and internally with the Subcommittee, revolve around items that are at their life expectancy and how to prioritize the most urgent needs such as HVAC and safety. He added that they have also had initial conversations with the Town Administrators and with support of the Facilities Subcommittee, they will develop a communication plan to share this with the constituents as well. He also thanked Mr. Barber and Mr. Jones for their work on this, along with Ms. Nye, Ms. Kearns and Mr. Pires, the members of the Facilities Subcommittee.

H. Approval of Fundraiser

Recommendation

That the School Committee review a fundraiser to benefit the ORRJHS Survival Program.

Mr. Coellner shared that it is the 50th year of Survival at the District. There is a \$100 fee for the program and they are looking to sell stickers to commemorate the 50th year and help support students that may not be able to afford the fee. They may also have a t-shirts.

Mr. Monteiro suggested maybe they could also make similar magnets.

MOTION to approve the sticker fundraiser for the Survival Program as presented

MOTION by Mr. Monteiro

MOTION Seconded by Mr. Chisholm

MOTION PASSED

ROLL CALL: Smith; yes, Bowman; yes, Chisholm; yes, Kearns; yes, McSweeney; yes, Monteiro; yes, Muse; yes, Nye; yes, Pires; yes

VI. New Business

C. Business

1. Financial Report

Mr. Barber reported that the Old Rochester Regional School District currently has \$11,023 available of the general funds appropriated in the 2024 Fiscal Year. Per the attached Year to Date Budget Report by Department, we are able to identify how our funds are either encumbered or expended. This report recognizes the activity of the total \$20,870,296 authorized to the Old Rochester Regional School District.

- \$ 20,870,296 - **General Funds Approved**
- \$ 20,859,273 – Obligations Paid or Encumbered Year to Date
- \$ **11,023** - **Remaining Available Funds**

The Old Rochester Regional School District currently has \$100,000 available for funding referenced as Capital Stabilization. These funds will be motioned to transfer into a separately identified account from 2024 Fiscal Year.

- \$ 100,000 - **Capital Stabilization Approved**
- \$ 0 – Obligations Paid or Encumbered Year to Date
- \$ **100,000** - **Remaining Available Funds**

2. Food Service Report

Mr. Barber reported the following Food Service Report from Food Service Director Jill Henesey:

- Friendly reminder that all students are eligible to receive one (1) Free Breakfast and one (1) Free Lunch per school day; any extra items are available for purchase this year; limited snacks, beverages and second entrees at an extra cost.
- Had a successful week serving the students in the Math Acceleration program.
- Currently working on procuring food and supplies for next year.
- Meal participation continues to be strong.

Students Receiving Free and Reduced Meals:

Free: 246 → 24%

Reduced: 31 → 3%

Chairperson Smith asked to confirm that 246 is the amount of free applications. Mr. Barber confirmed yes, and families can apply throughout the year. Ms. Nye agreed, and wanted to ensure families know they can apply throughout the year if their circumstances change. Ms. Kearns asked if food shortages are still occurring as happened in the beginning of the school year. Mr. Barber said Ms. Henesey is adjusting as needed if resources are not available.

3. Facilities Report

Mr. Barber reported the following Facilities Report from Facilities Director Eugene Jones:

- Completed Fire Alarm testing.
- Completed fire sprinkler testing.
- Completed ANSUL fire suppression system service.
- Town installed new School Zone lights on each side of RTE6. Programming scheduled.
- Installed new card access to loading dock entry.
- Repaired/conducted preventative maintenance on all facility equipment, machinery and systems.

4. Budget Transfers

Mr. Barber explained that included in the approved Fiscal Year June 30, 2024 operating budget for the Old Rochester Regional School District (ORRS) were specified funds in the amount of \$100,000 for Capital Stabilization. The school department is requesting for the \$100,000 to be approved for transfer to the Capital Stabilization fund.

MOTION to approve the Old Rochester Regional School District to transfer \$100,000 to the Capital Stabilization account. These funds will be moved from the general operating funds, as designated at the ORRSD budget hearing on March 15, 2023.

MOTION by Ms. Kearns

MOTION Seconded by Ms. Nye

MOTION PASSED

ROLL CALL: Smith; yes, Bowman; yes, Chisholm; yes, Kearns; yes, McSweeney; yes, Monteiro; yes, Muse; yes, Nye; yes, Pires; yes

X. Information Items

Recommendation:

That the School Committee review the District's FY24 Excess & Deficiency or more commonly known as "E&D" amount has been certified by the MA DLS.

Along with the financial reports, Mr. Barber reviewed the information item of the excess and deficiency calculation for FY2024.

CHAIRPERSON'S REPORT

Chairperson Smith stated the following: *As the State of the Union address is tonight, I started thinking of our "Union" in other words, "our schools". And just like most past presidents have said as they being their State of the Union address with "The State of the Union is good." So I will say, Old Rochester Regional is good. We have some great things happening at Old Rochester Regional high School. Is there room for improvement, always. Is there room for improvement, always. Is there room for growth, yes. Fortunately the administrators, teachers, staff, students, parents and school committee members are invested and working together to continue to move forward and grow. Thank you for your continued hard work and an extra shout out to our high school seniors who are preparing to make decisions that will direct them into their adult lives. In 1790 George Washington's address was only 833 words and is believes to have lasted less than ten minutes. I am glad my report today was less than his.*

CENTRAL OFFICE ADMINISTRATORS REPORT

Superintendent Nelson informed the school committee that the Superintendent's Newsletter was recently released and is the bulk of his report. He also shared the ORRconnect Facebook page is gaining followers as well.

School Committee Feedback:

Ms. Nye shared support for the ORRconnect app and Facebook meeting.

Dr. Fedorowicz reported the following:

We had our Family Literacy night which was held on Feb 7th at the ORR cafeteria to showcase the new K-6 IntoReading curriculum through an overview presentation followed by teacher-led small group presentations per grade level where families were able to look at the books, materials, resources and digital components. A special thank you to the PTO for the giveaway baskets and to our teachers that participated to share the new literacy curriculum. We closed out the second learning walk at the High School for this year, and our last learning walk for ORR Junior High School is next Wednesday. It is rewarding to see teachers delivering well-planned instruction and routine and students are taking ownership of the work. Thank you to our teachers for all of their hard work. Yesterday, Wednesday, March 6 was our second to last professional development day. It is hard to believe we only have one more before the end of the year. The High School had an offering on Portrait of a Graduate by Mr. Devoll, in line with our Vision2028 and Ms. Harvey led a Freshman Seminar. At the Junior High School, professional development consisted of MTSS or tiered instruction and working on classroom management. Our teachers will be focusing on Data Analysis, Small Group Planning and Progress Monitoring with the new literacy curriculum implementation. During our New Teacher mentoring today, Kris Lincoln provided a thorough overview of the Student Services office which included an eloquent presentation and activities related to accommodations

and modifications to help new teachers better understand the learning services provided for our students. Thank you Kris. On Tuesday, we had another Project 351 workshop on the ORR Campus where the Junior High School and some High School students met and were able to collaborate on leadership and sense of belonging scenarios. In meeting and working with students, they were excited and engaged, and worked so well together. The upper elementary students from all three districts met before lunch as a team on the same workshop. This was organized by Ms. Millette, which then concluded in a collaborative lunch. On March 14, we will be holding a community input and feedback forum on the 3-year Student Opportunity Act (or SOA) plans. Unlike the Vision2028, this is a smaller, more targeted plan that identifies where data reveals gaps in student learning opportunities and outcomes for the student groups such as low income or students with disabilities. The SOA plan serves to describe how we will utilize evidence-based approaches and strategies to address closing learning gaps for these student groups. More details on the March 14 Community forum are forthcoming in this week's SMORES. We hope you can attend. Last- what a phenomenal performance by our elementary and secondary students at the FORM chorus concert. The teachers and students are so talented and it was a pleasure to be able to hear them sing and perform. Congratulations to them and a special thank you to FORM. That concludes information from the Office of Teaching and Learning.

PRINCIPAL'S REPORT

ORRHS Principal Devoll reported the following:

High School student enrollment, through 2/27/24: 609

Junior Wesner Archelus wins Track State Championship!

ORRHS Junior Wesner Archelus captured the Division 4 State championship in the 55M Hurdles!

Steam the Streets

Old Rochester Regional High School hosted its first STEAM the Streets assembly for students on February 15.

Steam the Streets is a nonprofit organization that aims to provide high schools with a deeper dive into the world of STEM- and art-related career paths through interactive programming. In collaboration with Mass Hire, the group encourages students to engage in career discovery by humanizing career fields through multimedia presentations.

Upcoming Dates

3/12 FORM Concert, 7pm

3/14 Delayed Start

3/26-27 Grade 10 ELA MCAS

Mr. Devoll added that over 100 people attended the information night for 8th grade families with students entering the high school next year. Ms. Nye added that as a parent, she is thankful to the administration for the event and making it as informative as possible. She said her son cannot wait to be a Bulldog and he received great information during the day as an 8th grader as well.

ORRJHS Principal Coellner reported the following:

Principal Collener read a thank you letter regarding the book drive community member Kathleen Flaherty Sites.

She acknowledged and thanked the students for their voluminous number of books collected for the Mattapoissett Library book sale which will help the Friends subsidize items and programs in the library. He shared that at his recent roundtable with students was great. He also invited the school committee and public to the upcoming drama production.

CURRENT ENROLLMENT:

Grade 7 - 194

Grade 8 - 238

SCHOOL CHOICE:

Grade 7 - 11

Grade 8 - 24

TOTAL: 432

TOTAL: 35

ACKNOWLEDGEMENTS:

On Friday and Saturday, March 8th and 9th, the Annual Music Festival is being held at New Bedford High School. The following students from the JHS have been selected to participate in this event under the direction of Mrs. Angie Vaughn (Chorus Teacher) and Mr. Richard Laprise (Band Teacher);

Band:

Brianna Cabral - Clarinet

Mara Donnelly - Flute

Joshua Marcolini - Tenor Saxophone

Rebecca Schaefer - Trumpet

Sophie Zhou - Trombone

Mixed Chorus:

Isabella Perez-Dormitzer

Erin Root

Students of the Month for January:

Red Team: Aurora Froes and Richard Redsicker

Blue Team: Ava Dzerkacz and Oliver Hutchison

Orange Team: Caden Gonsalves and Claire Vergoni

Green Team: Rebecca Schaefer and John Ferreira

Exploratory Team: Isabella Hollie and Rose Bouley

AFTERSCHOOL STUDENT ACTIVITIES OFFERED:

Jazz Band/Band

Crochet & Knitting Club

GSA Club

Ski and Board Club

Drama Club

SPORT CLINICS:

Football - February

Girls Soccer - March and April

Boys Soccer – March

JHS STUDENT NEWS:

ORR JHS - DRAMA PRODUCTION - “Romeo & Winifred”

On Saturday, March 16 @ 7:00pm and Sunday, March 17 @ 2:00pm, students from the JHS will perform the production of “Romeo & Winifred” directed by: Kate Fisheman.

This is the 3rd attempt at this show (you know, the third is a charm). The first was shut down the week of production by COVID. The second attempt had too many obstacles and too many students who dropped out in order to complete the show. This year, the cast members have been doing a fantastic job at preparing for this show and its success!

Leads: Romeo - Ben Graham; Winifred - Keira Canto

Co-starring: Erin Root as Friar Tuck and Ava LaPointe as Mercutio

In total there are 30 actors and behind the scenes an additional 8 including the stage manager, Allison Alford. This is a great show of student participation! Also, an extended “thank you” to Beth Faria (our Spanish Teacher) and Cat Nunes (Sr. at ORR High School) for their donated time at the rehearsals to make this performance such a success as well.

RECENT EVENTS:

1/30 & 2/6/24 CPI training took place for new staff and for key members with expired certification

2/8 & 2/29 “Schedule Meeting” took place with teacher volunteers to discuss schedule change ideas for the remainder of FY23/24 school year and future years

2/9/24 The Life Skills classroom joined the High School Life Skills students on a field trip to Wonderbowl

2/12-2/16 Spirit week took place for students and staff

2/14/24 School Council took place - Agenda items discussed were: Budget and Teacher Evals
2/15/24 Hosted Wareham High School staff to observe and discuss the YONDR Pouch program
2/15 & 16 Grade 7 Survival and SCOPE assemblies took place during Advisory
2/26/24 NAEP testing took place for selected Grade 8 students
2/27/24 Project 351 Playbook Workshop #3 took place for students in grades 7-12
2/28/24 I held the first "Student Voice" meeting. Items discussed were: "What do you like about school? What don't you like about school? What are your thoughts on the schedule; What are your thoughts on Advisory and RTI?"
3/5/24 The FORM Choral Concert took place. 31 students performed from the JHS under the direction of Mrs. Vaughn.

UPCOMING EVENTS:

3/12/24 The FORM Instrumental Concert will take place. 57 Grade 7 students and 49 Grade 8 students from the JHS band under the direction of Mr. Laprise will be performing.
3/15/24 Grade 8 National Latin Exam will take place
3/18/24 The Life Skills classroom will join the High School Life Skills students for a field trip to the Zeiterion Theatre to see "360 All Stars School Time" performance. This is a community based instruction and promotes the use of academic and functional skills in a students' natural environment.
3/20/24 JHS School Council meeting

VII. School Committee

B. Committee Reports

Budget Subcommittee – Mr. Nelson shared that this was one of the hardest budget seasons he has been a part of. He received well-intentioned requests from administration but due to the cost of doing business with a level service budget there is still a significant increase and going to be challenging conversations and decisions coming up. More information will be shared in the coming weeks regarding transportation, insurances and benefits at the regional and contracted obligations in the budget.

District Agreement Committee – no report.

Equity Subcommittee – Ms. Kearns reported they have not met since last meeting and the next meeting is March 28th.

Facilities Committee – no report.

Local School Committee- Mr. Muse reported that Mattapoisett has not met. Mr. Chisholm reported they met last on February 29th and the next meeting is April 4th. Chairperson Smith shared the Marion meets next week.

Policy Subcommittee- Ms. McSweeney reported that they met in February. They added a reference to IJ-R based on a community member recommendation. The next meeting is June, but hoping to schedule one sooner.

SMEC – Ms. Bowman reported the March meeting focused on the budget.

Tri-Town Foundation Fund – Ms. McSweeney reported that they are meeting next week to discuss grant opportunities and advertising.

Superintendent Nelson reviewed the future timeline and stated the next meeting is scheduled for April 11, 2024 at 6:30 p.m. and the Joint Meeting is scheduled for March 28, 2024.

OPEN COMMENTS: Chairperson Smith read the following statement:

Public comment is governed by approved school committee policy. Per the committee's policy, we will offer up to 30 minutes for public comments this evening. Public comment is not a discussion, debate, or dialogue between individuals and the school committee. However, the committee takes any public comment made seriously and appreciates hearing from the public. Anyone looking to provide a public comment must be acknowledged by the Chairperson before addressing the committee. Those making a public comment will have up to three minutes to address the committee and must start their comment by stating their name and the town they reside in. For those in person there is a sign in sheet for those looking to make a public comment located on sidewalk and those on

zoom, you can send a message in the chat with your name and the town you reside in. The chairperson will alternate between in-person and zoom participants. The school committee reserve the right to address any comment that present incorrect information at our next meeting.

There were no open comments.

XI. Executive Session

Recommendation:

That the School Committee enter into executive session for purposes of exception #3, to discuss strategy with respect to collective bargaining or litigation if an open meeting may have a detrimental effect on the bargaining or litigating position of the public body and the chair so declares, and exception #7, to comply with the provisions of any general or special law or federal grant-in-aid requirements.

MOTION to enter into executive session at 7:41 p.m. for purposes of exception #3, to discuss strategy with respect to collective bargaining or litigation if an open meeting may have a detrimental effect on the bargaining or litigating position of the public body and the chair so declares, and exception #7, to comply with the provisions of any general or special law or federal grant-in-aid requirements only to return to regular session to adjourn.

MOTION by Mr. Muse

MOTION Seconded by Mr. Chisholm

MOTION PASSED

ROLL CALL: Smith; yes, Bowman; yes, Chisholm; yes, Kearns; yes, McSweeney; yes, Monteiro; yes, Muse; yes, Nye; yes, Pires; yes

MOTION to exit executive session at 7:51 p.m. to return to regular session only to adjourn.

MOTION by Ms. Kearns

MOTION Seconded by Mr. Monteiro

MOTION PASSED

ROLL CALL: Smith; yes, Bowman; yes, Chisholm; yes, Kearns; yes, McSweeney; yes, Monteiro; yes, Muse; yes, Nye; yes, Pires; yes

MOTION to adjourn at 7:52 p.m.

MOTION by Mr. Muse

MOTION Seconded by Mr. Chisholm

MOTION PASSED

ROLL CALL: Smith; yes, Bowman; yes, Chisholm; yes, Kearns; yes, McSweeney; yes, Monteiro; yes, Muse; yes, Nye; yes, Pires; yes

Respectfully Submitted,

Melissa Wilcox

Recording Secretary

OLD ROCHESTER REGIONAL SCHOOL COMMITTEE

March 28, 2024 at 6:30 p.m.

Marion – Mattapoisett – Rochester, Massachusetts REGULAR MEETING MINUTES

Members Present: Michelle Smith, Chairperson (remote), Rosemary Bowman (remote), Frances-Feliz Kearns (in-person), Margaret McSweeney (remote), Matthew Monteiro (in-person), James Muse (in-person), April Nye (in-person) and Joseph Pires (remote).

Members Absent: Jason Chisholm

Others Present: Michael S. Nelson, Superintendent of Schools; Sharlene Fedorowicz, Assistant Superintendent of Teaching and Learning; Howard Barber, Assistant Superintendent of Finance and Operations; Michael Devoll, Principal, ORR High School; Silas Coellner, Principal, ORR Jr. High School; Lauren Millette, Director of Guidance; Melissa Wilcox, Executive Assistant to Supt.; teachers, parents, students and members of the press.

Meeting was called to order at 6:35 p.m. by Chairperson Smith. Ms. Smith informed everyone in attendance that the meeting was being recorded. Chairperson Smith made the following statement: *This meeting will be conducted in a hybrid format. School Committee, Administrators and public will have the option of meeting in person in the Media Room located at the Jr. High School at 133 Marion Road, Mattapoisett, MA 02739 or via zoom.*

FY25 BUDGET PUBLIC HEARING

Chairperson Smith opened the public hearing at 6:39pm.

Superintendent Nelson began the discussion explaining that as the committee has been updated throughout the last few months, this has been a difficult budget season with cost drivers including inflation, transportation and special education costs. He recognized that it is difficult times for the towns in our districts, and across the state and nation. He believes the district is presenting a fiscally responsible proposed budget.

Mr. Barber presented the proposed FY25 budget. He thanked the staff and administration for their feedback and input on building the budget. He also thanked the town officials and finance committees for the feedback and collaboration.

Mr. Barber shared the vision for the schools:

- Is dedicated to creating a safe and nurturing learning environment that offers inclusive and engaging educational experiences.
- Through collaborative relationships with our school community members, we strive to foster a respectful culture that prioritizes academic excellence and social emotional readiness.
- Our primary objective is to provide every student with the necessary skills and developed mindset to embrace future opportunities and become responsible, lifelong learners and contributing global citizens.

He then discussed the core values for the schools:

THINK:

Cultivate a culture of academic rigor and integrity, which encourages critical thinking, creative thinking, collaboration and effective communication.

LEARN:

Strive for academic excellence in educating the whole child through authentic, rigorous and evidence-based learning opportunities that foster real world application and a continuous pursuit of learning.

CARE:

Ensure a caring and safe environment for all school community members by promoting a sense of belonging and respect for all.

Mr. Barber explained the administration and budget subcommittee worked to create a budget the supports the following priorities:

- Ensuring high expectations of teaching and learning for all students
- Efficiency and cost-effectiveness measures
- Strategic staffing and professional development
- Data-driven decision-making

Mr. Barber reviewed the budget development process, which primarily takes place from October through May each year.

Preparation and Planning:

Superintendent, school administrators and other stakeholders analyze past budgets, assess current financial status and set budgetary goals for the upcoming fiscal year.

Budget Proposal Creation:

Based on the planning stage, a preliminary budget proposal is developed. This proposal outlines anticipated revenues, expenditures and allocations for different programs and departments.

The budget proposal may include funding for personnel salaries, benefits, instructional materials, technology, facilities maintenance, transportation and other operational costs.

School Committee Budget Approval:

After incorporating feedback and making necessary adjustments, the final Superintendent's Budget proposal is presented to the School Committee and community at a Budget Public Hearing for approval.

The School Committee reviews the budget, conducts discussions and may vote to approve or make additional changes before finalizing the budget.

Final Budget Approval:

Once the budget is approved by the School Committee, the School Committee's Proposed Budget is presented at the Annual Town Meeting.

The Superintendent or designated representative attends the Annual Town Meeting to offer any additional information in support of the School Committee's Proposed Budget.

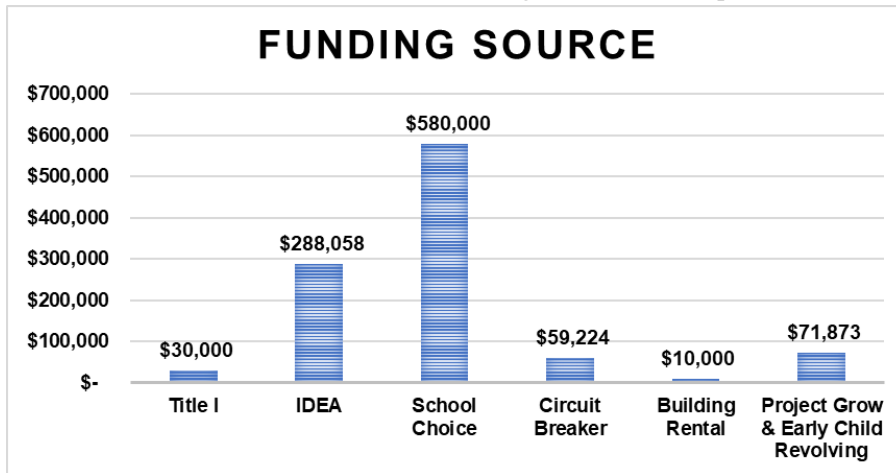
Next, Mr. Barber reviewed the four areas of the financial overview:

- Grants and Other Special Revenues
- General Funds
- Bond and BAN Funds
- Capital Stabilization

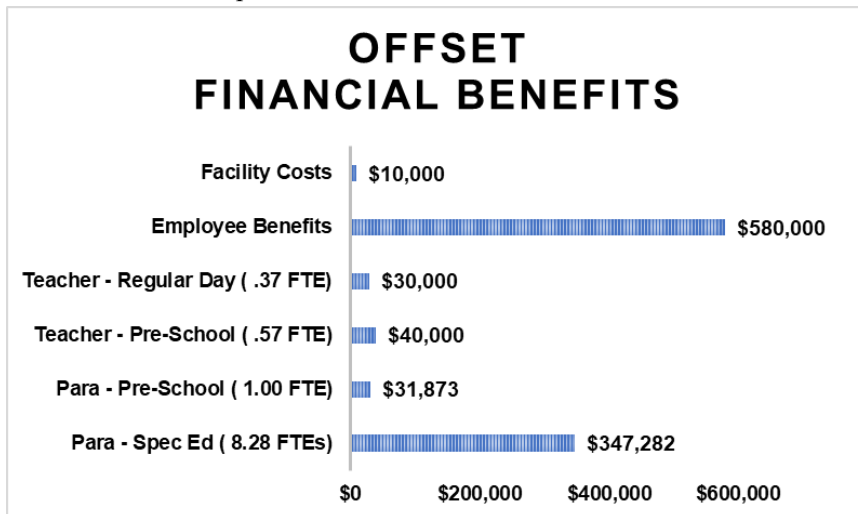
Mr. Barber explained that grants and other special revenues are alternative funding used to supplement and reduce necessary general funds. He explained the funding offsets shown below by building or department.

Building/ Department	Funding Offsets
Old Rochester Junior High	\$ 167,934
Old Rochester High School	\$ 281,221
Central Office	\$ 580,000
Facilities	\$ 10,000
Total FY25 Budget	\$ 1,039,155

Next, Mr. Barber reviewed the sources of the grants and other special revenues as shown below.



Then, Mr. Barber explained where these funds are used as shown below.



Next, Mr. Barber reviewed the general funds, which is the primary source of funding for academics, athletics, student services, facilities, technology and transportation. He showed the amounts of the budget based on these budgetary groups.

Building/ Department	District Budget
Old Rochester Junior High	\$ 4,883,207
Old Rochester High School	\$ 7,531,980
Athletic Department	\$ 339,873
Central Office	\$ 4,696,711
Student Services	\$ 367,588
Technology	\$ 389,933
Facilities	\$ 1,799,616
Transportation	\$ 893,120
Total FY25 Budget	\$ 20,902,029
Total FY24 Budget	\$ 20,182,170
	\$ 719,859
	3.57%

A comparison of the general funds from FY24 to the proposed FY25 budget was presented.

Building/ Department	Fiscal Year 2025	Fiscal Year 2024	Department Changes
Old Rochester Junior High	\$ 4,883,207	\$ 4,789,098	\$ 94,109
Old Rochester High School	\$ 7,531,980	\$ 7,247,418	\$ 284,562
Athletic Department	\$ 339,873	\$ 310,143	\$ 29,730
Central Office	\$ 4,696,711	\$ 4,564,911	\$ 131,800
Student Services	\$ 367,588	\$ 364,086	\$ 3,502
Technology	\$ 389,933	\$ 303,888	\$ 86,045
Facilities	\$ 1,799,616	\$ 1,834,626	\$ (35,010)
Transportation	\$ 893,120	\$ 768,000	\$ 125,120
Total ORR General Funds	\$ 20,902,029	\$ 20,182,170	\$ 719,859

Next, Mr. Barber provided a financial overview of Bond and BAN funds.

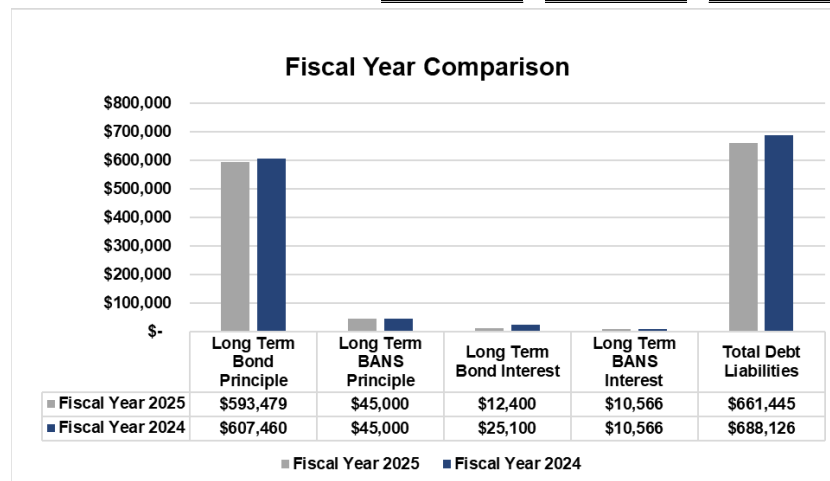
- **Bond**
 - Typically a long-term financial instrument used to raise funds for capital projects like building new schools or renovating existing facilities.
 - Investors purchase bonds, and the issuer (in this case, the public school department) repays the principal amount along with interest over time.
 - Bonds often require voter approval and may have specific restrictions on how the funds can be used.
- **BAN (Bond Anticipation Note):**
 - Short-term debt instrument used to bridge the gap between immediate funding needs and the issuance of long-term bonds.
 - BANs are usually issued with the expectation that they will be paid off using proceeds from future bond sales.
 - They are often used for temporary funding needs such as pre-construction costs or equipment purchases before the full bond amount is available.

Mr. Barber reviewed the funding as shown below and reminded the School Committee that FY25 is the final year for the current long-term bond principal and interest as they have heard in recent meetings from administration.

Debt Liability	Fiscal Year 2025
Long Term Bond Principle	\$ 593,479
Long Term BANS Principle	\$ 45,000
Long Term Bond Interest	\$ 12,400
Long Term BANS Interest	\$ 10,566
Total Debt Liabilities	\$ 661,445

Mr. Barber provided a comparison for the School Committee as well.

Debt Liability	Fiscal Year 2025	Fiscal Year 2024	Variance
Long Term Bond Principle	\$ 593,479	\$ 607,460	\$ (13,981)
Long Term BANS Principle	\$ 45,000	\$ 45,000	\$ -
Long Term Bond Interest	\$ 12,400	\$ 25,100	\$ (12,700)
Long Term BANS Interest	\$ 10,566	\$ 10,566	\$ -
Total Debt Liabilities	\$ 661,445	\$ 688,126	\$ (26,681)



Next, Mr. Barber reviewed Capital Stabilization.

Purpose:

Established by a public school district to reserve money specifically for major capital projects and expenses beyond the regular operating budget.

Funding Source:

Through appropriations from the district's budget, surplus funds, allocations from governments, or a portion of proceeds from long-term financing like bond issuances.

Usage Restrictions:

Strictly reserved for capital expenditures such as building renovations, infrastructure upgrades, and technology investments, *not for operational or reoccurring expenses.*

Financial Management:

Managed with a long-term perspective, employing strategies like investments to grow the fund while maintaining liquidity for future projects.

Benefits:

Provides financial stability for planned capital projects, flexibility for unforeseen infrastructure challenges, and the ability to fund larger-scale improvements without relying solely on immediate budget allocations.

Mr. Barber reviewed the below assessment based on a five-year enrollment average.

FY 2025 Assessment Summary		Capital Stabilization	
	Marion	\$	30,920
	Mattapoissett	\$	35,520
	Rochester	\$	33,560
	Total	\$	100,000

FY 2024 Assessment Summary		Capital Stabilization	
	Marion	\$	29,893
	Mattapoissett	\$	36,353
	Rochester	\$	33,754
	Total	\$	100,000

Changes		Capital Stabilization	
	Marion	\$	1,027
	Mattapoissett	\$	(833)
	Rochester	\$	(194)
	Total	\$	-

Capital	
	3.437%
	-2.291%
	-0.576%

Then, Mr. Barber shared a summary by department of the combined totals of general funds, debt and capitalization.

Department		Proposed	Approved	Budget
Code	Department	Fiscal Year	Fiscal Year	Variance
		2025 Budget	2024 Budget	
001	School Committee	\$ 101,600	\$ 99,200	\$ 2,400
004	Superintendents Office	\$ 729,038	\$ 692,030	\$ 37,007
007	School Administration	\$ 1,142,544	\$ 1,105,102	\$ 37,442
010	General School	\$ 335,152	\$ 287,654	\$ 47,498
016	Art	\$ 303,428	\$ 288,356	\$ 15,072
024	ELL Program	\$ 29,181	\$ 28,928	\$ 252
025	English	\$ 1,348,346	\$ 1,302,298	\$ 46,048
027	World Languages	\$ 830,125	\$ 847,223	\$ (17,098)
028	Guidance	\$ 642,722	\$ 598,713	\$ 44,009
037	Mathematics	\$ 1,146,431	\$ 1,106,696	\$ 39,735
040	Media Services	\$ 206,587	\$ 197,517	\$ 9,070
043	Music	\$ 256,307	\$ 287,781	\$ (31,474)
049	Physical Education	\$ 452,953	\$ 446,207	\$ 6,746
052	Science-Technology Program	\$ 1,600,756	\$ 1,529,381	\$ 71,375
055	Social Studies	\$ 1,081,148	\$ 1,034,793	\$ 46,355
058	Extra Curricular	\$ 102,236	\$ 100,685	\$ 1,551
061	Curriculum/Professional Devel	\$ 4,700	\$ 4,700	\$ -
067	Program For The Gifted	\$ 5,500	\$ 5,500	\$ -
070	Athletics	\$ 353,123	\$ 323,393	\$ 29,730

Department Code	Department	Proposed Fiscal Year 2025 Budget	Approved Fiscal Year 2024 Budget	Budget Variance
076	Health Services	\$ 186,281	\$ 175,922	\$ 10,359
079	Transportation	\$ 765,000	\$ 660,000	\$ 105,000
085	Miscellaneous	\$ 39,850	\$ 39,850	\$ -
088	Operation & Maintenance	\$ 1,799,616	\$ 1,834,626	\$ (35,010)
091	Fixed Charges	\$ 3,975,500	\$ 3,874,607	\$ 100,893
093	Technology Lab	\$ 389,933	\$ 303,888	\$ 86,045
100	Special Educ Administration	\$ 132,838	\$ 129,336	\$ 3,502
103	Learning Support Center 1 Shs	\$ 1,077,726	\$ 1,039,823	\$ 37,903
106	Individual Services Program	\$ 177,022	\$ 183,616	\$ (6,594)
109	Learning Support Center 2 Jhs	\$ 541,066	\$ 504,665	\$ 36,401
112	Individual Services Program Jhs	\$ 266,947	\$ 306,820	\$ (39,873)
118	Speech	\$ 107,134	\$ 102,282	\$ 4,852
121	Support Services	\$ 292,948	\$ 290,887	\$ 2,061
124	Home Tutor	\$ 8,000	\$ 8,000	\$ -
127	Psychological Services	\$ 340,773	\$ 327,291	\$ 13,482
130	Sped Pupil Transportation	\$ 123,120	\$ 108,000	\$ 15,120
133	Sped Program With Others	\$ 6,400	\$ 6,400	\$ -
500	Debt Serv Capital Short Term	\$ 661,445	\$ 688,126	\$ (26,681)
707	Capital Improvement	\$ 100,000	\$ 100,000	\$ -
		<u>\$ 21,663,474</u>	<u>\$ 20,970,296</u>	<u>\$ 693,178</u>

In the next part of the presentation, Mr. Barber reviewed the significant changes to the FY25 proposed budget.

Building/ Department	Fiscal Year 2025	Fiscal Year 2024	Department Changes	Notes
Old Rochester Junior High	\$ 4,883,207	\$ 4,789,098	\$ 94,109	Union Contract Compensation
Old Rochester High School	\$ 7,531,980	\$ 7,247,418	\$ 284,562	Union Contract Compensation, Long-Term Sub
Athletic Department	\$ 339,873	\$ 310,143	\$ 29,730	Union Contract Coaching positions
Central Office	\$ 4,696,711	\$ 4,564,911	\$ 131,800	Plymouth County Retirement and Insurance
Student Services	\$ 367,588	\$ 364,086	\$ 3,502	Immaterial - No Changes
Technology	\$ 389,933	\$ 303,888	\$ 86,045	Educational Equipment
Facilities	\$ 1,799,616	\$ 1,834,626	\$ (35,010)	Immaterial - Contractual agreements
Transportation	\$ 893,120	\$ 768,000	\$ 125,120	Reg & Spec Ed Bus Contracts
Total ORR General Funds	<u>\$ 20,902,029</u>	<u>\$ 20,182,170</u>	<u>\$ 719,859</u>	3.57%

For the Junior and Senior High Schools:

- Staffing
 - Annual Increases Based on Negotiated Contracts
 - Advancement of Positions
 - Net \$318,000 Increase
- Substitute and Replacement Costs
 - Net \$60,000 Increase

For the OR Athletic Department:

- Union Contract Agreement
- Coaching Stipends
 - Fall Programs
 - Winter Programs
 - Spring Programs
 - Net \$30,000 Increase

Pension, Benefits and Insurance:

- Plymouth County Retirement
 - \$88,000 Increase
- Property & Campus Insurance
 - \$43,000 Increase

Technology:

- Junior High School
 - Educational Equipment
 - \$55,000 Increase
- Programming Consultant
 - \$25,000 Increase

Transportation:

- Regular Day Transportation
 - New Three Year Bus Contract
 - \$110,000 Increase
- Special Needs Transportation
 - Placement and Route Changes
 - \$15,000 Increase

Next, Mr. Barber reviewed the Governor's Proposed Budget Chapter 70 aid as shown below. Fiscal Year 2025 has a state Chapter 70 aid increase of \$28,470 or 0.8% above Fiscal Year 2024.

Comparison to FY24

	FY24	FY25	Change	Pct Chg
Enrollment	973	949	-24	-2.47%
Foundation budget	13,019,998	13,306,822	286,824	2.20%
Required district contribution	9,551,673	10,043,860	492,187	5.15%
Chapter 70 aid	3,468,325	3,496,795	28,470	0.82%
Required net school spending (NSS)	13,019,998	13,540,655	520,657	4.00%
Target aid share	21.60%	20.44%		
C70 % of foundation	26.64%	26.28%		
Required NSS % of foundation	100.00%	101.76%		

Then he reviewed the minimum local contribution which are the values indicated by the State that each Town must contribute at a minimum.

Massachusetts Department of Elementary and Secondary Education

FY25 Chapter 70 Regional District Summary

LEA	District	Town ID	Member city or town	Foundation enrollment	Required contribution	Chapter 70 Aid	Required net school spending
740	Old Rochester	169	Marion	306	\$3,321,708		
740	Old Rochester	173	Mattapoisett	331	\$3,829,041		
740	Old Rochester	250	Rochester	312	\$2,893,111		
740	Old Rochester	999	Total	949	\$10,043,860	3,496,795	13,540,655
					33.072%	\$ 1,156,461	\$ 4,478,169
					38.123%	\$ 1,333,090	\$ 5,162,131
					28.805%	\$ 1,007,244	\$ 3,900,355
					100%	\$ 3,496,795	\$ 13,540,655

The last part of the presentation, Mr. Barber reviewed the regional agreement assessment.

Calculations per Regional Agreement Effective for FY2025 ORRSB Operation Budget

	Enrollment				Percentage			
	Marion	Mattapoisett	Rochester	Total	Marion	Mattapoisett	Rochester	Total
Operating Budget - 3 Year Average								
10/1/2023	306	332	313	951	0.3218	0.3491	0.3291	100%
10/1/2022	310	332	336	978	0.3170	0.3395	0.3436	100%
10/1/2021	305	352	331	988	0.3087	0.3563	0.3350	100%
	921	1016	980	2917	0.9474	1.0448	1.0077	300%
					31.574%	34.830%	33.596%	100.000%
Capitalization - 5 Year Average								
10/1/2023	306	332	313	951	0.3218	0.3491	0.3291	100%
10/1/2022	310	332	336	978	0.3170	0.3395	0.3436	100%
10/1/2021	305	352	331	988	0.3087	0.3563	0.3350	100%
10/1/2020	313	382	340	1035	0.3024	0.3691	0.3285	100%
10/1/2019	318	394	365	1077	0.2953	0.3658	0.3389	100%
	1552	1792	1685	5029	1.54512	1.77976	1.67511	500%
					30.861%	35.633%	33.506%	100.000%
Elementary School % of District Wide								
	Marion	Mattapoisett	Rochester	Total	30.923%	35.521%	33.555%	FY2024 %'s
	0.16088328	0.1745531	0.16456362	50.000%	0.651%	-0.691%	0.041%	Change

**OLD ROCHESTER REGIONAL SCHOOL DISTRICT
FY2025 PROPOSED STATUTORY ASSESSMENTS
OPERATIONS AND MAINTENANCE**

\$ 21,663,474 Proposed
(100,000) Stabilization
(661,445) Debt (Bond & BAN)

Proposed FY 25 Budget (Net School Spending Categories no transportation)	\$	20,008,909			(893,120) Transportation
Chapter 70/Other Revenue* (no transportation)	\$	<u>3,290,203</u>	** Referenced Below		<u>20,008,909</u>
	\$	16,718,706			
Minimum Local Contribution (as determined by state)	\$	3,321,708	Marion		
	\$	3,829,041	Mattapoisett		
	\$	<u>2,893,111</u>	Rochester		
	\$	10,043,860		Local	
	\$	<u>6,674,846</u>	Above Minimum Share		
Per Agreement (Enrollment) - 3 Year Avg					
31.5735%	\$	2,107,483	Marion		
34.8303%	\$	2,324,869	Mattapoisett		
33.5962%	\$	<u>2,242,495</u>	Rochester		
Total	\$	6,674,846		Agreement	
	\$	5,429,191	Marion		
	\$	6,153,910	Mattapoisett		
	\$	<u>5,135,606</u>	Rochester		
	\$	<u>16,718,706</u>		Local + Agreement	
REGIONAL TRANSPORTATION					
FY 25 projected	\$	893,120			
Projected Regional Transportation Reimbursement (estimate from DESE)	\$	<u>506,091</u>			
	\$	<u>387,029</u>		Transportation	

Per Agreement (Enrollment) - 3 Year Avg	TRANSPORTATION			
31.5735%	\$	122,199	Marion	
34.8303%	\$	134,803	Mattapoisett	
33.5962%	\$	<u>130,027</u>	Rochester	
	\$	<u>387,029</u>		Agreement
	ASSESSMENT W/TRANSPORTATION			
	\$	5,551,389	Marion	
	\$	6,288,713	Mattapoisett	
	\$	<u>5,265,633</u>	Rochester	
Total Operations and Maintenance	\$	<u>17,105,735</u>		Local + Agreement + Transportation

***Projected FY 2025 Revenues**

Chapter 70	\$	3,496,795
Charter Tuition Reimbursement	\$	82,294
Est = Education	\$	-
Est = SC Sending Tuition	\$	(88,360)
Est = Charter School Tuition	\$	(250,526)
Miscellaneous	\$	15,000
Medicaid Reimbursement	\$	25,000
Parking Fees	\$	<u>10,000</u>

Chapter 70/Other Revenue* (no transportation) \$ 3,290,203 **Agrees to Total Above

The assessment summary below was explained showing allocation to each Town.

FY 2025 Assessment Summary	Operating	Capital Stabilization	Capital Bond Debt	Capital BAN Debt	Total	Per Agreement
Marion \$	5,551,389	\$ 30,920	\$ 166,193	\$ 17,544	\$ 5,766,046	
Mattapoisett \$	6,288,713	\$ 35,520	\$ 231,264	\$ 19,354	\$ 6,574,851	
Rochester \$	5,265,633	\$ 33,560	\$ 208,422	\$ 18,668	\$ 5,526,283	
Total \$	17,105,735	\$ 100,000	\$ 605,879	\$ 55,566	\$ 17,867,180	100.0000%
			\$ 661,445			

FY 2024 Assessment Summary	Operating	Capital Stabilization	Capital Bond Debt	Capital BAN Debt	Total	
Marion \$	5,274,891	\$ 29,893	\$ 178,970	\$ 11,029	\$ 5,494,782	
Mattapoisett \$	6,021,438	\$ 36,353	\$ 249,044	\$ 12,669	\$ 6,319,504	
Rochester \$	5,122,352	\$ 33,754	\$ 224,446	\$ 11,968	\$ 5,392,520	
Total \$	16,418,680	\$ 100,000	\$ 652,460	\$ 35,666	\$ 17,206,806	100.0000%

Changes	Operating	Capital	Capital Bond	Capital BAN	Total	
Marion \$	276,499	\$ 1,027	\$ (12,777)	\$ 6,515	\$ 271,264	
Mattapoisett \$	267,275	\$ (833)	\$ (17,780)	\$ 6,685	\$ 255,347	
Rochester \$	143,281	\$ (194)	\$ (16,024)	\$ 6,700	\$ 133,763	
Total \$	687,055	\$ -	\$ (46,581)	\$ 19,900	\$ 660,374	100.0000%

Operating	Stabilization	Capital	BAN	
4.981%	3.437%	-7.139%	59.073%	4.937%
4.439%	-2.291%	-7.139%	52.764%	4.041%
2.797%	-0.576%	-7.139%	55.984%	2.481%

	Marion	Mattapoisett	Rochester	Total
FY 2025 Assessment Summary				
Operating	\$ 5,551,389	\$ 6,288,713	\$ 5,265,633	\$ 17,105,735
Capital Stabilization	\$ 30,920	\$ 35,520	\$ 33,560	\$ 100,000
Capital Bond	\$ 166,193	\$ 231,264	\$ 208,422	\$ 605,879
Capital BAN	\$ 17,544	\$ 19,354	\$ 18,668	\$ 55,566
	<u>\$ 5,766,046</u>	<u>\$ 6,574,851</u>	<u>\$ 5,526,283</u>	<u>\$ 17,867,180</u>

Superintendent Nelson thanked Mr. Barber for his work throughout this process and explanation of all the moving pieces of the ORR budget. He acknowledged that it is not an easy budget season for anyone this year.

School Committee Feedback:

Chairperson Smith thanked Mr. Barber and the administration for a detailed and comprehensive report. Ms. Nye agreed. Mr. Muse shared that an incredible amount of information was shared, and behind each item is many, many line items that were scrutinized by the administration and the Budget Subcommittee. He expressed his gratefulness to all those involved. Mr. Pires stated he appreciates Mr. Barber's efforts and having to work with the three towns and many constituents, the towns' budgets, everything that is going on in the world right now. He appreciates putting the kids first, putting the buildings first, the entire environment in terms of what the school has to offer in terms of giving children the best education. He continued that at the same time, we have to work within our budgets. He thanked Mr. Barber for all of the work and information. Mr. Monteiro wanted to point out to the public that the major items are mandatory expenses such as retirements, transportation, etc. He added that this budget is not spending on things that are new.

Chairperson Smith opened the hearing for public comments.

Nicki Demakis of Mattapoisett commented that Mr. Barber gave an incredible presentation. She also recently attended the Mattapoisett School Committee's Budget Public Hearing. She continued that this is a public budget hearing and there are about five people present in the audience which is amazing because people want to complain about where the money is spent, but they don't come to the meeting where they can learn where the money is being spent. She asked if there were any comparable districts to ORR of a similar size, etc. that this budget could be compared with. Mr. Barber explained that there are many other regional districts but there are not as many superintendency unions. Those that do exist, do not have similar size or demographics or they do not have the same allocation 7-12 as we do, but could be K-12. The size of the towns, cost of living and assessments effect the minimum local contributions which creates many variables from ORR to other districts.

Ms. Demakis inquired about how many students are in school choice at this time and if money is made from accepting school choice students. The administration shared that there are currently 118 students enrolled as school choice students. Mr. Barber explained that about 125 school choice slots are available based on the School Committee's vote the year prior to fill enrollment gaps in the classrooms that may be available without adding staff or other expenses. Ms. Demakis confirmed that the amount shown for school choice is used towards employee benefits expenses. Mr. Barber confirmed that was correct. For example, he would not want to allocate those funds to student services because that would impact the IDEA funds received. Ms. Demakis asked how Facilities decreased in the amount shown. Mr. Barber explained that the administration felt Facilities could be reduced to prioritize academics in the budget, and stabilization could potentially be used for Facilities needs. There is not much flexibility in many of the increases such as benefits, transportation, etc. Mr. Pires asked about the feedback received from the Towns so far. Mr. Barber shared that the administration had met with all three Town leaders and all three were in support of the regional's proposed budget.

Chrystal Walsh commented that she has served on the Junior High School's Student Advisory Council for the past two years as a representative from Mattapoissett. She shared that the council has been disappointed the last two years that they have not received any additional funding for items that have been prioritized including positions related to social workers, school adjustment counselors, instructional aides and curriculum. She shared they have concerns of the increasing costs related to maintenance, transportation, central office, are squeezing the teaching and academic excellence. Mr. Barber thanked Ms. Walsh for her feedback and her time on the advisory council. He said it is feedback like this that is important for the administration to hear. He shared through the Superintendent that they definitely agree. Mr. Muse added that as the Budget Subcommittee had discussed in their meetings, it is painful to not be able to do more. It would be significantly different if the team could do what they wanted to do with the funds. Superintendent Nelson added that they do their best to balance the programmatic needs first but also the fiscal constraints. Mr. Barber added that state aid increases are miniscule which puts more financial obligations on our communities.

MOTION to exit the Budget Public Hearing at 7:39pm.

MOTION by Mr. Muse

MOTION Seconded by Ms. Nye

MOTION PASSED

ROLL CALL: Smith; yes, Bowman; yes, Kearns; yes, McSweeney; yes, Monteiro; yes, Muse; yes, Nye; yes, Pires; yes

V. General

A. Approval of FY25 Budget

Recommendation

That the School Committee review for approval the FY25 Budget.

MOTION to approve the Superintendent's Proposed Fiscal Year June 30, 2025 Budget in the total amount of \$21,663,474 for the Old Rochester Regional School District. The total amount of \$21,663,474 recognizes the four (4) segments of its funding: General Operating in the amount of \$ 20,902,029, Capital Bond Debt in the amount of \$ 605,879, Capital BANS Debt in the amount of \$ 55,566, and Capital Stabilization in the amount of \$100,000.

MOTION by Ms. Nye

MOTION Seconded by Mr. Monteiro

MOTION PASSED

ROLL CALL: Smith; yes, Bowman; yes, Kearns; yes, McSweeney; yes, Monteiro; yes, Muse; yes, Nye; yes, Pires; yes

B. Approval of Donation(s)

Recommendation

That the School Committee review for the following donations:

\$1,000 donation from Cape Cod 5 to ORR High School for purchases made toward the school's first annual Credit for Life Fair on April 10, 2024.

MOTION to approve the donation from Cape Cod 5 for the Credit for Life Fair in the amount of \$1,000 as presented

MOTION by Mr. Muse

MOTION Seconded by Ms. Nye

MOTION PASSED

ROLL CALL: Smith; yes, Bowman; yes, Kearns; yes, McSweeney; yes, Monteiro; yes, Muse; yes, Nye; yes, Pires; yes

Ten (10) \$50.00 Wal-Mart gift cards donated by Dr. Drew Nahigyan and the Mattapoisett Congregational Church to the ORR High School, School Nurse for students/families in need.

Ten (10) \$50.00 Wal-Mart gift cards donated by Dr. Drew Nahigyan and the Mattapoisett Congregational Church to the ORR Junior High School, School Nurse for students/families in need

MOTION to approve the Wal-Mart gift cards from Dr. Drew Nahigyan and the Mattapoisett Congregational Church to the HS and JHS as presented

MOTION by Mr. Muse

MOTION Seconded by Ms. Kearns

MOTION PASSED

ROLL CALL: Smith; yes, Bowman; yes, Kearns; yes, McSweeney; yes, Monteiro; yes, Muse; yes, Nye; yes, Pires; yes

Two (2) plaques for awards and \$100 gift certificate from the Symphony Music Shop for the James Farmer Award from FORM (Friends of Old Rochester Music).

MOTION to approve the plaques and \$100 gift certificate from FORM as presented

MOTION by Ms. Kearns

MOTION Seconded by Mr. Monteiro

MOTION PASSED

ROLL CALL: Smith; yes, Bowman; yes, Kearns; yes, McSweeney; yes, Monteiro; yes, Muse; yes, Nye; yes, Pires; yes

C. Debt Authorization Discussion

Recommendation

That the School Committee have a discussion about Debt Authorization.

Superintendent Nelson explained that as the school committee may recall, the administration has been providing updates along the way about the current debt expiring in FY25 and the possibility of adding new debt. He explained that at this point the School Committee must decide if they want to initiate an approval process with the three towns. Step one is for the School Committee to approve authorization to seek new debt. If that is approved this evening, then the District would notify the Select Boards of such action and provide notification for the Town warrants through an article at the upcoming town meetings. It would need three successful votes at the Town meetings and then it would go to the ballot. Again, all three towns would need to approve it on the ballot as well. This evening is step one in a much bigger process.

Mr. Barber reminded the School Committee that a third party vendor conducted an assessment of the building and facilities as previously discussed at school committee meetings. As mentioned during the budget presentation, the current bond expires next fiscal year. This vendor identified a variety of improvements that are needed because for many of the items, their useful life expectancy has expired. The study is shared in the school committee's back-up information and as discussed with the Facilities Subcommittee, items were prioritized based on safety and security.

The \$15,000,000 shown in the packet has since been decreased to \$12,000,000. He shared the Facilities Subcommittee met earlier in the day and all three members agreed to bring this forward this evening.

Ms. Nye confirmed the Facilities Subcommittee did meet earlier today and agreed to bring it forward this evening. She shared they have met six times since February vacation to review everything. She added that it's important for the School Committee to understand that the vote today is just to give it back to the Towns and the voters in each Town to decide.

Ms. Kearns added that included in the time they spent over the last few weeks was a tour of the facilities and looking at all of the systems so that they are educated about the study and the items within it to communicate that to constituents. Quite a bit of time was spent by all subcommittee members to make sure they would be able to speak to it.

Mr. Pires expressed his thanks and gratitude for a better appreciation of the amount of time and work it takes to maintain two buildings. He learned that there are great people on the team maintaining the equipment. As Mr. Barber shared, most of the items are not broken, they are functional. There are fail-safes built in. The goal is to keep kids safe, keep them comfortable, keep our staff comfortable. At the end of all of that, he said they have to respect the three towns and what they are dealing with. There are priorities, such as fire, police and other things happening. He said it was a difficult meeting earlier today because he had a number of questions. He said at the end of the day, if it's not broke, don't fix it. Mr. Pires continued that to take \$12,000,000 away from the voters, he does not think it's the right thing to do. He feels the school is already about sixty years old. His opinion is to keep this back from the voters. If something comes up that needs to be repaired, it is brought to the table to vote on it. He thinks the school committee needs to think long and hard about this and would prefer a decision is not made now.

MOTION That the Old Rochester Regional School District (the "District") hereby appropriates the amount of Twelve Million Dollars (\$12,00,000) to pay costs of making various capital improvements and repairs to the District's Junior/Senior High School, including the payment of all costs incidental or related thereto, said amount to be expended under the direction of the Committee. To meet this appropriation the District Treasurer, with the approval of the Chair of the Committee, is authorized to borrow said amount under G.L. Chapter 71, Section 16(d), or pursuant to any other enabling authority, and to issue bonds or notes of the District therefor.

Further Voted: That within seven (7) days from the date on which this vote is adopted the Secretary be and hereby is instructed to notify the Select Board or Board of Selectmen, as the case may be, of each member town of the District as to the amount and general purposes of the debt herein authorized, as required by the District Agreement and by G.L. c. 71, §16(d).

MOTION by Ms. Nye

MOTION Seconded by Mr. Muse

MOTION PASSED

ROLL CALL: Smith; yes, Bowman; yes, Kearns; yes, McSweeney; yes, Monteiro; yes, Muse; yes, Nye; yes, Pires; opposed

Superintendent Nelson added that for the record, the weighted vote was calculated for the budget and the debt authorization and each motion carried.

OPEN COMMENTS: Ms. Nye read the following statement:

Public comment is governed by approved school committee policy. Per the committee's policy, we will offer up to 30 minutes for public comments this evening. Public comment is not a discussion, debate, or dialogue between individuals and the school committee. However, the committee takes any public comment made seriously and appreciates hearing from the public. Anyone looking to provide a public comment must be acknowledged by the Chairperson before addressing the committee. Those making a public comment will have up to three minutes to address the committee and must start their comment by stating their name and the town they reside in. For those

in person there is a sign in sheet for those looking to make a public comment located on sidewalk and those on zoom, you can send a message in the chat with your name and the town you reside in. The chairperson will alternate between in-person and zoom participants. The school committee reserve the right to address any comment that present incorrect information at our next meeting.

There were no open comments.

MOTION to adjourn at 7:56 p.m.

MOTION by Mr. Muse

MOTION Seconded by Ms. Nye

MOTION PASSED

ROLL CALL: Smith; yes, Bowman; yes, Kearns; yes, McSweeney; yes, Monteiro; yes, Muse; yes, Nye; yes, Pires; yes

Respectfully Submitted,

Melissa Wilcox
Recording Secretary

**OLD ROCHESTER REGIONAL SCHOOL DISTRICT
BUDGET SUBCOMMITTEE MEETING MINUTES**

**March 7, 2024 at 4:30 p.m.
Hybrid**

COMMITTEE MEMBERS PRESENT: James Muse (remote), Michelle Smith (remote) and Matthew Monteiro (remote).

COMMITTEE MEMBERS ABSENT: None

ADMINISTRATORS PRESENT: Michael S. Nelson, Superintendent of Schools (in-person) and Howard Barber, Assistant Superintendent of Finance & Operations (in-person).

Meeting called to order at 4:35 p.m. by Ms. Smith.

SUMMARY OF DISCUSSION:

Superintendent Nelson reviewed the current proposed FY25 budget and informed the school committee that preliminary information has been shared with the Towns as it is not yet approved by the school committee. The allocated amount per Town is based on the regional agreement. This year, Marion has the highest obligation, Mattapoisett second and Rochester is the least based off of draft calculations. The feedback from the Town's has been that the draft is higher than anticipated and preparations should be taken for worse case scenario. He shared with the school committee that upon their approval, he could work with Mr. Barber, Mr. Devoll and Mr. Coellner to work internally on options. They are prepared to have conversations about the reasoning for the level service budget proposed with Town officials as well.

Motion by Mr. Muse to allow the Superintendent to prepare for potential reductions

Seconded by Mr. Monteiro.

Roll Call

Motion Carried 3-0.

Meeting was adjourned at 4:46 p.m.

Motion by Mr. Muse to adjourn the meeting.

Seconded by Mr. Monteiro.

Roll Call

Motion Carried 3-0.

Respectfully submitted,



Michael S. Nelson
Superintendent of Schools

**OLD ROCHESTER REGIONAL SCHOOL DISTRICT
SCHOOL COMMITTEE MEETING
FACILITIES SUBCOMMITTEE MINUTES**

**March 7, 2024 at 1:00 p.m.
Hybrid**

COMMITTEE MEMBERS PRESENT: Frances-Feliz Kearns (remote), April Nye (remote) and Joseph Pires (remote).

COMMITTEE MEMBERS ABSENT: None

ADMINISTRATORS PRESENT: Michael S. Nelson, Superintendent of Schools (in-person) and Howard Barber, Assistant Superintendent of Finance & Operations (in-person).

Meeting called to order at 1:06 p.m. by Ms. Nye.

SUMMARY OF DISCUSSION:

Superintendent Nelson welcomed the subcommittee members and reviewed the process for moving forward with new debt if the school committee agrees. The District is looking for a seamless transition in FY25 when the current bond ends and it would be replaced with new debt. In the coming weeks, ORR would have to vote to secure new debt and provide information to the Select Board for each Town for vote, then it would go to the ballot. This debt would need approval by all three towns. The legal counsel of the bonding firm has drafted a motion and articles that have been shared with the District's legal counsel to review. The administration is currently working with LeftField on a property assessment. There will need to be discussions around items to prioritize based on the age of the current building. The administration estimates the new debt would be in the \$12-\$15 million.

School Committee Feedback:

Ms. Nye inquired about the timeframe of conversations regarding a new building. Superintendent Nelson said those conversations will have to be had in future years. Mr. Pires agreed with the approach being justifiable but he would like to see plans, current costs and improvements to review which will also help him work to gain support in the community. Superintendent Nelson recommended meeting again next week to review the plan and discuss communication moving forward. Ms. Kearns agreed that she would also like to review the list and possibly meet with Mr. Barber to learn more details in order to provide that information to the constituents.

Meeting was adjourned at 1:46 p.m.

Motion by Ms. Nye to adjourn the meeting

Seconded by Ms. Kearns

Roll Call: Nye (yes); Pires (yes); Kearns (yes)

Motion Carried 3-0.

Respectfully submitted,



Michael S. Nelson, Superintendent of Schools

**OLD ROCHESTER REGIONAL SCHOOL DISTRICT
SCHOOL COMMITTEE MEETING
FACILITIES SUBCOMMITTEE MINUTES**

**March 12, 2024 at 1:00 p.m.
Hybrid**

COMMITTEE MEMBERS PRESENT: Frances-Feliz Kearns (remote), April Nye (remote) and Joseph Pires (remote).

COMMITTEE MEMBERS ABSENT: None

ADMINISTRATORS PRESENT: Michael S. Nelson, Superintendent of Schools (in-person) and Howard Barber, Assistant Superintendent of Finance & Operations (in-person).

Meeting called to order at 1:02 p.m. by Ms. Nye.

SUMMARY OF DISCUSSION:

Superintendent Nelson welcomed the subcommittee members and shared with the school committee proposed language should they recommend moving forward with new debt in the future, which would then be voted on by the ORR School Committee to move forward to the Towns. The language was developed by the bond company's legal counsel and then reviewed by the District's legal counsel as well. Next, Superintendent Nelson shared the Facilities Conditions Assessment recommendations from LeftField, the company the District commissioned to perform a comprehensive building assessment of the Junior and Senior High Schools.

Mr. Barber reviewed many of the recommendations from LeftField including projects with the HVAC system, exterior entry doors, the PA system, the gymnasium, hot water heaters and pump systems, paving and curbing upgrades and more. Mr. Barber continued to explain the additional costs associated with any of the projects bonds, insurances, permits, etc. The administration has been looking at \$12-15 million to stay in line with the current debt amount the Towns experience if the subcommittee ultimately decides to move forward.

School Committee Feedback:

Mr. Pires said that of course, no one wants their taxes to increase, but he believes the recommendations are justifiable especially the projects related to the HVAC system due to air quality and efficiency. Ms. Nye inquired about an irrigation system and elevator improvements, which had been discussed previously. Mr. Barber explained those could be supplemental projects. Ms. Kearns said she is in support of this and the biggest question will be the impact on taxes. The members agreed to meet on Monday for a tour of some of the items on the list with Mr. Barber.

Meeting was adjourned at 1:32 p.m.

Motion by Ms. Kearns to adjourn the meeting.

Seconded by Mr. Pires.

Roll Call: Nye (yes); Pires (yes); Kearns (yes)

Motion Carried 3-0.

Respectfully submitted,



Michael S. Nelson, Superintendent of Schools

**OLD ROCHESTER REGIONAL SCHOOL DISTRICT
SCHOOL COMMITTEE MEETING
FACILITIES SUBCOMMITTEE MINUTES**

**March 18, 2024 at 2:30 p.m.
Hybrid**

COMMITTEE MEMBERS PRESENT: Frances-Feliz Kearns, April Nye and Joseph Pires (all in-person).

COMMITTEE MEMBERS ABSENT: None

ADMINISTRATORS PRESENT: Michael S. Nelson, Superintendent of Schools, Howard Barber, Assistant Superintendent of Finance & Operations and Eugene Jones, Facilities Director (all in-person).

Meeting called to order at 2:33 p.m. by Ms. Nye.

SUMMARY OF DISCUSSION:

Superintendent Nelson welcomed the school committee members and thanked them for taking the time out of their schedules for attending this in-person meeting to tour the facilities. Mr. Barber and Mr. Jones provided an overview of the building and campus map along with a room based layout. Superintendent Nelson excused himself at this time. Mr. Barber, Mr. Jones, Ms. Kearns, Ms. Nye and Mr. Pires completed a building tour reviewing the main priorities as listed by LeftField on the Facilities Conditions Assessment.

Meeting was adjourned at 4:01 p.m.

Motion by Ms. Nye to adjourn the meeting

Seconded by Ms. Kearns

Motion Carried 3-0.

Respectfully submitted,



Michael S. Nelson, Superintendent of Schools

**OLD ROCHESTER REGIONAL SCHOOL DISTRICT
SCHOOL COMMITTEE MEETING
FACILITIES SUBCOMMITTEE MINUTES**

**March 28, 2024 at 12:00 p.m.
Hybrid**

COMMITTEE MEMBERS PRESENT: Frances-Feliz Kearns, April Nye and Joseph Pires (all remote).

COMMITTEE MEMBERS ABSENT: None

ADMINISTRATORS PRESENT: Michael S. Nelson, Superintendent of Schools and Howard Barber, Assistant Superintendent of Finance & Operations.

Meeting called to order at 12:04 p.m. by Ms. Nye.

SUMMARY OF DISCUSSION:

Superintendent Nelson reminded the school committee members that the current debt is set to expire next fiscal year and in order to have a seamless transition from the current debt to new debt approval would need to take place this evening at the ORR School Committee to allow the proper steps to take place in each Town. Superintendent Nelson recommended the debt authorization approval be proposed, and allow each Town to be able to review and vote as they see fit.

Superintendent Nelson confirmed the next steps if the subcommittee agrees, the ORR School Committee would vote this evening to authorize the school with moving forward to secure new long-term debt. Then if approved, inform the Towns within seven days. The Towns add the article to their warrant. If all three Towns approve it at their Town meeting, it will then be placed on the ballot for vote. Mr. Barber confirmed the amount would be \$12,000,000. Superintendent Nelson expressed the focus would be projects for items at or past their life expectancy at this time. There are no bells and whistles or extravagant projects, it is for HVAC, security, PA system, etc.

Superintendent Nelson shared the language from the bond company's legal counsel for the votes this evening by the school committee, the potential article, motion and ballot question for the Towns.

School Committee feedback:

Ms. Nye confirmed the \$12,000,000 was the amount. She expressed concerns that if this was not approved, how the towns would be able to absorb costs in the event the HVAC system stopped working or other items that are at or past their life expectancy already would be handled.

Ms. Kearns expressed that she has already been discussing this with constituents to inform the community of the necessity of moving it forward.

Mr. Pires explained that sharing the information with taxpayers is important to convey this is funds to maintain the building over the next ten years in the event of an equipment failure and to improve the security of the buildings.

Motion by Ms. Nye to bring forward the vote of \$12,000,000 as discussed to the ORR School Committee meeting tonight

Seconded by Ms. Kearns

Roll call: Nye (yes), Kearns (yes), Pires (yes)

Motion Carried 3-0.

Meeting was adjourned at 1:04 p.m.
Motion by Ms. Nye to adjourn the meeting
Seconded by Ms. Kearns
Motion Carried 3-0.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "M. Nelson", with a stylized flourish at the end.

Michael S. Nelson, Superintendent of Schools

School Choice Enrollment Analysis

Grade Level	Enrollment As Of April 11, 2024	Approximate Enrollment for 24-25
7th Grade	13	
8th Grade	24	13
9th Grade	26	24
10th Grade	19	26
11th Grade	18	19
12th Grade	17	18
12 plus	2	1
TOTAL	119	101

IMPORTANT INFORMATION:

To date the school committee has approved 125 school choice slots.

Grade Level	Current Applications
7th Grade	12
8th Grade	5
9th Grade	36
10th Grade	7
11th Grade	2
12th Grade	2
12 plus	
TOTAL	64

As of 4.9.24



**Old Rochester Regional School District
Massachusetts Superintendency Union #55**

Memo

To: School Committee Members of Old Rochester Regional School District

From: Michael S. Nelson, Superintendent of Schools

Date: April 11, 2024

Re: School Choice Motion - FY25 School Choice

Motion:

To maintain the maximum number of school choice slots of one hundred and twenty-five (125) students in grades 7th through 12th for the 2024-2025 school year, capping 7th grade at 12 (twelve) new school choice students, capping 8th grade at 13 (thirteen) new school choice students and capping 9th grade at 10 (ten) new school choice students.



**Old Rochester Regional School District
Massachusetts Superintendency Union #55**

Memo

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Section 1: Summarize your district's plan

Old Rochester (0740) Public School District - FY 2024 - Student Opportunity Act (SOA) Plan Submission - Rev 0

Your work will not automatically be saved. To save your progress, click 'Save And Go To' at the top of the page and choose either to stay on the Current Page or move to another section. Remember to save 1) before exiting GEM\$, and/or 2) before the system times out (after 60 minutes). Monitor 'Session Timeout' in the upper right corner for your remaining time before saving.

SECTION 1: SUMMARIZE YOUR DISTRICT'S PLAN

In this section, you will:

Write a brief executive summary of your three-year SOA plan. While this section is presented at the beginning of your plan, we recommend writing it after you have completed the other sections of your plan.

*** Please write 1-2 paragraphs summarizing your 3-year SOA plan.** Make sure the summary:

- Identifies the student groups you are targeting for accelerated improvement.
- Describes the selected Evidence-Based Programs your district will use to address the disparities in learning experiences and outcomes for these student groups.
- Explains at a high level the investments you plan to make and what will change in your district because of this plan.

The Old Rochester Public Schools is committed to accelerating learning improvements and minimizing gaps for our High Needs students which include Low Income, Students with Disabilities, and English Language Learners. Our three-year Student Opportunity Act plan addresses the disparities and gaps of our lowest performing students as determined by a thorough analysis of data and by following Evidenced-Based Programs (EBP) as suggested from DESE, educators, caregivers and community stakeholders. We are addressing the following EBP:

FOCUS AREA 2.3 Reimagine the high school experience so that all students are engaged and prepared for post-secondary success
Collapse EBP 2.3B High-Quality Pathways and Programs+

FOCUS AREA 2.4 Develop a coherent and holistic range of programming that is responsive to the needs and interests of diverse learners
Collapse EBP 2.4B Extended Learning Time

With the assistance of state grants for academic learning academies, we will be providing additional extended learning time to narrow achievement and growth gaps of our lowest performing students at the secondary level. Academic learning academies take place during breaks, after school and/or over the winter and summer to provide intensive learning opportunities to address and reduce gaps in skills and learning strategies. This includes credit recovery for low

performing students during winter and summer academies. For our high quality pathways and programs, opportunities are provided throughout the school year at both the junior high school and senior high school to create a career and college-readiness pathway for all students to explore various options for after high school.

Section 2: Analyze Your Data and Select Student Groups for Focused Support

Old Rochester (0740) Public School District - FY 2024 - Student Opportunity Act (SOA) Plan Submission - Rev 0

Your work will not automatically be saved. To save your progress, click 'Save And Go To' at the top of the page and choose either to stay on the Current Page or move to another section. Remember to save 1) before exiting GEM\$, and/or 2) before the system times out (after 60 minutes). Monitor 'Session Timeout' in the upper right corner for your remaining time before saving.

SECTION 2: ANALYZE YOUR DATA AND SELECT STUDENT GROUPS FOR FOCUSED SUPPORT

In this section, you will:

- **Analyze district data** to identify significant disparities in learning experiences and outcomes among student groups using the [Student Outcomes Comparison Tool](#) or other summary data sources. After conducting an initial analysis to identify disparities, use additional sources of data, including other state and local outcomes data; instructional data; student, family, and community perspectives data; and systems-level data, to go deeper in your analysis and uncover why these disparities exist.
- **Select student groups** who will receive focused support within your SOA plan as a result of your data analysis findings.

* In conducting your data analysis, where did you observe the most significant disparities in student learning experiences and outcomes? On which measures and for which student groups?

The Old Rochester Public School District is a 7-12 district along the South Coast of Massachusetts made up of two schools, Old Rochester Regional Junior High School; Grade 7 - 8 and Old Rochester Regional High School; Grades 9-12, and serves approximately 1041 students total. Our student population is 2.3% African American, 1.1% Asian, 3.3% Hispanic, 88.3% White and 5% Multi-Race Non-Hispanic. In addition, 0.3% are English Language Learners, 17.1% are Students with Disabilities, and 24.1% Low Income.

In examining MCAS Achievement and growth over the past years, we are underperforming in the demographics of Low Income and Students with Disabilities. We are also looking to improve our percentage of chronic absenteeism within our high needs population.

* What does your deeper analysis (including the triangulation of multiple types of data) suggest are the best ways to address these disparities across student groups?

Our MCAS achievement and growth data has shown that our high needs students, which include Low Income students and Students with Disabilities, still need to continue to make adequate gains particularly in the area of math in grades 7-12. Due to the pandemic, the historical data is disjointed and therefore we are analyzing the most current data based on the population of students that went through the pandemic and the aftermath. More specifically, when we conduct a deeper analysis, we see disparities in academic performance as early as seventh grade and up through twelfth grade. In addition, the Chronic Absenteeism numbers were higher for students in our high needs. We are focusing on student engagement opportunities for students within the schools.

The best way to address the disparities across the high needs group is to provide additional student engagement and learning opportunities. These opportunities include the following in our deeper analysis:

- 1) During or after school opportunities, acceleration academies and/or winter and summer academies or credit recovery opportunities - additional opportunities for student learning and promote student attendance
- 2) Providing opportunities in student engagement through high quality pathways and programs to encourage career and academic success after high school

*** Based on your identification of the greatest disparities in outcomes, which student groups will require focused support for rapid improvement as you implement your evidence-based programs over the next three years? Select all that apply.**

Students with disabilities, Low-income

Clear

Search...

[Select All](#)/[Deselect All](#)

☐ English learners

☒ **Students with disabilities**

☒ **Low-income**

☐ African American/Black

☐ American Indian or Alaskan Native

☐ Asian

☐ Hispanic or Latino

☐ Multi-Race, non-Hispanic or Latino

☐ Native Hawaiian or Pacific Islander

☐ White

Section 3: Set Ambitious Three-Year Targets for Improving Student Achievement

Old Rochester (0740) Public School District - FY 2024 - Student Opportunity Act (SOA) Plan Submission - Rev 0

Your work will not automatically be saved. To save your progress, click 'Save And Go To' at the top of the page and choose either to stay on the Current Page or move to another section. Remember to save 1) before exiting GEM\$, and/or 2) before the system times out (after 60 minutes). Monitor 'Session Timeout' in the upper right corner for your remaining time before saving.

SECTION 3: SET AMBITIOUS THREE-YEAR TARGETS FOR IMPROVING STUDENT ACHIEVEMENT

In this section, you will:

- **Commit to adopting the three-year improvement target established by DESE with the option to develop additional three-year accelerated improvement targets.** DESE has established a three-year improvement target for each district to include in their SOA plans that focuses on rapidly improving the performance of the “Lowest Performing Students” group. This group, by definition, includes the students who currently have the lowest academic performance, and therefore need the most significant levels of support to reduce the disparities between their performance and that of their peers.
- This target will provide one streamlined measure to show districts’ progress in improving performance across several priority student groups at the same time and will be tracked each year as part of districts’ annual SOA progress updates. However, districts focusing on improving performance for a single student group may set an additional target for that student group aligned to DESE’s accountability targets. *The composition of your district’s “Lowest Performing Students” group can be accessed via the [security portal](#).*

☒ * Please confirm that your district will use DESE’s three-year targets for increasing performance for the “Lowest Performing Students” group in ELA and math.

If applicable, propose additional three-year targets for addressing persistent disparities in achievement for one or more student groups by subject matter and grade level.

Section 4: Engage Families/Caregivers and other Stakeholders

Old Rochester (0740) Public School District - FY 2024 - Student Opportunity Act (SOA) Plan Submission - Rev 0

Your work will not automatically be saved. To save your progress, click 'Save And Go To' at the top of the page and choose either to stay on the Current Page or move to another section. Remember to save 1) before exiting GEM\$, and/or 2) before the system times out (after 60 minutes). Monitor 'Session Timeout' in the upper right corner for your remaining time before saving.

SECTION 4: ENGAGE FAMILIES/CAREGIVERS AND OTHER STAKEHOLDERS

In this section, you will:

- **Describe your district's ongoing efforts** to engage families/caregivers, particularly those representing the student groups you have identified for targeted support, about how to best address their students' needs.
- **Describe the ways in which your district has engaged families/caregivers and other stakeholder groups** in the development of your SOA plan.
- **Confirm your district has engaged with specific stakeholders** in developing the plan as required by law.

*** Describe the approaches your district uses to regularly engage with families/caregivers. In your response, please be sure to address what steps you will be taking to meaningfully engage with families/caregivers of student groups you are targeting for accelerated improvement as this plan is implemented. A brief narrative and/or a bulleted list are acceptable.**

Old Rochester Regional School District has utilized several strategies to engage families and caregivers in a meaningful way. As part of our new district-wide strategic plan, Vision2028, we have as part of one of our initiatives to "Develop and implement a clear and flexible communication plan for individual schools and the school-system to ensure family engagement and information sharing." We have either monthly or quarterly meetings between district and school-wide leadership in the form of School Councils, Title I Family/Caregiver night, PTO, SEPAC, Advance Placement night, and Strategic Plan community forums during the development of the Vision2028, in addition to teachers providing home support work to families and caregivers to ensure all students have the reinforcement tools needed for success for our students. The aforementioned means of communication will continue moving forward for all students including our Low Income and Students with Disabilities to improve student learning and attendance.

*** How do you plan to measure increased family engagement with parents/caregivers of students in targeted groups in your district over the next three years? A brief narrative and/or a bulleted list are acceptable.**

We plan to utilize the following strategies to measure family and caregiver engagement in our district:

- Annual district-wide PD family feedback survey
- Enhance communication through our weekly "SMORE" newsletters and ORRConnect app to ensure consistent and regular engagement with parents and caregivers (as part of our new district-wide strategic plan initiative)
- Monthly SEPAC meetings

- Monthly School Council meetings
- Regular PTO communication
- Title I Family/Caregiver nights

*** Describe the ways in which you engaged different stakeholder groups in the development of your three-year SOA Plan. How have you integrated the perspectives of those groups into the three-year plan? How will you continue to engage stakeholders throughout the implementation of your plan? A brief narrative and/or a bulleted list are acceptable.**


We engaged in stakeholder group development and feedback of our three-year SOA plan in several ways which include:

- Three separate SOA Community forums
- Administrative Team Leadership Meetings
- School Committee
- Parent/Caregiver/Community SOA outreach survey

☒ *** By checking this box, I affirm that my district engaged with the following stakeholder groups in the development of this plan as required by law: parents/caregivers, special education and English learner parent advisory councils, school improvement councils, and educators in the school district.**

☒ *** By checking this box, I confirm that my district's school committee voted to approve the Student Opportunity Act Plan.**

*** Date of school committee vote:**

04/11/2024 

Section 5: Select Evidence Based Programs to Address Disparities in Outcomes

Old Rochester (0740) Public School District - FY 2024 - Student Opportunity Act (SOA) Plan Submission - Rev 0

Your work will not automatically be saved. To save your progress, click 'Save And Go To' at the top of the page and choose either to stay on the Current Page or move to another section. Remember to save 1) before exiting GEM\$, and/or 2) before the system times out (after 60 minutes). Monitor 'Session Timeout' in the upper right corner for your remaining time before saving.

SECTION 5: SELECT EVIDENCE-BASED PROGRAMS TO ADDRESS DISPARITIES IN OUTCOMES

In this section, you will:

- **Review the Strategic Objectives table** (Please see Pages 10-13 of [SOA Plan Guidance Materials](#)).
- **Select one to three Focus Areas** your district will prioritize to improve student learning experiences and outcomes for student groups identified in your data analysis.
- **For each Focus Area, select one or more Evidence-Based Programs (EBPs)** from the DESE-provided EBPs list.
- **Answer additional questions about each EBP you select**, including questions about resource allocation and the metrics you will use to monitor implementation (these metrics will serve as leading indicators; districts will also measure progress each year through the lowest-performing student group target).

Select one or more EBPs from up to three of the ten Focus Areas.

- To select an EBP and reveal the associated questions, check the box alongside it.
- Complete the questions related to each of your selected EBPs (* indicates a required question).
- The Commissioner's "priority EBP's" are noted with a plus sign (+).
- Be sure to allow this page to fully load before selecting EBPs.


FOCUS AREA 1.1 Promote students' physical and mental health and wellness in welcoming, affirming, and safe spaces

- ☒ ☐ EBP 1.1A Integrated Services for Student Wellbeing
- ☒ ☐ EBP 1.1B Enhanced Support for SEL and Mental Health
- ☒ ☐ EBP 1.1C Positive School Environments


FOCUS AREA 1.2 Implement a multi-tiered system of supports (MTSS) that helps all students progress both academically and in their social,


emotional, and behavioral development

 ☐ EBP 1.2A Effective Student Support System

 ☐ EBP 1.2B Comprehensive Tiered Supports


FOCUS AREA 1.3 Develop authentic partnerships with students and families that elevate their voices and leadership in decision-making and connect them to their communities

 ☐ EBP 1.3A Diverse Approaches to Meaningful Communication


 ☐ EBP 1.3B Students and Families as Valued Partners

FOCUS AREA 2.1 Select and skillfully implement high-quality and engaging instructional materials that support culturally and linguistically sustaining practices and foster deeper learning


 ☐ EBP 2.1A Inclusive Curriculum Adoption Process

 ☐ EBP 2.1B Supporting Curriculum Implementation


 ☐ EBP 2.1C Comprehensive Approach to Early Literacy+


 ☐ EBP 2.1D Early Literacy Screening and Support+

FOCUS AREA 2.2 Use the MTSS process to implement academic supports and interventions that provide all students, particularly students with disabilities and multilingual learners, equitable access to deeper learning

 ☐ EBP 2.2A Effective Use of WIDA Framework

 ☐ EBP 2.2B High Leverage Practices for Students with Disabilities

 ☐ EBP 2.2C Collaborative Teaching Models

 ☐ EBP 2.2D Targeted Academic Support and Acceleration+

FOCUS AREA 2.3 Reimagine the high school experience so that all students are engaged and prepared for post-secondary success

 ☐ EBP 2.3A Authentic Postsecondary Planning

 ☒ EBP 2.3B High-Quality Pathways and Programs+

*** Provide a short description of what your district has in place now related to this EBP and what you anticipate will be in place by the conclusion of**

the plan's implementation (by June 2027).

- **Include details such as the specific programs that will be in place, staff that will be hired, and/or PD that will be offered.**
- **Explain how this EBP will improve learning experiences and outcomes for the student groups identified in Section 2. This could include how support for these groups may differ from district-wide implementation efforts.**

Old Rochester Regional School District is in the process of introducing or continuing implementation of high-quality pathways and programs related to college and career connections. We are enhancing our elective options and events for high school students to expand their electives. With community partnerships and advisory blocks during the day, we have in place or are starting the following:

- Career exploration activities: Beginning in grade 7 the school carries out future planning through high school. Onet and Naviance supplement lessons that are career/personality focused.
- Partner with Mass Hire for career exploration
- Partner with Mass CPA where students are able to access free college courses in business when available
- Early Childhood Ed program is a four year sequence that provides students with opportunities to participate in externships
- Credit for Life Fair
- Fitmoney certification course
- Technology and computer programs have a specialized track in areas of engineering, robotics, architecture, computer science, web design, game design, and cybersecurity.

*** Which schools will be impacted by these efforts (answer can be district-wide)?**

Grades 7-12 at the Old Rochester Regional School District.

*** Describe the anticipated allocation of funds to this EBP in more detail.**

Most of the anticipated allocation of funds are supported with volunteer community partnerships and occur during the school day for students to explore. Minimal costs are associated with the career and college programs such as Onet and Naviance.

\$ *** What is the anticipated amount of funding that will be allocated to this EBP for the next three years (FY25 + FY26 + FY27), across all funding sources? Total included should be cumulative.**

*** Which budget foundation categories (G.L. c. 70) will be included in this anticipated annual allocation?**

Other Teaching Services, Instructional Materials, Equip., and Tech. (+1 other)

Clear

Search...

[Select All](#)/[Deselect All](#)

- ☐ Administration
- ☐ Instruction Leadership
- ☐ Classroom & Specialist Teachers

☒ **Other Teaching Services**

- ☐ Professional Development

☒ **Instructional Materials, Equip., and Tech.**

☒ **Guidance and Psychological**

- ☐ Pupil Services
- ☐ Operations and Maintenance
- ☐ Employee Benefits/Fixed Charges
- ☐ SPED Tuition
- ☐ Other

*** What metrics will your district use to monitor progress in this EBP?**

Metrics for determining the positive impact of the High-Quality Pathways and Programs is based on student success. Student success includes the number of students that participate or enroll in each program or opportunity provided and the number of students that pass courses along with graduation rate.

FOCUS AREA 2.4 Develop a coherent and holistic range of programming that is responsive to the needs and interests of diverse learners

☐ ☐ EBP 2.4A Expanded Access to Pre-Kindergarten +

☒ ☐ EBP 2.4B Extended Learning Time

*** Provide a short description of what your district has in place now related to this EBP and what you anticipate will be in place by the conclusion of the plan's implementation (by June 2027).**

- Include details such as the specific programs that will be in place, staff that will be hired, and/or PD that will be offered.
- Explain how this EBP will improve learning experiences and outcomes for the student groups identified in Section 2. This could include how support for these groups may differ from district-wide implementation efforts.

In order to support closing the learning gaps among our students in the high needs categories, we will begin pursuing an after school, during break and/or winter and summer acceleration academies or credit recovery opportunities for our junior high school and high school. An example of an acceleration academy might be a 4-day grant funded academic program designed to accelerate student learning through engaging, standards-aligned lessons that meet the specific academic needs of students participating in the program during breaks, and during the summer as a summer acceleration academy. A goal of the academies is for students who attend to receive the equivalent of approximately one extra month of learning in one week. We are looking to positively

impact student learning and achievement through thoughtful planning, relationship-building, and creative, efficient instruction. After school opportunities may include additional after school academies for students that have gaps in learning (i.e., Tuesdays and Thursdays after school for one hour each day). In addition, credit recovery for both junior high school and high school students will occur for our neediest populations during the school year and during breaks. We will also offer a summer program called "SAIL" (Summer Adventures in Learning) that will increase student learning through a three-week summer session. SAIL courses will incorporate a list of strategies to close the achievement gap:

Problem-solving and critical-thinking
Writing, reading, and numeracy
Cooperative learning and student reflection
Interdisciplinary connections
Social and emotional engagement
Synthesis, evaluation, and creative thinking
Ongoing assessment to monitor growth

*** Which schools will be impacted by these efforts (answer can be district-wide)?**

Grades 7-12 at the Old Rochester Regional School District.

\$ 160,000.00 *** What is the anticipated amount of funding that will be allocated to this EBP for the next three years (FY25 + FY26 + FY27), across all funding sources? Total included should be cumulative.**

*** Describe the anticipated allocation of funds to this EBP in more detail.**

With the assistance of state grants, the anticipated amount of funding to be allocated estimates the continued support of our ability to supplement the program to ensure after school, academic acceleration academies and SAIL are available to students along with credit recovery. Grants provide teacher stipends in various amounts for the academies. Depending upon the number of students attending, the aggregate cost for stipends per teacher per grade level in grades 7-12 in math, ELA, specialist time and SEL time for each academy is covered by the grants. Additional costs not covered by the grants would be facilities and operations to have the ability to keep the buildings open with custodial staff, supplies and resources for teachers varies depending upon contracts for all academy expenses. The number of custodial staff and number of buildings utilized depends upon enrollment for the academies.

*** Which budget foundation categories (G.L. c. 70) will be included in this anticipated annual allocation?**

Other Teaching Services, Instructional Materials, Equip., and Tech. (+1 other)

Clear

Search...

[Select All](#)/[Deselect All](#)

☐ Administration

☐ Instruction Leadership

☐ Classroom & Specialist Teachers

☒ Other Teaching Services

- ☐ Professional Development
- ☒ **Instructional Materials, Equip., and Tech.**
- ☐ Guidance and Psychological
- ☐ Pupil Services
- ☒ **Operations and Maintenance**
- ☐ Employee Benefits/Fixed Charges
- ☐ SPED Tuition
- ☐ Other

*** What metrics will your district use to monitor progress in this EBP?**

Lowest performing students and students in the Low Income and Students with Disabilities have priority attendance to academies. The student MCAS and Aimsweb scores as well as benchmark scores and teacher input are determined prior to each academy and credit recovery options. Data on each individual student attending is analyzed and teachers submit full lesson plans for the academies in advance as well as a pre and post test for approval. Progress of each student at the end of the academy and credit recovery is assessed. In addition, administrators/coordinators conduct learning walk visits and observations to ensure the students are on task and learning is taking place.

- ☒ ☐ EBP 2.4C Effective Programming for Multilingual Learners
- ☒ ☐ EBP 2.4D Diverse Enrichment Opportunities




FOCUS AREA 3.1 Develop an increased and robust pipeline of diverse and well-prepared educators and leaders

- ☒ ☐ EBP 3.1A Intentional Hiring Systems
- ☒ ☐ EBP 3.1B Enhanced Pathways to Increase Diversity+
- ☒ ☐ EBP 3.1C Educator Preparation Partnerships

FOCUS AREA 3.2 Create the conditions to sustain and retain diverse and effective staff, particularly those who entered the field through alternative pathways

- ☒ ☐ EBP 3.2A Inclusive School Communities
- ☒ ☐ EBP 3.2B Retention Support Programs
- ☒ ☐ EBP 3.2C Pathways for Professional Growth and Leadership

FOCUS AREA 3.3 Implement opportunities for all staff to engage in a cycle of continuous improvement, utilizing effective teaming structures

- ☐  EBP 3.3A Resource Allocation Aligned to Student Success
- ☐  EBP 3.3B Support for Effective Team Practices
- ☐  EBP 3.3C Collaborative Labor-Management Partnerships



Student Opportunity Act School Committee Presentation

April 11, 2024

Shari Fedorowicz, Ph.D.

Assistant Superintendent of Teaching and Learning

Old Rochester Regional School District
MA Superintendency Union # 55

Today's Agenda:

- What is the Student Opportunity Act (SOA)?
- Student Opportunity Act Plan vs District Improvement Plan
- Overview of SOA Process
- DESE's Strategic Objectives and Evidence-Based Programs (EBP)
- Determining Learning Gaps and Areas of Need for SOA Plan
- SOA funds
- Questions



What is the Student Opportunity Act?

The [Student Opportunity Act](#) ushered in a new phase in the Commonwealth's commitment to ensuring that every student in the state experiences high-quality learning opportunities that lead to success in school and in postsecondary success.

District Improvement Plan *versus* Student Opportunity Act Plan

District Improvement Plan (DIP)

- (Vision2028) serves as a comprehensive plan that describes the full set of strategies that a district will implement to support all students in their district.
- DESE reviews DIPs on an intermittent basis.

Student Opportunity Act Plan (SOA)

- The SOA Plan addresses a subset of our district's overall initiatives, focusing on Evidence-Based Programs (EBPs) and strategies that will improve the educational experiences and outcomes of **high needs** students
- Programs and strategies that are new or already in place focused on improving outcomes for students with low academic performance
- DESE reviews all SOA plans every three years and annual updates each year

Overview of SOA Process

- ❑ Review DESE's Guidelines
 - ❑ Analyze Student Data and Community and Stakeholder Input
 - ❑ Align Focal Areas (Commissioner's top five priorities suggests specific initiatives to close gaps)
 - ❑ Write and submit SOA (requires school committee votes)
 - ❑ Approval by DESE

DESE's Strategic Objectives and Evidence-Based Programs (EBP)

- DESE's Commissioner has identified **five** of the 30 high-quality "Evidence-Based Programs" (EBPs) programs in the SOA he encourages districts to consider:
 - Targeted Academic Support and Acceleration
 - Comprehensive Approach to Early Literacy and Early Literacy Screening and Support
 - Expanded Access to Pre-K
 - Enhanced Pathways to Increase Educator Diversity
 - High Quality Secondary Pathways and Programs

SOA Funding by District

- SOA is NOT a grant
- Part of our Chapter 70 funds providing an additional \$30/student
 - SOA plan shows how we integrate the extra \$30/student to reduce student learning gaps
- Approximate amounts embedded into Chapter 70 to close gaps:
Old Rochester: \$28,470

Determining Learning Gaps and Areas of Need for SOA Plan

What data do we use to determine learning gaps?

- MCAS Data Analysis
 - Achievement
 - Growth
- Accountability Indicators (*Ex: demographics, etc.*)
- Lowest Performing Students
- High Needs Group
 - Students with Disabilities
 - Low Income Students

Demographics: Subgroups by District

Old Rochester Regional School District (ORR High School and ORR Junior High School)

2023-24 Enrollment

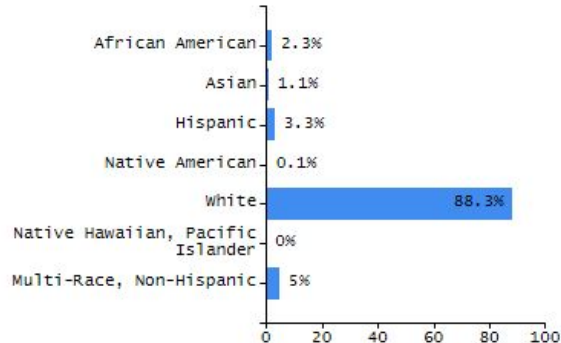
District Type
Public

Number of Schools
2

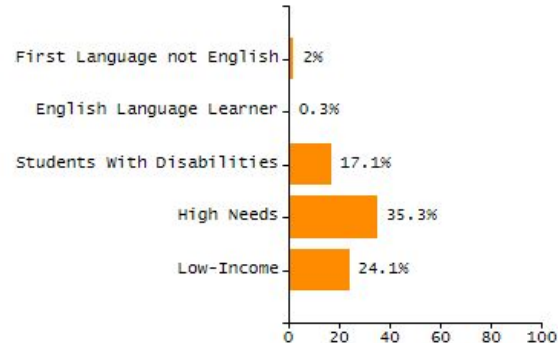
Enrollment
1,041

Grades Served
07 - 12

Student Race and Ethnicity



Selected Populations



ELA MCAS: Achievement and Growth - All Students and High Needs

ELA MCAS Achievement by Subgroups						
District/School Name	All Student State	All Students District	Students with Disabilities State	Students with Disabilities District	Low Income State	Low Income District
ORR Junior High School	42%	13%	12%	13%	24%	39%
ORR High School	58%	66%	22%	-	39%	52%

ELA Student Growth Performance by Subgroups						
District/School Name	All Student State	All Students District	Students with Disabilities State	Students with Disabilities District	Low Income State	Low Income District
ORR Junior High School	49.7	40	43.7	40	47	45
ORR High School	49.5	44	39.9	-	44.9	44

Math MCAS: Achievement and Growth - All Students and High Needs

Math MCAS Achievement by Subgroups

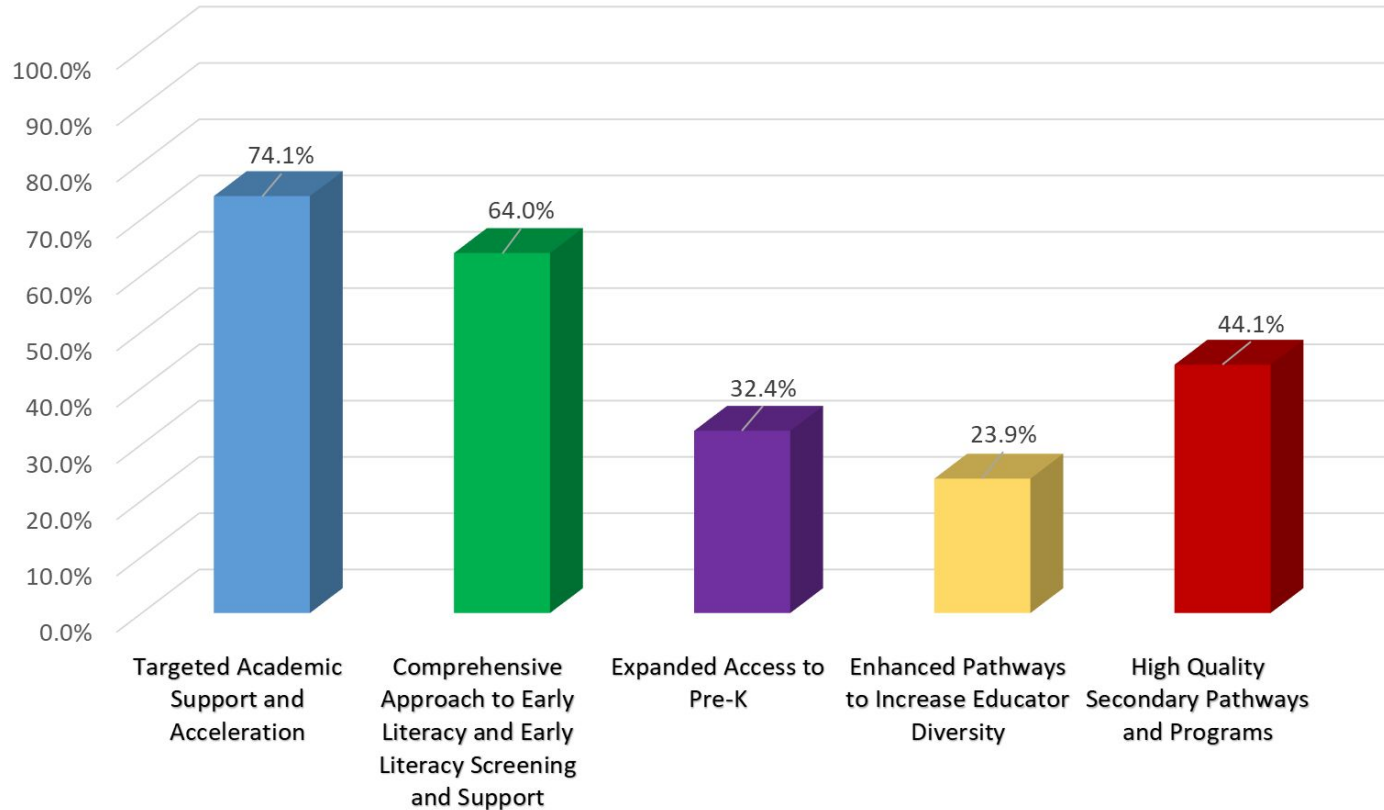
District/School Name	All Student State	All Students District	Students with Disabilities State	Students with Disabilities District	Low Income State	Low Income District
ORR Junior High School	41%	47%	13%	15%	21%	29%
ORR High School	50%	56%	16%	-	27%	30%

Math Student Growth Performance by Subgroups

District/School Name	All Student State	All Students District	Students with Disabilities State	Students with Disabilities District	Low Income State	Low Income District
ORR Junior High School	49.8	35	44.8	37	47.3	36
ORR High School	49.6	50	41.7	-	43.2	47

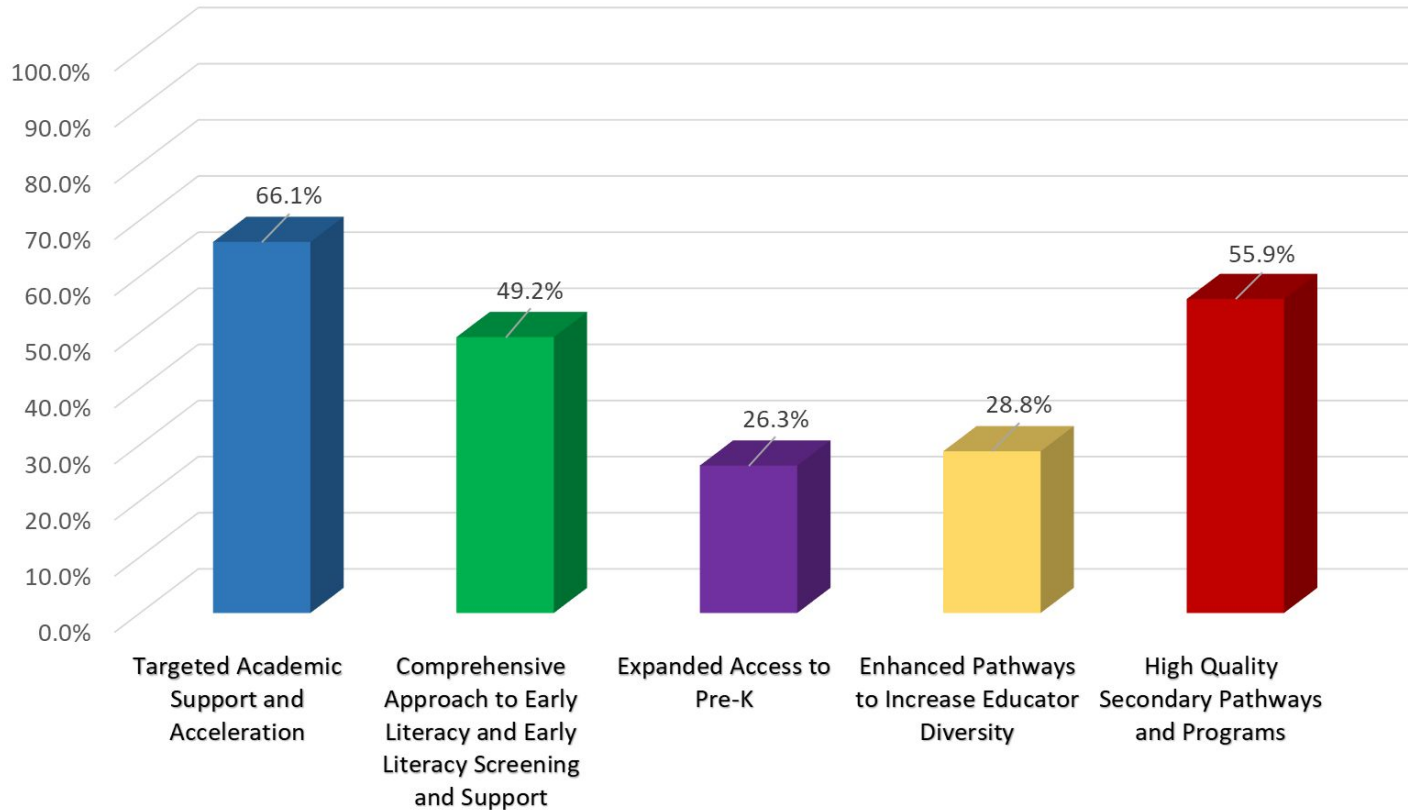
SOA Community/Stakeholder Input and Feedback

All Community Feedback of DESE Prioritized Strategies



ORR Community/Stakeholder Input and Feedback

ORR Community Feedback of DESE Prioritized Strategies



Additional Community SOA Focal Areas

Top Three Additional Suggested Areas

- After School/Summer School Enrichment/Life Skills for Career and College
- Mental Health
- Inclusivity and Sense of Belonging

Selected SOA Focal Areas for RMS

FOCUS AREA 2.3 Reimagine the high school experience so that all students are engaged and prepared for post-secondary success

- EBP 2.3B High-Quality Pathways and Programs

FOCUS AREA 2.4 Develop a coherent and holistic range of programming that is responsive to the needs and interests of diverse learners

- EBP 2.4B Extended Learning Time

Alignment of Data and Focal Areas

Alignment of Data:

- School data, community input, and DESE suggested focal areas are in alignment

Focus Areas:

- High-Quality Pathways and Programs
- Extended Learning Time

High-Quality Pathways and Programs

High-Quality Pathways and Programs

- Career exploration activities grades 7-12
- Partner with Mass Hire for career exploration
- Partner with Mass CPA business courses when available
- Early Childhood Ed program externships
- Credit for Life Fair
- Fitmoney certification course
- Technology and computer programs specialized track: engineering, robotics, architecture, computer science, web design, game design, and cybersecurity.

Extended Learning Time

Extended Learning Time Opportunities

- Credit Recovery
- Acceleration and Summer Academies
- SAIL program (Summer Adventures in Learning)



Questions?

Thank you!

Massachusetts DESE Individualized Education Program (IEP)

Student Name: _____ Student ID: _____
IEP Dates: From _____ To _____

STUDENT AND PARENT CONCERNS

(For the purposes of special educational decision-making, "parent" shall mean father, mother, legal guardian, person acting as a parent of the child, foster parent, or educational surrogate parent appointed in accordance with federal law.)

What concern(s) do you want this IEP to address?

STUDENT AND TEAM VISION

<i>Student's Vision (ages 3–13)</i>	
This year, I want to learn:	
By the time I finish (circle one: elementary or middle school), I want to:	
<i>Student's Vision/Postsecondary Goals (required for ages 14–22, may be completed earlier if appropriate)</i>	
While I am in high school, I want to:	
After I finish high school, my education or training plans are:	
After I finish high school, my employment plans are:	
After I finish high school, my independent living plans are:	
<i>Additional Team Vision Ideas</i>	
In response to the student's vision, this year:	
In response to the student's vision, in 5 years:	

STUDENT PROFILE

The student is identified as having the following disability or disabilities. Include all that apply.		
<input type="checkbox"/> Autism <input type="checkbox"/> Communication Impairment <input type="checkbox"/> Developmental Delay (ages 3–9) <input type="checkbox"/> Emotional Impairment	<input type="checkbox"/> Health Impairment <input type="checkbox"/> Intellectual Impairment <input type="checkbox"/> Neurological Impairment <input type="checkbox"/> Physical Impairment	<input type="checkbox"/> Sensory Impairment <input type="checkbox"/> Hearing <input type="checkbox"/> Vision <input type="checkbox"/> Deaf-Blind <input type="checkbox"/> Specific Learning Disability

English Learner

Has the student been identified as an English learner?

☐ Yes ☐ No

If yes, describe the student's English Learner Education program, English as a Second Language services, and progress toward English language proficiency benchmarks:

--

Identify any language needs and consider how they relate to the student's IEP:

--

Assistive Technology

Does the student require assistive technology devices or services?

☐ Yes ☐ No

If yes, this need will be addressed in the following section(s) of the IEP:

<input type="checkbox"/> Accommodations/Modifications <input type="checkbox"/> Goals/Objectives	<input type="checkbox"/> Services Delivery Grid <input type="checkbox"/> Additional Information
--	--

PRESENT LEVELS OF ACADEMIC ACHIEVEMENT AND FUNCTIONAL PERFORMANCE: ACADEMICS

Describe the student's present levels of academic achievement and functional performance in the relevant areas listed below.

Consider the areas of learning listed below and complete only the sections that apply to the student. Include relevant information and data from sources such as initial or most recent evaluations; documentation from classroom performance; parent(s), student, and teacher observations; and curriculum-based and standardized assessments, including MCAS.

Briefly describe current academic performance. Check all that apply: <input type="checkbox"/> English Language Arts <input type="checkbox"/> History and Social Sciences <input type="checkbox"/> Math <input type="checkbox"/> Science, Technology, and Engineering	Strengths, interest areas, and preferences	Impact of student's disability on involvement and progress in the general education curriculum or appropriate preschool activities

Autism-Specific Question: Does the student have needs resulting from the disability that impact progress in the general curriculum, including social and emotional development (e.g., organizational support, generalizing skills, practicing skills in multiple environments)?

☐ Yes ☐ No

If yes, this need will be addressed in the following section(s) of the IEP:

<input type="checkbox"/> Accommodations/Modifications <input type="checkbox"/> Goals/Objectives	<input type="checkbox"/> Services Delivery Grid <input type="checkbox"/> Additional Information
--	--

PRESENT LEVELS OF ACADEMIC ACHIEVEMENT AND FUNCTIONAL PERFORMANCE: BEHAVIORAL/SOCIAL/EMOTIONAL

Briefly describe current behavioral/social/emotional performance. Consider the use of positive behavioral interventions and supports, and other strategies, to address behavior that impedes learning.	Strengths, interest areas, and preferences	Impact of student's disability on involvement and progress in the general education curriculum or appropriate preschool activities

<p align="center">Bullying</p> <p>Describe any disability-related skills and proficiencies the student needs in order to avoid and respond to bullying, harassment, or teasing. This section must be completed for students who have a disability that affects social skills development; students vulnerable to bullying, harassment, or teasing; and students with autism.</p>	Specify how these needs, if any, will be addressed in the IEP.

Autism-Specific Question: Does the student require any positive behavioral interventions, strategies, and supports to address their behavioral difficulties resulting from autism spectrum disorder?

☐ Yes ☐ No

Autism-Specific Question: Does the student need to develop social interaction skills and proficiencies?

☐ Yes ☐ No

Autism-Specific Question: Does the student have needs related to changes in environment or to daily routines?

☐ Yes ☐ No

Autism-Specific Question: Does the student have needs related to repetitive activities and movements?

☐ Yes ☐ No

Autism-Specific Question: Does the student have needs resulting from their unusual responses to sensory experiences?

☐ Yes ☐ No

If yes to any of the above, these needs will be addressed in the following section(s) of the IEP:

<input type="checkbox"/> Accommodations/Modifications <input type="checkbox"/> Goals/Objectives	<input type="checkbox"/> Services Delivery Grid <input type="checkbox"/> Additional Information
--	--

PRESENT LEVELS OF ACADEMIC ACHIEVEMENT AND FUNCTIONAL PERFORMANCE: COMMUNICATION

Briefly describe current communication performance.	Strengths, interest areas, and preferences	Impact of student's disability on involvement and progress in the general education curriculum or appropriate preschool activities

Does the student require the use of augmentative and alternative communication (AAC)? Consider any AAC needs for non-speaking students or those with limited speech.

☐ Yes ☐ No

If yes, describe how the Team will address the student's needs (including acquiring, designing, customizing, maintaining, repairing, and/or replacing AAC device/system).

- ☐ The student needs an AAC device/system at school.
- ☐ The student needs an AAC device/system at home or in other non-school settings to receive a free appropriate public education.
- ☐ The student needs training and/or technical assistance to use the AAC device/system.
- ☐ The student's family needs training and/or technical assistance concerning the AAC device/system.
- ☐ Educators, other professionals, employers, or others who work with the student need training and/or technical assistance concerning the AAC device/system.

These needs will be addressed in the following section(s) of the IEP:

<input type="checkbox"/> Accommodations/Modifications	<input type="checkbox"/> Services Delivery Grid
<input type="checkbox"/> Goals/Objectives	<input type="checkbox"/> Additional Information

Autism-Specific Question: Does the student have needs in the areas of verbal and nonverbal communication, including but not limited to those identified in assistive technology/AAC evaluation(s)?

☐ Yes ☐ No

If yes, these needs will be addressed in the following section(s) of the IEP:

<input type="checkbox"/> Accommodations/Modifications	<input type="checkbox"/> Services Delivery Grid
<input type="checkbox"/> Goals/Objectives	<input type="checkbox"/> Additional Information

PRESENT LEVELS OF ACADEMIC ACHIEVEMENT AND FUNCTIONAL PERFORMANCE: ADDITIONAL AREAS

<p>Additional Areas, as Applicable (such as activities of daily living, health, hearing, motor, sensory, and vision) Briefly describe current performance and any applicable documentation. Please note that parent(s) are only asked to share health information voluntarily.</p>	<p>Strengths, interest areas, and preferences</p>	<p>Impact of student's disability on involvement and progress in the general education curriculum or appropriate preschool activities</p>

Deaf or Hard of Hearing

- ☐ The student is deaf or hard of hearing, and their language and communication needs will be addressed in the following section(s) of the IEP:

<input type="checkbox"/> Accommodations/Modifications <input type="checkbox"/> Goals/Objectives	<input type="checkbox"/> Services Delivery Grid <input type="checkbox"/> Additional Information
--	--

Blind or Visually Impaired (including Cortical Visual Impairment)

- ☐ Braille is needed and will be addressed in the following section(s) of the IEP:

<input type="checkbox"/> Accommodations/Modifications <input type="checkbox"/> Goals/Objectives	<input type="checkbox"/> Services Delivery Grid <input type="checkbox"/> Additional Information
--	--

- ☐ Screen readers or other assistive technology are needed and will be addressed in the following section(s) of the IEP:

<input type="checkbox"/> Accommodations/Modifications <input type="checkbox"/> Goals/Objectives	<input type="checkbox"/> Services Delivery Grid <input type="checkbox"/> Additional Information
--	--

- ☐ Orientation and mobility services are needed and will be addressed in the following section(s) of the IEP:

<input type="checkbox"/> Accommodations/Modifications <input type="checkbox"/> Goals/Objectives	<input type="checkbox"/> Services Delivery Grid <input type="checkbox"/> Additional Information
--	--

POSTSECONDARY TRANSITION PLANNING*

Complete for eligible students aged 14–22 and update annually. Complete also for students who are 13 and will turn 14 during this IEP period. The dotted lines indicate the pages of this IEP that are dedicated to secondary transition planning.

Postsecondary Transition Briefly describe current performance.	Strengths, interest areas, and preferences	Impact of student's disability on involvement in the general education curriculum and/or specific area of postsecondary transition
Education/training		
Employment		
Community experiences/postschool independent living, if applicable		

The identified areas of postsecondary transition will be addressed in the following section(s) of the IEP:

<input type="checkbox"/> Accommodations/Modifications	<input type="checkbox"/> Services Delivery Grid	
<input type="checkbox"/> Goals/Objectives	<input type="checkbox"/> Additional Information	

Projected date of graduation/program completion:	
Projected type of completion document (diploma, certificate of attainment, or other locally defined completion document):	

Planned Course of Study

What requirements does the student need to meet to receive the type of completion document above? What is the student's planned course of study?

--

What is the student's current status regarding meeting those requirements?

--

* The dotted line indicates that this page of this IEP is dedicated to secondary transition planning.

COMMUNITY AND INTERAGENCY CONNECTIONS

Agency	Description of Support Provided	Role and contact information of school staff who will be the liaison to the agency

TRANSFER OF RIGHTS TO STUDENT

The student and parent(s) must be notified at least 1 year before the student's 18th birthday that decision-making rights will transfer from parent(s) to the student when the student turns 18. Is the student 17 or will they turn 17 during the timeframe of this IEP?

☐ Yes ☐ No

On what date was the student provided with the notice of transfer of rights and a copy of procedural safeguards concerning special education rights?

--

On what date was the parent(s) provided with notice of transfer of rights and a copy of procedural safeguards concerning special education rights?

--

* The dotted line indicates that this page of this IEP is dedicated to secondary transition planning.

DECISION-MAKING OPTIONS FOR STUDENT*

Complete for student who has turned 18. Please indicate the decision-making option that the student or court-appointed legal guardian has selected:

- ☐ The student will make their own educational decisions.
- ☐ The student will share decision-making with their parent, caregiver, or other adult.

Individual with whom the student will share decision-making: _____

- ☐ The student has delegated decision-making to their parent, caregiver, or other adult.

Individual to whom the student has delegated decision-making: _____

- ☐ A court has appointed a legal guardian for the student who will make educational decisions.

Name of court-appointed legal guardian:

Date of determination:

TRANSITION TO ADULT SERVICE AGENCY OR AGENCIES—688 REFERRAL

Is the student within 2 years of exiting special education services?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If yes, has the Team discussed whether the student meets the criteria for a 688 referral?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Has a 688 referral been submitted for this student?	<input type="checkbox"/> Yes (If so, date the 688 referral was submitted: _____)* <input type="checkbox"/> No (If so, date the 688 referral will be submitted: _____)* <input type="checkbox"/> The Team has determined that the student does not meet the criteria for a 688 referral.
If yes, please identify the agency to which referral was made:	

* The dotted line indicates that this page of this IEP is dedicated to secondary transition planning.

ACCOMMODATIONS AND MODIFICATIONS

Accommodations: List the accommodations the student needs to make progress in the areas of academic achievement and functional performance. Leave blank any boxes that are not appropriate for the student.

	Presentation of Instruction The way information is presented.	Response The way the student responds.	Timing and/or Scheduling The timing and scheduling of the instruction.	Setting and/or Environment The characteristics of the setting.
Classroom accommodations				
Nonacademic settings (lunch, recess, etc.)				
Extracurricular activities				
Community/workplace				

Modifications: List the modifications, if any, that are needed to the student's program so they can meet their goals, make progress, and participate in activities alongside students with and without disabilities. Leave blank any boxes that are not appropriate for the student.

	Content	Instruction	Student Output
Classroom modifications			
Nonacademic settings (lunch, recess, etc.)			
Extracurricular activities			
Community/workplace			

STATE AND/OR DISTRICTWIDE ASSESSMENT/ALTERNATE ASSESSMENT

Identify the state or districtwide assessments planned during the IEP period. Consider MCAS (Grades 3–12), ACCESS (Grades K–12), etc.

How does the student participate in state and/or districtwide assessments?

- ☐ The student participates in on-demand assessment with no accommodations under routine conditions in all content areas.
- ☐ The student participates in on-demand assessment with accommodations.

Please indicate which testing accommodations the student requires:

English Language Arts	Math	Science	Other

- ☐ The student participates in state and/or districtwide alternate assessment(s).

Please select the subject(s) below in which the student needs alternate assessment(s). Please explain why the student needs alternate assessment(s), and why the alternate assessment you have chosen is appropriate for them.

<input type="checkbox"/> English Language Arts	<input type="checkbox"/> Math	<input type="checkbox"/> Science	<input type="checkbox"/> Alternate Access for ELLs
Explanation:	Explanation:	Explanation:	Explanation:

MEASURABLE ANNUAL GOALS

Please identify the academic and functional goals for this student this year. The goals must be measurable and meet the student's needs that result from their disability to enable them to be involved in and make progress in Early Childhood Outcomes (ages 3–5) or the Massachusetts Curriculum Frameworks (older students). The goals must meet each of the student's other educational needs that result from their disability. Please include additional goals as necessary.

Goal Number:	Goal Area:			
Baseline (What can the student currently do?):				
Annual Goal/Target What skill(s) will the student be expected to attain by the end of this IEP's timeframe?	Criteria What measurement will be used to determine whether the goal has been achieved?	Method How will progress be measured?	Schedule How frequently will progress be measured?	Person(s) Responsible Who will monitor progress?
Short-term objectives and/or benchmarks (intermediate steps between the baseline and the measurable annual goal)				

SCHEDULE OF PROGRESS REPORTING

Explain how and when parent(s) will be periodically informed of the student's progress toward meeting the annual goal(s):

--

PARTICIPATION IN THE GENERAL EDUCATION SETTING

Can the student's educational needs be met in the general education setting, with or without the use of supplementary aids and services?

☐ Yes ☐ No

If no, provide an explanation of the extent to which the student will not participate in general education. Include a description of the specific supplementary aids and services considered before determining that the student would be removed from a general education class or activity.

--

SERVICE DELIVERY

Include specially designed instruction, related services, and supports based on peer-reviewed research to the extent practicable (including, if applicable, positive behavioral supports and support/training for school personnel and/or parent[s]). Consider providing services in general education settings before considering other options.

Goal Number(s)	Type of Service	Provided by List job title	Location	Frequency/Duration __ × __ minutes per __ - day cycle	Start Date	End Date
A. Consultation (Indirect Services to School Personnel and Parents)						
B. Special Education and Related Services in General Education Classrooms (Direct Service)						
C. Special Education and Related Services in Other Settings (Direct Service)						

TRANSPORTATION SERVICES

- ☐ Transportation will be provided in the same manner as it would be for students without disabilities. (Please note that if the student is placed in a program located at a school **other** than the school the student would have attended if not eligible for special education, then transportation will be provided.)
- ☐ The student requires transportation supports and/or services as a related service.
- ☐ Student will be transported on a **regular** transportation vehicle with the following assistance, attendants, modifications, and/or specialized equipment and precautions:

Specify the disability-related need(s) that require support(s) during transportation (e.g., seizures, a tendency for motion sickness, behavioral or communication difficulties):

- ☐ Student will be transported on a **special** transportation vehicle with the following assistance, attendants, modifications, and/or specialized equipment and precautions:

Specify the disability-related need(s) that require support(s) during transportation (e.g., seizures, a tendency for motion sickness, behavioral or communication difficulties):

SCHEDULE MODIFICATION

Does the student require a different duration to their school program, including the length of their day or year so that they can receive a free appropriate public education?

☐ Yes ☐ No

If yes, what are the student's disability-related needs that require a different schedule?

If yes, describe the change in schedule to the student's educational program.

If the student requires Extended School Year Services, please include the services they will receive (including, if applicable, positive behavioral supports and support/training for school personnel and/or parent[s]) during Extended School Year in the service delivery grid below.

SERVICE DELIVERY FOR EXTENDED SCHOOL YEAR SERVICES

Describe the specially designed instruction, related services, and supports that the student needs during extended school year to receive a free appropriate public education.

Goal Number(s)	Type of Service	Provided by List job title	Location	Frequency/Duration __ × __ minutes per __ - day cycle	Start Date	End Date
A. Consultation (Indirect Services to School Personnel and Parents)						
B. Special Education and Related Services in General Education Classrooms (Direct Service)						
C. Special Education and Related Services in Other Settings (Direct Service)						

Extended School Year Transportation Services

- ☐ Transportation will be provided in the same manner as it would be for students without disabilities. (Please note that if the student is placed in a program located at a school **other** than the school they would have attended if not eligible for special education, transportation will be provided.)
- ☐ The student requires transportation supports and/or services as a related service.
- ☐ Student will be transported on a **regular** transportation vehicle with the following assistance, attendants, modifications, and/or specialized equipment and precautions:

Specify the disability-related need(s) that require support(s) during transportation (e.g., seizures, a tendency for motion sickness, behavioral or communication difficulties):

- ☐ Student will be transported on a **special** transportation vehicle with the following assistance, attendants, modifications, and/or specialized equipment and precautions:

Specify the disability-related need(s) that require support(s) during transportation (e.g., seizures, a tendency for motion sickness, behavioral or communication difficulties):

ADDITIONAL INFORMATION

Record other IEP information not previously stated (e.g., information about the student that is important to know but is not addressed through IEP goals and services).

RESPONSE SECTION

School Assurance: I certify that the goals in this IEP are those recommended by the Team and that the indicated special education services will be provided.

Name and role of LEA representative:		Signature:		Date:	
--------------------------------------	--	------------	--	-------	--

Response from parent(s) or student who has reached the age of majority with decision-making rights:

It is important to tell the district your decision as soon as possible. Please indicate your response by checking the appropriate box below and returning a signed copy to the district.

☐ I accept this IEP as developed.

☐ I reject the following portions of the IEP with the understanding that any portion(s) that I do not reject will be considered accepted and implemented immediately. Rejected portions are as follows:

☐ _____

☐ I reject this IEP as developed.

Parent Comment: I would like to make the following comment(s) but realize any comment(s) made that suggest changes to the proposed IEP will not be implemented unless the IEP is amended.

Signature of Parent(s), Guardian, Educational Surrogate Parent, or Student 18 and Over**

Date:

--	--

**** Student signature is required once a student reaches 18 unless there is a court-appointed guardian.**

Meeting Request

☐ I request a meeting to discuss the rejected IEP or rejected portion(s).

IEP Improvement Project Overview

April 2024

DESE IEP Improvement Project

The Department of Elementary and Secondary Education (DESE) last updated the forms for Individualized Education Plans (IEP) in the state of Massachusetts in 2001.

“This new statewide IEP form helps teams to more effectively address the needs of students eligible for special education services. The revised form focuses attention on gathering complete information about your child's strengths, challenges, and individualized goals to develop a more personalized education plan for your child.”
-DESE

Improvement Focus Areas

DESE focused on the following areas when looking to improve our current document.

- Family and Student Voice
- Form Documents Process
- Least Restrictive Environment
- Integrated Transition Planning
- Accessibility of Language

Timeline

- Updated IEP forms will not be used until the 24-25 School Year*
- IEP's will be updated to the new format at regularly scheduled annual meetings or when a new draft is proposed (i.e. after evaluations)
- All IEPs are anticipated to be converted to the updated form by the end of the 24-25 school year

**There are some school districts that are part of a pilot program in the 23-24 school year*

Getting to Know the Document

A walk through

Current - Page 1

Individualized Education Program			
IEP Dates: from [] to []			
Student Name: []	DOB: []	ID#: []	Grade/Level: []
Parent and/or Student Concerns What concern(s) does the parent and/or student want to see addressed in this IEP to enhance the student's education? <div>[]</div>			
+			
Student Strengths and Key Evaluation Results Summary What are the student's educational strengths, interest areas, significant personal attributes and personal accomplishments? What is the student's type of disability(ies), general education performance including MCAS/district test results, achievement towards goals and lack of expected progress, if any? <div>[]</div>			
-			
Vision Statement: What is the vision for this student? Consider the next 1 to 5 year period when developing this statement. Beginning no later than age 14, the statement should be based on the student's preferences and interest, and should include desired outcomes in adult living, post-secondary and working environments. <div>[]</div>			

IEP 1

Student/Parent Concerns & Vision



Massachusetts DESE Individualized Education Program (IEP)

STUDENT AND PARENT CONCERNS

(For the purposes of special educational decision-making, "parent" shall mean father, mother, legal guardian, person acting as a parent of the child, foster parent, or educational surrogate parent appointed in accordance with federal law.)

What concern(s) do you want this IEP to address?

--

STUDENT AND TEAM VISION

Student's Vision (ages 3–13)

This year, I want to learn:

By the time I finish (circle one: elementary or middle school),
I want to:

Student's Vision/Postsecondary Goals (required for ages 14–22, may be completed earlier if appropriate)

While I am in high school, I want to:

After I finish high school, my education or training plans are:

After I finish high school, my employment plans are:

After I finish high school, my independent living plans are:

Additional Team Vision Ideas

In response to the student's vision, this year:

In response to the student's vision, in 5 years:

Student Profile

STUDENT PROFILE

The student is identified as having the following disability or disabilities. Include all that apply.

☐ Autism

☐ Communication Impairment

☐ Developmental Delay (ages 3–9)

☐ Emotional Impairment

☐ Health Impairment

☐ Intellectual Impairment

☐ Neurological Impairment

☐ Physical Impairment

☐ Sensory Impairment

☐ Hearing

☐ Vision

☐ Deaf-Blind

☐ Specific Learning Disability

English Learner

Has the student been identified as an English learner?

☐ Yes

☐ No

If yes, describe the student's English Learner Education program, English as a Second Language services, and progress toward English language proficiency benchmarks:

--

Identify any language needs and consider how they relate to the student's IEP:

--

Assistive Technology

Does the student require assistive technology devices or services?

☐ Yes

☐ No

If yes, this need will be addressed in the following section(s) of the IEP:

☐ Accommodations/Modifications

☐ Goals/Objectives

☐ Services Delivery Grid

☐ Additional Information

Current: Present Levels of Educational Performance

Present Levels of Educational Performance	
A: General Curriculum	
Check all that apply.	General curriculum area(s) affected by this student's disability(ies):
<input type="checkbox"/> English Language Arts	Consider the language, composition, literature (including reading) and media strands.
<input type="checkbox"/> History and Social Sciences	Consider the history, geography, economic and civics and government strands.
<input type="checkbox"/> Science and Technology	Consider the inquiry, domains of science, technology and science, technology and human affairs strand.
<input type="checkbox"/> Mathematics	Consider the number sense, patterns, relations and functions, geometry and measurement and statistics and probability strands.
<input type="checkbox"/> Other Curriculum Areas	Specify: _____
How does the disability(ies) affect progress in the curriculum area(s)? _____	
What type(s) of accommodation, if any, is necessary for the student to make effective progress? _____	
What type(s) of specially designed instruction, if any, is necessary for the student to make effective progress? Check the necessary instructional modification(s) and describe how such modification(s) will be made.	
<input type="checkbox"/> Content:	_____
<input type="checkbox"/> Methodology/Delivery of Instruction:	_____
<input type="checkbox"/> Performance Criteria:	_____

Present Levels of Educational Performance		
B: Other Educational Needs		
Check all that apply.	General Considerations	
<input type="checkbox"/> Adapted physical education	<input type="checkbox"/> Assistive tech devices/services	<input type="checkbox"/> Behavior
<input type="checkbox"/> Braille needs (blind/visually impaired)	<input type="checkbox"/> Communication (all students)	<input type="checkbox"/> Communication (deaf/hard of hearing students)
<input type="checkbox"/> Extra curriculum activities	<input type="checkbox"/> Language needs (LEP students)	<input type="checkbox"/> Nonacademic activities
<input type="checkbox"/> Social/emotional needs	<input type="checkbox"/> Travel training	<input type="checkbox"/> Skill development related to vocational preparation or experience
<input type="checkbox"/> Other _____		
Age-Specific Considerations		
<input type="checkbox"/> For children ages 3 to 5 — participation in appropriate activities		
<input type="checkbox"/> For children ages 14+ (or younger if appropriate) — student's course of study		
<input type="checkbox"/> For children ages 16 (or younger if appropriate) to 22 — transition to post-school activities including community experiences, employment objectives, other post school adult living and, if appropriate, daily living skills		
How does the disability(ies) affect progress in the indicated area(s) of other educational needs? _____		
What type(s) of accommodation, if any, is necessary for the student to make effective progress? _____		
What type(s) of specially designed instruction, if any, is necessary for the student to make effective progress? Check the necessary instructional modification(s) and describe how such modification(s) will be made.		
<input type="checkbox"/> Content:	_____	
<input type="checkbox"/> Methodology/Delivery of Instruction:	_____	
<input type="checkbox"/> Performance Criteria:	_____	

Use multiple copies of this form as needed.

Getting to know the document

Present Levels of Performance

There are now four sections to this category

Consider the areas of learning listed below and complete only the sections that apply to the student. Include relevant information and data from sources such as initial or most recent evaluations; documentation from classroom performance; parent(s), student, and teacher observations; and curriculum-based and standardized assessments, including MCAS.

Autism-Specific Question: Does the student have needs resulting from the disability that impact progress in the general curriculum, including social and emotional development (e.g., organizational support, generalizing skills, practicing skills in multiple environments)?

If yes, this need will be addressed in the following section(s) of the IEP:

<input type="checkbox"/> Accommodations/Modifications	<input type="checkbox"/> Services Delivery Grid
<input type="checkbox"/> Goals/Objectives	<input type="checkbox"/> Additional Information

Present Levels of Performance (2): Behavioral/Social/Emotional

PRESENT LEVELS OF ACADEMIC ACHIEVEMENT AND FUNCTIONAL PERFORMANCE: BEHAVIORAL/SOCIAL/EMOTIONAL

Briefly describe current behavioral/social/emotional performance. Consider the use of positive behavioral interventions and supports, and other strategies, to address behavior that impedes learning.	Strengths, interest areas, and preferences	Impact of student's disability on involvement and progress in the general education curriculum or appropriate preschool activities

Bullying Describe any disability-related skills and proficiencies the student needs in order to avoid and respond to bullying, harassment, or teasing. This section must be completed for students who have a disability that affects social skills development; students vulnerable to bullying, harassment, or teasing; and students with autism.		Specify how these needs, if any, will be addressed in the IEP.

Autism-Specific Question: Does the student require any positive behavioral interventions, strategies, and supports to address their behavioral difficulties resulting from autism spectrum disorder?

☐ Yes ☐ No

Autism-Specific Question: Does the student need to develop social interaction skills and proficiencies?

☐ Yes ☐ No

Autism-Specific Question: Does the student have needs related to changes in environment or to daily routines?

☐ Yes ☐ No

Autism-Specific Question: Does the student have needs related to repetitive activities and movements?

☐ Yes ☐ No

Autism-Specific Question: Does the student have needs resulting from their unusual responses to sensory experiences?

☐ Yes ☐ No

If yes to any of the above, these needs will be addressed in the following section(s) of the IEP:

<input type="checkbox"/> Accommodations/Modifications	<input type="checkbox"/> Services Delivery Grid
<input type="checkbox"/> Goals/Objectives	<input type="checkbox"/> Additional Information

Bullying Statement

Bullying	
Describe any disability-related skills and proficiencies the student needs in order to avoid and respond to bullying, harassment, or teasing. This section must be completed for students who have a disability that affects social skills development; students vulnerable to bullying, harassment, or teasing; and students with autism.	Specify how these needs, if any, will be addressed in the IEP.

Disability Specific Questions

Autism-Specific Question: Does the student require any positive behavioral interventions, strategies, and supports to address their behavioral difficulties resulting from autism spectrum disorder?

☐ Yes ☐ No

Autism-Specific Question: Does the student need to develop social interaction skills and proficiencies?

☐ Yes ☐ No

Autism-Specific Question: Does the student have needs related to changes in environment or to daily routines?

☐ Yes ☐ No

Autism-Specific Question: Does the student have needs related to repetitive activities and movements?

☐ Yes ☐ No

Autism-Specific Question: Does the student have needs resulting from their unusual responses to sensory experiences?

☐ Yes ☐ No

Present Levels of Performance (3): Communication

PRESENT LEVELS OF ACADEMIC ACHIEVEMENT AND FUNCTIONAL PERFORMANCE: COMMUNICATION

Briefly describe current communication performance.	Strengths, interest areas, and preferences	Impact of student's disability on involvement and progress in the general education curriculum or appropriate preschool activities

Does the student require the use of augmentative and alternative communication (AAC)? Consider any AAC needs for non-speaking students or those with limited speech.

☐ Yes ☐ No

If yes, describe how the Team will address the student's needs (including acquiring, designing, customizing, maintaining, repairing, and/or replacing AAC device/system).

- ☐ The student needs an AAC device/system at school.
- ☐ The student needs an AAC device/system at home or in other non-school settings to receive a free appropriate public education.
- ☐ The student needs training and/or technical assistance to use the AAC device/system.
- ☐ The student's family needs training and/or technical assistance concerning the AAC device/system.
- ☐ Educators, other professionals, employers, or others who work with the student need training and/or technical assistance concerning the AAC device/system.

These needs will be addressed in the following section(s) of the IEP:

- | | |
|---|---|
| <input type="checkbox"/> Accommodations/Modifications | <input type="checkbox"/> Services Delivery Grid |
| <input type="checkbox"/> Goals/Objectives | <input type="checkbox"/> Additional Information |

Autism-Specific Question: Does the student have needs in the areas of verbal and nonverbal communication, including but not limited to those identified in assistive technology/AAC evaluation(s)?

☐ Yes ☐ No

If yes, these needs will be addressed in the following section(s) of the IEP:

- | | |
|---|---|
| <input type="checkbox"/> Accommodations/Modifications | <input type="checkbox"/> Services Delivery Grid |
| <input type="checkbox"/> Goals/Objectives | <input type="checkbox"/> Additional Information |

Present Levels of Performance (4): Additional Areas (related services - i.e.OT/PT)

PRESENT LEVELS OF ACADEMIC ACHIEVEMENT AND FUNCTIONAL PERFORMANCE: ADDITIONAL AREAS

Additional Areas, as Applicable (such as activities of daily living, health, hearing, motor, sensory, and vision) Briefly describe current performance and any applicable documentation. Please note that parent(s) are only asked to share health information voluntarily.	Strengths, interest areas, and preferences	Impact of student's disability on involvement and progress in the general education curriculum or appropriate preschool activities

Deaf or Hard of Hearing

- ☐ The student is deaf or hard of hearing, and their language and communication needs will be addressed in the following section(s) of the IEP:

<input type="checkbox"/> Accommodations/Modifications	<input type="checkbox"/> Services Delivery Grid
<input type="checkbox"/> Goals/Objectives	<input type="checkbox"/> Additional Information

Blind or Visually Impaired (including Cortical Visual Impairment)

- ☐ Braille is needed and will be addressed in the following section(s) of the IEP:

<input type="checkbox"/> Accommodations/Modifications	<input type="checkbox"/> Services Delivery Grid
<input type="checkbox"/> Goals/Objectives	<input type="checkbox"/> Additional Information

- ☐ Screen readers or other assistive technology are needed and will be addressed in the following section(s) of the IEP:

<input type="checkbox"/> Accommodations/Modifications	<input type="checkbox"/> Services Delivery Grid
<input type="checkbox"/> Goals/Objectives	<input type="checkbox"/> Additional Information

- ☐ Orientation and mobility services are needed and will be addressed in the following section(s) of the IEP:

<input type="checkbox"/> Accommodations/Modifications	<input type="checkbox"/> Services Delivery Grid
<input type="checkbox"/> Goals/Objectives	<input type="checkbox"/> Additional Information

Getting to know the document

Postsecondary Transition Planning

Transition planning form is now embedded into the IEP form rather than an additional section.

Current: Transition Planning Form

Massachusetts Department of Elementary and Secondary Education, Transition Planning Form

TRANSITION PLANNING FORM (TPF)

Massachusetts requires that beginning when the eligible student is 14 for the IEP developed that year, the school district must plan for the student's need for transition services and the school district must document this discussion annually. This form is to be maintained with the IEP and revisited each year.

Student:	SASID:	Age:
Date form completed:		
Anticipated date of graduation:	Current IEP dates from:	to:
Anticipated date of 688 referral, if applicable:		

POST-SECONDARY VISION

Write the student's **POST-SECONDARY VISION** in the box below. In collaboration with the family, consider the student's preferences and interests, and the desired outcomes for post-secondary education/ training, employment, and adult living. This section should correspond with the vision statement on IEP 1.

DISABILITY RELATED NEEDS

Write the skills (disability related) that require IEP goals and/or related services in the box below. Consider all skills (disability related) necessary for the student to achieve his/her post-secondary vision.

Page 1 of 2

Massachusetts Department of Elementary and Secondary Education, Transition Planning Form

Student: _____ **Date form completed:** _____

ACTION PLAN

The **ACTION PLAN** should outline how the student can develop self-determination skills and be prepared both academically and functionally to transition to post-school activities in order to achieve his/her post-secondary vision. Indicate how Special Education/General Education, family members, adult service providers or others in the community will help the student develop the necessary skills. **Disability related needs must also be stated on page 1.**

Develop the **ACTION PLAN** needed to achieve the **POST-SECONDARY VISION** by outlining the skills the student needs to develop and the courses, training, and activities in which the student will participate. Include information on who will help the student implement specific steps listed below in the Action Plan.

- Instruction:** Is there a course of study or specific courses needed that will help the student reach his/her post-secondary vision? Consider the learning opportunities or skills that the student may need. This could include specific general education courses and/or special education instruction, career and technical education, and/or preparation for post-secondary outcomes such as vocational training or community college.
- Employment:** Are there employment opportunities and/or specific skills that will help the student reach his/her post-secondary vision? Consider options such as part-time employment, supported job placement, [service-learning](#) projects, participation in work experience program, job shadowing, internships, practice in resume writing/ interviewing skills, the use of a one-stop resource center and job specific skills in areas such as customer service, technology, etc.
- Community Experiences/ Post School Adult Living:** Are there certain types of community and/or adult living experiences that will help the student reach his/her post-secondary vision? Consider options such as participation in [community-based](#) experiences, learning how to independently access community resources, building social relationships, managing money, understanding health care needs, utilizing transportation options and organizational skills.

Postsecondary Transition Planning

POSTSECONDARY TRANSITION PLANNING*

Complete for eligible students aged 14–22 and update annually. Complete also for students who are 13 and will turn 14 during this IEP period. The dotted lines indicate the pages of this IEP that are dedicated to secondary transition planning.

Postsecondary Transition Briefly describe current performance.	Strengths, interest areas, and preferences	Impact of student's disability on involvement in the general education curriculum and/or specific area of postsecondary transition
Education/training		
Employment		
Community experiences/postschool independent living, if applicable		

The identified areas of postsecondary transition will be addressed in the following section(s) of the IEP:

<input type="checkbox"/> Accommodations/Modifications	<input type="checkbox"/> Services Delivery Grid	
<input type="checkbox"/> Goals/Objectives	<input type="checkbox"/> Additional Information	

Projected date of graduation/program completion:	
Projected type of completion document (diploma, certificate of attainment, or other locally defined completion document):	

Planned Course of Study

What requirements does the student need to meet to receive the type of completion document above? What is the student's planned course of study?

What is the student's current status regarding meeting those requirements?

* The dotted line indicates that this page of this IEP is dedicated to secondary transition planning.

Decision Making & 688 Referral

DECISION-MAKING OPTIONS FOR STUDENT*

Complete for student who has turned 18. Please indicate the decision-making option that the student or court-appointed legal guardian has selected:

- ☐ The student will make their own educational decisions.
- ☐ The student will share decision-making with their parent, caregiver, or other adult.
Individual with whom the student will share decision-making: _____
- ☐ The student has delegated decision-making to their parent, caregiver, or other adult.
Individual to whom the student has delegated decision-making: _____
- ☐ A court has appointed a legal guardian for the student who will make educational decisions.

Name of court-appointed legal guardian:

Date of determination:

TRANSITION TO ADULT SERVICE AGENCY OR AGENCIES—688 REFERRAL

Is the student within 2 years of exiting special education services?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If yes, has the Team discussed whether the student meets the criteria for a 688 referral?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Has a 688 referral been submitted for this student?	<input type="checkbox"/> Yes (If so, date the 688 referral was submitted: _____)* <input type="checkbox"/> No (If so, date the 688 referral will be submitted: _____)* <input type="checkbox"/> The Team has determined that the student does not meet the criteria for a 688 referral.
If yes, please identify the agency to which referral was made:	

* The dotted line indicates that this page of this IEP is dedicated to secondary transition planning.

Current: Accommodations & Modifications

What type(s) of accommodation, *if any*, is necessary for the student to make effective progress?

☐ [Redacted]

What type(s) of specially designed instruction, *if any*, is necessary for the student to make effective progress?

Check the necessary instructional modification(s) and describe how such modification(s) will be made.

<input type="checkbox"/> Content:	<input type="checkbox"/> [Redacted]
<input type="checkbox"/> Methodology/Delivery of Instruction:	<input type="checkbox"/> [Redacted]
<input type="checkbox"/> Performance Criteria:	<input type="checkbox"/> [Redacted]

Accommodations and Modifications

ACCOMMODATIONS AND MODIFICATIONS

Accommodations: List the accommodations the student needs to make progress in the areas of academic achievement and functional performance. Leave blank any boxes that are not appropriate for the student.

	Presentation of Instruction The way information is presented.	Response The way the student responds.	Timing and/or Scheduling The timing and scheduling of the instruction.	Setting and/or Environment The characteristics of the setting.
Classroom accommodations				
Nonacademic settings (lunch, recess, etc.)				
Extracurricular activities				
Community/workplace				

Modifications: List the modifications, if any, that are needed to the student's program so they can meet their goals, make progress, and participate in activities alongside students with and without disabilities. Leave blank any boxes that are not appropriate for the student.

	Content	Instruction	Student Output
Classroom modifications			
Nonacademic settings (lunch, recess, etc.)			
Extracurricular activities			
Community/workplace			

Current: Testing Accommodations

State or District-Wide Assessment			
Identify state or district-wide assessments planned during this IEP period:			
<div></div>			
<p>Fill out the table below. Consider any state or district-wide assessment to be administered during the time span covered by this IEP. For each content area, identify the student's assessment participation status by putting an "X" in the corresponding box for column 1, 2, or 3.</p>			
	1. Assessment participation: Student participates in on-demand testing under routine conditions in this content area.	2. Assessment participation: Student participates in on-demand testing with accommodations in this content area. (See 1 below)	3. Assessment participation: Student participates in alternate assessment in this content area. (See 2 below)
CONTENT AREAS	COLUMN 1	COLUMN 2	COLUMN 3
English Language Arts	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
History and Social Sciences	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mathematics	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Science and Technology	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Reading	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p>1 For each content area identified by an X in the column 2 above: note in the space below, the content area and describe the accommodations necessary for participation in the on-demand testing. Any accommodations used for assessment purposes should be closely modeled on the accommodations that are provided to the student as part of his/her instructional program.</p>			
<div></div>			
<p>2 For each content area identified by an X in column 3 above: note in the space below, the content area, why the on-demand assessment is not appropriate and how that content area will be alternately assessed. Make sure to include the learning standards that will be addressed in each content area, the recommended assessment method(s) and the recommended evaluation and reporting method(s) for the student's performance on the alternate assessment.</p>			
<div></div>			<p>NOTE</p> <p>When state model(s) for alternate assessment are adopted, the district may enter use of state model(s) for how content area(s) will be assessed.</p>

Testing Accommodations

STATE AND/OR DISTRICTWIDE ASSESSMENT/ALTERNATE ASSESSMENT

Identify the state or districtwide assessments planned during the IEP period. Consider MCAS (Grades 3–12), ACCESS (Grades K–12), etc.

--

How does the student participate in state and/or districtwide assessments?

- ☐ The student participates in on-demand assessment with no accommodations under routine conditions in all content areas.
☐ The student participates in on-demand assessment with accommodations.

Please indicate which testing accommodations the student requires:

English Language Arts	Math	Science	Other

☐ The student participates in state and/or districtwide alternate assessment(s).

Please select the subject(s) below in which the student needs alternate assessment(s). Please explain why the student needs alternate assessment(s), and why the alternate assessment you have chosen is appropriate for them.

<input type="checkbox"/> English Language Arts	<input type="checkbox"/> Math	<input type="checkbox"/> Science	<input type="checkbox"/> Alternate Access for ELLs
Explanation:	Explanation:	Explanation:	Explanation:

Getting to know the document

Measurable Annual Goals

Current Performance now referenced as
Baseline

Current: Measurable Annual Goals

Current Performance Levels/Measurable Annual Goals	
Goal #	Specific Goal Focus:
Current Performance Level: What can the student currently do?	
Measurable Annual Goal: What challenging, yet attainable, goal can we expect the student to meet by the end of this IEP period? How will we know that the student has reached this goal?	
Benchmark/Objectives: What will the student need to do to complete this goal?	

Measurable Annual Goals

MEASURABLE ANNUAL GOALS

Please identify the academic and functional goals for this student this year. The goals must be measurable and meet the student's needs that result from their disability to enable them to be involved in and make progress in Early Childhood Outcomes (ages 3–5) or the Massachusetts Curriculum Frameworks (older students). The goals must meet each of the student's other educational needs that result from their disability. Please include additional goals as necessary.

Goal Number:	Goal Area:			
Baseline (What can the student currently do?):				
Annual Goal/Target What skill(s) will the student be expected to attain by the end of this IEP's timeframe?	Criteria What measurement will be used to determine whether the goal has been achieved?	Method How will progress be measured?	Schedule How frequently will progress be measured?	Person(s) Responsible Who will monitor progress?
Short-term objectives and/or benchmarks (intermediate steps between the baseline and the measurable annual goal)				

SCHEDULE OF PROGRESS REPORTING

Explain how and when parent(s) will be periodically informed of the student's progress toward meeting the annual goal(s):

--

[illegible]

Participation and Service Delivery

PARTICIPATION IN THE GENERAL EDUCATION SETTING

Can the student's educational needs be met in the general education setting, with or without the use of supplementary aids and services?

☐ Yes ☐ No

If no, provide an explanation of the extent to which the student will not participate in general education. Include a description of the specific supplementary aids and services considered before determining that the student would be removed from a general education class or activity.

SERVICE DELIVERY

Include specially designed instruction, related services, and supports based on peer-reviewed research to the extent practicable (including, if applicable, positive behavioral supports and support/training for school personnel and/or parent[s]). Consider providing services in general education settings before considering other options.

Goal Number(s)	Type of Service	Provided by List job title	Location	Frequency/Duration __ x __ minutes per __- day cycle	Start Date	End Date
A. Consultation (Indirect Services to School Personnel and Parents)						
B. Special Education and Related Services in General Education Classrooms (Direct Service)						
C. Special Education and Related Services in Other Settings (Direct Service)						

Service Delivery Grid - Extended School Year

SERVICE DELIVERY FOR EXTENDED SCHOOL YEAR SERVICES

Describe the specially designed instruction, related services, and supports that the student needs to avoid substantial regression during summer break and to continue to make effective progress.

Goal Number(s)	Type of Service	Provided by List job title	Location	Frequency/Duration __ × __ minutes per __ - day cycle	Start Date	End Date
A. Consultation (Indirect Services to School Personnel and Parents)						
B. Special Education and Related Services in General Education Classrooms (Direct Service)						
C. Special Education and Related Services in Other Settings (Direct Service)						

Extended School Year Transportation Services

- ☒ Transportation will be provided in the same manner as it would be for students without disabilities. (Please note that if the student is placed in a program located at a school **other** than the school they would have attended if not eligible for special education, transportation will be provided.)
- ☐ The student requires transportation supports and/or services as a related service.
- ☐ Student will be transported on a **regular** transportation vehicle with the following assistance, attendants, modifications, and/or specialized equipment and precautions:
- Specify the disability-related need(s) that require support(s) during transportation (e.g., seizures, a tendency for motion sickness, behavioral or communication difficulties):
- ☐ Student will be transported on a **special** transportation vehicle with the following assistance, attendants, modifications, and/or specialized equipment and precautions:
- Specify the disability-related need(s) that require support(s) during transportation (e.g., seizures, a tendency for motion sickness, behavioral or communication difficulties):

Transportation & Schedule Modification

TRANSPORTATION SERVICES

- ☐ Transportation will be provided in the same manner as it would be for students without disabilities. (Please note that if the student is placed in a program located at a school **other** than the school the student would have attended if not eligible for special education, then transportation will be provided.)
- ☐ The student requires transportation supports and/or services as a related service.
- ☐ Student will be transported on a **regular** transportation vehicle with the following assistance, attendants, modifications, and/or specialized equipment and precautions:
- Specify the disability-related need(s) that require support(s) during transportation (e.g., seizures, a tendency for motion sickness, behavioral or communication difficulties):
- ☐ Student will be transported on a **special** transportation vehicle with the following assistance, attendants, modifications, and/or specialized equipment and precautions:
- Specify the disability-related need(s) that require support(s) during transportation (e.g., seizures, a tendency for motion sickness, behavioral or communication difficulties):

SCHEDULE MODIFICATION

Does the student require a different duration to their school program, including the length of their day or year so that they can receive a free appropriate public education?

☐ Yes ☐ No

If yes, what are the student's disability-related needs that require a different schedule?

If yes, describe the change in schedule to the student's educational program.

If the student requires a longer year, please include the services they will receive (including, if applicable, positive behavioral supports and support/training for school personnel and/or parent(s)) during Extended School Year in the service delivery grid below.

Nonparticipation vs Participation

Nonparticipation Justification

Is the student removed from the general education classroom at any time? (Refer to IEP 5—Service Delivery, Section C.)

☐ No

☐ Yes

If yes, why is removal considered critical to the student's program?

IDEA 2004 Regulation 20 U.S.C. §612 (a) (5).550: "... removal of children with disabilities from the regular educational environment occurs **only when** the nature or severity of the disability of a child is such that education in regular classes with the use of supplementary aids and services cannot be achieved satisfactorily." (Emphasis added.)

PARTICIPATION IN THE GENERAL EDUCATION SETTING

Can the student's educational needs be met in the general education setting, with or without the use of supplementary aids and services?

☐ Yes

☐ No

If no, provide an explanation of the extent to which the student will not participate in general education. Include a description of the specific supplementary aids and services considered before determining that the student would be removed from a general education class or activity.

Preparing for Implementation

Trainings:

October 16	DESE Sponsored Training of Trainers
October 27	Allan Blume Training
November 7	Professional Development - Vertical Department Overview
January 31	Professional Development - Present Levels of Performance
March 6	Professional Development - Accommodations and Modifications
March 27	Meeting - Special Education Administrative Assistants
May 14	Parent Information Night with Allan Blume
June 5	Professional Development - Paraprofessional staff Overview

*Ongoing sessions during our department meetings and regular special education meetings.

Thank you for your time.
We look forward to
working collaboratively
as a team as we
navigate this new
format together.

Moving Forward



**OLD ROCHESTER REGIONAL SCHOOL DISTRICT
MASSACHUSETTS SUPERINTENDENCY UNION #55**

Marion - Mattapoisett - Rochester
135 Marion Road
Mattapoisett, MA 02739

www.oldrochester.org

**Phone: 508-758-2772
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Michael S. Nelson, M.Ed.
Superintendent of Schools

Sharlene Fedorowicz, Ph.D.
Assistant Superintendent of Teaching & Learning

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

Kristine Lincoln, M.Ed.
Interim Director of Student Services

Memo

To: Old Rochester Regional School Committee Members

From: Michael S. Nelson, Superintendent of Schools

Date: April 11, 2024

Re: Motion – Donation

Motion:

To approve the \$500 from the Whittaker family for the Emma Whittaker Scholarship as presented.

To approve the \$2,000 donation from the Mattapoisett Land Trust towards the 7th grade SCOPE Program's whale watch trip on June 3, 2024 as presented.

To approve the 24in diameter cast steel plaque from the Survival Team of Volunteers commemorating the 50th anniversary of Survival as presented.

The mission of our school system is to inspire all students to think, to learn and to care. The Old Rochester Regional School District and Massachusetts Superintendency Union #55 does not discriminate on the basis of race, color, sex, sexual orientation, gender identity, religion, disability, age, genetic information, active military/veteran status, marital status, familial status, pregnancy, or pregnancy-related condition, homelessness, actual or perceived shared ancestry, ethnic background, national origin, or any other category protected by state or federal law in administration of its educational and employment policies, or in its programs and activities.

PHILLIP D WHITTAKER OR
JESSICA DRISCOLL WHITTAKER

688

53-7023/2113
635

3/13/2024

Date

CHECK ARMOR
FRAUD PROTECTION

Pay to the order of

OPKHS

\$ 500.00

Five hundred dollars and 00/100

Dollars



Photo
Safe
Deposit
Details on back



WebsterBank

WebsterOnline.com

For

Emma Scholarship

WebsterOne® Relationship

[Signature]

MP

Superintendent's Performance Goals

Superintendents must identify at least one student learning goal, one professional practice goal, and two to four district improvement goals. Goals should be SMART and aligned to at least one focus Indicator from the Standards for Effective Administrative Leadership. Please review each goal, key actions and benchmarks and then indicate your selection for progress of this goal on the right. Evidence for each goal, key action and benchmark is available in the separate documents entitled Superintendent's Goals 2022-2024.

	Did Not Meet	Some Progress	Significant Progress	Met	Exceeded
<p>Student Learning Goal: <i>Supporting Teaching, Learning, and Sense of Belonging (goal 1)</i></p> <p>To work with the Leadership Council to complete the desired year five outcomes outlined in the adopted Vision2023 Strategic Plan also supported by the two-year adopted School Improvement Plans. Additionally, to facilitate leadership capacity through academic and social emotional supports and resources. (Standard I: Instructional Leadership, Standard II: Management and Operations, Standard III: Family and Community and Standard IV: Professional Culture)</p> <p>Key Actions:</p> <ol style="list-style-type: none"> 1. Participate in School-Based Learning Walks (2 per school, per school year) with the Leadership Council utilizing established and agreed upon "Look Fors" to calibrate teaching & learning expectations system-wide. 2. Collaborate with the Assistant Superintendent of Teaching & Learning and appropriate building administrators to complete a Literacy Needs Assessment utilizing an outside consultant to drive future decisions regarding literacy programming. 3. Work with the Director of Student Services to explore the need for explicit social emotional student programming at both the elementary and secondary level (i.e. Junior High School) to support the Responsive Classroom (i.e. Fly Five) approach in our classrooms. 4. Establish an adopted comprehensive curriculum review cycle and plan, supported by the efforts of the Instructional Council and teachers. 5. Collaborate with the Leadership Council to develop extended day learning opportunities for students in alignment with student achievement data and learning needs. 6. Ensure technology integration in the classroom through hardware resources, software resources, and professional development offerings. <p>Benchmarks:</p> <ol style="list-style-type: none"> 1. Learning Walk calendars and collected data in relation to the "Look Fors." 2. Literacy Needs Assessment Report & Action Plan. 3. Recommendation for explicit social emotional programming. 4. Curriculum review cycle adopted and published. 5. Extended day programming schedules. 6. Professional Development Agendas & Survey Feedback. 7. Strategic Plan and School Improvement Plan(s) presentations. 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	Did Not Meet	Some Progress	Significant Progress	Met	Exceeded
<p>District Improvement Goal: <i>Developing the 2023-2028 Five Year Strategic Plan (goal 2)</i></p> <p>Oversee and facilitate the engagement of school community stakeholders in the development and adoption of a new five year strategic plan (2023-2028) – utilizing the Planning for Success Process. (Standard I: Instructional Leadership, Standard III: Family and Community and Standard IV: Professional Culture)</p> <p>Key Actions:</p> <ol style="list-style-type: none"> 1. Engage with an independent facilitator and/or agency to facilitate a comprehensive and collaborative process to ensure that school community stakeholders have a voice in the development of the school-system's next strategic plan. 2. Work with the Leadership Council to create a full planning team for Planning for Success sessions. 3. Create multiple school community stakeholder opportunities to provide voice and feedback regarding the strategic direction of the school-system (i.e. open forums, town halls, etc.). 4. Review the school-system's overall mission statement. 5. Develop a school-system theory of action to realize the mission of our school-system. 6. Provide regular updates on the strategic planning development process to the school committees. 7. Create a series of strategic objectives, strategic initiatives, and outcomes for the next five years. <p>Benchmarks:</p> <ol style="list-style-type: none"> 1. Create calendar of strategic plan development events. 2. Collected school community stakeholder feedback. 3. Capture data sets that drive strategic planning. 4. Approval by the Joint School Committee of the five year strategic plan at the conclusion of the 2022-2023 school year. 5. Action planning to begin the next strategic plan work during summer of 2023. 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	Did Not Meet	Some Progress	Significant Progress	Met	Exceeded
<p>Professional Practice Goal: <i>New Superintendent Induction Program Completion (goal 3)</i></p> <p>To participate and complete year three of the M.A.S.S. New Superintendent Induction Program (NSIP). Develop skills in strategy development, data analysis, and instructional leadership by actively engaging in the third and final year of the New Superintendent Induction Program. (Standard I: Instructional Leadership, Standard II: Management and Operations and Standard IV: Professional Culture)</p> <p>Key Actions:</p> <ol style="list-style-type: none"> 1. Attend all in-person day long sessions. 2. Complete all NSIP assignments. 3. Participate in all Consultancy Group sessions facilitated by NSIP coach. 4. Meet regularly with assigned NSIP coach. 5. Share examples of lessons, skills, and strategies from NSIP training with the Central Office Leadership Team and the Leadership Council as appropriate. <p>Benchmarks:</p> <ol style="list-style-type: none"> 1. Calendar documents attendance and contact with superintendent coach (process). 2. Verification from NSIP that the Superintendent of Schools actively engaged in the third year of the program (process and outcome). 3. Leadership tools and resources utilized by NSIP program shared at Leadership Council meetings. 4. Completion of the three year NSIP program. 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	Did Not Meet	Some Progress	Significant Progress	Met	Exceeded
<p>District Improvement Goal: <i>Communication Enhancement Strategy (goal 4)</i></p> <p>To develop a communication enhancement strategy that will upgrade the student and family communication platforms utilized by the school-system to strengthen student and family engagement. (Standard II: Management and Operations, Standard III: Family and Community and Standard IV: Professional Culture)</p> <p>Key Actions:</p> <ol style="list-style-type: none"> 1. Review and upgrade the school-system's website. 2. Adopt a school-system mobile app to enhance and streamline communication from school to home. 3. Establish a Superintendent's Office social media account that links to the individual schools' accounts. 4. Create and begin issuing a Central Office Newsletter regarding school happenings. <p>Benchmarks:</p> <ol style="list-style-type: none"> 1. Launch an upgraded school-system website utilizing a new template. 2. Begin offering a school-system APP that will streamline communication from school to home. 3. Establish and regularly utilize social media to share communication from the Superintendent's Office. 4. Distribution of regularly issued Central Office newsletters. 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Superintendent's Performance Rating for Standard I: Instructional Leadership

Rate each focus Indicator and indicate the overall Standard rating below. The following goals relate to Standard I.

Student Learning Goal: *Supporting Teaching, Learning, and Sense of Belonging (goal 1)*

To work with Leadership Council to complete the desired year five outcomes outlined in the adopted Vision2023 Strategic Plan also supported by the two-year adopted School Improvement Plans. Additionally, to facilitate leadership capacity through academic and social emotional supports and resources.

District Improvement Goal: *Developing the 2023-2028 Five Year Strategic Plan (goal 2)*

Oversee and facilitate the engagement of school community stakeholders in the development and adoption of a new five year strategic plan (2023-2028) – utilizing the Planning for Success Process.

Professional Practice Goal: *New Superintendent Induction Program Completion (goal 3)*

To participate and complete year three of the M.A.S.S. New Superintendent Induction Program (NSIP). Develop skills in strategy development, data analysis, and instructional leadership by actively engaging in the third and final year of the New Superintendent Induction Program.

	Unsatisfactory	Needs Improvement	Proficient	Exemplary
I-A. Curriculum: Ensures that all instructional staff design effective and rigorous standards-based units of instruction consisting of well-structured lessons with measureable outcomes.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
I-B. Instruction: Ensures that practices in all settings reflect high expectations regarding content and quality of effort and work, engage all students, and are personalized to accommodate diverse learning styles, needs, interests, and levels of readiness.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
OVERALL Rating for Standard I: Instructional Leadership The education leader promotes the learning and growth of all students and the success of all staff by cultivating a shared vision that makes powerful teaching and learning the central focus of schooling.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Comments and analysis (recommended for any overall rating; required for overall rating of <i>Exemplary</i>, <i>Needs Improvement</i> or <i>Unsatisfactory</i>):				

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



Rate each focus Indicator and indicate the overall Standard rating below. The following goals related to Standard II.

Student Learning Goal: *Supporting Teaching, Learning, and Sense of Belonging (goal 1)*

To work with Leadership Council to complete the desired year five outcomes outlined in the adopted Vision2023 Strategic Plan also supported by the two-year adopted School Improvement Plans. Additionally, to facilitate leadership capacity through academic and social emotional supports and resources.

Professional Practice Goal: *New Superintendent Induction Program Completion (goal 3)*

To participate and complete year three of the M.A.S.S. New Superintendent Induction Program (NSIP). Develop skills in strategy development, data analysis, and instructional leadership by actively engaging in the third and final year of the New Superintendent Induction Program.

District Improvement Goal: *Communication Enhancement Strategy (goal 4)*

To develop a communication enhancement strategy that will upgrade the student and family communication platforms utilized by the school-system to strengthen student and family engagement.

	Unsatisfactory	Needs Improvement	Proficient	Exemplary
II-A. Environment: Develops and executes effective plans, procedures, routines, and operational systems to address a full range of safety, health, emotional, and social needs.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
II-E. Fiscal Systems: Develops a budget that supports the district's vision, mission, and goals; allocates and manages expenditures consistent with district- and school-level goals and available resources.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
OVERALL Rating for Standard II: Management & Operations The education leader promotes the learning and growth of all students and the success of all staff by ensuring a safe, efficient, and effective learning environment, using resources to implement appropriate curriculum, staffing, and scheduling.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

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

Rate each focus Indicator and indicate the overall Standard rating below. The following goals relate to Standard III.

Student Learning Goal: *Supporting Teaching, Learning, and Sense of Belonging (goal 1)*

To work with Leadership Council to complete the desired year five outcomes outlined in the adopted Vision2023 Strategic Plan also supported by the two-year adopted School Improvement Plans. Additionally, to facilitate leadership capacity through academic and social emotional supports and resources.

District Improvement Goal: *Developing the 2023-2028 Five Year Strategic Plan (goal 2)*

Oversee and facilitate the engagement of school community stakeholders in the development and adoption of a new five year strategic plan (2023-2028) – utilizing the Planning for Success Process.

District Improvement Goal: *Communication Enhancement Strategy (goal 4)*

To develop a communication enhancement strategy that will upgrade the student and family communication platforms utilized by the school-system to strengthen student and family engagement.

	Unsatisfactory	Needs Improvement	Proficient	Exemplary
III-A. Engagement: Actively ensures that all families are welcome members of the classroom and school community and can contribute to the effectiveness of the classroom, school, district, and community.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
III-C. Communication: Engages in regular, two-way, culturally proficient communication with families and community stakeholders about student learning and performance.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
OVERALL Rating for Standard III: Family & Community Engagement The education leader promotes the learning and growth of all students and the success of all staff through effective partnerships with families, community organizations, and other stakeholders that support the mission of the district and its schools.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Comments and analysis (recommended for any overall rating; required for overall rating of <i>Exemplary</i>, <i>Needs Improvement</i> or <i>Unsatisfactory</i>):				

Superintendent's Performance Rating for Standard IV: Professional Culture

Rate each focus Indicator and indicate the overall Standard rating below. The following goals relate to Standard IV.

Student Learning Goal: *Supporting Teaching, Learning, and Sense of Belonging (goal 1)*

To work with Leadership Council to complete the desired year five outcomes outlined in the adopted Vision2023 Strategic Plan also supported by the two-year adopted School Improvement Plans. Additionally, to facilitate leadership capacity through academic and social emotional supports and resources.

District Improvement Goal: *Developing the 2023-2028 Five Year Strategic Plan (goal 2)*

Oversee and facilitate the engagement of school community stakeholders in the development and adoption of a new five year strategic plan (2023-2028) – utilizing the Planning for Success Process.

Professional Practice Goal: *New Superintendent Induction Program Completion (goal 3)*

To participate and complete year three of the M.A.S.S. New Superintendent Induction Program (NSIP). Develop skills in strategy development, data analysis, and instructional leadership by actively engaging in the third and final year of the New Superintendent Induction Program.

District Improvement Goal: *Communication Enhancement Strategy (goal 4)*

To develop a communication enhancement strategy that will upgrade the student and family communication platforms utilized by the school-system to strengthen student and family engagement.

	Unsatisfactory	Needs Improvement	Proficient	Exemplary
IV-D. Continuous Learning: Develops and nurtures a culture in which staff members are reflective about their practice and use student data, current research, best practices, and theory to continuously adapt practice and achieve improved results. Models these behaviors in his or her own practice.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IV-E. Shared Vision: Successfully and continuously engages all stakeholders in the creation of a shared educational vision in which every student is prepared to succeed in postsecondary education and become a responsible citizen and global contributor.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
OVERALL Rating for Standard IV: Professional Culture The education leader promotes the learning and growth of all students and the success of all staff by nurturing and sustaining a districtwide culture of reflective practice, high expectations, and continuous learning for staff.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

End-of-Cycle Summative Evaluation Report: Superintendent

Superintendent: Michael S. Nelson

Evaluator: _____

Name

Signature

Date

Step 1: Assess Progress Toward Goals *(Please transfer your rating from the Performance Goals sheets already completed.)*

Student Learning Goal (Goal 1) <i>Supporting Teaching, Learning and Sense of Belonging</i>	<input type="checkbox"/> Did Not Meet	<input type="checkbox"/> Some Progress	<input type="checkbox"/> Significant Progress	<input type="checkbox"/> Met	<input type="checkbox"/> Exceeded
District Improvement Goal (Goal 2) <i>Developing the 2023-2028 Five Year Strategic Plan</i>	<input type="checkbox"/> Did Not Meet	<input type="checkbox"/> Some Progress	<input type="checkbox"/> Significant Progress	<input type="checkbox"/> Met	<input type="checkbox"/> Exceeded
Professional Practice Goal (Goal 3) <i>New Superintendent Induction Program Completion</i>	<input type="checkbox"/> Did Not Meet	<input type="checkbox"/> Some Progress	<input type="checkbox"/> Significant Progress	<input type="checkbox"/> Met	<input type="checkbox"/> Exceeded
District Improvement Goal (Goal 4) <i>Communication Enhancement Strategy</i>	<input type="checkbox"/> Did Not Meet	<input type="checkbox"/> Some Progress	<input type="checkbox"/> Significant Progress	<input type="checkbox"/> Met	<input type="checkbox"/> Exceeded

Step 2: Assess Performance on Standards *(Please transfer your overall rating from the Supt's Performance Rating pages already completed.)*

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

Needs Improvement/Developing = Performance on a standard or overall is below the requirements of a standard or overall but is not considered to be Unsatisfactory at the time. Improvement is necessary and expected.

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

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

	Unsatisfactory	Needs Improvement	Proficient	Exemplary
Standard I: Instructional Leadership <i>(Goals 1, 2 & 3 – Please transfer your overall rating from the Supt's Performance Rating for Standard I page already completed.)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Standard II: Management and Operations <i>(Goal 1, 3, & 4 – Please transfer your overall rating from the Supt's Performance Rating for Standard II page already completed.)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Standard III: Family and Community Engagement <i>(Goal 1, 2 & 4 – Please transfer your overall rating from the Supt's Performance Rating for Standard III page already completed.)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Standard IV: Professional Culture <i>(Goal 1, 2, 3 & 4 – Please transfer your overall rating from the Supt's Performance Rating for Standard IV page already completed.)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

End-of-Cycle Summative Evaluation Report: Superintendent

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

☐ **Unsatisfactory**

☐ **Needs Improvement**

☐ **Proficient**

☐ **Exemplary**

Step 4: Add Evaluator Comments

Comments and analysis are recommended for any rating but are required for an overall summative rating of *Exemplary*, *Needs Improvement* or *Unsatisfactory*.

Comments:

Superintendent's Evaluation Timeline

Date	Description
November 2022 - Public Meeting	Superintendent Evaluation Process for FY23 & FY24 is Reviewed and Approved
June 2023 – Public Meeting (Rescheduled)	Superintendent Mid-Cycle Review Occurs
September 2023 – Public Meeting	Review Superintendent's Evaluation Timeline
April of 2024 Beginning of the Month	Committee Members are Provided Superintendent Evaluation Materials and Explanation of Process
End of the Month	Evidence/Supporting Materials are Provided to Committee Members by Superintendent
By May 17, 2024	All Committee Members Submit Evaluations to Sub-Committee
May 30, 2024	Superintendent, Sub-Committee/Chairs Review Materials and Prepare Final Evaluation
June 2024 Beginning of the Month	Sub-Committee Chairs Review Final Evaluation with Superintendent
June 20, 2024 - Public Meeting	Superintendent's Evaluation Occurs



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: April 1, 2024
Re: Financial Report – Fiscal Year 2024

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 April 1, 2024

For the purpose of our Financial Forecasting:

The Old Rochester Regional School District currently has \$116,978 available of the general funds appropriated in the 2024 Fiscal Year. Per the attached Year to Date Budget Report by Department, we are able to identify how our funds are either encumbered or expended. This report recognizes the activity of the total \$20,870,296 authorized to the Old Rochester Regional School District.

- \$ 20,870,296 - **General Funds Approved**
- \$ 20,753,318 – Obligations Paid or Encumbered Year to Date
- \$ 116,978 - **Remaining Available Funds**

The Old Rochester Regional School District currently has \$100,000 available in the Capital Stabilization Account.

- \$ 100,000 - **Capital Stabilization Approved**
- \$ 0 – Obligations Paid or Encumbered Year to Date
- \$ 100,000 - **Remaining Available Funds**

Old Rochester Regional School District

FY23-24 APPROVED BUDGET

Fiscal Year: 2023-2024

☐ Subtotal by Collapse Mask

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

From Date: 7/1/2023

To Date: 6/30/2024

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
01.300.001.1105.05.36	SUPPLIES	\$1,000.00	\$28.59	\$28.59	\$971.41	\$0.00	\$971.41	97.14%
01.300.001.1110.01.01	TREASURER	\$15,000.00	\$11,538.42	\$11,538.42	\$3,461.58	\$3,461.58	\$0.00	0.00%
01.300.001.1110.02.09	SCHOOL COMMITTEE SECRETARY	\$2,600.00	\$800.00	\$800.00	\$1,800.00	\$0.00	\$1,800.00	69.23%
01.300.001.1110.04.33	MEMBERSHIPS MASC/MARS	\$10,200.00	\$9,572.13	\$9,572.13	\$627.87	\$0.00	\$627.87	6.16%
01.300.001.1110.04.36	AUDITS - ANNUAL/EOYR/E&D/ETC	\$32,000.00	(\$3,593.14)	(\$3,593.14)	\$35,593.14	\$32,000.00	\$3,593.14	11.23%
01.300.001.1110.05.36	MISCELLANEOUS	\$1,000.00	\$75.33	\$75.33	\$924.67	\$0.00	\$924.67	92.47%
01.300.001.1110.06.36	ADVERTISING	\$7,000.00	\$5,828.97	\$5,828.97	\$1,171.03	\$220.00	\$951.03	13.59%
01.300.001.1112.02.01	CLERICAL,SECTY TO COMMITTEE	\$0.00	\$2,425.00	\$2,425.00	(\$2,425.00)	\$0.00	(\$2,425.00)	0.00%
01.300.001.1120.04.36	BOND-TREASURER	\$400.00	\$375.00	\$375.00	\$25.00	\$0.00	\$25.00	6.25%
01.300.001.1430.04.36	GENERAL COUNSEL	\$30,000.00	\$6,256.50	\$6,256.50	\$23,743.50	\$8,743.50	\$15,000.00	50.00%
	Dept: SCHOOL COMMITTEE - 001	\$99,200.00	\$33,306.80	\$33,306.80	\$65,893.20	\$44,425.08	\$21,468.12	21.64%
01.300.004.1125.06.36	ADVERTISING	\$0.00	(\$2,912.46)	(\$2,912.46)	\$2,912.46	\$0.00	\$2,912.46	0.00%
01.300.004.1201.01.02	SUPERINTENDENT	\$0.00	(\$7,810.96)	(\$7,810.96)	\$7,810.96	\$0.00	\$7,810.96	0.00%
01.300.004.1201.02.02	Exec Asst to Super	\$0.00	(\$2,561.90)	(\$2,561.90)	\$2,561.90	\$0.00	\$2,561.90	0.00%
01.300.004.1205.04.21	PUBLIC RELATIONS	\$15,000.00	\$5,450.00	\$5,450.00	\$9,550.00	\$0.00	\$9,550.00	63.67%
01.300.004.1205.05.21	SUPPLIES	\$0.00	(\$3,153.73)	(\$3,153.73)	\$3,153.73	\$0.00	\$3,153.73	0.00%
01.300.004.1207.06.37	TRAVEL & CONFERENCES	\$8,000.00	\$8,406.05	\$8,406.05	(\$406.05)	\$1,947.20	(\$2,353.25)	-29.42%
01.300.004.1208.05.21	POSTAGE	\$0.00	(\$156.20)	(\$156.20)	\$156.20	\$0.00	\$156.20	0.00%
01.300.004.1209.04.33	PROF ASSOC & DUES	\$0.00	(\$1,559.51)	(\$1,559.51)	\$1,559.51	\$0.00	\$1,559.51	0.00%
01.300.004.1210.01.02	Superintendent	\$110,877.80	\$55,978.82	\$55,978.82	\$54,898.98	\$46,696.21	\$8,202.77	7.40%
01.300.004.1210.02.02	Exec Asst to Superintendent	\$37,080.00	\$18,098.08	\$18,098.08	\$18,981.92	\$15,512.49	\$3,469.43	9.36%
01.300.004.1210.04.02	Contracted Services - Superint	\$0.00	(\$450.84)	(\$450.84)	\$450.84	\$0.00	\$450.84	0.00%
01.300.004.1210.04.33	PROF ASSOC & DUES	\$13,000.00	\$6,435.52	\$6,435.52	\$6,564.48	\$0.00	\$6,564.48	50.50%
01.300.004.1210.05.21	POSTAGE	\$5,000.00	\$2,558.60	\$2,558.60	\$2,441.40	\$236.46	\$2,204.94	44.10%
01.300.004.1210.05.22	SUPPLIES	\$6,000.00	\$11,642.60	\$11,642.60	(\$5,642.60)	\$344.49	(\$5,987.09)	-99.78%
01.300.004.1210.06.36	ADVERTISING	\$12,000.00	\$1,544.42	\$1,544.42	\$10,455.58	\$0.00	\$10,455.58	87.13%
01.300.004.1210.06.37	MISCELLANEOUS	\$1,500.00	\$626.55	\$626.55	\$873.45	\$283.84	\$589.61	39.31%
01.300.004.1220.01.02	Asst Super of Academics	\$65,460.17	\$35,110.29	\$35,110.29	\$30,349.88	\$32,682.61	(\$2,332.73)	-3.56%
01.300.004.1220.02.02	Admin Asst of Asst Supers	\$24,924.11	\$12,196.55	\$12,196.55	\$12,727.56	\$11,567.08	\$1,160.48	4.66%
01.300.004.1220.04.35	Academic Consulting Services	\$15,000.00	\$361.50	\$361.50	\$14,638.50	\$0.00	\$14,638.50	97.59%
01.300.004.1220.05.23	Academic Textbooks & Ebooks	\$20,000.00	\$6,895.36	\$6,895.36	\$13,104.64	\$33,000.00	(\$19,895.36)	-99.48%
01.300.004.1410.01.02	Asst Super of Finance & Operat	\$86,000.93	\$37,670.27	\$37,670.27	\$48,330.66	\$36,564.40	\$11,766.26	13.68%
01.300.004.1410.03.02	Finance Department	\$93,726.33	\$43,791.58	\$43,791.58	\$49,934.75	\$42,401.23	\$7,533.52	8.04%
01.300.004.1420.03.02	HR Coordinator	\$38,833.58	\$17,853.62	\$17,853.62	\$20,979.96	\$17,826.99	\$3,152.97	8.12%
01.300.004.1450.04.27	COMPUTER SERVICES	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	100.00%
01.300.004.1450.05.21	ADMINISTRATIVE TECHNOLOGY	\$10,000.00	\$958.86	\$958.86	\$9,041.14	\$0.00	\$9,041.14	90.41%
01.300.004.2700.01.02	DIRECTOR OF GUIDANCE	\$105,627.53	\$80,815.40	\$80,815.40	\$24,812.13	\$24,244.60	\$567.53	0.54%
01.300.004.4130.04.15	TELEPHONE	\$8,000.00	\$3,702.78	\$3,702.78	\$4,297.22	\$6,272.91	(\$1,975.69)	-24.70%
01.300.004.4230.04.27	MAINTENANCE OF EQUIPMENT	\$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	\$1,865.62	\$1,865.62	\$2,134.38	\$0.00	\$2,134.38	53.36%
	Dept: SUPERINTENDENTS OFFICE - 004	\$692,030.45	\$333,356.87	\$333,356.87	\$358,673.58	\$269,580.51	\$89,093.07	12.87%
01.300.007.2120.01.04	COORDINATORS	\$37,431.00	\$26,723.26	\$26,723.26	\$10,707.74	\$0.00	\$10,707.74	28.61%
01.300.007.2203.05.22	SUPPLIES GENERAL SCHOOL	\$0.00	\$344.00	\$344.00	(\$344.00)	\$0.00	(\$344.00)	0.00%
01.300.007.2210.01.02	PRINCIPAL SHS	\$150,223.33	\$114,820.60	\$114,820.60	\$35,402.73	\$34,446.40	\$956.33	0.64%
01.300.007.2210.02.09	CLERICAL STAFF	\$107,397.58	\$76,837.05	\$76,837.05	\$30,560.53	\$32,819.10	(\$2,258.57)	-2.10%
01.300.007.2210.04.33	ASSOCIATION DUES	\$5,500.00	\$5,786.00	\$5,786.00	(\$286.00)	\$0.00	(\$286.00)	-5.20%
01.300.007.2210.05.21	PRINCIPALS TECHNOLOGY	\$1,600.00	\$11,964.04	\$11,964.04	(\$10,364.04)	\$0.00	(\$10,364.04)	-647.75%
01.300.007.2210.05.22	SUPPLIES ADMINISTRATIVE	\$8,000.00	\$4,702.09	\$4,702.09	\$3,297.91	\$0.00	\$3,297.91	41.22%
01.300.007.2210.05.23	SUPPLIES COPYING	\$6,000.00	\$6,313.74	\$6,313.74	(\$313.74)	\$0.00	(\$313.74)	-5.23%

Old Rochester Regional School District

FY23-24 APPROVED BUDGET

Fiscal Year: 2023-2024

☐ Subtotal by Collapse Mask

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

From Date: 7/1/2023

To Date: 6/30/2024

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
01.300.007.2210.05.24	COMPUTER SUPPLIES	\$400.00	\$369.27	\$369.27	\$30.73	\$0.00	\$30.73	7.68%
01.300.007.2210.05.25	SUPPLIES - GENERAL SCHOOL	\$7,300.00	\$6,697.49	\$6,697.49	\$602.51	\$697.34	(\$94.83)	-1.30%
01.300.007.2210.05.26	POSTAGE	\$4,500.00	\$0.00	\$0.00	\$4,500.00	\$0.00	\$4,500.00	100.00%
01.300.007.2210.05.36	MISCELLANEOUS	\$2,500.00	\$418.00	\$418.00	\$2,082.00	\$2,388.00	(\$306.00)	-12.24%
01.300.007.2210.06.37	TRAVEL & CONFERENCES	\$1,200.00	\$104.54	\$104.54	\$1,095.46	\$395.46	\$700.00	58.33%
01.300.007.2211.04.33	PROFESSIONAL BOOKS	\$50.00	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00	100.00%
01.300.007.2214.02.34	SUBSTITUTES	\$0.00	\$989.00	\$989.00	(\$989.00)	\$271.20	(\$1,260.20)	0.00%
01.300.007.2216.04.22	PRINTING SERVICES	\$5,300.00	\$7,564.82	\$7,564.82	(\$2,264.82)	\$203.94	(\$2,468.76)	-46.58%
01.300.007.2217.06.37	CONFERENCES	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00	100.00%
01.300.007.2231.01.02	ASSISTANT PRINCIPAL SHS	\$123,269.37	\$94,308.40	\$94,308.40	\$28,960.97	\$28,292.60	\$668.37	0.54%
01.300.007.2231.02.09	Asst Princ Secr	\$48,485.13	\$29,774.90	\$29,774.90	\$18,710.23	\$20,863.35	(\$2,153.12)	-4.44%
01.300.007.2330.02.08	AIDES SUPERVISORY	\$15,342.88	\$9,787.50	\$9,787.50	\$5,555.38	\$3,262.50	\$2,292.88	14.94%
01.300.007.2356.05.23	PROFESSIONAL DEVELOPMENT	\$2,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	50.00%
01.300.007.2410.05.23	ORR HS TEXTBOOKS	\$32,000.00	\$10,566.91	\$10,566.91	\$21,433.09	\$3,100.00	\$18,333.09	57.29%
01.300.007.3600.04.35	SCHOOL RESOURCE OFFICER	\$47,000.00	\$47,000.00	\$47,000.00	\$0.00	\$0.00	\$0.00	0.00%
01.300.007.4230.04.28	MAINTENANCE OF EQUIPMENT	\$10,000.00	\$1,517.83	\$1,517.83	\$8,482.17	\$635.00	\$7,847.17	78.47%
01.300.007.5300.04.28	COPIER RENTAL	\$14,000.00	\$11,284.99	\$11,284.99	\$2,715.01	\$0.00	\$2,715.01	19.39%
	Dept: SCHOOL ADMINISTRATION - 007	\$629,799.29	\$468,874.43	\$468,874.43	\$160,924.86	\$127,374.89	\$33,549.97	5.33%
01.300.010.2305.01.03	PRESCHOOL TEACHERS	\$201,337.00	\$61,025.02	\$61,025.02	\$140,311.98	\$45,808.90	\$94,503.08	46.94%
01.300.010.2324.01.34	LONG TERM SUBS SHS - PROFESSIO	\$0.00	\$20,137.95	\$20,137.95	(\$20,137.95)	\$0.00	(\$20,137.95)	0.00%
01.300.010.2325.03.34	SUBSTITUTES - SHS	\$0.00	\$88,921.40	\$88,921.40	(\$88,921.40)	\$0.00	(\$88,921.40)	0.00%
01.300.010.2356.04.03	TUITION REIMBURSEMENT PROF DEV	\$20,000.00	\$5,437.90	\$5,437.90	\$14,562.10	\$4,596.10	\$9,966.00	49.83%
01.300.010.2356.06.37	TRAVEL & CONF PROF DEVELOPMEN	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	100.00%
01.300.010.2415.05.23	Supplies PreSchool	\$0.00	\$0.00	\$0.00	\$0.00	\$286.86	(\$286.86)	0.00%
01.300.010.2440.06.23	REVTRAK SERVICE FEES	\$0.00	\$2,626.14	\$2,626.14	(\$2,626.14)	\$0.00	(\$2,626.14)	0.00%
	Dept: GENERAL SCHOOL - 010	\$224,337.00	\$178,148.41	\$178,148.41	\$46,188.59	\$50,691.86	(\$4,503.27)	-2.01%
01.300.016.2305.01.03	TEACHER SALARIES	\$184,143.00	\$106,236.30	\$106,236.30	\$77,906.70	\$77,906.70	\$0.00	0.00%
01.300.016.2400.05.23	TEXTBOOKS	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00	(\$50.00)	0.00%
01.300.016.2415.05.23	SUPPLIES & MATERIALS	\$5,500.00	\$10,136.33	\$10,136.33	(\$4,636.33)	\$0.00	(\$4,636.33)	-84.30%
	Dept: ART - 016	\$189,643.00	\$116,372.63	\$116,372.63	\$73,270.37	\$77,956.70	(\$4,686.33)	-2.47%
01.300.024.2300.05.23	SUPPLIES	\$0.00	\$1,247.20	\$1,247.20	(\$1,247.20)	\$0.00	(\$1,247.20)	0.00%
01.300.024.2305.01.03	PROFESSIONAL STAFF	\$10,089.20	\$27,967.64	\$27,967.64	(\$17,878.44)	\$34,148.05	(\$52,026.49)	-515.67%
01.300.024.2415.06.37	TRAVEL & CONFERENCES	\$5,500.00	\$147.05	\$147.05	\$5,352.95	\$2.95	\$5,350.00	97.27%
	Dept: ELL PROGRAM - 024	\$15,589.20	\$29,361.89	\$29,361.89	(\$13,772.69)	\$34,151.00	(\$47,923.69)	-307.42%
01.300.025.2305.01.03	TEACHER SALARIES	\$700,800.00	\$404,308.05	\$404,308.05	\$296,491.95	\$317,695.55	(\$21,203.60)	-3.03%
01.300.025.2415.05.23	SUPPLIES INSTRUCTIONAL	\$5,500.00	\$696.07	\$696.07	\$4,803.93	\$0.00	\$4,803.93	87.34%
	Dept: ENGLISH - 025	\$706,300.00	\$405,004.12	\$405,004.12	\$301,295.88	\$317,695.55	(\$16,399.67)	-2.32%
01.300.027.2305.01.03	TEACHER SALARIES	\$519,511.20	\$280,940.85	\$280,940.85	\$238,570.35	\$234,340.95	\$4,229.40	0.81%
01.300.027.2415.05.23	SUPPLIES INSTRUCTIONAL	\$5,500.00	\$0.00	\$0.00	\$5,500.00	\$0.00	\$5,500.00	100.00%
	Dept: WORLD LANGUAGES - 027	\$525,011.20	\$280,940.85	\$280,940.85	\$244,070.35	\$234,340.95	\$9,729.40	1.85%
01.300.028.2710.01.03	COUNSELORS	\$278,023.00	\$168,396.03	\$168,396.03	\$109,626.97	\$120,103.35	(\$10,476.38)	-3.77%
01.300.028.2710.03.09	ADMIN ASST GUIDANCE	\$41,395.95	\$25,526.05	\$25,526.05	\$15,869.90	\$17,600.85	(\$1,730.95)	-4.18%
01.300.028.2710.04.33	ASSOCIATION DUES	\$0.00	\$25.00	\$25.00	(\$25.00)	\$0.00	(\$25.00)	0.00%
01.300.028.2710.05.23	SUPPLIES INSTRUCTIONAL	\$5,500.00	\$501.07	\$501.07	\$4,998.93	\$0.00	\$4,998.93	90.89%
01.300.028.2710.05.24	SUPPLIES COMPUTER	\$0.00	\$466.08	\$466.08	(\$466.08)	\$258.92	(\$725.00)	0.00%

Old Rochester Regional School District

FY23-24 APPROVED BUDGET

Fiscal Year: 2023-2024

☐ Subtotal by Collapse Mask

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

From Date: 7/1/2023

To Date: 6/30/2024

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
01.300.028.2710.06.37	TRAVEL & CONFERENCES	\$0.00	\$159.29	\$159.29	(\$159.29)	\$590.71	(\$750.00)	0.00%
01.300.028.2713.02.09	REGISTRAR	\$64,549.00	\$49,980.00	\$49,980.00	\$14,569.00	\$14,994.00	(\$425.00)	-0.66%
	Dept: GUIDANCE - 028	\$389,467.95	\$245,053.52	\$245,053.52	\$144,414.43	\$153,547.83	(\$9,133.40)	-2.35%
01.300.037.2301.05.23	SUPPLIES - SOFTWARE	\$0.00	\$9,300.00	\$9,300.00	(\$9,300.00)	\$0.00	(\$9,300.00)	0.00%
01.300.037.2305.01.03	TEACHER SALARIES	\$685,088.00	\$416,959.74	\$416,959.74	\$268,128.26	\$302,587.95	(\$34,459.69)	-5.03%
01.300.037.2351.04.33	ASSOCIATIONS & DUES	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	(\$100.00)	0.00%
01.300.037.2415.05.23	SUPPLIES	\$5,500.00	\$0.00	\$0.00	\$5,500.00	\$3,256.74	\$2,243.26	40.79%
	Dept: MATHEMATICS - 037	\$690,588.00	\$426,259.74	\$426,259.74	\$264,328.26	\$305,944.69	(\$41,616.43)	-6.03%
01.300.040.2340.01.03	LIBRARIAN	\$83,457.00	\$48,148.20	\$48,148.20	\$35,308.80	\$35,308.80	\$0.00	0.00%
01.300.040.2340.04.33	ASSOCIATION DUES	\$0.00	\$227.00	\$227.00	(\$227.00)	\$0.00	(\$227.00)	0.00%
01.300.040.2340.05.23	SUPPLIES	\$5,500.00	\$969.48	\$969.48	\$4,530.52	\$0.00	\$4,530.52	82.37%
01.300.040.2340.05.24	BOOKS & MAGAZINES	\$0.00	\$2,780.74	\$2,780.74	(\$2,780.74)	\$0.00	(\$2,780.74)	0.00%
01.300.040.2340.05.25	RESOURCE MATERIALS	\$0.00	\$2,477.90	\$2,477.90	(\$2,477.90)	\$0.00	(\$2,477.90)	0.00%
01.300.040.4230.04.29	MAINTENANCE OF EQUIPMENT	\$0.00	\$1,582.00	\$1,582.00	\$0.00	\$0.00	(\$1,582.00)	0.00%
	Dept: MEDIA SERVICES - 040	\$88,957.00	\$56,185.32	\$56,185.32	\$32,771.68	\$35,308.80	(\$2,537.12)	-2.85%
01.300.043.2305.01.03	TEACHER SALARIES	\$95,163.00	\$64,571.85	\$64,571.85	\$30,591.15	\$0.00	\$30,591.15	32.15%
01.300.043.2415.05.23	SUPPLIES	\$5,500.00	\$1,811.38	\$1,811.38	\$3,688.62	\$738.62	\$2,950.00	53.64%
01.300.043.4230.04.29	MAINTENANCE OF EQUIPMENT	\$0.00	\$150.00	\$150.00	(\$150.00)	\$950.00	(\$1,100.00)	0.00%
	Dept: MUSIC - 043	\$100,663.00	\$66,533.23	\$66,533.23	\$34,129.77	\$1,688.62	\$32,441.15	32.23%
01.300.049.2305.01.03	TEACHER SALARIES	\$156,147.00	\$90,084.30	\$90,084.30	\$66,062.70	\$66,061.70	\$1.00	0.00%
01.300.049.2415.05.23	SUPPLIES	\$5,500.00	\$1,554.18	\$1,554.18	\$3,945.82	\$0.00	\$3,945.82	71.74%
	Dept: PHYSICAL EDUCATION - 049	\$161,647.00	\$91,638.48	\$91,638.48	\$70,008.52	\$66,061.70	\$3,946.82	2.44%
01.300.052.2303.05.23	LAB SUPPLIES	\$0.00	\$8,622.51	\$8,622.51	(\$8,622.51)	\$0.00	(\$8,622.51)	0.00%
01.300.052.2305.01.03	TEACHER SALARIES	\$1,000,600.00	\$580,760.24	\$580,760.24	\$419,839.76	\$424,917.90	(\$5,078.14)	-0.51%
01.300.052.2415.05.23	PHYSICAL LAB SUPPLIES	\$0.00	\$14,882.40	\$14,882.40	(\$14,882.40)	\$218.62	(\$15,101.02)	0.00%
	Dept: SCIENCE-TECHNOLOGY PROGRAM - 052	\$1,000,600.00	\$604,265.15	\$604,265.15	\$396,334.85	\$425,136.52	(\$28,801.67)	-2.88%
01.300.055.2305.01.03	TEACHER SALARIES	\$669,819.80	\$433,601.65	\$433,601.65	\$236,218.15	\$316,450.15	(\$80,232.00)	-11.98%
01.300.055.2450.05.23	EDUCATIONAL EQUIPMENT	\$0.00	\$359.99	\$359.99	(\$359.99)	\$0.00	(\$359.99)	0.00%
	Dept: SOCIAL STUDIES - 055	\$669,819.80	\$433,961.64	\$433,961.64	\$235,858.16	\$316,450.15	(\$80,591.99)	-12.03%
01.300.058.2100.01.04	SUPERVISION (ADVISORS)	\$0.00	\$1,698.75	\$1,698.75	(\$1,698.75)	\$0.00	(\$1,698.75)	0.00%
01.300.058.3520.01.04	ADVISORS	\$77,555.70	\$6,897.84	\$6,897.84	\$70,657.86	\$0.00	\$70,657.86	91.11%
01.300.058.3520.06.36	ACADEMIC COMPETITION	\$5,500.00	\$8,220.50	\$8,220.50	(\$2,720.50)	\$1,413.75	(\$4,134.25)	-75.17%
	Dept: EXTRA CURRICULAR - 058	\$83,055.70	\$16,817.09	\$16,817.09	\$66,238.61	\$1,413.75	\$64,824.86	78.05%
01.300.061.2210.06.37	TRAVEL & CONFERENCES	\$0.00	\$1,497.50	\$1,497.50	(\$1,497.50)	\$0.00	(\$1,497.50)	0.00%
01.300.061.2350.05.35	SUPPLIES & MATERIALS PROF DV	\$0.00	\$37.14	\$37.14	(\$37.14)	\$0.00	(\$37.14)	0.00%
01.300.061.2351.04.35	CURRICULUM DEVELOPMENT	\$3,300.00	\$450.00	\$450.00	\$2,850.00	\$4,500.00	(\$1,650.00)	-50.00%
01.300.061.2351.05.35	SUPPLIES & MATERIALS	\$1,400.00	\$2,588.25	\$2,588.25	(\$1,188.25)	\$0.00	(\$1,188.25)	-84.88%
	Dept: CURRICULUM/PROFESSIONAL DEVEL - 061	\$4,700.00	\$4,572.89	\$4,572.89	\$127.11	\$4,500.00	(\$4,372.89)	-93.04%
01.300.067.9100.06.36	TUITION PCC	\$5,500.00	\$0.00	\$0.00	\$5,500.00	\$0.00	\$5,500.00	100.00%
	Dept: PROGRAM FOR THE GIFTED - 067	\$5,500.00	\$0.00	\$0.00	\$5,500.00	\$0.00	\$5,500.00	100.00%
01.300.069.2330.02.08	VOCATIONAL INSTRUCTIONAL ASSIS	\$0.00	\$553.80	\$553.80	(\$553.80)	\$296.20	(\$850.00)	0.00%

Old Rochester Regional School District

FY23-24 APPROVED BUDGET

Fiscal Year: 2023-2024

☐ Subtotal by Collapse Mask

☐ Include pre encumbrance

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☒ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

From Date: 7/1/2023

To Date: 6/30/2024

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
	Dept: VOCATIONAL INSTRUCTION - 069	\$0.00	\$553.80	\$553.80	(\$553.80)	\$296.20	(\$850.00)	0.00%
01.300.070.2101.01.07	SUPERVISION (COACHES)	\$0.00	\$15,444.80	\$15,444.80	(\$15,444.80)	\$0.00	(\$15,444.80)	0.00%
01.300.070.2200.04.35	COACH EDUCATION	\$0.00	\$3,340.80	\$3,340.80	(\$3,340.80)	\$0.00	(\$3,340.80)	0.00%
01.300.070.3510.01.03	ATHLETIC DIRECTOR	\$55,967.78	\$44,500.50	\$44,500.50	\$11,467.28	\$14,137.50	(\$2,670.22)	-4.77%
01.300.070.3510.02.09	ATHLETIC CLERICAL	\$18,884.15	\$11,042.90	\$11,042.90	\$7,841.25	\$8,029.15	(\$187.90)	-1.00%
01.300.070.3510.03.05	COACHES	\$200,291.28	\$154,095.20	\$154,095.20	\$46,196.08	\$1,346.00	\$44,850.08	22.39%
01.300.070.3510.03.07	ATHLETIC TRAINER	\$30,000.00	\$18,009.00	\$18,009.00	\$11,991.00	\$8,991.00	\$3,000.00	10.00%
01.300.070.3510.04.35	SUPPLIES GAME EXPENSES	\$5,000.00	\$20,510.50	\$20,510.50	(\$15,510.50)	\$0.00	(\$15,510.50)	-310.21%
	Dept: ATHLETICS - 070	\$310,143.21	\$266,943.70	\$266,943.70	\$43,199.51	\$32,503.65	\$10,695.86	3.45%
01.300.076.3200.01.11	NURSE SHS	\$66,771.00	\$38,994.30	\$38,994.30	\$27,776.70	\$28,249.20	(\$472.50)	-0.71%
01.300.076.3200.04.11	Physician Contracted Service H	\$0.00	\$0.00	\$0.00	\$0.00	\$1,260.00	(\$1,260.00)	0.00%
01.300.076.3200.05.25	SUPPLIES	\$5,500.00	\$3,129.91	\$3,129.91	\$2,370.09	\$0.00	\$2,370.09	43.09%
01.300.076.3201.04.11	CONTRACTED NURSING SERVICES- H	\$0.00	\$3,375.00	\$3,375.00	(\$3,375.00)	\$0.00	(\$3,375.00)	0.00%
	Dept: HEALTH SERVICES - 076	\$72,271.00	\$45,499.21	\$45,499.21	\$26,771.79	\$29,509.20	(\$2,737.41)	-3.79%
01.300.079.3300.06.14	TRANSPORTATION REGULAR DAY	\$1,366,000.00	\$901,176.00	\$901,176.00	\$464,824.00	\$527,844.01	(\$63,020.01)	-4.61%
01.300.079.3300.06.80	TRANSPORTATION REG DAY - CONTR	(\$706,000.00)	(\$751,908.39)	(\$751,908.39)	\$45,908.39	\$0.00	\$45,908.39	-6.50%
	Dept: TRANSPORTATION - 079	\$660,000.00	\$149,267.61	\$149,267.61	\$510,732.39	\$527,844.01	(\$17,111.62)	-2.59%
01.300.085.2305.01.03	SATURDAY SCHOOL/DETENTION	\$6,000.00	\$720.00	\$720.00	\$5,280.00	\$0.00	\$5,280.00	88.00%
01.300.085.3520.06.36	GRADUATION EXPENSES	\$7,000.00	\$1,073.53	\$1,073.53	\$5,926.47	\$3,442.36	\$2,484.11	35.49%
01.300.085.3523.06.36	NATIONAL HONOR SOCIETY	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$999.00	\$1.00	0.10%
01.300.085.3527.06.36	AWARDS	\$1,750.00	\$0.00	\$0.00	\$1,750.00	\$0.00	\$1,750.00	100.00%
	Dept: MISCELLANEOUS - 085	\$15,750.00	\$1,793.53	\$1,793.53	\$13,956.47	\$4,441.36	\$9,515.11	60.41%
01.300.088.4110.01.10	DISTRICT FACILITIES MANAGER	\$53,048.48	\$23,825.59	\$23,825.59	\$29,222.89	\$23,729.41	\$5,493.48	10.36%
01.300.088.4110.03.34	SUBSTITUTES,OVERTIME	\$25,000.00	\$89,200.52	\$89,200.52	(\$64,200.52)	\$30,286.00	(\$94,486.52)	-377.95%
01.300.088.4110.05.26	CHEMICALS	\$18,500.00	\$29,151.18	\$29,151.18	(\$10,651.18)	\$4,639.26	(\$15,290.44)	-82.65%
01.300.088.4111.03.10	CUSTODIAL/ MAINTENANCE PR	\$48,062.08	\$182,775.93	\$182,775.93	(\$134,713.85)	\$39,172.80	(\$173,886.65)	-361.80%
01.300.088.4111.05.26	PAPER	\$24,000.00	\$0.00	\$0.00	\$24,000.00	\$0.00	\$24,000.00	100.00%
01.300.088.4112.03.10	CUSTODIAL SUPERVISORS PR	\$63,954.80	\$11,947.52	\$11,947.52	\$52,007.28	\$0.00	\$52,007.28	81.32%
01.300.088.4112.05.26	LIGHTING	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$0.00	\$4,000.00	100.00%
01.300.088.4113.03.10	CUSTODIAL STAFF	\$575,001.08	\$254,433.40	\$254,433.40	\$320,567.68	\$69,235.20	\$251,332.48	43.71%
01.300.088.4116.05.26	MISCELLANEOUS	\$0.00	\$263.19	\$263.19	(\$263.19)	\$0.00	(\$263.19)	0.00%
01.300.088.4130.04.15	TELEPHONE	\$30,200.00	\$8,809.73	\$8,809.73	\$21,390.27	\$8,105.27	\$13,285.00	43.99%
01.300.088.4132.04.18	GAS SHS	\$160,000.00	\$80,155.80	\$80,155.80	\$79,844.20	\$64,844.20	\$15,000.00	9.38%
01.300.088.4133.04.19	WATER/SEWERAGE	\$75,000.00	\$40,177.52	\$40,177.52	\$34,822.48	\$34,822.48	\$0.00	0.00%
01.300.088.4137.04.16	ELECTRICITY SHS	\$503,860.00	\$273,397.56	\$273,397.56	\$230,462.44	\$200,461.13	\$30,001.31	5.95%
01.300.088.4138.04.16	ELECTRICITY JHS	\$0.00	(\$43,846.75)	(\$43,846.75)	\$43,846.75	\$0.00	\$43,846.75	0.00%
01.300.088.4210.04.32	MAINTENANCE OF GROUNDS	\$94,000.00	\$119,437.16	\$119,437.16	(\$25,437.16)	\$2,277.50	(\$27,714.66)	-29.48%
01.300.088.4220.04.32	MAINTENANCE OF BUILDING	\$160,000.00	\$206,181.08	\$206,181.08	(\$46,181.08)	\$45,593.58	(\$91,774.66)	-57.36%
01.300.088.4230.04.29	MAINTENANCE OF EQUIPMENT	\$0.00	\$136.39	\$136.39	(\$136.39)	\$1,613.61	(\$1,750.00)	0.00%
	Dept: OPERATION & MAINTENANCE - 088	\$1,834,626.44	\$1,276,045.82	\$1,276,045.82	\$558,580.62	\$524,780.44	\$33,800.18	1.84%
01.300.091.1110.04.36	OPEB ACTUARIAL REVIEW	\$10,000.00	\$8,100.00	\$8,100.00	\$1,900.00	\$0.00	\$1,900.00	19.00%
01.300.091.5101.06.38	EMPLOYER FICA MEDICARE TAX	\$205,000.00	\$159,510.63	\$159,510.63	\$45,489.37	\$66,530.41	(\$21,041.04)	-10.26%
01.300.091.5102.06.38	PLYMOUTH COUNTY RETIREMENT	\$977,244.00	\$977,244.00	\$977,244.00	\$0.00	\$0.00	\$0.00	0.00%
01.300.091.5104.06.38	OPEB FUNDING	\$25,000.00	\$0.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	100.00%
01.300.091.5203.06.38	LINCOLN NATIONAL LIFE INSURANC	\$13,000.00	\$33,108.80	\$33,108.80	(\$20,108.80)	\$14,598.76	(\$34,707.56)	-266.98%

Old Rochester Regional School District

FY23-24 APPROVED BUDGET

Fiscal Year: 2023-2024

☐ Subtotal by Collapse Mask

☐ Include pre encumbrance

From Date: 7/1/2023

To Date: 6/30/2024

☐ Print accounts with zero balance ☒ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
01.300.091.5207.06.38	B/C,B/S,MEDEX,PILG HLTH ACTIVE	\$1,973,252.00	\$1,358,888.66	\$1,358,888.66	\$614,363.34	\$1,007,713.41	(\$393,350.07)	-19.93%
01.300.091.5250.06.38	HEALTH INS PREM RETIREES	\$296,369.00	\$163,255.03	\$163,255.03	\$133,113.97	\$0.00	\$133,113.97	44.91%
01.300.091.5260.06.38	WORKERS COMP	\$85,000.00	\$87,426.00	\$87,426.00	(\$2,426.00)	\$0.00	(\$2,426.00)	-2.85%
01.300.091.5261.06.38	OWNERS LIABILITY INSURANCE	\$68,000.00	\$61,578.00	\$61,578.00	\$6,422.00	\$0.00	\$6,422.00	9.44%
01.300.091.5262.06.38	PROPERTY INSURANCE	\$162,841.97	\$189,662.28	\$189,662.28	(\$26,820.31)	\$0.00	(\$26,820.31)	-16.47%
01.300.091.5263.06.38	UNEMPLOYMENT DUA	\$30,000.00	\$3,862.13	\$3,862.13	\$26,137.87	\$5,137.87	\$21,000.00	70.00%
01.300.091.5266.06.38	EMPLOYER FSA (2020 CBA) EXPENS	\$26,400.00	\$0.00	\$0.00	\$26,400.00	\$0.00	\$26,400.00	100.00%
01.300.091.5500.06.36	BANK SERVICE CHARGES/PENALTIES	\$2,500.00	\$650.00	\$650.00	\$1,850.00	\$0.00	\$1,850.00	74.00%
	Dept: FIXED CHARGES - 091	\$3,874,606.97	\$3,043,285.53	\$3,043,285.53	\$831,321.44	\$1,093,980.45	(\$262,659.01)	-6.78%
01.300.093.2130.01.04	BUILDING TECH COORD-SHS	\$0.00	\$2,500.00	\$2,500.00	(\$2,500.00)	\$0.00	(\$2,500.00)	0.00%
01.300.093.2130.03.04	TECH SUPPORT SPECIALIST	\$186,888.19	\$83,002.66	\$83,002.66	\$103,885.53	\$85,858.38	\$18,027.15	9.65%
01.300.093.2130.05.23	EDUCATIONAL EQUIPT	\$10,000.00	\$1,105.00	\$1,105.00	\$8,895.00	\$0.00	\$8,895.00	88.95%
01.300.093.2204.04.33	CONTRACTED SERVICE	\$0.00	\$5,317.55	\$5,317.55	(\$5,317.55)	\$0.00	(\$5,317.55)	0.00%
01.300.093.2300.05.23	SOFTWARE	\$0.00	\$28,590.13	\$28,590.13	(\$28,590.13)	\$395.00	(\$28,985.13)	0.00%
01.300.093.2300.08.23	SUPPLIES	\$0.00	\$2,035.34	\$2,035.34	(\$2,035.34)	\$0.00	(\$2,035.34)	0.00%
01.300.093.2455.05.23	SOFTWARE	\$30,000.00	\$24,727.86	\$24,727.86	\$5,272.14	\$0.00	\$5,272.14	17.57%
01.300.093.4130.04.15	TELEPHONE	\$19,000.00	\$23,988.24	\$23,988.24	(\$4,988.24)	\$857.84	(\$5,846.08)	-30.77%
01.300.093.4230.04.29	MAINTENANCE OF EQUIPMENT	\$4,000.00	\$1,174.82	\$1,174.82	\$2,825.18	\$4,078.37	(\$1,253.19)	-31.33%
	Dept: TECHNOLOGY LAB - 093	\$249,888.19	\$172,441.60	\$172,441.60	\$77,446.59	\$91,189.59	(\$13,743.00)	-5.50%
01.300.100.1435.04.36	LEGAL SERVICES	\$7,000.00	\$3,891.50	\$3,891.50	\$3,108.50	\$3,108.50	\$0.00	0.00%
01.300.100.2105.04.33	ASSOCIATION DUES	\$750.00	\$374.99	\$374.99	\$375.01	\$0.00	\$375.01	50.00%
01.300.100.2106.06.37	RTI TRAINING	\$7,250.00	\$0.00	\$0.00	\$7,250.00	\$0.00	\$7,250.00	100.00%
01.300.100.2107.06.37	TRAVEL	\$1,000.00	(\$60.23)	(\$60.23)	\$1,060.23	\$0.00	\$1,060.23	106.02%
01.300.100.2110.01.02	DIRECTOR OF STUDENT SERVICES	\$67,569.03	\$37,652.56	\$37,652.56	\$29,916.47	\$30,594.71	(\$678.24)	-1.00%
01.300.100.2110.02.09	ADMINISTRATIVE ASST	\$34,167.03	\$16,125.65	\$16,125.65	\$18,041.38	\$15,489.19	\$2,552.19	7.47%
01.300.100.2350.01.03	PROFESSIONAL DEVELOPMENT - STU	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	100.00%
01.300.100.4130.04.15	TELEPHONE	\$700.00	\$220.40	\$220.40	\$479.60	\$111.24	\$368.36	52.62%
01.300.100.4230.04.31	SOFTWARE LICENSES	\$7,900.00	\$14,303.00	\$14,303.00	(\$6,403.00)	\$0.00	(\$6,403.00)	-81.05%
	Dept: SPECIAL EDUC ADMINISTRATION - 100	\$129,336.06	\$72,507.87	\$72,507.87	\$56,828.19	\$49,303.64	\$7,524.55	5.82%
01.300.102.2358.04.33	PROF DEVELOPMENT - CONSULTANT:	\$0.00	\$2,800.00	\$2,800.00	(\$2,800.00)	\$0.00	(\$2,800.00)	0.00%
	Dept: PROJECT GROW - 102	\$0.00	\$2,800.00	\$2,800.00	(\$2,800.00)	\$0.00	(\$2,800.00)	0.00%
01.300.103.2305.01.03	TEACHER SALARIES	\$627,268.00	\$363,316.18	\$363,316.18	\$263,951.82	\$265,382.50	(\$1,430.68)	-0.23%
01.300.103.2330.03.08	PARAPROFESSIONAL	\$405,254.65	\$124,599.74	\$124,599.74	\$280,654.91	\$68,308.05	\$212,346.86	52.40%
01.300.103.2415.05.24	SUPPLIES/MATERIALS	\$1,100.00	\$881.56	\$881.56	\$218.44	\$0.00	\$218.44	19.86%
01.300.103.2420.05.24	EDUCATIONAL EQUIPT	\$5,000.00	\$4,855.21	\$4,855.21	\$144.79	\$0.00	\$144.79	2.90%
	Dept: LEARNING SUPPORT CENTER 1 SHS - 103	\$1,038,622.65	\$493,652.69	\$493,652.69	\$544,969.96	\$333,690.55	\$211,279.41	20.34%
01.300.106.2130.05.24	EDUCATIONAL EQUIPMENT	\$500.00	\$399.95	\$399.95	\$100.05	\$0.00	\$100.05	20.01%
01.300.106.2305.01.03	TEACHER SALARIES	\$170,616.00	\$33,231.13	\$33,231.13	\$137,384.87	\$63,146.50	\$74,238.37	43.51%
01.300.106.2350.01.03	PROFESSIONAL DEVELOPMENT	\$0.00	\$194.40	\$194.40	(\$194.40)	\$0.00	(\$194.40)	0.00%
01.300.106.2415.05.24	SUPPLIES/MATERIALS	\$500.00	\$499.71	\$499.71	\$0.29	\$0.00	\$0.29	0.06%
01.300.106.4230.04.31	SOFTWARE LICENSES	\$12,000.00	(\$1,450.03)	(\$1,450.03)	\$13,450.03	\$0.00	\$13,450.03	112.08%
	Dept: INDIVIDUAL SERVICES PROGRAM - 106	\$183,616.00	\$32,875.16	\$32,875.16	\$150,740.84	\$63,146.50	\$87,594.34	47.71%
01.300.118.2305.01.03	TEACHER SALARIES	\$61,249.20	\$35,670.80	\$35,670.80	\$25,578.40	\$25,913.14	(\$334.74)	-0.55%
01.300.118.2415.05.24	SUPPLIES/MATERIALS	\$0.00	\$479.62	\$479.62	(\$479.62)	\$0.00	(\$479.62)	0.00%
	Dept: SPEECH - 118	\$61,249.20	\$36,150.42	\$36,150.42	\$25,098.78	\$25,913.14	(\$814.36)	-1.33%

Old Rochester Regional School District

FY23-24 APPROVED BUDGET

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☐ Include pre encumbrance

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☐ Exclude Inactive Accounts with zero balance

From Date: 7/1/2023

To Date: 6/30/2024

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
01.300.121.2100.02.09	CLERICAL STAFF	\$50,740.85	\$29,102.00	\$29,102.00	\$21,638.85	\$20,369.70	\$1,269.15	2.50%
01.300.121.2110.05.24	SUPPLIES	\$750.00	\$749.53	\$749.53	\$0.47	\$0.00	\$0.47	0.06%
01.300.121.2415.04.36	EXTENDED YEAR SERVICES	\$37,000.00	\$35,213.06	\$35,213.06	\$1,786.94	\$8,252.51	(\$6,465.57)	-17.47%
01.300.121.2800.04.35	SPECIALIZED INSTRUCTION	\$25,000.00	\$30,375.00	\$30,375.00	(\$5,375.00)	\$0.00	(\$5,375.00)	-21.50%
01.300.121.2800.04.36	THERAPY SERVICES	\$79,000.00	\$44,728.74	\$44,728.74	\$34,271.26	\$47,451.10	(\$13,179.84)	-16.68%
01.300.121.3200.04.11	NURSE SERVICES CONTRACTED	\$57,000.00	\$8,952.30	\$8,952.30	\$48,047.70	\$31,047.70	\$17,000.00	29.82%
	Dept: SUPPORT SERVICES - 121	\$249,490.85	\$149,120.63	\$149,120.63	\$100,370.22	\$107,121.01	(\$6,750.79)	-2.71%
01.300.124.2415.04.35	TUTORIAL SERVICES	\$8,000.00	\$8,629.46	\$8,629.46	(\$629.46)	\$6,835.54	(\$7,465.00)	-93.31%
	Dept: HOME TUTOR - 124	\$8,000.00	\$8,629.46	\$8,629.46	(\$629.46)	\$6,835.54	(\$7,465.00)	-93.31%
01.300.127.2420.05.24	EDUCATIONAL EQUIPT	\$500.00	\$471.04	\$471.04	\$28.96	\$0.00	\$28.96	5.79%
01.300.127.2800.05.24	SUPPLIES	\$1,500.00	\$1,489.07	\$1,489.07	\$10.93	\$0.00	\$10.93	0.73%
01.300.127.2800.06.13	PSYCHOLOGICAL EVALUATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$889.00	(\$889.00)	0.00%
01.300.127.2801.01.03	SCHOOL PSYCHOLOGIST	\$68,984.00	\$40,175.41	\$40,175.41	\$28,808.59	\$29,185.55	(\$376.96)	-0.55%
01.300.127.2802.01.03	SOCIAL WORKER SHS	\$159,737.00	\$92,261.55	\$92,261.55	\$67,475.45	\$67,658.45	(\$183.00)	-0.11%
	Dept: PSYCHOLOGICAL SERVICES - 127	\$230,721.00	\$134,397.07	\$134,397.07	\$96,323.93	\$97,733.00	(\$1,409.07)	-0.61%
01.300.130.3301.06.12	TRANS/EXTRA CURRICULAR SHS	\$18,000.00	\$9,510.00	\$9,510.00	\$8,490.00	\$8,490.00	\$0.00	0.00%
01.300.130.3302.06.12	TRANS/INTEGRATED	\$80,000.00	\$30,711.19	\$30,711.19	\$49,288.81	\$49,288.81	\$0.00	0.00%
01.300.130.3307.06.12	TRANS/MCKINNEY VENTO	\$10,000.00	\$14,786.10	\$14,786.10	(\$4,786.10)	\$0.00	(\$4,786.10)	-47.86%
	Dept: SPED PUPIL TRANSPORTATION - 130	\$108,000.00	\$55,007.29	\$55,007.29	\$52,992.71	\$57,778.81	(\$4,786.10)	-4.43%
01.300.133.9305.06.13	TUITION DAY SCHOOLS (502.5) SH	\$6,400.00	\$4,000.00	\$4,000.00	\$2,400.00	\$0.00	\$2,400.00	37.50%
	Dept: SPED PROGRAM WITH OTHERS - 133	\$6,400.00	\$4,000.00	\$4,000.00	\$2,400.00	\$0.00	\$2,400.00	37.50%
01.300.500.8100.06.39	DEBT SERVICE FEES	(\$27,540.00)	(\$56,098.00)	(\$56,098.00)	\$28,558.00	\$0.00	\$28,558.00	-103.70%
01.300.500.8103.06.39	DEBT RETIREMENT PRIN/CAP IMPRM	\$680,000.00	\$680,000.00	\$680,000.00	\$0.00	\$0.00	\$0.00	0.00%
01.300.500.8202.06.40	DEBT RETIREMENT INT CAP IMPROV	\$35,666.00	\$35,665.57	\$35,665.57	\$0.43	\$0.00	\$0.43	0.00%
	Dept: DEBT SERV CAPITAL SHORT TERM - 500	\$688,126.00	\$659,567.57	\$659,567.57	\$28,558.43	\$0.00	\$28,558.43	4.15%
01.301.007.2120.01.04	TEAM LEADERS	\$5,000.00	\$3,750.00	\$3,750.00	\$1,250.00	\$0.00	\$1,250.00	25.00%
01.301.007.2207.06.37	TRAVEL IN STATE JHS	\$600.00	\$0.00	\$0.00	\$600.00	\$0.00	\$600.00	100.00%
01.301.007.2210.01.02	PRINCIPAL JHS	\$133,813.48	\$102,343.00	\$102,343.00	\$31,470.48	\$30,703.00	\$767.48	0.57%
01.301.007.2210.02.09	PRINCIPAL SECRETARY	\$102,815.00	\$72,560.65	\$72,560.65	\$30,254.35	\$30,434.70	(\$180.35)	-0.18%
01.301.007.2210.04.22	PRINTING SERVICES JHS	\$2,500.00	\$1,435.23	\$1,435.23	\$1,064.77	\$0.00	\$1,064.77	42.59%
01.301.007.2210.04.33	ASSOCIATION DUES JHS	\$1,350.00	\$600.00	\$600.00	\$750.00	\$0.00	\$750.00	55.56%
01.301.007.2210.05.21	PRINCIPAL TECHNOLOGY	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
01.301.007.2210.05.22	SUPPLIES - JHS ADMIN	\$4,900.00	\$0.00	\$0.00	\$4,900.00	\$0.00	\$4,900.00	100.00%
01.301.007.2210.05.24	COMPUTER SUPPLIES	\$150.00	\$0.00	\$0.00	\$150.00	\$0.00	\$150.00	100.00%
01.301.007.2210.05.25	SUPPLIES GENERAL SCHOOL	\$7,500.00	\$7,337.91	\$7,337.91	\$162.09	\$122.80	\$39.29	0.52%
01.301.007.2210.05.26	POSTAGE	\$3,100.00	\$1,884.49	\$1,884.49	\$1,215.51	\$646.10	\$569.41	18.37%
01.301.007.2210.06.33	IN SERVICE JHS	\$750.00	\$0.00	\$0.00	\$750.00	\$0.00	\$750.00	100.00%
01.301.007.2210.06.37	TRAVEL/CONFERENCES	\$3,000.00	\$2,169.49	\$2,169.49	\$830.51	\$612.64	\$217.87	7.26%
01.301.007.2211.04.33	PROFESSIONAL BOOKS JHS	\$100.00	\$75.00	\$75.00	\$25.00	\$0.00	\$25.00	25.00%
01.301.007.2211.05.22	SUPPLIES-COPYING	\$0.00	\$3,022.33	\$3,022.33	(\$3,022.33)	\$0.00	(\$3,022.33)	0.00%
01.301.007.2231.01.02	MS ASST PRINCIPAL	\$123,870.89	\$93,273.80	\$93,273.80	\$30,597.09	\$29,932.20	\$664.89	0.54%
01.301.007.2250.05.22	PRINCIPALS TECHNOLOGY	\$1,300.00	\$541.30	\$541.30	\$758.70	\$263.70	\$495.00	38.08%
01.301.007.2330.02.08	AIDES SUPERVISORY JHS	\$15,342.88	\$9,787.50	\$9,787.50	\$5,555.38	\$3,262.50	\$2,292.88	14.94%
01.301.007.2356.05.23	PROFESSIONAL DEVELOPMENT	\$10,790.00	\$1,821.48	\$1,821.48	\$8,968.52	\$0.00	\$8,968.52	83.12%

Old Rochester Regional School District

FY23-24 APPROVED BUDGET

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From Date: 7/1/2023

To Date: 6/30/2024

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
01.301.007.3600.04.35	SCHOOL RESOURCE OFFICER	\$47,000.00	\$47,000.00	\$47,000.00	\$0.00	\$0.00	\$0.00	0.00%
01.301.007.4230.04.28	MAINTENANCE OF EQUIPMENT JHS	\$1,500.00	\$314.91	\$314.91	\$1,185.09	\$0.00	\$1,185.09	79.01%
01.301.007.5300.04.28	COPIER RENTAL	\$7,920.00	\$6,276.51	\$6,276.51	\$1,643.49	\$0.00	\$1,643.49	20.75%
	Dept: SCHOOL ADMINISTRATION - 007	\$475,302.25	\$354,193.60	\$354,193.60	\$121,108.65	\$95,977.64	\$25,131.01	5.29%
01.301.010.2300.01.03	ALL STAFF JHS	\$2,817.00	\$0.00	\$0.00	\$2,817.00	\$0.00	\$2,817.00	100.00%
01.301.010.2324.01.34	LONG TERM SUBS JHS - PROFESSIO	\$0.00	\$47,903.69	\$47,903.69	(\$47,903.69)	\$0.00	(\$47,903.69)	0.00%
01.301.010.2324.03.34	LONG TERM SUBS JHS - OTHER	\$0.00	\$10,162.04	\$10,162.04	(\$10,162.04)	\$0.00	(\$10,162.04)	0.00%
01.301.010.2325.03.34	SUBSTITUTES - JHS	\$50,000.00	\$42,482.40	\$42,482.40	\$7,517.60	\$0.00	\$7,517.60	15.04%
01.301.010.2356.04.03	TUITION REIMBURSEMENT JHS	\$10,000.00	\$1,709.10	\$1,709.10	\$8,290.90	\$1,598.80	\$6,692.10	66.92%
01.301.010.2356.06.37	TRAVEL/CONFERENCES JHS	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
	Dept: GENERAL SCHOOL - 010	\$63,317.00	\$102,257.23	\$102,257.23	(\$38,940.23)	\$1,598.80	(\$40,539.03)	-64.03%
01.301.016.2305.01.03	TEACHER SALARIES JHS	\$95,463.00	\$55,074.90	\$55,074.90	\$40,388.10	\$40,388.10	\$0.00	0.00%
01.301.016.2415.05.23	SUPPLIES/MATERIALS JHS	\$3,250.00	\$1,505.85	\$1,505.85	\$1,744.15	\$282.63	\$1,461.52	44.97%
	Dept: ART - 016	\$98,713.00	\$56,580.75	\$56,580.75	\$42,132.25	\$40,670.73	\$1,461.52	1.48%
01.301.024.2305.01.03	TEACHERS	\$10,089.20	\$0.00	\$0.00	\$10,089.20	\$0.00	\$10,089.20	100.00%
01.301.024.2415.05.23	SUPPLIES/MATERIALS JHS	\$3,250.00	\$0.00	\$0.00	\$3,250.00	\$0.00	\$3,250.00	100.00%
	Dept: ELL PROGRAM - 024	\$13,339.20	\$0.00	\$0.00	\$13,339.20	\$0.00	\$13,339.20	100.00%
01.301.025.2305.01.03	TEACHER SALARIES JHS	\$592,748.00	\$336,308.39	\$336,308.39	\$256,439.61	\$246,212.05	\$10,227.56	1.73%
01.301.025.2400.05.23	TEXTBOOKS JHS	\$0.00	\$2,721.89	\$2,721.89	(\$2,721.89)	\$372.11	(\$3,094.00)	0.00%
01.301.025.2415.05.23	SUPPLIES JHS	\$3,250.00	\$13.24	\$13.24	\$3,236.76	\$0.00	\$3,236.76	99.59%
	Dept: ENGLISH - 025	\$595,998.00	\$339,043.52	\$339,043.52	\$256,954.48	\$246,584.16	\$10,370.32	1.74%
01.301.027.2305.01.03	TEACHER SALARIES JHS	\$312,849.76	\$178,070.23	\$178,070.23	\$134,779.53	\$130,175.60	\$4,603.93	1.47%
01.301.027.2415.05.23	SUPPLIES JHS	\$3,250.00	\$614.75	\$614.75	\$2,635.25	\$0.00	\$2,635.25	81.08%
01.301.027.2801.01.03	Teacher - Level Changes	\$6,112.00	\$0.00	\$0.00	\$6,112.00	\$0.00	\$6,112.00	100.00%
	Dept: WORLD LANGUAGES - 027	\$322,211.76	\$178,684.98	\$178,684.98	\$143,526.78	\$130,175.60	\$13,351.18	4.14%
01.301.028.2710.01.03	COUNSELORS JHS	\$193,404.00	\$116,200.47	\$116,200.47	\$77,203.53	\$82,899.75	(\$5,696.22)	-2.95%
01.301.028.2710.02.09	CLERICAL STAFF JHS	\$12,590.56	\$0.00	\$0.00	\$12,590.56	\$0.00	\$12,590.56	100.00%
01.301.028.2710.05.23	SUPPLIES JHS	\$3,250.00	\$565.36	\$565.36	\$2,684.64	\$0.00	\$2,684.64	82.60%
01.301.028.4230.04.29	MAINTENANCE OF EQUIPMENT JHS	\$0.00	\$107.36	\$107.36	(\$107.36)	\$62.64	(\$170.00)	0.00%
	Dept: GUIDANCE - 028	\$209,244.56	\$116,873.19	\$116,873.19	\$92,371.37	\$82,962.39	\$9,408.98	4.50%
01.301.037.2305.01.03	TEACHER SALARIES JHS	\$412,858.00	\$234,383.86	\$234,383.86	\$178,474.14	\$171,230.91	\$7,243.23	1.75%
01.301.037.2415.05.23	SUPPLIES JHS	\$3,250.00	\$1,658.71	\$1,658.71	\$1,591.29	\$0.00	\$1,591.29	48.96%
	Dept: MATHEMATICS - 037	\$416,108.00	\$236,042.57	\$236,042.57	\$180,065.43	\$171,230.91	\$8,834.52	2.12%
01.301.040.2340.01.03	LIBRARIAN JHS	\$105,310.00	\$62,019.74	\$62,019.74	\$43,290.26	\$45,062.30	(\$1,772.04)	-1.68%
01.301.040.2340.05.23	SUPPLIES JHS	\$0.00	\$2,047.54	\$2,047.54	(\$2,047.54)	\$136.99	(\$2,184.53)	0.00%
01.301.040.2340.05.24	RESOURCE MATERIALS JHS	\$0.00	\$708.00	\$708.00	(\$708.00)	\$0.00	(\$708.00)	0.00%
01.301.040.2415.05.23	SUPPLIES - JHS LIBRARY	\$3,250.00	\$3,104.08	\$3,104.08	\$145.92	\$0.00	\$145.92	4.49%
01.301.040.2415.06.33	ASSOCIATION DUES JHS	\$0.00	\$329.00	\$329.00	(\$329.00)	\$0.00	(\$329.00)	0.00%
01.301.040.4230.04.29	MAINTENANCE OF EQUIPMENT JHS	\$0.00	\$1,032.00	\$1,032.00	(\$1,032.00)	\$0.00	(\$1,032.00)	0.00%
	Dept: MEDIA SERVICES - 040	\$108,560.00	\$69,240.36	\$69,240.36	\$39,319.64	\$45,199.29	(\$5,879.65)	-5.42%
01.301.043.2104.03.09	ACCOMPANIST JHS	\$500.00	\$150.00	\$150.00	\$350.00	\$350.00	\$0.00	0.00%
01.301.043.2200.06.14	STUDENT TRANSPORTATION	\$0.00	\$0.00	\$0.00	\$0.00	\$650.00	(\$650.00)	0.00%

Old Rochester Regional School District

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Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
01.301.043.2305.01.03	TEACHER SALARIES JHS	\$183,368.00	\$105,789.15	\$105,789.15	\$77,578.85	\$77,578.85	\$0.00	0.00%
01.301.043.2309.04.33	PROFESSIONAL ASSOC/DUES JHS	\$0.00	\$292.00	\$292.00	(\$292.00)	\$0.00	(\$292.00)	0.00%
01.301.043.2430.05.23	Supplies	\$3,250.00	\$868.77	\$868.77	\$2,381.23	\$2,321.23	\$60.00	1.85%
01.301.043.4230.04.29	MAINTENANCE OF EQUIPMENT JHS	\$0.00	\$0.00	\$0.00	\$0.00	\$2,800.00	(\$2,800.00)	0.00%
	Dept: MUSIC - 043	\$187,118.00	\$107,099.92	\$107,099.92	\$80,018.08	\$83,700.08	(\$3,682.00)	-1.97%
01.301.049.2305.01.03	TEACHER SALARIES JHS	\$281,309.63	\$164,017.19	\$164,017.19	\$117,292.44	\$119,865.25	(\$2,572.81)	-0.91%
01.301.049.2430.05.23	Supplies	\$3,250.00	\$3,140.02	\$3,140.02	\$109.98	\$0.00	\$109.98	3.38%
	Dept: PHYSICAL EDUCATION - 049	\$284,559.63	\$167,157.21	\$167,157.21	\$117,402.42	\$119,865.25	(\$2,462.83)	-0.87%
01.301.052.2305.01.03	TEACHER SALARIES JHS	\$525,531.00	\$293,610.76	\$293,610.76	\$231,920.24	\$214,724.41	\$17,195.83	3.27%
01.301.052.2415.05.23	PHYSICAL SUPPLIES JHS	\$3,250.00	\$6,091.28	\$6,091.28	(\$2,841.28)	\$179.88	(\$3,021.16)	-92.96%
	Dept: SCIENCE-TECHNOLOGY PROGRAM - 052	\$528,781.00	\$299,702.04	\$299,702.04	\$229,078.96	\$214,904.29	\$14,174.67	2.68%
01.301.055.2305.01.03	TEACHER SALARIES JHS	\$361,723.00	\$207,907.65	\$207,907.65	\$153,815.35	\$152,300.35	\$1,515.00	0.42%
01.301.055.2430.05.23	General Supplies	\$3,250.00	\$1,318.68	\$1,318.68	\$1,931.32	\$0.00	\$1,931.32	59.43%
	Dept: SOCIAL STUDIES - 055	\$364,973.00	\$209,226.33	\$209,226.33	\$155,746.67	\$152,300.35	\$3,446.32	0.94%
01.301.058.3520.01.04	SUPERVISION JHS	\$14,379.00	\$0.00	\$0.00	\$14,379.00	\$1,382.00	\$12,997.00	90.39%
01.301.058.3520.06.36	ACADEMIC COMPETITION	\$3,250.00	\$0.00	\$0.00	\$3,250.00	\$0.00	\$3,250.00	100.00%
	Dept: EXTRA CURRICULAR - 058	\$17,629.00	\$0.00	\$0.00	\$17,629.00	\$1,382.00	\$16,247.00	92.16%
01.301.070.3510.01.07	INTRAMURAL COORDINATOR JHS	\$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	\$3,779.20	\$3,779.20	\$3,720.80	\$0.00	\$3,720.80	49.61%
01.301.070.3510.05.23	SUPPLIES JHS	\$3,250.00	\$1,381.81	\$1,381.81	\$1,868.19	\$0.00	\$1,868.19	57.48%
	Dept: ATHLETICS - 070	\$13,250.00	\$5,161.01	\$5,161.01	\$8,088.99	\$0.00	\$8,088.99	61.05%
01.301.076.3200.01.11	NURSE JHS	\$98,901.00	\$57,885.60	\$57,885.60	\$41,015.40	\$42,350.40	(\$1,335.00)	-1.35%
01.301.076.3200.04.11	PHYSICIAN CONTRACTED SERVICE	\$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	\$3,250.00	\$1,678.24	\$1,678.24	\$1,571.76	\$366.71	\$1,205.05	37.08%
01.301.076.3201.04.11	CONTRACTED NURSING SERVICES- J	\$0.00	\$1,440.00	\$1,440.00	(\$1,440.00)	\$0.00	(\$1,440.00)	0.00%
	Dept: HEALTH SERVICES - 076	\$103,651.00	\$61,003.84	\$61,003.84	\$42,647.16	\$44,051.11	(\$1,403.95)	-1.35%
01.301.085.2305.01.03	HOMEWORK CLUB INSTRUCTOR JHS	\$2,400.00	\$270.00	\$270.00	\$2,130.00	\$0.00	\$2,130.00	88.75%
01.301.085.3520.06.36	PROGRAM TRAVEL AND CONFERENC	\$7,000.00	\$0.00	\$0.00	\$7,000.00	\$0.00	\$7,000.00	100.00%
01.301.085.3527.06.36	AWARDS JHS	\$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	\$2,000.00	\$2,000.00	\$4,000.00	\$0.00	\$4,000.00	66.67%
01.301.085.3529.06.36	SURVIVAL PROGRAM JHS	\$7,950.00	\$7,950.00	\$7,950.00	\$0.00	\$0.00	\$0.00	0.00%
	Dept: MISCELLANEOUS - 085	\$24,100.00	\$10,220.00	\$10,220.00	\$13,880.00	\$750.00	\$13,130.00	54.48%
01.301.088.4230.04.32	MAINTENANCE OF CAPITAL EQUIP J	\$0.00	\$35,000.00	\$35,000.00	(\$35,000.00)	\$15,000.00	(\$50,000.00)	0.00%
	Dept: OPERATION & MAINTENANCE - 088	\$0.00	\$35,000.00	\$35,000.00	(\$35,000.00)	\$15,000.00	(\$50,000.00)	0.00%
01.301.093.2300.05.23	SOFTWARE JHS	\$15,000.00	\$5,951.62	\$5,951.62	\$9,048.38	\$0.00	\$9,048.38	60.32%
01.301.093.2300.08.23	SUPPLIES	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
01.301.093.2420.05.23	EDUCATIONAL EQUIPT JHS	\$25,000.00	\$71,520.00	\$71,520.00	(\$46,520.00)	\$0.00	(\$46,520.00)	-186.08%
01.301.093.4130.04.15	TELEPHONE COMPUTER JHS	\$8,000.00	\$0.00	\$0.00	\$8,000.00	\$0.00	\$8,000.00	100.00%
01.301.093.4230.04.29	MAINTENANCE OF EQUIPMENT JHS	\$4,000.00	\$4,538.93	\$4,538.93	(\$538.93)	\$216.95	(\$755.88)	-18.90%
	Dept: TECHNOLOGY LAB - 093	\$54,000.00	\$82,010.55	\$82,010.55	(\$28,010.55)	\$216.95	(\$28,227.50)	-52.27%
01.301.103.2300.01.03	PROFESSIONAL SALARIES	\$1,200.00	\$0.00	\$0.00	\$1,200.00	\$0.00	\$1,200.00	100.00%

Old Rochester Regional School District

FY23-24 APPROVED BUDGET

From Date: 7/1/2023

To Date: 6/30/2024

Fiscal Year: 2023-2024

☐ Subtotal by Collapse Mask

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
	Dept: LEARNING SUPPORT CENTER 1 SHS - 103	\$1,200.00	\$0.00	\$0.00	\$1,200.00	\$0.00	\$1,200.00	100.00%
01.301.109.2305.01.03	TEACHER SALARY JHS	\$372,524.00	\$216,047.40	\$216,047.40	\$156,476.60	\$158,434.60	(\$1,958.00)	-0.53%
01.301.109.2315.05.24	SUPPLIES JHS	\$100.00	\$96.41	\$96.41	\$3.59	\$0.00	\$3.59	3.59%
01.301.109.2330.03.08	PARAPROFESSIONAL JHS	\$132,041.34	\$32,359.48	\$32,359.48	\$99,681.86	\$24,565.59	\$75,116.27	56.89%
	Dept: LEARNING SUPPORT CENTER 2 JHS - 109	\$504,665.34	\$248,503.29	\$248,503.29	\$256,162.05	\$183,000.19	\$73,161.86	14.50%
01.301.112.2305.01.03	TEACHER SALARY JHS	\$176,760.00	\$102,432.95	\$102,432.95	\$74,327.05	\$104,820.75	(\$30,493.70)	-17.25%
01.301.112.2315.05.24	SUPPLIES JHS	\$200.00	\$193.84	\$193.84	\$6.16	\$0.00	\$6.16	3.08%
01.301.112.2330.03.08	PARAPROFESSIONAL JHS	\$129,860.33	\$98,919.30	\$98,919.30	\$30,941.03	\$53,732.86	(\$22,791.83)	-17.55%
	Dept: INDIVIDUAL SERVICES PROGRAM JHS - 112	\$306,820.33	\$201,546.09	\$201,546.09	\$105,274.24	\$158,553.61	(\$53,279.37)	-17.37%
01.301.118.2305.01.03	TEACHER SALARY JHS	\$40,832.80	\$23,780.48	\$23,780.48	\$17,052.32	\$17,275.41	(\$223.09)	-0.55%
01.301.118.2350.04.35	PROFESSIONAL CONSULT JHS	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	100.00%
	Dept: SPEECH - 118	\$41,032.80	\$23,780.48	\$23,780.48	\$17,252.32	\$17,275.41	(\$23.09)	-0.06%
01.301.121.2110.02.09	CLERICAL STAFF JHS	\$41,396.00	\$24,001.05	\$24,001.05	\$17,394.95	\$17,600.85	(\$205.90)	-0.50%
	Dept: SUPPORT SERVICES - 121	\$41,396.00	\$24,001.05	\$24,001.05	\$17,394.95	\$17,600.85	(\$205.90)	-0.50%
01.301.127.2710.01.03	SOCIAL WORKER JHS	\$96,569.96	\$55,074.90	\$55,074.90	\$41,495.06	\$40,388.10	\$1,106.96	1.15%
	Dept: PSYCHOLOGICAL SERVICES - 127	\$96,569.96	\$55,074.90	\$55,074.90	\$41,495.06	\$40,388.10	\$1,106.96	1.15%
Grand Total:		\$20,870,295.99	\$13,377,594.93	\$13,377,594.93	\$7,492,701.06	\$7,375,723.40	\$116,977.66	0.56%

End of Report



Old Rochester Regional School District Massachusetts Superintendency Union #55

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

Food Service Director's Report: April 2024

ORR JR/SR HS

Directors Update:

- Friendly reminder that all students are eligible to receive one (1) Free Breakfast and one (1) Free Lunch per school day; any extra items are available for purchase this year; limited snacks, beverages and second entrees at an extra cost.
- Successfully completed a Board of Health Inspection
- Had repair work done to the tilt skillet, and one of the steamers.
- Currently preparing to service the April Acceleration Academy during break.
- Currently working on procuring food and supplies for next year.
- Currently have a 3-hour vacancy spot at the ORR campus.
- Meal participation continues to be strong.

Students Receiving Free and Reduced Meals:

Free: 247 → 23%

Reduced: 33 → 3%

Student Meal Participation

SY 23					SY 24			
	Breakfast Counts	%	Lunch Counts	%	Breakfast Counts	%	Lunch Counts	%
August	43	2%	1070	52%	70	3%	1200	59%
September	1882	9%	10881	54%	2193	11%	11862	60%
October	2388	12%	12295	62%	2636	13%	14721	71%
November	1839	12%	10533	70%	2065	12%	11940	72%
December	1772	11%	9539	59%	1872	12%	10404	72%
January	2036	12%	11718	68%	2520	12%	13932	68%
February	1619	12%	8630	64%	1860	13%	10293	72%
March	3003	13%	13933	62%	2719	14%	13543	69%
April	1957	14%	8845	64%				
May	3202	15%	13207	61%				
June	1143	11%	3693	36%				

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: April 2024

Jr/Sr High Schools (Main Campus)

- Prepared fields and ground support equipment for Spring sports.
- Repaired Liebert AC unit in head end room.
- School Zone lights on each side of RTE6 operational.
- Repaired/conducted preventative maintenance on all facility equipment, machinery and systems.

Sincerely,

Gene Jones

Director of Facilities

Office: 508-998-3724 x1954 Cell: 508-509-6763

E-Mail: eugenejones@oldrochester.org

#WEareOR



Old Rochester Regional High School
135 Marion Road
Mattapoisett, Massachusetts 02739

Phone 508-758-3745 Fax 508-758-3167 Web page www.oldrochester.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

Lauren Millette, M.Ed., M.C.
Director of Guidance

April 1, 2024

High School student enrollment, through 4/1/25: 607

ORRHS Releases Senior Events Schedule!

May 1: Senior Breakfast and Decision Day; Block 1

May 13: Senior Locker Cleanout; Bulldog Block

May 14: Senior Field Day; Block 4

May 17: Last Day of Classes and Senior Picnic; dismissed after block 2

May 20-23: Senior Final Exams, blocks 1 and 2

May 24: Senior Assembly and Senior Stroll; 9:00 a.m.

May 28: Senior Prom; promenade at 3:45, prom at 6:00

May 30: Graduation Rehearsal; 8:30 a.m.

May 30: Senior Awards Night; 6:30 p.m.

June 1: Graduation, 12 pm

Upcoming Dates

4/25 SCC Academic All Star Banquet

4/25 National Honor Society Induction

5/2 Delayed Start

5/4 Junior Semi Formal

Respectfully submitted,

Michael Cabot Devoll
Principal
Old Rochester Regional High School

**ORRJHS
PRINCIPAL'S REPORT
RECENT/UPCOMING EVENTS
April 11, 2024**

CURRENT ENROLLMENT:

Grade 7 - 191
Grade 8 - 237
TOTAL: 428

SCHOOL CHOICE:

Grade 7 - 12
Grade 8 - 24
TOTAL: 36

STAFF ACKNOWLEDGEMENTS:

Congratulations to Samantha Enos, Reading Specialist for the ORRJHS, for receiving her Doctorate of Education in Teaching, Learning, Curriculum and Leadership. Dr. Enos received her degree from Northeastern University after defending her dissertation titled, *Adolescent Struggling Readers Positive Student Teacher Relationships*.

STUDENT ACKNOWLEDGEMENTS:

Project 351 student ambassadors; James Devoll, Sadie Hartley Matteson, and Zoe Motta wrapped up the clothing drive for Cradles to Crayons. "Thank you" to everyone who donated items for this very needy cause.

A total of 37 8th grade students participated in a Pi Day reciting contest, reciting as many digits of Pi as possible from memory.

Congratulations to Henry Becker from the Green team - Henry recited 155 digits!

Rounding out the top 5 were: Bridget Coryer (141); Natty Bushnell (91); Rebecca Schaefer (80) Alex Dai (77); and, Charlie Bonney (77).

Congratulations to these winners and to all that entered!

Students of the Month for March, 2024:

Red Team:	John Redler and Genevieve Hebert
Blue Team:	Max Ohrenberger and Elin Humenuk
Orange Team:	Jessica Detrani and Parker Erickson
Green Team:	Sadie Hartley-Matteson and Bobby Calder
Exploratory Team:	Austin Lassiter and Sara Duane

AFTERSCHOOL STUDENT ACTIVITIES OFFERED:

Jazz Band/Band
Crochet & Knitting Club
GSA Club

SPORT CLINICS:

Girls Soccer - March and April

JHS STUDENT NEWS:

The Student Affairs Committee is partnering with All About the Animals out of Rochester to support their wish list needs for the kittens they have. They are in need of cat food, (wet/dry), kitty litter, paper towels, HE laundry detergent, lysol spray and postage stamps. The collection bin has been placed outside of the main office.

In addition to the listed needs above, SAC will be hosting a Fun Run/Walk on April 10 after school - sponsors can pledge \$1.00 per lap. All proceeds will go to "All About the Animals".

RECENT EVENTS:

- 3/12/24 The FORM Instrumental Concert took place. 57 Grade 7 students and 49 Grade 8 students performed from the JHS band under the direction of Mr. Laprise
- 3/15/24 Grade 8 National Latin Exam took place - 29 Grade 8 students participated in this exam
- 3/18/24 The Life Skills classroom joined the High School Life Skills students for a field trip to the Zeiterion Theatre to see "360 All Stars School Time" performance. This community based instruction promotes the use of academic and functional skills in a students' natural environment.
- 3/21/24 Report Cards were posted in PowerSchool
- 3/25/24 Keynote Speaker Katie Greer, addressed our students on Internet Safety and Social Media
- 3/27/24 SBIRT (Screening, Brief Intervention, and Referral to Treatment) Screenings took place for our Grade 7 Students - parents had the opportunity to "opt" out their child from this screening. This screening is a public health approach that can deliver an early intervention to anyone who uses alcohol and/or drugs in unhealthy ways
- 3/28/24 The ORR Budget Public Hearing took place. The proposed FY24/25 school budget was approved
- 4/3/24 "Parent Survival Night" took place - at present, there are 85 Grade 7 students attending; 5 Grade 8 student chaperones; and 25 adult chaperones
- 4/3&4/4 MCAS - ELA for both Grades 7 & 8 took place
- 4/9/24 Night of Jazz - the Jazz Bands from both the HS and JHS performed in the High School auditorium - it was a great night and enjoyed by all

UPCOMING EVENTS:

- 4/15-4/19 School Break - Vacation
- 4/24/24 Unified Sports will take place @ Tabor Academy beginning @ 9:00am - several of our students will be participating in this event
- School Council Meeting @ 2:30pm - JHS Community Room
- Grade 6 Parent Tours will take place
- 5/1 & 5/2 Grades 7 and 8 - Math MCAS
- 5/16 & 5/17 Grade 8 Old Colony Transition Meetings will take place

Respectfully Submitted,
Silas Coellner, Principal



ROSELLI, CLARK & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

500 West Cummings Park
Suite 4900
Woburn, MA 01801

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March 29, 2024

Old Rochester Regional School District
Honorable School Committee
Mattapoisett, MA

Dear Honorable School Committee:

We have audited the financial statements of the Old Rochester Regional School District (the District) as of and for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and the standards applicable to financial audits contained in *Governmental Audit Standards*, issued by the Comptroller General of the United States of America, as well as certain information related to the planned scope and timing of our audit. We communicated such information to the District's management prior to our commencement of auditing procedures. Professional standards also require that we communicate to you the following information related to our audit.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 2 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during fiscal year 2023. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were:

The presentation of the District's total pension liability and related accounts is determined through biennial actuarial studies, which are rolled forward by an actuary to June 30 each year. We have received an AU805 report from the independent auditor of the County pension system.

The presentation of the District's total OPEB liability and related accounts is determined through biennial actuarial studies, which are rolled forward by an actuary to June 30 each year. We have received the actuarial report from the actuary.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements are those that describe the District's net pension and OPEB liabilities at June 30, 2023.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

There were no difficulties encountered in completing the audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. None of the misstatements detected as a result of audit procedures were material, either individually or in the aggregate, to the District's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 29, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the District's required supplementary information ("RSI") that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI. We also made verbal communications about matters that we deemed appropriate to District Management throughout the course of the engagement and through the time of issuance of the financial statements.

Restriction on Use

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

Very truly yours,

Roselli Clark & Associates

Roselli, Clark & Associates
Certified Public Accountants
Woburn, Massachusetts

ROSELLI, CLARK & ASSOCIATES
Certified Public Accountants

Old Rochester Regional School District

Report on Examination of the Basic Financial Statements and
Additional Information

Year Ended June 30, 2023



OLD ROCHESTER REGIONAL SCHOOL DISTRICT

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INDEPENDENT AUDITORS' REPORT

Honorable School Committee and Superintendent
Old Rochester Regional School District
Mattapoisett, Massachusetts

Opinion

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Old Rochester Regional School District, (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the District as of June 30, 2023, and the respective changes in financial position, and cash flows, where applicable, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis of Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements taken as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and

therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, and *Government Auditing Standards* will always detect a material misstatement when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and the schedules listed under the required supplementary information section in the accompanying table of contents be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is the responsibility of management and is required by the Governmental Accounting Standards Board, who considers these 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 Reporting Required By *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated March 29, 2024 on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effective of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Roselli Clark & Associates

Roselli, Clark & Associates
Certified Public Accountants
Woburn, Massachusetts
March 29, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

As the management of the Old Rochester Regional School District (the "District"), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2023. We encourage readers to consider the information presented here in conjunction with their review of the basic financial statements, notes to the basic financial statements and required supplementary information found in this report.

Financial Highlights

- The assets and deferred outflows of financial resources of the District exceeded its liabilities and deferred inflows at the close of the most recent year by approximately \$2.7 million.
- The District's total net position increased by approximately \$4.2 million.
- As of the close of the current fiscal year, the District's governmental funds balance sheet reported a combined ending fund balance surplus of over \$2.2 million, which is nearly \$0.7 million higher than the prior year.
- At the end of the current fiscal year, the unassigned fund balance for the general fund was 4.2% of the total general fund expenditures and the total general fund balance was approximately 3.9% of the total general fund expenditures.
- The District's long-term debt decreased nearly \$0.7 million during the fiscal year due to regularly scheduled maturities.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements – The *government-wide financial statements* are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

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

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

The government-wide financial statements consist of those whose activities that are principally supported by assessments to users and intergovernmental revenue (*governmental activities*). The District does not maintain any *business-type activities*.

The governmental activities of the District include administration, instruction, other pupil services, operation and maintenance of schools, and debt service.

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. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into two categories: governmental funds and fiduciary funds.

Governmental funds distinguish fund balance between amounts that are considered nonspendable, such as fund balance associated with inventories, and other amounts that are classified based on the relative strength of the constraints that control the purposes for which specific amounts can be spent. Beginning with the most binding constraints, fund balance amounts will be reported in the following classifications:

- Nonspendable —amounts that cannot be spent because they are either (a) not in spendable form (i.e., inventory or prepaid expenses) or (b) legally or contractually required to be maintained intact.
- Restricted—amounts constrained by external parties, constitutional provision, or enabling legislation
- Committed—amounts constrained by a government using its highest level of decision-making authority
- Assigned—amounts a government intends to use for a particular purpose
- Unassigned—amounts that are not constrained at all will be reported in the general fund

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Reconciliations are provided in the basic financial statements to help the reader understand the differences.

The District maintains many individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund. Data from the other governmental funds are combined into a single, aggregated presentation.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been included as required supplementary information for the general fund to demonstrate compliance with this budget.

Fiduciary funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the District's own programs.

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

Other Information In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District’s net pension liability and other postemployment benefits to its employees as well as the Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General Fund and notes to this schedule.

Government-wide Financial Analysis

The following tables presents the condensed comparative statements of net position:

	Governmental Activities	
	2023	2022
Assets		
Current and other assets	\$ 4,544,446	\$ 4,289,389
Capital assets, net	28,308,729	29,230,055
Total assets	32,853,175	33,519,444
Deferred Outflows of Financial Resources	4,616,482	4,961,007
Liabilities		
Current and other liabilities	2,324,297	2,766,337
Non-current liabilities	25,997,770	27,193,756
Total liabilities	28,322,067	29,960,093
Deferred Inflows of Financial Resources	6,448,077	10,001,066
Net Position		
Net investment in capital assets	26,252,981	26,860,358
Restricted	1,295,861	818,080
Unrestricted	(24,849,329)	(29,159,146)
Net Position	\$ 2,699,513	\$ (1,480,708)

As noted earlier, net position may serve over time as a useful indicator of a government’s financial position. In the case of the District, assets and deferred outflows of financial resources exceeded liabilities and deferred inflows of financial resources by approximately \$2.7 million at the close of the most recent fiscal year.

By far, the largest portion (approximately \$26.3 million) of the District’s net position reflects its investment in capital assets (e.g. land, buildings, machinery, and equipment); less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to its students; consequently, these assets are not available for future spending. Although the District’s investment in its capital assets is reported net of related debt, the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion (approximately \$1.3 million) of the District's net position represents resources that are subject to external restriction on how they may be used.

The remaining net position balance consists of *unrestricted net position*, which is reflected as a negative balance (over \$24.8 million). This has resulted from the recognition of the District's net pension and net other postemployment benefits liabilities which are significant. We expect the annual provision for this liability will continue to decrease unrestricted net position for the foreseeable future.

The following table presents the condensed comparative statements of activities:

	Governmental Activities	
	2023	2022
Revenues:		
Program revenues:		
Charges for services	\$ 910,721	\$ 839,168
Operating grants and contributions	6,128,804	5,718,504
Capital grants and contributions	19	25,275
General revenues:		
Assessments to member communities	16,908,007	16,312,393
Grants and contributions not restricted	3,489,770	3,149,635
Unrestricted investment income	53,202	(5,638)
Other	154,170	171,504
Total revenues	27,644,693	26,210,841
Expenses:		
Administration	652,463	623,407
Instructional	17,292,792	18,818,332
Other pupil services	3,324,718	3,461,327
Operations and maintenance	2,194,499	2,473,212
Interest expense	-	25,189
Total expenses	23,464,472	25,401,467
Change in net position	4,180,221	809,374
Net position, beginning of year	(1,480,708)	(2,290,082)
Net position – end of the year	<u>\$ 2,699,513</u>	<u>\$ (1,480,708)</u>

Governmental Activities – The governmental activities increased net position by approximately \$4.2 million. The increase was primarily due to the District recognizing over \$2.9 million of OPEB revenue in fiscal year 2023.

Major revenue sources consist of revenue from member community assessments, which were 61.2% of total revenue down slightly from 62.2% in the prior year. Operating grants and contributions were 22.2%

of total revenues, up slightly from 21.8% in prior year. Grants and contributions not restricted to specific programs were 12.6% of total revenues which were up slightly from the prior year 12.0%. In terms of dollar amounts, revenues increased approximately \$1.5 million in current year as member assessment increased 3.5%, or approximately \$0.6 million, and operating grants and contributions increased over \$0.4 million due to higher on-behalf pension payments from the Commonwealth. No other revenues were greater than 10% of total revenues in fiscal year 2023 or 2022.

Major expenses were for instruction, which represented 73.7% of total expenditures, down slightly from 74.1% in the prior year. Instruction expenses decreased by over \$1.5 million primarily due to the District recognizing \$2.9 million OPEB revenue, offset by the on-behalf pension payments mentioned above. All other expenses were either less than 10% of total expenses or did not fluctuate significantly from the prior year.

Fund-wide Financial Analysis of the Government's Funds

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

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

As of the close of the current fiscal year, the District's governmental funds balance sheet reported a combined ending fund balance of over \$2.2 million, which represents an increase of approximately \$0.7 million from the prior year balance. The increase was mostly related to the District's increase in nonmajor funds of approximately \$0.6 million, primarily due to the timing of grant and revolving revenues and expenditures.

At the end of the current fiscal year, the unassigned fund balance for the general fund was 4.2% of the total general fund expenditures and the total general fund balance was approximately 3.9% of the total general fund expenditures.

General Fund Budgetary Highlights

There were no differences between the original budget and the final amended budget. A budget to actual schedule for the general fund has been provided as required supplementary information.

Capital Asset and Long-Term Financing Administration

Capital Assets – The District's investment in capital assets for its governmental activities as of June 30, 2023 amounts to over \$28.3 million (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, machinery, and equipment and reflects a decrease of over \$0.9 million from the prior year as depreciation expense exceeded current year additions.

Additional information on the District's capital assets can be found in notes to the financial statements.

Long-Term Debt – At the end of the current year, the District had total bonded debt outstanding of approximately \$1.6 million which is fully accounted for as general obligation bonds within the governmental activities. The District's long-term debt decreased almost \$0.7 million during the fiscal year due to regularly scheduled maturities. Additional information on the District's debt can be found in the notes to the financial statements.

Current Economic Issues Affecting the Budget

- Unfunded mandates continue to drain District resources both in unanticipated expenditures and increased administration time to implement the mandates. These include Massachusetts Comprehensive Assessment System (MCAS) remediation, Student Information Management System (SIMS) and End of Year (EOY) reporting as a few examples.
- The Chapter 70 funding formula has changed so that over the last five years there is more per pupil equity in the minimum contributions that the member Districts have to fund in their assessment. Member District minimum contributions shift, causing assessment increases in some communities and decreases in others but are more proportional to the student population. This shift is not a result of the District Agreement but rather a change in the Chapter 70 funding formula and the ‘minimum’ contributions required of the member Districts.

These factors, among others, were considered in preparing the District’s budget for the 2024 fiscal year.

Contacting the District’s Financial Management

This financial report is designed to provide our citizens, taxpayers, and creditors with a general overview of the District’s finances and to reflect the District’s accountability for the monies it receives. Questions about this report or additional financial information needs should be directed to the District’s School Business Office at 135 Marion Road Mattapoisett, Massachusetts 02739.

OLD ROCHESTER REGIONAL SCHOOL DISTRICT

STATEMENT OF NET POSITION

JUNE 30, 2023

	Governmental Activities
Assets:	
Cash and cash equivalents	\$ 3,563,376
Receivables, net of allowance:	
Intergovernmental receivables	981,070
Capital assets, net of accumulated depreciation	28,308,729
Total Assets	32,853,175
Deferred Outflows of Resources:	
Deferred outflows related to net pension liability	951,220
Deferred outflows related to net other postemployment benefits liability	3,665,262
Total deferred outflows of resources	4,616,482
Liabilities:	
Warrants and accounts payable	79,701
Accrued payroll and withholdings	2,244,596
Noncurrent liabilities:	
Due in one year	816,062
Due in more than one year	25,181,708
Total Liabilities	28,322,067
Deferred Inflows of Resources:	
Deferred inflows related to net other postemployment benefits liability	6,448,077
Total deferred inflows of liabilities	6,448,077
Net Position:	
Net investment in capital assets	26,252,981
Restricted:	
Massachusetts School Building Authority grants	82,619
Special Revenue	1,213,242
Unrestricted	(24,849,329)
Total Net Position	\$ 2,699,513

See accompanying notes to basic financial statements.

OLD ROCHESTER REGIONAL SCHOOL DISTRICT

**STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2023**

2019-2020					Net (Expenses) Revenues and Changes in Net Position
Functions/Programs	Expenses	Program Revenues			Governmental Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<u>Governmental Activities:</u>					
Administration	\$ 652,463	\$ -	\$ -	\$ -	(652,463)
Instructional	17,292,792	224,128	4,185,675	-	(12,882,989)
Other pupil services	3,324,718	686,593	1,943,129	-	(694,996)
Operations and maintenance	2,194,499	-	-	19	(2,194,480)
Total Governmental Activities	<u>\$ 23,464,472</u>	<u>\$ 910,721</u>	<u>\$ 6,128,804</u>	<u>\$ 19</u>	<u>(16,424,928)</u>
<u>General Revenues:</u>					
					16,908,007
					3,489,770
					53,202
					154,170
					20,605,149
					4,180,221
<u>Net Position:</u>					
					(1,480,708)
					<u>\$ 2,699,513</u>

See accompanying notes to basic financial statements.

OLD ROCHESTER REGIONAL SCHOOL DISTRICT

**GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2023**

	<u>General</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets:			
Cash and cash equivalents	\$ 2,997,092	\$ 566,284	\$ 3,563,376
Receivables, net of allowance			
Due from other government	763,874	217,196	981,070
Due from other funds	-	588,587	588,587
Total Assets	<u>3,760,966</u>	<u>1,372,067</u>	<u>5,133,033</u>
Deferred Outflows of Resources:	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u><u>\$ 3,760,966</u></u>	<u><u>\$ 1,372,067</u></u>	<u><u>\$ 5,133,033</u></u>
Liabilities:			
Warrants and accounts payable	\$ 77,015	\$ 2,686	\$ 79,701
Accrued payroll and withholdings	2,095,976	148,620	2,244,596
Due to other funds	588,587	-	588,587
Total Liabilities	<u>2,761,578</u>	<u>151,306</u>	<u>2,912,884</u>
Fund Balances:			
Restricted	82,619	1,220,761	1,303,380
Unassigned	916,769	-	916,769
Total Fund Balances	<u>999,388</u>	<u>1,220,761</u>	<u>2,220,149</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u><u>\$ 3,760,966</u></u>	<u><u>\$ 1,372,067</u></u>	<u><u>\$ 5,133,033</u></u>

See accompanying notes to basic financial statements.

OLD ROCHESTER REGIONAL SCHOOL DISTRICT

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TOTAL FUND BALANCES TO THE STATEMENT OF NET POSITION
JUNE 30, 2023

Total Governmental Fund Balances		\$ 2,220,149
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		28,308,729
Deferred outflows and inflows of resources to be recognized in future fiscal years are not available resources and, therefore, are not reported in the funds:		
Deferred outflows related to pensions	951,220	
Deferred outflows related to other postemployment benefits	3,665,262	
Deferred inflows related to other postemployment benefits	(6,448,077)	
Net effect of reporting deferred outflows and inflows of resources		(1,831,595)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the government funds:		
Bonds and notes payable	(1,580,000)	
Unamortized bond premiums	(54,848)	
Compensated absences	(812,137)	
Net other postemployment benefits liability	(17,555,301)	
Net pension liability	(5,995,484)	
Net effect of reporting long-term liabilities		(25,997,770)
Net Position of Governmental Activities		\$ 2,699,513

See accompanying notes to basic financial statements.

OLD ROCHESTR REGIONAL SCHOOL DISTRICT

**GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2023**

	<u>General</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues:			
Assessments to member Towns	\$ 16,908,007	\$ -	\$ 16,908,007
Intergovernmental	6,823,938	2,794,636	9,618,574
Charges for services	-	910,721	910,721
Investment income	52,790	412	53,202
Other revenues	11,016	143,173	154,189
Total Revenues	<u>23,795,751</u>	<u>3,848,942</u>	<u>27,644,693</u>
Expenditures:			
Administration	604,136	-	604,136
Instructional	11,927,496	1,758,985	13,686,481
Other pupil services	1,908,774	1,523,777	3,432,551
Operations and maintenance	2,012,611	1,405	2,014,016
Employee benefits	6,153,487	-	6,153,487
School choice and charter assessments	324,949	-	324,949
Debt Service:			
Principal	680,000	-	680,000
Interest	51,976	-	51,976
Total Expenditures	<u>23,663,429</u>	<u>3,284,167</u>	<u>26,947,596</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>132,322</u>	<u>564,775</u>	<u>697,097</u>
Other Financing Sources (Uses):			
Transfers in	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (uses) net	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	132,322	564,775	697,097
Fund Balances - Beginning of year	<u>867,066</u>	<u>655,986</u>	<u>1,523,052</u>
Fund Balances - End of year	<u><u>\$ 999,388</u></u>	<u><u>\$ 1,220,761</u></u>	<u><u>\$ 2,220,149</u></u>

See accompanying notes to basic financial statements.

OLD ROCHESTER REGIONAL SCHOOL DISTRICT

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2023**

	<u>Total</u>
Net Change in Fund Balances - Total Governmental Fund Balances	\$ 697,097
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. The net amounts are reflected here as reconciling items:	
Capital outlays	\$ 420,900
Depreciation expense	<u>(1,342,226)</u>
Net effect of reporting capital assets	(921,326)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither has any effect on net position. Also governmental funds report the effect of premiums, discounts, and similar items when debt is first issued. Whereas these amounts are unearned and amortized in the Statement of Activities. The net amounts are reflected here as reconciling items:	
Amortization of bond premiums	54,849
Repayment of bonds and notes	<u>680,000</u>
Net effect of reporting long-term debt	734,849
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:	
Compensated absences	(65,686)
Other postemployment benefits	3,638,310
Pension benefits	<u>96,977</u>
Net effect of reporting long-term liabilities	<u>3,669,601</u>
Change in Net Position of Governmental Activities	<u>\$ 4,180,221</u>

See accompanying notes to basic financial statements.

OLD ROCHESTER REGIONAL SCHOOL DISTRICT

FIDUCIARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2023

	Other Postemployment Benefits Trust Fund	Private Purpose Trust Funds
Assets:		
Cash and cash equivalents	\$ 6,105	\$ 515,575
State Treasurers' PRIT fund	111,191	-
Equity mutual funds	-	41,191
Total Assets	117,296	556,766
Net Position:		
Restricted for other postemployment benefits	117,296	-
Held in trust for other purposes	-	556,766
Total Net Position	\$ 117,296	\$ 556,766

See accompanying notes to basic financial statements.

OLD ROCHESTER REGIONAL SCHOOL DISTRICT

**FIDUCIARY FUNDS
STATEMENT OF CHANGES IN NET POSITION
YEAR ENDED JUNE 30, 2023**

	Other Postemployment Benefits Trust Fund	Private Purpose Trust Funds
Additions:		
Contributions:		
Employer contributions	\$ 708,082	\$ -
Private donations	-	10,745
Total contributions	<u>708,082</u>	<u>10,745</u>
Investment income:		
Investment gain (loss)	<u>6,014</u>	<u>7,227</u>
Net investment earnings	<u>6,014</u>	<u>7,227</u>
Total Additions	<u>714,096</u>	<u>17,972</u>
Deductions:		
Benefits paid	701,977	-
Scholarships and assistance	-	10,327
Total Deductions	<u>701,977</u>	<u>10,327</u>
Change in Net Position	12,119	7,645
Net Position - Beginning	105,177	549,121
Net Position - Ending	<u><u>\$ 117,296</u></u>	<u><u>\$ 556,766</u></u>

See accompanying notes to basic financial statements.

OLD ROCHESTER REGIONAL SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2023

I. Summary of Significant Accounting Policies

The accompanying basic financial statements of the Old Rochester Regional School District (the "District"); have been prepared in conformity with generally accepted accounting principles ("GAAP") as applied to state and local governments. GAAP is prescribed by the Governmental Accounting Standards Board ("GASB"), which is the primary standard-setting body for state and local government entities. The following is a summary of the more significant policies and practices used by the District:

A. Reporting Entity

The Old Rochester Regional School District operates under a regional agreement as approved by the member communities in 1961. The District serves the Massachusetts towns of Rochester, Mattapoisett, and Marion and provides grade 7 through Grade 12 academic services for the member communities. Located in the southeast part of the state, these three communities enroll a distinct population of students to the school district.

Governance is thru an elected nine (9) member school committee (three from each Town), which is responsible for appointing a Superintendent who is the chief operating official for the School District.

The School District is comprised of a high school and middle school. The operating and capital costs are assessed based on pupil enrollment for each member community.

The District has also considered all potential component units for which it is financially accountable as well as other organizations for which the nature and/or significance of their relationship with the District are such that exclusion would cause the District's basic financial statements to be misleading or incomplete. There are no component units that meet the requirements for inclusion in the District's basic financial statements.

B. Government-Wide and Fund Financial Statements

The Government-Wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the primary government and its component units. *Governmental activities*, which normally are supported by member District assessments and intergovernmental revenues, are reported on this statement.

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 government funds are reported as separate columns in the fund financial statements. Nonmajor funds are aggregated and presented in a single column. Fiduciary funds are reported by fund type.

Major Fund Criteria – Major funds must be reported if both of the following criteria are met:

- 1) The total assets and deferred outflows of resources, liabilities and deferred inflow of resources, revenues, or expenditures/expenses of an individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type, and

- 2) The total assets and deferred outflows of resources, liabilities and deferred inflow of resources, revenues, or expenditures/expenses of the individual governmental fund or enterprise 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.

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

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 a liability is incurred, regardless of the timing of related cash flows. Member District assessments are recognized as revenues in the year for which they are levied. State grants, local aid 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 given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Member community assessments, state grants such as Chapter 70 and other items not restricted to specific programs are reported instead as *general revenues*.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized when susceptible to accrual (i.e. measurable and available). Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for interest on general long-term debt which is recognized when payment is due, certain compensated absences, claims and judgments which are recognized when the obligations are expected to be liquidated with current expendable available resources.

Member District assessments are apportioned amongst capital and operating costs and are based on student population. Investment income associated with the current fiscal period is susceptible to accrual and has been recognized as revenue of the current fiscal period. All other revenue items are considered to be measurable and available only when the cash is received and are recognized as revenue at that time.

The government reports the following major Governmental Funds:

General Fund - is the District's primary operating fund. It accounts for all financial resources of the District except those required to be accounted for in another fund.

Nonmajor Governmental Funds - consist of special revenue and capital project funds that are aggregated and presented in the Nonmajor Governmental Funds column on the Governmental Funds financial statements. The following describes the general use of these fund types:

Special Revenue Funds - are used to account for the proceeds of specific revenue sources that are restricted by law or administrative action to expenditures for specified purposes.

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

The government reports the following fiduciary fund type:

Other Postemployment Benefits Trust Fund – is used to accumulate funds for future payments of other postemployment benefits for retirees such as health and life insurance.

Private-Purpose Trust Funds – are used to account for trust arrangement under which principal and income benefit individuals, private organizations or other governments. They are used to account for various educational scholarship awards.

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Equity

Deposits and Investments – The District’s cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Investments are recorded at fair value in accordance with GAAP.

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

Intergovernmental revenues are considered 100% collectible and therefore do not report an allowance for uncollectible accounts.

Inventories and Prepaid Items – Inventories, which are not material to the basic financial statements, are considered to be expenditures at the time of purchase. Certain payments to vendors reflect cost applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets – Capital assets, which include land, construction in progress, building and improvements, machinery, equipment and textbooks, and furniture, are reported in the Government-Wide financial statements. Capital assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at the estimated fair market value at the date of donation.

All purchases and construction costs in excess of \$10,000 are capitalized at the date of acquisition or construction, respectively, with expected lives of greater than one year. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Capital assets (excluding land and construction-in-process) are depreciated using the straight-line method over the following estimated useful lives:

Buildings and building improvements	20 - 40 years
Machinery, equipment and furnishings	5 - 10 years

Inter-fund Balances – Activity between funds that are representative of lending arrangements outstanding at the end of the fiscal year are referred to as either *due to/from other funds* or

advances to/from other funds. All other outstanding balances between funds are reported as due to/from other funds.

Inter-fund Transfers– During the course of its operations, resources are permanently reallocated between and within funds. These transactions are reported as transfers in and transfer out in the individual fund statements.

Investment Income – Investment income derived from major and nonmajor governmental funds is legally assigned to the general fund unless otherwise directed by state law.

Compensated Absences – It is the District’s policy to permit employees to accumulate earned but unused vacation and sick benefits. Compensated absence liabilities related to governmental activities are normally paid from the funds reporting payroll and related expenditures. Amounts related to these benefits are accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in Governmental Funds only if they have matured.

Long-Term Obligations – Long-term debt is reported as liabilities in the government-wide statement of net position. Bond premiums and discounts are amortized over the life of the bonds using the effective interest method. Bond anticipation notes payable are reported net of the applicable bond premium or discount.

In the governmental fund financial statements, the face amount of the long-term debt issued is reported as other financing sources. Premiums received on a debt issuance are reported as other financing sources while discounts are reported as other financing uses. Issuance costs are exclusively reported as general government expenditures regardless of whether they are withheld from the actual proceeds.

Deferred Outflows/Inflows of Resources – 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 District has two types of items that are reported on the government-wide statement of net position which relate to outflows from changes in the net pension liability and the net other postemployment benefit liability. The deferred pensions and deferred other postemployment benefits will be recognized in pension and employee benefit expenses in future years.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has two items which qualify for reporting in this category. These items are reported on the government-wide statement of net position and relate to inflows from changes in the net pension liability and the net other postemployment benefit liability. The deferred pensions and deferred other postemployment benefits will be recognized in pension and employee benefit expenses in future years.

Net Position – In the government-wide financial statements, 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 related debt.

Net position is reported as restricted when amounts are not available for appropriation or are legally restricted by outside parties for a specific use. Net position has been *restricted* for the following:

Massachusetts School Building Authority Grants represent assets that have restrictions placed on them related to the future debt service costs of school construction.

Special Revenue Funds represent assets that have restrictions placed on them from Federal and State granting agencies as well as revolving funds.

Fund Equity – In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily to the extent in which the District is required to honor constraints on the specific purpose for which amounts in the funds can be spent.

Fund balance is reported in five components – nonspendable, restricted, committed, assigned, and unassigned as described below:

Nonspendable represents amounts that cannot be spent because they are either (a) not in spendable form (i.e. inventory or prepaid) or (b) legally or contractually required to be maintained intact.

Restricted represents amounts that have constraints placed either externally by third-parties (creditors, grantors, contributors, or laws or regulations of other governments) or by law through constitutional provisions or enabling legislation. Enabling legislation authorizes the District to assess, levy, charge or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement (compelled by external parties) that those resources be used only for the specific purposes stipulated in the legislation.

Committed represents amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the District's highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless this decision making authority removes or changes the specified use by taking the same type of action it employed previously to commit those amounts.

Assigned represents amounts that are constrained by the District's intent to be used for specific purposes, but are neither restricted nor committed. The authority for assigning fund balance is expressed by the School Committee. The District has by ordinance authorized the School Business Manager to assign fund balance. The School Committee may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget.

Unassigned represents amounts that have not been restricted, committed or assigned to specific purposes within the general fund. The general fund is the only fund that reports a positive unassigned fund balance amount. Other governmental funds besides the general fund can only report a negative unassigned fund balance amount.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources (committed, assigned and unassigned in that order) as they are needed.

The District has not established financial policies with respect to maintaining minimum fund balance amounts but must follow State regulations with respect to maximum balances it may maintain in its excess and deficiency account with a ceiling of 5% of operating budget.

The following table represents the fund equity categorizations:

	General	Nonmajor Governmental Funds	Total
Restricted:			
Federal and State Grants	\$ -	\$ 892,879	\$ 892,879
Revolving and Other Funds	-	320,363	320,363
Capital Projects	-	7,519	7,519
Debt Service	82,619	-	82,619
Unassigned	916,769	-	916,769
Totals	\$ 999,388	\$ 1,220,761	\$ 2,220,149

Encumbrances – The District’s encumbrance policy regarding the general fund is to (1) classify encumbrances that arise from the issuance of purchase orders resulting from normal purchasing activity approved by the School Business Administrator as assigned, and (2) classify encumbrances that result from an action of the School Committee Meeting as committed. Encumbrances of funds already restricted or committed are included with the classification of those fund balances and not reported separately.

The District does not report any encumbrances from normal purchasing activity at June 30, 2023 as assigned in the general fund and does not report any encumbrances from School Committee Meeting votes. In addition, there are no encumbrances reported in any other fund.

E. Excess of Expenditures Over Appropriations and Deficits

During the fiscal year ended, there were no deficits.

F. Use of Estimates

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 fiscal year. Actual results could vary from estimates that were used.

II. Detailed Notes to All Funds

A. Deposits 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".

State laws and regulations require the District to invest funds only in pre-approved investment instruments which include but are not necessarily limited to bank deposits, money markets, certificates of deposit, U.S. obligations, repurchase agreements, and State Treasurer's investment pool (the "Pool"). In addition, the statutes impose various limitations on the amount and length of investments and deposits. Repurchase agreements cannot be for a period of over ninety days, and the underlying security must be a United States obligation. During the fiscal year, the District did not enter into any repurchase agreements.

Custodial Credit Risk: Deposits - In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The District does not have a deposit policy for custodial credit risk relative to cash holdings. At year-end, the carrying amount of the District's deposits was \$4,085,058 and the bank balance of \$5,206,452 was not exposed to custodial credit risk as it was covered by either federal depository insurance, the depositors' insurance fund or collateralized.

Custodial Credit Risk: Investments – In the case of investments, this is the risk that in the event of the invested party not being able to provide required payments to investors, ceasing to exist, or filing of bankruptcy, the District may not be able to recover the full amount of its principal investment and/or investment earnings. The District does not have a policy for custodial credit risk of investments.

Fair Value of Investments – The District reports its investments at fair value. When actively quoted observable prices are not available, the District generally uses either implied pricing from similar investments or valuation models based on net present values of estimated future cash flows (adjusted as appropriate for liquidity, credit, market and/or other risk factors).

The District categorizes its fair value measurements within the fair value hierarchy established by GAAP. This hierarchy is based on valuation inputs used to measure the fair value of the asset or liability. The three levels of the hierarchy are as follows:

- *Level 1* – Inputs are quoted prices in active markets for identical investments at the measurement date.
- *Level 2* – Inputs (other than quoted prices included in Level 1) are either directly or indirectly observable for the investment through correlation with market data at the measurement date and for the duration of the instrument's anticipated life.
- *Level 3* – Inputs reflect the District's best estimate of what market participants would use in pricing the investment at the measurement date.

The District holds \$41,191 in equity mutual funds that are measured using Level 2 above as of June 30, 2023.

OPEB investments totaling \$111,191 are invested with the State Commonwealth of Massachusetts' Pension Reserve Investment Management Board, or PRIM. The specific investment held by the System is the PRIT General Allocation Fund, which consists of a diverse set of investments that includes domestic and international equities and fixed income securities,

private debt, private equity, venture, timber and real estate investments. The determination of the fair value of these investments is subjective and the period-end values are reported to the District as NAV.

Investments in the PRIT General Allocation Fund are more liquid than investments in private equity and real estate holdings, but generally cannot be resold to third parties. The District may liquidate its investment in the PRIT General Allocation Fund at any time with less than thirty days' notice. Distributions from the PRIT Absolute Fund are received regularly monthly and may be deposited into an accompanying short-term cash investment account.

Interest Rate Risk: Investments – Debt securities are subject to interest rate risk. Such securities may be adversely affected by changes in interest rates, which may negatively affect the fair value of individual debt instruments, through fair value losses arising from increasing interest rates. The District does not have a formal policy that limits investment maturities as means of managing its exposure to fair value losses arising from increasing interest rates.

Concentration of Credit Risk – The District does not place a limit on the amount that may be invested in any one issuer.

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

B. Receivables

Receivables as of year-end for the District's individual major and non-major governmental funds consist of \$166,249 due from member Town's and \$814,821 due from the Commonwealth of Massachusetts.

C. Interfund Receivables, Payables and Transfers

The District reported no interfund receivables, payables or transfers as of June 30, 2023.

D. Capital Assets

Capital asset activity for the fiscal year ended June 30, 2023, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<u><i>Governmental Activities:</i></u>				
Capital assets being depreciated:				
Buildings and improvements	\$ 51,496,214	\$ -	\$ -	\$ 51,496,214
Machinery and equipment	2,587,952	-	-	2,587,952
Furniture and fixtures	988,429	-	-	988,429
Other	1,276,763	420,900	-	1,697,663
Total capital assets being depreciated	56,349,358	420,900	-	56,770,258
Less accumulated depreciation for:				
Buildings and improvements	(22,380,976)	(1,297,210)	-	(23,678,186)
Machinery and equipment	(2,479,573)	(19,528)	-	(2,499,101)
Furniture and fixtures	(981,993)	(4,443)	-	(986,436)
Other	(1,276,761)	(21,045)	-	(1,297,806)
Total accumulated depreciation	(27,119,303)	(1,342,226)	-	(28,461,529)
Total capital assets being depreciated, net	29,230,055	(921,326)	-	28,308,729
Governmental activities capital assets, net	<u>\$ 29,230,055</u>	<u>\$ (921,326)</u>	<u>\$ -</u>	<u>\$ 28,308,729</u>

Depreciation expense was charged to functions as follows:

Governmental Activities:

Instructional	\$ 1,310,264
Operations and maintenance	9,798
Other pupil services	22,164
Total	<u>\$ 1,342,226</u>

E. Temporary Debt

The District is authorized to borrow on a temporary basis to fund the following:

Current Operating Costs – Prior to the collection of revenues, expenditures may be financed through the issuance of revenue anticipation notes (“RANs”).

Capital Projects and Other Approved Costs – Projects may be temporarily funded through the issuance of bond anticipation notes (“BANS”) or grant anticipation notes (“GANs”). In certain cases, prior to the issuance of these temporary notes, the governing body must take the necessary legal steps to authorize the issuance of the general obligation bonds. Temporary notes may not exceed the aggregate amount of bonds authorized or the grant award amount.

Temporary notes are general obligations of the District and carry maturity dates not in excess of one year and are interest bearing and will be paid through future issuance of general obligation bonds.

The District had no temporary notes outstanding for the year ended June 30, 2023.

F. Long-term Obligations

Bond and Note Indebtedness - The District issues general obligation bonds and notes to provide funds for the acquisition and construction of major capital facilities. General obligation bonds and notes have been issued for both governmental activities. Additionally, the District incurs various other long-term obligations relative to associated personnel costs.

The following reflects the current year activity in the long-term liability accounts:

	Beginning Balance	Additions	Deletions	Ending Balance	Due within one year
<i>Governmental Activities:</i>					
Bond and note indebtedness	\$ 2,260,000	\$ -	\$ (680,000)	\$ 1,580,000	\$ 680,000
Unamortized bond premium	109,697	-	(54,849)	54,848	54,848
Compensated absences	746,451	140,331	(74,645)	812,137	81,214
Net other postemployment benefits liability	19,596,003	8,045,685	(10,086,387)	17,555,301	-
Net pension liability	4,481,605	2,378,549	(864,670)	5,995,484	-
Total Governmental Activities	<u>\$ 27,193,756</u>	<u>\$ 10,564,565</u>	<u>\$ (11,760,551)</u>	<u>\$25,997,770</u>	<u>\$ 816,062</u>

The District’s long-term liabilities will be liquidated from the general fund.

The following is a summary of outstanding long-term debt obligations for the year ended June 30, 2023:

Description of Issue	Interest Rate	Beginning Balance	Additions	Maturities	Ending Balance
<u>Governmental Activities</u>					
General Obligation Bonds	2.00 - 4.00%	\$ 2,260,000	\$ -	\$ (680,000)	\$ 1,580,000
Total Governmental Activities		<u>\$ 2,260,000</u>	<u>\$ -</u>	<u>\$ (680,000)</u>	<u>\$ 1,580,000</u>

Future Debt Payoffs - Payments on outstanding bonds and notes due in future years consist of the following:

Year Ending June 30	Governmental Activities		
	Principal	Interest	Total
2024	\$ 680,000	\$ 26,400	\$ 706,400
2025	665,000	13,520	678,520
2026	45,000	940	45,940
2027	45,000	760	45,760
2028	45,000	580	45,580
2029-2030	100,000	620	100,620
Total	<u>\$ 1,580,000</u>	<u>\$ 42,820</u>	<u>\$ 1,622,820</u>

Authorized and Unissued Debt – At June 30, 2023, the District had no authorized and unissued debt.

III. Other Information

A. Retirement System

Pension Plan Description – The District contributes to the Plymouth County Retirement Association (the System), a cost-sharing multiple-employer defined benefit pension plan. The System was established under Chapter 32 of the Massachusetts General Laws. The System is administered by the Plymouth County Retirement Association Board of Directors (the “Retirement Board”). Stand-alone audited financial statements for the year ended December 31, 2022, were issued and are available by submitting a request to the System at 10 Cordage Park Circle, Suite 234, Plymouth, MA 02360.

Current membership in the System for all employers as of December 31, 2022, was as follows:

Retirees and beneficiaries receiving benefits	4,711
Active plan members	5,957
Inactive plan members	<u>2,044</u>
Total	<u>12,712</u>

Benefit Terms – Membership in the System is mandatory for all full-time employees and non-seasonal, part-time employees who, in general, regularly work more than twenty hours per week. Teachers and certain administrative personnel employed by the school department participate in a

separate pension plan administered by the Massachusetts Teachers' Retirement System, which is the legal responsibility of the Commonwealth of Massachusetts. Members of the System do not participate in the Federal Social Security retirement system.

Massachusetts contributory retirement system benefits are uniform from retirement system to system. The System provides for retirement allowance benefits up to a maximum of 80% of a participant's highest three-year or five-year average annual rate of regular compensation, depending on the participant's date of hire. Benefit payments are based upon a participant's age, length of creditable service, level of compensation and job classification.

The most common benefits paid by the System include normal retirement, disability retirement and survivor benefits.

Normal retirement generally occurs at age 65. However, participants may retire after twenty years of service or at any time after attaining age 55, if hired prior to April 2, 2012 or at any time after attaining age 60 if hired on or after April 2, 2012. Participants with hire dates subsequent to January 1, 1978 must have a minimum of ten years' creditable service in order to retire at age 55. Participants become vested after ten years of service. Benefits commencing before age 65 are provided at a reduced rate. Members working in certain occupations may retire with full benefits earlier than age 65.

Ordinary disability retirement is where a participant is permanently incapacitated from a cause unrelated to employment. Accidental disability retirement is where the disability is the result of an injury or illness received or aggravated in the performance of duty. The amount of benefits to be received in such cases is dependent upon several factors, including the age at which the disability retirement occurs, the years of service, average compensation and veteran status.

Survivor benefits are extended to eligible beneficiaries of participants whose death occurs prior to or following retirement.

Cost-of-living adjustments granted to members of Massachusetts retirement systems granted between 1981 and 1997 and any increases in other benefits imposed by the Commonwealth during those years have been the financial responsibility of the Commonwealth. Beginning in 1998, the funding of cost-of-living amounts became the responsibility of the participating units like the System.

Contributions Requirements – The District has elected provisions of Chapter 32, Section 22D (as amended) of Massachusetts General Laws, which require that a funding schedule be established to fully fund the pension plan by June 30, 2040. Under provisions of this law, participating employers are assessed their share of the total retirement cost based on the entry age, normal actuarial cost method.

The District contributed \$864,670 to the System in fiscal year 2023, which equaled the actuarially determined contribution requirement for the fiscal year. The District's contributions as a percentage of covered payroll was approximately 29.0% in fiscal year 2023.

Net Pension Liability – At June 30, 2023, the District reported a liability of \$5,995,484 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2022.

The District's proportion of the net pension liability is based on a projection of the District's long-term share of contributions to the System relative to the projected contributions of all employers. The District's proportion was approximately 0.9581% at December 31, 2022.

Fiduciary Net Position – The elements of the System’s basic financial statements (that is, all information about the System’s assets, deferred outflows of resources, liabilities, deferred inflows of resources and fiduciary net position) can be found in the System’s full financial statements as of and for the year ended December 31, 2022, which can be obtained by contacting the Retirement Board.

The System’s fiduciary net position was determined using the accrual basis of accounting. The System’s accounting records are maintained on a calendar-year basis in accordance with the standards and procedures established by the Massachusetts Public Employee Retirement Administration Commission, or PERAC. Contributions from employers and employees are recognized in the period in which they become due pursuant to formal commitments, statutory or contractual requirements.

Benefit payments (including refunds of employee contributions) are recorded when incurred, regardless of the timing of payment. Investments are reported at fair value; fair value is determined as the price one would receive in an orderly transaction between market participants at a measurement date.

Pension Expense – The District recognized \$767,693 in pension expense in the statement of activities in fiscal year 2023.

Deferred Outflows of Resources and Deferred Inflows of Resources – At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 242,749	\$ -
Net differences between projected and actual earnings on pension plan investments	687,886	-
Changes in proportion and differences between employers' contributions and proportionate share of contributions	20,585	-
Total	<u>\$ 951,220</u>	<u>\$ -</u>

The deferred outflows of resources and deferred inflows of resources are expected to be recognized in the District’s pension expense as follows:

Year Ended <u>June 30,</u>	
2024	\$ 73,277
2025	201,085
2026	249,948
2027	426,910
Total	<u>\$ 951,220</u>

Actuarial Valuation – The measurement of the System’s total pension liability is developed by an independent actuary. The latest actuarial valuation was performed as of January 1, 2022. The significant actuarial assumptions used in the January 1, 2022 actuarial valuation included:

Actuarial cost method	Individual Entry Age Normal Cost Method
Asset valuation method	Assets held by the fund are valued at market value as reported by the Public Employees' Retirement Administration Commission (PERAC). The actuarial value of assets is determined using a five-year smoothing of assets returns greater than or less than the assumed rate of return, with a 20% corridor.
Investment rate of return and Discount rate	7.875% nominal rate, net of investment expense
Projected salary increases	3.75% per year
Cost of living adjustments	3.0% of the first \$16,000 of retirement income.
Rates of disability	For general employees, it was assumed that 45% of all disabilities are ordinary (55% are service connected). For police and fire employees, 10% of all disabilities are assumed to be ordinary (90% are service connected).
Mortality rates:	
Pre-retirement	The RP-2014 Blue Collar Mortality Table adjusted with Scale MP-2016, fully generational.
Healthy retiree	The RP-2014 Blue Collar Mortality Table adjusted as: - Group 1 and 2: Table set forward 5 years for males and 3 years for females, fully generational - Group 4: Table set forward 3 years for males and 6 years for females, fully generational
Disabled retiree	The RP-2000 Mortality Table (with generational adjusting based on Scale MP-2016) adjusted as: - Group 1 and 2: Table set forward 6 years - Group 4: Table set forward 2 years

Discount Rate – The discount rate used to measure the total pension liability in the January 1, 2022 actuarial valuation report was 7.875%. The projection of cash flows used to determine the discount rate assumed plan member contributions were made at the current contribution rate and that employer contributions will be made at rates equal to the actuarially determined contribution rates and the member rate.

Based on those assumptions, the System’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

expected inflation. Best estimates of arithmetic rates of return for each major asset class included in the System's target allocation as of January 1, 2022, are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic equity	23.00%	6.80%
International developed equity	3.00%	7.50%
Emerging markets equity	9.00%	4.60%
Global equity	11.00%	7.20%
Core bonds	10.00%	2.40%
Value-added fixed income	7.00%	4.00%
Hedge funds	7.00%	4.40%
Real estate	10.00%	7.40%
Private equity	12.00%	7.30%
Real assets	6.00%	7.70%
Cash	2.00%	1.70%

Sensitivity Analysis – The following presents the District's proportionate share of the net pension liability calculated using the current discount rate of 7.875% as well as the District's proportionate share of the net pension liability using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	Current Rate	1% Decrease	Current Discount	1% Increase
District's proportionate share of net pension liability	7.875%	\$ 7,879,996	\$ 5,995,484	\$ 4,388,136

B. Massachusetts Teachers' Retirement System

Teachers and certain administrative employees of the District's school department participate in the Massachusetts Teachers' Retirement System ("MTRS"), a cost-sharing multiple employer defined benefit pension plan. MTRS is managed by the Commonwealth on behalf of municipal teachers and municipal teacher retirees. Like the Retirement System, MTRS was established under Chapter 32 of Massachusetts General Laws. The Commonwealth's legislature has the authority to amend or modify the MTRS's funding policies.

The Commonwealth is a nonemployer contributor to the MTRS and is legally responsible by statute for all actuarially determined employer contributions and future benefit requirements of the MTRS. Therefore, the District is considered to be in a special funding situation as defined by GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*.

For the year ended June 30, 2023, (measured as of June 30, 2022) the Commonwealth contributed \$2,664,679 to the MTRS on behalf of the District. The District's proportionate share of the collective MTRS net pension liability at this reporting date was 0.126612%, which was based on the actual, actuarially determined contribution made by the Commonwealth on behalf of the District as a percentage of the total annual contribution made by the Commonwealth on behalf of all employers.

The table below presents the District's proportionate share of the following:

	Commonwealth Portion	Paid (or assumed) On Behalf of the District	District Portion
Net pension liability	\$ 32,777,464	\$ (32,777,464)	\$ —
Pension expense	2,696,266	(2,696,266)	—

The District recognized \$2,696,266 in intergovernmental revenue and pension expense relative to this arrangement.

C. Other Postemployment Benefits

The District administers a single employer defined benefit healthcare plan (the "OPEB Plan") that provides health, dental and life insurance benefits (other postemployment benefits) to retirees and their dependents/beneficiaries in accordance with Section 20 of Massachusetts General Law Chapter 32B.

Employees hired before April 2, 2012 are eligible after attaining age 55 with 10 or more years of service or any age with 20 or more years of service. Employees hired after April 1, 2012 are eligible after attaining age 60 with 10 or more years of service.

Specific benefit provisions and contribution rates are established by collective bargaining agreements, state law and District ordinance. All benefits are provided through the District's premium-based insurance programs, and these include comprehensive medical insurance. Pre-65 retirees are provided with HMO Blue New England Plan and Post 65 retirees have Medex II.

Key Changes in Benefit Terms – The District migrated from a Medicare Supplement plan to a Medicare Advantage plan. This decreased liabilities by \$3 million, which is to be recognized in full immediately.

Investment Custody – In accordance with Massachusetts General Laws, the District Treasurer is the custodian of the OPEB Plan and since the District has not designated a Board of Trustees, the District Treasurer is also the Trustee and as such is responsible for the general supervision of the management, investment and reinvestment of the OPEB Plan assets.

OPEB Plan assets may be invested and reinvested by the custodian consistent with the prudent investor rule established in Chapter 203C and may, with the approval of the State Retiree Benefits Trust Fund Board of Trustees, be invested in the State Retiree Benefits Trust Fund established in Section 24 of Chapter 32A. OPEB Plan assets must be segregated from other funds and not be subject to the claims of any general creditor of the District.

Investment Policy – The OPEB Plan does not have a formal investment policy.

Employees Covered by Benefit Terms – The following employees were covered by the benefit terms as of June 30, 2023:

Active employees	179
Inactives/disabled currently receiving benefits	125
Total	<u>304</u>

Contributions – The contribution requirements of OPEB Plan members and the District are established and may be amended by the District. The costs of administering the OPEB Plan are paid by the District.

For the year ended June 30, 2023, the District's average contribution rate was 5.44% of covered-employee payroll.

Net OPEB Liability – The District's net OPEB liability was measured as of June 30, 2023 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of July 1, 2022.

Discount Rate – The discount rate used to measure the total OPEB liability was 4.19% which was based on the long-term investment rate of return blended with the AA municipal bond rating yield.

The total OPEB liability in the most recent actuarial valuation was determined using the following key actuarial assumptions applied to all periods included in the measurement, unless otherwise specified:

Discount rate	4.19%
Inflation	2.50%
Health Care Trend Rate	4.5%
Salary Increases	3.0% annually as of June 30, 2023 and for future periods.
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
Actuarial Cost Method	Individual entry age normal

Key Changes in Assumptions – The only key change in assumption is the discount rate which increased from 4.14% to 4.19%.

Sensitivity Analyses – The following presents the District’s net OPEB liability as well as what the District’s net OPEB liability would be if it were calculated using a discount rate that is 1.0% lower or 1.0% higher than the current discount rate as well as if the healthcare cost trend rates are 1% lower or higher than the current healthcare cost trend rates:

	Discount Rate			
	Current Rate	1% lower	Current	1% greater
Net OPEB Liability	4.19%	20,241,103	\$ 17,555,301	\$ 15,394,279

	Health Care Rate			
	Current Rate	1% lower	Current	1% greater
Net OPEB Liability	4.50%	15,150,713	\$ 17,555,301	\$ 20,586,249

Long Term Expected Rate of Return – 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 OPEB Plan investment expense and inflation) are developed for each major asset class.

These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target allocation and best estimates of arithmetic real rates of return were as reflected in the following table:

Asset Class	Target Allocation	Expected Investment Rate of Return
Domestic Equity - Large Cap	14.50%	4.10%
Domestic Equity - Small/Mid Cap	3.50%	4.55%
International Equity - Developed Market	16.00%	4.64%
International Equity - Emerging Market	6.00%	5.45%
Domestic Fixed Income	20.00%	1.05%
International Fixed Income	3.00%	0.96%
Alternatives	23.00%	5.95%
Real Estate	14.00%	6.25%
Cash	0.00%	0.00%
	<u>100.00%</u>	
Real rate of return		4.30%
Inflation assumption		2.50%
Total nominal rate of return		6.80%
Investment expense		<u>-0.50%</u>
Net investment return		<u>6.30%</u>

Changes in the Net OPEB Liability – The following table summarizes the changes in the net OPEB liability for the year ended June 30, 2023:

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2022	\$ 19,701,180	\$ 105,177	\$ 19,596,003
Changes for the year:			
Service cost	591,282	-	\$ 591,282
Interest	825,724	-	825,724
Changes in benefit terms	(2,721,010)	-	(2,721,010)
Changes in assumptions	534,559	-	534,559
Differences between expected and actual experience	(557,161)	-	(557,161)
Employer contributions	-	708,082	(708,082)
Net investment income	-	6,014	(6,014)
Benefit payments	(701,977)	(701,977)	-
Net changes	(2,028,583)	12,119	(2,040,702)
Balances at June 30, 2023	<u>\$ 17,672,597</u>	<u>\$ 117,296</u>	<u>\$ 17,555,301</u>

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB – For the year ended June 30, 2023, the District recognized OPEB income of \$2,930,228. Deferred outflows of resources and deferred inflows of resources related to OPEB at June 30, 2023 were reported as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Investment gains and losses	\$ 19,122	\$ -
Expected and actual experience	-	2,003,093
Changes in assumptions	3,646,140	4,444,984
	<u>\$ 3,665,262</u>	<u>\$ 6,448,077</u>

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

Year Ended June 30,	
2024	\$ (1,302,914)
2025	(213,801)
2026	(412,136)
2027	(850,782)
2028	(3,182)
thereafter	-
	<u>\$ (2,782,815)</u>

Net OPEB Liability – The components of the net OPEB liability of the District at June 30, 2023 were as follows:

Total OPEB Liability	\$ 17,672,597
Plan fiduciary net position	<u>(117,296)</u>
Net OPEB liability	<u>\$ 17,555,301</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.7%

D. Contingencies

The District is party to certain legal claims, which are subject to many uncertainties, and the outcome of individual litigation matters is not always predictable with assurance. Although the amount of liability, if any, at June 30, 2023, cannot be determined, management believes that any resulting liability, if any, should not materially affect the basic financial statements of the District at June 30, 2023.

Grant Compliance - Amounts received from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal and state governments. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

IV. Implementation of New GASB Pronouncements

Current Year Implementations

In May 2019, the GASB issued GASB Statement No. 91, *Conduit Debt Obligations*. The objective of this Statement was to standardize the reporting of conduit debt obligations by issuers by clarifying the existing definition of conduit debt obligation, among other matters. As amended, the provisions of this Statement became effective for financial reporting periods beginning after December 15, 2021 (fiscal year 2023). The adoption of this standard did not have a material impact on the District's financial statements.

In March 2020, the GASB issued GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The objective of this Statement was to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements. The provisions of this Statement became effective for financial reporting periods beginning after June 15, 2022 (fiscal year 2023). The adoption of this standard did not have a material impact on the District's financial statements.

In May 2020, the GASB issued GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. The objective of this Statement was to address accounting for subscription-based information technology arrangements to government end users based on the standards established in Statement No. 87, as amended. The provisions of this Statement became effective for financial reporting periods beginning after June 15, 2022 (fiscal year 2023). The adoption of this standard did not have a material impact on the District's financial statements.

Future Implementations

In June 2022, the GASB issued GASB Statement No. 100, *Accounting Changes and Error Corrections – An Amendment of GASB Statement No 62*. The objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent and comparable information for decision making or assessing accountability. The provisions of this Statement are effective for financial reporting periods beginning after June 15, 2023 (fiscal year 2024). The District is currently evaluating whether adoption will have a material impact on the financial statements.

In June 2022, the GASB issued GASB Statement No. 101, *Compensated Absences*. The objective of this Statement is to update the recognition and measurement guidance for compensated absences by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The provisions of this Statement are effective for financial reporting periods beginning after December 15, 2023 (fiscal year 2025). The District is currently evaluating whether adoption will have a material impact on the financial statements.

In December 2023, the GASB issued GASB Statement No. 102, *Certain Risk Disclosures*. The objective of this Statement is to provide users of governmental financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or restraints. The provisions of this Statement are effective for financial reporting periods beginning after June 15, 2024 (fiscal year 2025). The District is currently evaluating whether adoption will have a material impact on the financial statements.

OLD ROCHESTER REGIONAL SCHOOL DISTRICT

REQUIRED SUPPLEMENTARY INFORMATION - PENSIONS
YEARS ENDED JUNE 30, 2023

SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Year Ended December 31,	Proportion of the Net Pension Liability	Proportionate Share of the Net Pension Liability	Covered Payroll	Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2022	0.9581%	\$ 5,995,484	\$ 2,966,805	202.1%	68.00%
2021	0.9581%	4,481,605	2,966,805	151.1%	75.49%
2020	0.9577%	5,613,474	2,900,258	193.6%	61.61%
2019	0.9477%	6,465,351	2,784,397	232.2%	61.61%
2018	0.9329%	6,860,055	2,960,708	231.7%	56.11%
2017	0.8931%	4,802,058	2,944,787	163.1%	65.56%
2016	0.9442%	5,981,388	2,831,526	211.2%	58.32%
2015	0.8860%	5,619,732	2,728,904	205.9%	56.76%
2014	0.8860%	5,165,013	2,630,269	196.4%	58.88%

SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS TO PENSION PLAN

Year Ended June 30,	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2023	\$ 864,670	\$ 864,670	\$ -	\$ 3,011,307	28.7%
2022	800,827	800,827	-	3,011,307	26.6%
2021	769,779	769,779	-	2,943,762	26.1%
2020	699,331	699,331	-	2,826,163	24.7%
2019	678,267	678,267	-	3,005,119	22.6%
2018	610,322	610,322	-	2,988,959	20.4%
2017	589,094	589,094	-	2,873,999	20.5%
2016	561,614	561,614	-	2,769,838	20.3%
2015	530,322	530,322	-	2,669,723	19.9%

This schedule is presented to illustrate the requirement to show information for ten years.

However, until a full ten-year trend is compiled, information is presented for those years in which information is available.

See accompanying independent auditors' report.

OLD ROCHESTER REGIONAL SCHOOL DISTRICT

**REQUIRED SUPPLEMENTARY INFORMATION - MTRS PENSIONS
YEAR ENDED JUNE 30, 2023**

**SCHEDULE OF THE COMMONWEALTH'S COLLECTIVE SHARE OF THE NET PENSION LIABILITY
MASSACHUSETTS TEACHER'S RETIREMENT SYSTEM (MTRS)**

Year Ended June 30, *	Commonwealth's Proportionate Share of the Collective Net Pension Liability	Town's Proportion Share of the Collective Net Pension Liability	Commonwealth's Proportionate Share of the Net Pension Liability Associated with the District	Expense and Revenue Recognized for the Commonwealth's Support	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2023	100.0%	0.0%	\$ 32,777,464	\$ 2,696,266	57.75%
2022	100.0%	0.0%	29,194,372	2,342,727	62.03%
2021	100.0%	0.0%	34,221,557	4,226,853	50.67%
2020	100.0%	0.0%	32,181,250	3,902,535	53.95%
2019	100.0%	0.0%	30,796,633	3,120,793	54.84%
2018	100.0%	0.0%	29,766,045	3,106,769	54.25%
2017	100.0%	0.0%	29,118,750	2,970,303	52.73%
2016	100.0%	0.0%	26,554,080	2,153,772	55.38%
2015	100.0%	0.0%	20,108,988	1,397,068	61.64%

* Amounts determined for the previous year ended June 30.

Contributions to the MTRS are the responsibility of the Commonwealth of Massachusetts. Accordingly, the District has not recognized any portion of the net pension liability relative to District employees covered under the MTRS pension plan.

These schedules are presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is completed, information is presented for those years in which information is available.

See accompanying independent auditors' report.

OLD ROCHESTER REGIONAL SCHOOL DISTRICT

**REQUIRED SUPPLEMENTARY INFORMATION - UNAUDITED
YEAR ENDED JUNE 30, 2023**

**SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS
LAST 10 FISCAL YEARS**

	June 30,					
	2023	2022	2021	2020	2019	2018
Total OPEB liability:						
Service cost	\$ 591,282	\$ 931,065	\$ 766,145	\$ 719,965	\$ 640,899	\$ 1,078,144
Interest	825,724	571,690	560,063	575,749	978,746	917,648
Changes in benefit terms	(2,721,010)	-	-	-	-	-
Changes in assumptions	534,559	(5,949,984)	6,251,566	533,730	(3,238,262)	(1,259,169)
Difference between expected and actual experience	(557,161)	-	(2,007,306)	-	(3,904,171)	-
Benefit payments	(701,977)	(654,322)	(730,103)	(672,500)	(636,924)	(651,967)
Net change in total OPEB liability	(2,028,583)	(5,101,551)	4,840,365	1,156,944	(6,159,712)	84,656
Total OPEB liability - beginning of year	19,701,180	24,802,731	19,962,366	18,805,422	24,965,134	24,880,478
Total OPEB liability - end of year (a)	<u>\$ 17,672,597</u>	<u>\$ 19,701,180</u>	<u>\$ 24,802,731</u>	<u>\$ 19,962,366</u>	<u>\$ 18,805,422</u>	<u>\$ 24,965,134</u>
Plan fiduciary net position:						
Contributions - employer	\$ 708,082	\$ 679,322	\$ 730,103	\$ 697,500	\$ 661,924	\$ 687,569
Net investment income	6,014	(31,105)	19,195	1,259	4,944	282
Benefit payments	(701,977)	(654,322)	(730,103)	(672,500)	(636,924)	(651,967)
Net change in Plan fiduciary net position	12,119	(6,105)	19,195	26,259	29,944	35,884
Plan fiduciary net position - beginning of year	105,177	111,282	92,087	65,828	35,884	-
Plan fiduciary net position - end of year (b)	<u>\$ 117,296</u>	<u>\$ 105,177</u>	<u>\$ 111,282</u>	<u>\$ 92,087</u>	<u>\$ 65,828</u>	<u>\$ 35,884</u>
Net OPEB liability - end of year (a) - (b)	<u>\$ 17,555,301</u>	<u>\$ 19,596,003</u>	<u>\$ 24,691,449</u>	<u>\$ 19,870,279</u>	<u>\$ 18,739,594</u>	<u>\$ 24,929,250</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.66%	0.53%	0.45%	0.46%	0.35%	0.14%
Covered-employee payroll	\$ 13,018,300	\$ 13,981,630	\$ 13,574,398	\$ 13,088,141	\$ 12,706,933	\$ 11,791,607
Net OPEB liability/(asset) as a percentage of covered-employee payroll	134.85%	140.16%	181.90%	151.82%	147.48%	211.42%

Note: This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years in which information is available.

See independent auditors' report.

OLD ROCHESTER REGIONAL SCHOOL DISTRICT

**REQUIRED SUPPLEMENTARY INFORMATION - UNAUDITED
YEAR ENDED JUNE 30, 2023**

**SCHEDULE OF CONTRIBUTIONS
LAST 10 FISCAL YEARS**

	June 30,					
	2023	2022	2021	2020	2019	2018
Actuarially-determined contribution	\$ 1,279,111	\$ 1,693,832	\$ 1,505,959	\$ 1,675,071	\$ 1,569,222	\$ 2,483,189
Contributions in relation to the actuarially-determined contribution	(708,082)	(679,322)	(730,103)	(697,500)	(661,924)	(687,569)
Contribution deficiency (excess)	<u>\$ 571,029</u>	<u>\$ 1,014,510</u>	<u>\$ 775,856</u>	<u>\$ 977,571</u>	<u>\$ 907,298</u>	<u>\$ 1,795,620</u>
Covered-employee payroll	\$ 13,018,300	\$ 13,981,630	\$ 13,574,398	\$ 13,088,141	\$ 12,706,933	\$ 11,791,607
Contribution as a percentage of covered-employee payroll	5.44%	4.86%	5.38%	5.33%	5.21%	5.83%
Valuation Date	July 1, 2022					
Amortization Period	30 years					
Single Equivalent Discount Rate	4.19%					
Inflation	2.50%					
Healthcare cost trend rates	4.50%					
Salary increases	3.00%					
Actuarial Cost Method	Individual Entry Age Normal					
Asset Valuation Method	Market Value of Assets as of Reporting Date					

**SCHEDULE OF INVESTMENT RETURNS
LAST 10 FISCAL YEARS**

	June 30,					
	2023	2022	2021	2020	2019	2018
Annual money-weighted rate of return, net of investment expense	5.72%	-24.97%	23.26%	1.97%	5.76%	9.93%

Note: These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years in which information is available.

OLD ROCHESTER REGIONAL SCHOOL DISTRICT**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual		Actual	Variance
	Original	Final	Budgetary	Encumbrances	Budgetary	Positive
	Budget	Budget	Amounts		Adjusted	(Negative)
REVENUES						
Member community assessments	\$ 16,908,006	\$ 16,908,006	\$ 16,908,006	\$ -	\$ 16,908,006	\$ -
Intergovernmental	4,313,387	4,313,387	4,127,672	-	4,127,672	(185,715)
Investment income	-	-	52,790	-	52,790	52,790
Other revenues	25,000	25,000	11,016	-	11,016	(13,984)
Total Revenues	21,246,393	21,246,393	21,099,484	-	21,099,484	(146,909)
EXPENDITURES						
Administrative operations	671,847	671,847	604,136	-	604,136	67,711
Instructional services	11,925,777	11,925,777	11,927,496	-	11,927,496	(1,719)
Other school services	1,942,603	1,942,603	1,908,774	-	1,908,774	33,829
Operations and maintenance	1,999,777	1,999,777	2,012,611	-	2,012,611	(12,834)
Fringe benefits	3,591,450	3,591,450	3,457,221	-	3,457,221	134,229
Debt service	703,418	703,418	731,976	-	731,976	(28,558)
Tuitions and school assessments	411,521	411,521	324,949	-	324,949	86,572
Total Expenditures	21,246,393	21,246,393	20,967,163	\$ -	20,967,163	279,230
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ -	\$ -	\$ 132,321		\$ 132,321	\$ 132,321

See accompanying notes to basic financial statements.

See Independent Auditors' Report.

OLD ROCHESTER REGIONAL SCHOOL DISTRICT

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION YEAR ENDED JUNE 30, 2023

I. Budgetary Basis of Accounting

An annual budget is legally adopted for the General Fund by the School Committee. Subsequent to the School Committee's approval, the budget is presented to member Districts. The budget is accepted by majority District Meeting approval of all three of the District's members. Increases in the budget subsequent to the approval of the annual budget require majority Committee approval. At the close of each fiscal year, unencumbered appropriation balances lapse or reverts to unassigned fund balance.

The District adopts an annual budget for the general fund in conformity with the guidelines described above. During fiscal year 2023, there were no School Committee supplemental budgetary appropriations. The School Business Manager has the responsibility to ensure that budgetary control is maintained in the manner in which the appropriations were voted. Budgetary control is exercised through the District's accounting system.

Budgetary-to-GAAP Reconciliation – The District's general fund is prepared on a basis of accounting other than GAAP to conform to the Uniform Municipal Accounting System basis of accounting as prescribed by the Massachusetts Department of Revenue. A reconciliation of the budgetary-basis to GAAP-basis results for the General Fund for the fiscal year ended June 30, 2023, is as follows:

	Basis of Accounting Differences	Fund Perspective Differences	Total
Revenues on a budgetary basis			\$ 21,099,485
On behalf payments	\$ 2,696,266	\$ -	2,696,266
Revenues on a GAAP basis	<u>\$ 2,696,266</u>	<u>\$ -</u>	<u>\$ 23,795,751</u>
Expenditures on a budgetary basis			\$ 20,967,163
On behalf payments	2,696,266	-	2,696,266
Expenditures on a GAAP basis	<u>\$ 2,696,266</u>	<u>\$ -</u>	<u>\$ 23,663,429</u>
Net transfers on a budgetary basis			\$ -
Net transfers on a GAAP basis	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Appropriations Deficits – During the fiscal year ended, there were no legal deficits. Legal deficits only occur when total expenditures exceed total appropriations and not by individual category.

ROSELLI, CLARK & ASSOCIATES
Certified Public Accountants

OLD ROCHESTER REGIONAL SCHOOL DISTRICT

FEDERAL AWARD REPORTS

PURSUANT TO THE

UNIFORM GUIDANCE

YEAR ENDED JUNE 30, 2023



**OLD ROCHESTER REGIONAL SCHOOL DISTRICT
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YEAR ENDED JUNE 30, 2023**

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

To the Honorable School Committee
Old Rochester Regional School District

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 Old Rochester Regional School District, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Old Rochester Regional School District's basic financial statements and have issued our report thereon dated March 29, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Old Rochester Regional School District's internal control over financial reporting (internal control) as a basis for designing 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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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.

Roselli Clark + Associates

Roselli, Clark and Associates
Certified Public Accountants
Woburn, Massachusetts
March 29, 2024



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY
THE UNIFORM GUIDANCE**

To the Honorable School Committee
Old Rochester Regional School District

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Old Rochester Regional School District's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Old Rochester Regional School District's major federal programs for the year ended June 30, 2023. The Old Rochester Regional School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Old Rochester Regional School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Old Rochester Regional School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Old Rochester Regional School District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Old Rochester Regional School District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Old Rochester Regional School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Old Rochester Regional School District's compliance with the requirements of each major program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Audit Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Old Rochester Regional School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Old Rochester Regional School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Old Rochester Regional School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibility for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Old Rochester Regional School District, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Old Rochester Regional School District's financial statements. We issued our report thereon dated March 29, 2024, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements.

The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Roselli, Clark & Associates
Certified Public Accountants
Woburn, Massachusetts

April 8, 2024, except for our report on the Schedule of Expenditures of Federal Awards, for which the date is March 29, 2024

**OLD ROCHESTER REGIONAL SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2023**

Federal Grantor / Pass-Through Agency / Program Title	Assistance Listing Number	Pass-Through Number	Passed Through to Subrecipients	Federal Expenditures
<u>U.S. Department of Agriculture</u>				
Child Nutrition Cluster				
<i>Passed through the Commonwealth of Massachusetts - Department of Elementary and Secondary Education</i>				
School Breakfast Program	10.553	17-758	\$ -	\$ 81,111
COVID-19 - National School Lunch Program	10.555	17-758	-	74,168
National School Lunch Program:	10.555	17-758		
Cash Assistance			-	410,979
Non-Cash Assistance (Commodities)			-	99,626
Total National School Lunch Program			-	584,773
Total Child Nutrition Cluster			-	665,884
Child Nutrition Discretionary Grants Limited Availability	10.579	757-778368-2023-0740	-	45,813
Total U.S. Department of Agriculture			-	711,697
<u>U.S. Department of Education</u>				
Special Education Cluster (IDEA)				
<i>Passed through the Commonwealth of Massachusetts - Department of Elementary and Secondary Education</i>				
Special Education - Grants to States	84.027	240-689164-2023-0740	-	318,142
COVID-19 - Special Education - Grants to States	84.027X	252-585406-2022-0740	-	75,542
Total Special Education Cluster (IDEA)			-	393,684
<i>Passed through the Commonwealth of Massachusetts - Department of Elementary and Secondary Education</i>				
Title I Grants to Local Educational Agencies	84.010	305-689166-2023-0740	-	38,477
Title I Grants to Local Educational Agencies	84.010	305-552547-2022-0740	-	6,402
Total Title I Grants to Local Educational Agencies			-	44,879
Supporting Effective Instruction State Grants	84.367	140-689163-2023-0740	-	11,622
Supporting Effective Instruction State Grants	84.367	140-552548-2022-0740	-	2,202
Total Supporting Effective Instruction State Grants			-	13,824
Student Support and Academic Enrichment Program	84.424	309-689167-2023-0740	-	617
Student Support and Academic Enrichment Program	84.424	309-552546-2022-0740	-	8,765
Total Student Support and Academic Enrichment Program			-	9,382
COVID-19 - Education Stabilization Fund	84.425D	115-528565-2022-0740	-	7,555
COVID-19 - Education Stabilization Fund	84.425D	121-687844-2023-0740	-	21,936
COVID-19 - Education Stabilization Fund	84.425D	121-510731-2022-0740	-	3,624
COVID-19 - Education Stabilization Fund	84.425D	125-776237-2023-0740	-	100,000
COVID-19 - Education Stabilization Fund	84.425D	125-670791-2022-0740	-	46,000
COVID-19 - Education Stabilization Fund	84.425U	119-608642-2022-0740	-	76,834
COVID-19 - Education Stabilization Fund	84.425U	523-677874-2023-0740	-	50,000
Total COVID-19 - Education Stabilization Fund			-	305,949
Total U.S. Department of Education			-	767,718
Total Federal Grant Award Expenditures			\$ -	\$ 1,479,415

See notes to Schedule of Expenditures of Federal Awards

**OLD ROCHESTER REGIONAL SCHOOL DISTRICT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2023**

A. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Old Rochester Regional School District (the District) under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District.

B. Summary of Significant Accounting Policies

Accounting policies and financial reporting practices permitted for municipalities in Massachusetts are prescribed by the Uniform Municipal Accounting System (UMAS) promulgated by the Commonwealth of Massachusetts Department of Revenue.

The accompanying Schedule includes the federal grant transactions of the District. Although some of these programs may be supplemented with state and other revenue, only federal activity is shown. Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance.

The District has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

C. U.S. Department of Agriculture Programs

The District receives non-cash commodities from the U.S. Department of Agriculture as a part of the National School Lunch program. The amounts reported as non-cash assistance represent the fair market value of these commodities received during the year.

The amounts reported as cash assistance represent federal reimbursements for meals provided.

**OLD ROCHESTER REGIONAL SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023**

A. Summary of Audit Results

FINANCIAL STATEMENTS

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	No
Noncompliance material to financial statements noted?	No

FEDERAL AWARDS

Internal control over major programs:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	No
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516	No

IDENTIFICATION OF MAJOR PROGRAMS

<u>Name of Federal Program</u>	<u>AL Number(s)</u>
Child Nutrition Cluster	10.533 & 10.555
Dollar threshold used to distinguish between type A and type B programs	\$ 750,000
Auditee qualified as a low-risk auditee?	No

B. Financial Statement Findings

None

C. Federal Award Findings and Questioned Costs

None

**OLD ROCHESTER REGIONAL SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023**

D. Summary Schedule of Prior Audit Findings

2022-001 U.S. Department of Education

Condition: A vendor was awarded a contract without a competitive procurement process.

Status: Resolved.