

OLD ROCHESTER REGIONAL SCHOOL COMMITTEE

March 27, 2025 at 6:30 p.m.

Marion – Mattapoisett – Rochester, Massachusetts

REGULAR MEETING MINUTES

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

Members Absent: None

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

Meeting was called to order at 6:49 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

That the school committee recognize student athletes Wesner Archelus, Sebastian Harrigan, Brendan Foster and Nolan Bushnell for recently finishing first in the State Meet and setting a new school record of 3:30:27 in the 4x400. That the school committee recognize retirees Lynn Fenald and Steve Sarvia from the custodial department.

Superintendent Nelson, Principal Devoll and the school committee commended these students and staff members for their accomplishments.

STUDENT ADVISORY COUNCIL REPORT

Student Ezra Thompson reported the final regional meeting for SERSAC is April 8th at Bristol-Plymouth. The students are collaborating across districts on a mental health report. He was happy to share that ORR is above and beyond what he has heard from other students in different districts in mental health support and education for students. He reminded the school committee that spirit week and school Olympics are coming and it is a great time to be a Bulldog!

FY2026 SCHOOL CHOICE PUBLIC HEARING

That the School Committee review School Choice for the 2025-2026 school year.

Chairperson Smith called the hearing to order at 6:59 p.m.

Superintendent Nelson welcomed the school committee and community members present. He explained that school choice participation is an annual requirement that must be completed by all districts in the State. He reviewed that the school committee previously discussed school choice at the last meeting in preparation of this public hearing. The district receives a reimbursement of \$5,000 per school choice student, which is a non-negotiable rate set by the State, and has been such for many years. He continued that there is also a reimbursement of 70-75% of special education expenses for school choice students. Historically, ORR has

participated in school choice, typically accepting 125 total students with parameters set each year based on current enrollment. He explained that ninety-nine students are anticipated to return as school choice students in the fall, and fifty-five applications have been received to date for the 2025-2026 school year. After reviewing the enrollment with the administration, the following recommendation is being shared with the school committee:

To maintain the maximum number of school choice slots of one hundred and twenty-five (125) students in grades 7th through 12th for the 2025-2026 school year.

Further, school choice slots will be filled as follows:

- 7th grade with a cap of 15 (fifteen) new school choice students,
- 8th grade with a cap of 5 (five) new school choice students,
- 10th grade with a cap of 2 (two) new school students,
- 11th grade with no cap,
- 12th grade with no cap, and
- 9th grade with no cap.

School Committee Feedback:

Ms. Rounseville asked how much is in the current budget from school choice funding. Superintendent Nelson responded that \$580,000 is included in the budget as funding received by accepting school choice students. Mr. Muse expressed his support for school choice at ORR and believes it brings an enormous benefit to the district, along with assisting with funding that supports all ORR students. It has been a valuable part of ORR for a long time.

Ms. Rounseville asked for a reminder on the logistics of the lottery. Superintendent Nelson said the lottery is taking place tomorrow and will likely be earlier next year. Siblings of current school choice students do get preference based on our policy. It is a blind lottery by grade level based on the parameters set forth by the school committee and a waitlist is formed.

Student representative Ezra Thompson added that he also believes school choice is essential to the community created at ORR. He has close friends that he would have never met if it was not for school choice being offered in the district. He thinks if someone from an outside community is interested in attending ORR, they should have the opportunity.

Chairperson Smith opened the hearing to the public for feedback.

Lazaro Rosa of Rochester inquired how many students are turned away. Superintendent Nelson said we would have twenty-six spots open and have received fifty-five applications so far, but will likely receive more in the coming weeks.

Chairperson Smith close the public hearing at 7:12 p.m.

I. Approval of Minutes

A. Regular Minutes

Recommendation:

That the School Committee review for approval the minutes of February 27, 2025.

MOTION to approve the regular meeting minutes of February 27, 2025 as presented

MOTION by Ms. Kearns

MOTION Seconded by Mr. Monteiro

MOTION PASSED 9-0

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

MOTION to approve the Budget Subcommittee meeting minutes of March 11, 2025 as presented

MOTION by Mr. Monteiro

MOTION Seconded by Mr. Muse

MOTION PASSED 3-0

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

MOTION to approve the Facilities Subcommittee meeting minutes of February 27, 2025 as presented

MOTION by Ms. Nye

MOTION Seconded by Mr. Pires

MOTION PASSED 2-0-1

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

V. General

A. Approval of School Choice Vote

Recommendation:

That the School Committee vote on School Choice for the 2025-2026 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 2025-2026 school year.

Further, school choice slots will be filled as follows:

- 7th grade with a cap of 15 (fifteen) new school choice students,
- 8th grade with a cap of 5 (five) new school choice students,
- 10th grade with a cap of 2 (two) new school students,
- 11th grade with no cap,
- 12th grade with no cap, and
- 9th grade with no cap.

MOTION by Mr. Muse

MOTION Seconded by Ms. McSweeney

MOTION PASSED 9-0

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

B. Approval of Grant(s)

Recommendation:

That the School Committee review the following:

A grant in the amount of \$500 from the Marion Cultural Council for Kathleen Brunelle and the project Shrek's Shakespearean Adventure.

MOTION to accept the grant from the Marion Cultural Council in the amount of \$500 as presented.

MOTION by Ms. McSweeney

MOTION Seconded by Mr. Monteiro

MOTION PASSED 9-0

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

C. Approval of Donation(s)

Recommendation:

That the School Committee review the following donations:

- A donation of two 5''x7'' plaques and a \$100 gift card to the Symphony Music Shop from FORM (Friends of Old Rochester Music) for the Band Director's and Woody Herman Jazz Awards in the JHS music program.

- A donation of \$1,000 from Cape Cod 5 for the Credit for Life Fair.

MOTION to approve the donation for two plaques and the \$100 gift card from FORM as presented

MOTION by Ms. Kearns

MOTION Seconded by Mr. Monteiro

MOTION PASSED 9-0

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

MOTION to approve the \$1,000 donation from Cape Cod 5 as presented

MOTION by Ms. Rounseville

MOTION Seconded by Mr. Monteiro

MOTION PASSED 9-0

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

D. Approval of Main Stadium Field Use

Recommendation:

That the School Committee review the request from the Old Rochester Youth Lacrosse to use the Main Field on five Sundays (March 30, April 6 and 27, May 4 and 11) and one Friday night 5:45pm – 9:00pm (April 18). Superintendent Nelson informed the school committee that this is a request similar to last year but has the additional Friday night. The Building Use Policy states the ORR School Committee will review requests to use the main field. Mr. Devoll shared that he continues to support the use of the field by this organization and the expenses to use the field this year will be adjusted because of the use of lights. They will continue to communicate throughout the season on field conditions, etc. as the high school athletic teams take precedence.

MOTION to approve the use of the main stadium field as presented with the stipulation that Principal Devoll will review field conditions and communicate accordingly with the organization.

MOTION by Mr. Muse

MOTION Seconded by Ms. Kearns

MOTION PASSED 9-0

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

VI. New Business

1. Financial Report

Mr. Barber reported the following:

The Old Rochester Regional School District currently has \$312,954 available of the general funds appropriated in the 2025 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 \$21,563,474 authorized to the Old Rochester Regional School District.

\$ 21,563,474 - General Funds Approved

\$ 21,250,520 – Obligations Paid or Encumbered Year to Date

\$ 312,954 - Remaining Available Funds

The Old Rochester Regional School District currently has \$200,000 available in the Capital Stabilization Account.

\$ 200,000 - Capital Stabilization Approved
\$ 0 – Obligations Paid or Encumbered Year to Date
\$ 200,000 - Remaining Available Funds

2. Record of Warrant(s)

Mr. Barber shared the record warrant(s) of February 25, 27, 28, and March 3 and 5, 2025 as signed by the sole signatory.

3. Food Service Report

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

- Meal participation continues to grow strong.
- Starting the process of procuring foods for the upcoming school year.
- Bulldog Café is looking for per diem (substitute) help. If you are looking for a flexible and rewarding part-time job – this may be the opportunity for you. Contact Jill Henesey for more details.

4. Facilities Report

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

- Preparing fields for spring sports.
- Stage 1 of digital radio communications integration completed.
- Repaired kitchen steamer.
- Repaired/conducted preventative maintenance on all facility equipment and machinery.

Mr. Barber added that a meeting was held today to welcome vendors for a site visit of the ORR athletics field project. Bids are being accepted until next week.

D. Personnel

Superintendent Nelson shared that Ryan Pereira was hired as a custodian to replace Lynn Fenald who has retired.

CHAIRPERSON'S REPORT

Chairperson Smith shared the following: *Tonight we heard and voted on the proposed Budget. It is important to remember that these figures are not just numbers on a page—they represent the students, teachers, and staff who work tirelessly to ensure success for every child in our district. These decisions, while difficult, have been made through transparent and collaborative conversations with all stakeholders, and I want to emphasize that this has been a team effort every step of the way.*

We are facing a challenging reality, not just in our district, but across the state, as education funding has become increasingly strained. The reduction in funding from Chapter 70 has placed a significant burden on our budget, and the rising costs of delivering daily services are taking a toll. As Superintendent Nelson has stated, "It is my humble opinion, funding for schools is not keeping pace with the needs of the school. Schools are feeling more strained." This is evident in the rise of utilities, insurance, transportation and in areas such as special education, where out-of-district placements, transportation costs, utilities, continue to rise. These services are absolutely essential, and they deserve the funding they need to support our students.

Our responsibility as a school committee is to ensure that every student in this district receives the best possible education. This means providing high-quality teachers, programs, and services, and we must balance this with fiscal responsibility. Unfortunately, this task is becoming more difficult with each passing year. We do not do this work alone—Superintendent Nelson, Mr. Barber, and our dedicated principals and

vice principals have worked tirelessly to ensure that we are making thoughtful, informed decisions. Despite the limited resources, they have demonstrated the importance of balancing immediate financial concerns with our long-term educational goals. They have ensured that, even with a streamlined budget, we can continue to meet the district's most critical educational objectives.

I also want to acknowledge the crucial role played by our town administrators, the Finance Committee, and the Selectboard members. Through our joint efforts, we have worked as one team, always with the best interests of our students at heart. The transparent, sometimes difficult, conversations we've had about funding and resources are what will ultimately shape a strong future for our students. It's essential that we continue to communicate openly with all stakeholders, especially when it comes to financial matters. I deeply appreciate everyone's input, hard work, and dedication to ensuring the success of the students and staff of ORR.

As Superintendent Nelson pointed out, "There are students behind these numbers, but also incredible staff members." I want to take a moment to thank every teacher, staff member, and administrator for their unwavering dedication to our students. While we may have streamlined the budget, we have ensured that the needs of our children are still being met, and that is a testament to the hard work and commitment of everyone involved.

Finally, as we look toward the future, we must recognize that our schools are facing increasing pressures as the needs of our students continue to grow. The strategic thinking, transparency, and collaboration demonstrated by Superintendent Nelson have been pivotal in guiding us through this difficult time. His leadership serves as a powerful example of how effective school leadership can make a difference in the lives of students.

As we move forward, I ask that we continue to prioritize the well-being and success of our students, always keeping in mind the incredible efforts of the staff who support them every day. Advocate, advocate, advocate.

CENTRAL OFFICE ADMINISTRATORS REPORT

Superintendent Nelson thanked Chairperson Smith for her remarks and added that he couldn't do it without the team alongside him and the community feedback. The inspiration is all around in the school community and the incredible things students are doing. This is the fourth budget hearing in seven days and it is some of the most important work to put these budgets in the hands of the voters. It's an exciting time with so many events in the springtime throughout our schools and graduation coming up the end of May. He pointed out the incredible FORM concerts and acknowledged the students and staff in each building that participated. He encourage the school committee take a look at the new signs from our first advertising partners on the tennis courts which supports the ORR Athletics program as approved a few months ago by this school committee.

Dr. Curley reported the following:

We are happy to partner with SMEC again this year to present the Community Talks which took place on March 24th via zoom (new IEP for parents) with a representative from Mr. Allan Blume's company. The next one is May 6th. Our Bullying and Harassment Prevention and Intervention Plan has been updated. We would like to extend our gratitude to parents, guardians, local law enforcement, and community members for their contributions through School Council meetings, the Open Forum, and feedback provided through the link shared in newsletters and on the District website. Fly Five is a companion program for Responsive Classroom which supports academic and behavioral outcomes. Ambassadors have been chosen at each building (grades K-8) to pilot the program for this year. Thank you to them! They have completed their onboarding and a

parent information session will be held on April 14 where an overview of the program will be presented along with a sample lesson and materials available for review.

Dr. Fedorowicz reported the following: New teachers met last week and we had some activities and collaborated on having better conversations and communications with students, peers and families in order to build relationships and make connections. At the last professional development day, staff continued with the Science of Reading in Literacy. The math teachers were able to meet and collaborate with each other on the new math programs. In addition, we had OpenSciEd and Investigating History. Health and PE continued working on the crosswalk document and we will be meeting soon to review the findings. The purpose is to help us recognize and navigate what specifically has changed, been removed or added. Recent FORM Concerts were amazing! Our students are so talented and it is wonderful to have such a large group of students with an interest in music. Learning walks have been completed for this school year and we will use this data as an administrative tool to discuss PD and steps for teaching and learning next year.

PRINCIPAL'S REPORT

Principal Devoll shared his High School Principal's Report:

High School student enrollment, through 3/17/25: 631

Mental Health Awareness:

The ORR Cares Club and the Knot OR Crochet Club held a craft night to raise awareness for local mental health.

Second Credit for Life Fair comes to ORRHS:

We are proud to announce our second annual Credit for Life Fair at ORRHS. This year, Jim Curran of Cape Cod 5 will lead financial literacy education sessions for our juniors and our seniors. The seniors will additionally participate in our Credit for Life Fair on April 8th. At the fair, students will choose their professions, are assigned monthly take-home salaries, then navigate online checkpoints to make "purchases" utilizing imaginary cash, credit, or saving all while visiting in person booths and benefiting from guidance and advice from in person volunteers. The goal? To learn to live within their budget while having fun!

Upcoming Dates:

March 21: AFS Exchange from Kansas

March 25-26: Grade 10 ELA MCAS

March 27: Last Day of Term 3

March 28: Financial Literacy Presentation for Seniors

April 2: Financial Literacy Presentation for Juniors

April 8: Credit For Life Fair for Seniors

April 17: Sullivan's Message sponsored by the Mattapoisett Police

Principal Coellner shared his Junior High School Principal's Report:

CURRENT ENROLLMENT:

Grade 7 - 209

Grade 8 - 198

TOTAL: 407

SCHOOL CHOICE:

Grade 7 - 9

Grade 8 - 17

TOTAL: 26

SCHOOLWIDE/COMMUNITY ACKNOWLEDGEMENT:

Congratulations to John Eilertsen, Sophia Meleo, Bridget Lee, Sophie Zhou and Mia DeRossi-Goldberg on their participation at the Southeastern Massachusetts Junior District Music Festival!

At the Choral Concert held on March 11, we honored the incredible career of Mrs. Angie Vaughn who has dedicated 27 years to inspiring young voices and fostering a love of music. Mrs. Vaughn's passion, dedication and impact will resonate for years to come. Mrs. Vaughn was thanked for her unwavering commitment and her legacy will sing on!

Big round of applause to all of the students who performed at the FORM Instrumental Concert on March 18. Fantastic performances by all!

In honor of March being Women History month, SAC (Student Affairs Committee) collected new and unopened baby items to support new moms through the United Way of New Bedford. Collections took place through March 24th - examples of items collected: diapers, onesies, blankets, bibs, pacifiers and more!

AFTERSCHOOL STUDENT ACTIVITIES OFFERED:

Jazz Band - Full Year (Director: Richard Laprise)

Student Affairs Committee - Full Year (Advisor: Lauren O'Brien)

GSA Club - Full Year - (Advisor: Julie Andrade)

Drama - (Advisor: Kate Fishmen/Beth Faria) Production: Murder on the 518

SPORTS:

Girls Soccer Clinic

Boys Soccer Clinic

Morning football games

Staff Ping Pong Tournament taking place - results will be forthcoming!

RECENT EVENTS:

02/28/25 Green Team field trip - Level 99

03/11/25 FORM Choral Concert took place - Mr. Coellner honored Ms. Angie Vaughn

03/12/25 National Latin Exam took place

03/18/25 FORM Instrumental Concert took place

UPCOMING EVENTS:

3/28/25 1:00pm - School Choice Lottery taking place in Superintendent's Office

3/28,29,30/25 JHS Drama Production: "Murder on the 518"

4/3/25 Guest Clinician will join Mr. Laprise's band classes

4/15/25 6:30 -HS Auditorium - Night of Jazz

4/17/25 JHS - Grade 6 Parent Night

MCAS DATES:

ELA: April 2 and 3

Math: April 30 and May 1

STE: May 7 and 8

Civics: May 14 and 15

VII. School Committee

B. Committee Reports

Budget Subcommittee – No report.

District Agreement Committee – no report.

Equity Subcommittee – Ms. Kearns reported they meet again in June.

Facilities Committee – Superintendent Nelson reported that the bids are out for the athletic fields and close April 9th. He is continuing to discuss long-term debt with the towns but it will likely be brought forward next year.

Local School Committee- Ms. Smith reported that Marion met earlier this week to approve the FY2026 budget, vote on school choice, handbook revisions and approve donations. Mr. Muse and Ms. Rounseville shared that Mattapoisett and Rochester met within the last week as well for the same business.

Policy Subcommittee- Ms. McSweeney reported they next meet May 22nd.

Tri-Town Foundation Fund – Ms. McSweeney reported they met earlier this week to introduce new members and finalize a new rubric. Grant applications are open until April 18th and the next meeting is Saturday, May 3rd for the distribution committee.

MASC – Mr. Monteiro reported the Day on the Hill is coming up on May 6th so the school committee can share any feedback on issues with Ms. Wilcox and she will share with him.

Wellness Program Committee – Mr. Monteiro reported this is currently in the works and more updates will be shared in the near future.

Chairperson Smith reviewed the future timeline and stated the next meeting is scheduled for May 22, 2025 and the next Joint Meeting is June 12, 2025.

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 public comments.

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 final version of the Bullying and Harassment Prevention and Intervention Plan.

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 7:44 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. Rounseville

MOTION PASSED 9-0

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

MOTION to exit executive session at 7:57 p.m. to return to regular session, only to adjourn.

MOTION by Mr. Monteiro

MOTION Seconded by Ms. Rounseville

MOTION PASSED 9-0

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

MOTION to adjourn at 7:58 p.m.

MOTION by Mr. Muse

MOTION Seconded by Ms. Rounseville

MOTION PASSED 9-0

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

Respectfully Submitted,

Melissa Wilcox

Recording Secretary

Meeting Resources

February 27, 2025 Minutes – Draft

March 11, 2025 Budget Minutes – Draft

February 27, 2025 Facilities Minutes – Draft

Marion Cultural Council Grant

FORM Donation

Credit for Life Donation

Building Use Policy

Main Stadium Field Request

Financial Report Memo FY25

Financial Report FY25

Warrant(s)

Food Service Report

Facilities Report

Superintendent's Newsletter

Principal's Report – HS

Principal's Report – JHS

Old Rochester Financials Report – Audit FY24

Old Rochester Governance Report – FY24

Updated Bullying Plan

OLD ROCHESTER REGIONAL DISTRICT SCHOOL COMMITTEE MEETING

Marion – Mattapoisett - Rochester, Massachusetts

March 27, 2025 at 6:30pm

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.

MEETING TO ORDER

RECOGNITION

FY2026 SCHOOL CHOICE PUBLIC HEARING

- I. **Approval of Minutes**
 - A. **Regular Meeting: February 27, 2025**
 - B. **Executive Session: February 27, 2025**
 - C. **Budget Subcommittee: March 11, 2025**
 - D. **Facilities Subcommittee: February 27, 2025**
- II. **Consent Agenda**
- III. **Agenda Items Pending**
- IV. **Special Topic Report**
- V. **General**
 - A. **FY2026 School Choice Vote**
 - B. **Approval of Grant(s)**
 - C. **Approval of Donation(s)**
 - D. **Approval of Main Stadium Field Use**
- VI. **New Business**
 - A. **Policy Review**
 - B. **Curriculum**
 - C. **Business**
 - 1. **Financial Report**
 - 2. **Record of Warrant(s)**
 - 3. **Food Service Report**
 - 4. **Facilities Report**
 - 5. **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
9. MASC
10. Wellness Program Committee

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: March 25, 2025
SUBJECT: Agenda Items

The following items are on the agenda of March 27, 2025.

RECOGNITION

That the school committee recognize student athletes Wesner Archelus, Sebastian Harrigan, Brendan Foster and Nolan Bushnell for recently finishing first in the State Meet and setting a new school record of 3:30:27 in the 4x400. That the school committee recognize retirees Lynn Fenald and Steve Sarvia from the custodial department.

FY2026 SCHOOL CHOICE PUBLIC HEARING

I. Approval of Minutes

A. Regular Meeting

Recommendation

That the School Committee review for approval the minutes of February 27, 2025. Please refer to “ORRSC 03272025 February Minutes”.

B. Executive Session Meeting

Recommendation

That the School Committee review for approval the minutes of February 27, 2025.

C. Budget Subcommittee Meeting

Recommendation

That the School Committee review for approval the minutes of March 11, 2025. Please refer to “ORRSC 03272025 March Minutes – Budget”.

D. Facilities Subcommittee Meeting

Recommendation

That the School Committee review for approval the minutes of February 27, 2025. Please refer to “ORRSC 03272025 February Minutes - Facilities”.

V. General

A. FY2026 School Choice Vote

Recommendation:

That the School Committee vote on School Choice for the 2025-2026 school year.

B. Approval of Grant(s)

Recommendation:

That the School Committee review the following:

- A grant in the amount of \$500 from the Marion Cultural Council for Kathleen Brunelle and the project Shrek’s Shakespearean Adventure Please refer to “ORRSC 03272025 MCC Grant”.

C. Approval of Donation(s)

Recommendation:

That the School Committee review the following donations:

- A donation of two 5’x7” plaques and a \$100 gift card to the Symphony Music Shop from FORM (Friends of Old Rochester Music) for the Band Director’s and Woody Herman Jazz Awards in the JHS music program.
- A donation of \$1,000 from Cape Cod 5 for the Credit for Life Fair.

D. Approval of Main Stadium Field Use

Recommendation:

That the School Committee review the request from the Old Rochester Youth Lacrosse to use the Main Field on five Sundays (March 30, April 6 and 27, May 4 and 11) and one Friday night 5:45pm – 9:00pm (April 18). Please refer to “ORRSC 03272025 Main Stadium request” and “ORRSC 03272025 Building Use Policy”.

VI. New Business

C. Business

1. Financial Report

Recommendation

That the School Committee hear a report. Please refer to “ORRSC 03272025 Financial Memo”.

2. Record of Warrant(s)

Recommendation

That the School Committee review a record of the warrant(s) from February 25, 27, 28, and March 3 and 5, 2025. Please refer to “ORRSC 03272025 Warrant(s)”.

3. Food Service Report

Recommendation

That the School Committee hear a report. Please refer to “ORRSC 03272025 Food Service Report”.

4. Facilities Report

Recommendation

That the School Committee hear a report. Please refer to “ORRSC 03272025 Facilities Report”.

D. Personnel

Ryan Pereira as a custodian to replace Lynn Fenald who has retired.

VIII. Future Business

A. Timeline

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

ORR School Committee

May 22, 2025

Joint School Committee

June 12, 2025

B. Future Agenda Items

- ◆ Approval of leases (June)

X. Information

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 final version of the Bullying and Harassment Prevention and Intervention Plan. Please refer to “ORRSC 03272025 Financials 24”, “ORRSC 03272025 Governance Report 24” and “ORRSC 03272025 Bullying Plan”.

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

February 27, 2025 at 6:00 p.m.

Marion – Mattapoisett – Rochester, Massachusetts

REGULAR MEETING MINUTES

Members Present: Michelle Smith, 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), Robin Rounseville (in-person) and Joseph Pires (in-person).

Members Absent: None

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

Meeting was called to order at 6:04 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 December 12, 2024.

MOTION to approve the regular meeting minutes of December 12, 2024 as presented

MOTION by Ms. McSweeney

MOTION Seconded by Ms. Nye

MOTION PASSED 9-0

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

MOTION to approve the Budget Subcommittee meeting minutes of December 12, 2024 as presented

MOTION by Mr. Monteiro

MOTION Seconded by Mr. Muse

MOTION PASSED 3-0

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

MOTION to approve the Budget Subcommittee meeting minutes of February 12, 2025 as presented

MOTION by Mr. Monteiro

MOTION Seconded by Mr. Muse

MOTION PASSED 3-0

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

MOTION to approve the Facilities Subcommittee meeting minutes of October 31, 2024 as presented

MOTION by Ms. Kearns

MOTION Seconded by Mr. Pires

MOTION PASSED 2-0-1

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

MOTION to approve the Facilities Subcommittee meeting minutes of December 10, 2024 as presented

MOTION by Ms. Kearns

MOTION Seconded by Ms. Nye

MOTION PASSED 3-0

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

V. General

A. Approval of Foreign Exchange Student

Recommendation:

That the School Committee review a request from Cultural Homestay International (CHI) to enroll one international exchange student at Old Rochester Regional High School.

Superintendent Nelson explained this is another student from the same agency approved last year. This student would attend starting in September and the same family from Marion is supporting this exchange student. Mr. Devoll supports this as well.

MOTION to approve the international exchange student from Cultural Homestay International (CHI) as presented

MOTION by Mr. Monteiro

MOTION Seconded by Ms. Rounseville

MOTION PASSED 9-0

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

B. Approval of School Health Unit Application

Recommendation:

That the School Committee review the School Health Unit Application through the Massachusetts Department of Public Health. This application is submitted by Nicole Reedy, School Nurse for the Old Rochester Regional High School and Linda Deveau, School Nurse for Old Rochester Regional Junior High School on behalf of the district, it has been endorsed and signed by the nurse, school physician Dr. Steven Mendes and Superintendent of Schools, Mr. Michael S. Nelson and it also needs the approval of the school committee.

Superintendent Nelson reminded the school committee that this is annual obligation and has been endorsed by the school nurse, school physician and himself.

MOTION to approve the School Health Unit Application as presented

MOTION by Ms. Nye

MOTION Seconded by Ms. McSweeney

MOTION PASSED 9-0

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

C. Approval of Grant(s)

Recommendation:

That the School Committee review the following:

- A grant in the amount of \$750 from the Mattapoisett Land Trust for Emma Fenton and the EmpowORR Garden.
- A grant in the amount of \$500 from Cape Cod 5 Education Mini-Grant for Kathleen Brunelle and the project Shrek's Shakespearean Adventure.
- A grant in the amount of \$500 from Cape Cod 5 Education Mini-Grant for Elizabeth Kennedy and the project Spring Touch-A-Truck.

Superintendent Nelson shared the above grants.

MOTION to approve the grants from Mattapoissett Land Trust and Cape Cod 5 as presented

MOTION by Ms. Rounseville

MOTION Seconded by Mr. Monteiro

MOTION PASSED 9-0

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

D. Approval of Donation(s)

Recommendation:

That the School Committee review the following donations:

- A donation of two alto saxophones, one bell kit, five clarinets, four flutes, one trombone and six trumpets to the ORRJHS Music Program from Friends of Old Rochester Music (FORM).
- A donation in the amount of \$1,373.98 from Shutterfly for ORRJHS fall pictures.

Superintendent Nelson shared the above donations. Ms. Kearns thanked FORM for their recent assistance when her student misplaced their trumpet.

MOTION to approve the FORM and Shutterfly donations as presented

MOTION by Mr. Monteiro

MOTION Seconded by Ms. Nye

MOTION PASSED 9-0

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

E. Approval of Student Handbook Revisions (including Student Competency Determination)

Recommendation:

That the School Committee review revisions to the 2024-2025 student handbooks.

Superintendent Nelson explained with the passing of ballot question 2 regarding MCAS in November 2024, the high school must adopt a competency determination for high school graduation which will be added to the ORR High School student handbook. He shared that DESE is also currently accepting public comment on proposed amendments to the regulations regarding MCAS. This Competency Determination is to address the class of 2025 and the district is anticipating changes in the future based on state guidance moving forward. Mr. Devoll explained that ORR has maintained local requirements along with MCAS graduation requirements and have developed the Competency Determination in addition to the local requirements. To earn their Competency Determination, students must pass all of the following coursework in English 9 and 10, Algebra 1 and Geometry, including coursework in grade 8, and Biology, Chemistry, Physics or Physical Science course or an equivalent course. He continued that the administration reviewed current students, including transfers, to ensure no matter what school a student came from they could meet the requirements.

School Committee Feedback:

Mr. Monteiro asked if transfers came from out of state prior to the change with MCAS, would the student have to take it. Mr. Devoll confirmed, yes, they would and it was sometimes very stressful depending upon which grade the student was entering and the time of year. Ms. Kearns confirmed all current students that transferred are able to meet the requirements explained. Mr. Devoll confirmed. Mr. Pires shared he is glad the MCAS testing is being maintained as he believes it serves as accountability for teachers and students. Mr. Devoll explained there are still incentives to doing well on MCAS including scholarship opportunities.

MOTION to accept the Competency Determination proposal for the current 2024-2025 student handbook as presented

MOTION by Mr. Monteiro

MOTION Seconded by Ms. Nye

MOTION PASSED 9-0

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

Next, Ms. Chouinard, Assistant Principal at ORR Junior High School, explained updates to the current JHS and HS student handbooks. The following revisions were made as a result of preparing for the upcoming special education audit. All of the revisions are existing policies as approved by the Joint School Committee, or existing law, but more details were added to the student handbooks.

Bullying Prevention and Intervention	JHS p. 10	HS pp. 49-50
Bullying and Harassment	JHS pp. 10-16	HS pp. 47-49
Due Process	JHS pp. 25, 26	HS p. 59
Suspension Process Including IEPs & 504	JHS pp. 29-31	HS pp. 63-67
Tobacco and Vaping	JHS p. 44	HS p. 54
Vehicle Idling	JHS p. 48 x2	HS pp. 37 & 55

MOTION to approve the revisions to the Junior High School and High School 2024-2025 student handbooks as presented

MOTION by Ms. Kearns

MOTION Seconded by Mr. Monteiro

MOTION PASSED 9-0

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

F. Approval of High School Program of Studies Changes

Recommendation:

That the School Committee hear an update from administration about the High School Program of Studies.

Mr. Devoll explained the new courses proposed for the 2025-2026 High School Program of Studies, which include Statistics, Peer Mathematics Support, Unified Peer Partnership, Civics and Financial Literacy and Field Biology and Natural History. He explained feedback from college bound students, college admissions offices, business leaders, parents and the school committee influenced the addition of these courses. Mr. Devoll continued to review class changes to the following courses; Journalism, Media & Popular Culture, Advanced Placement Human Geography and the removal of Public and Environmental Art, which has not run in many years.

School Committee Feedback:

Mr. Monteiro expressed his gratitude for the addition of these courses. Ms. McSweeney highlighted the peer support classes and the ability to potentially ignite future educators. Ms. Kearns is excited about statistics and added this would be a great class to include in some of the existing career tracks in the high school.

MOTION to approve the 2025-2026 Program of Studies as presented

MOTION by Ms. Kearns

MOTION Seconded by Ms. Nye

MOTION PASSED 9-0

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

G. FY2026 Budget Update

Recommendation:

That the School Committee hear an update on the FY2026 budget.

Mr. Barber shared the Budget Subcommittee has been busy at work discussing the ORR FY2026 proposed budget. Administration is currently having preliminary discussions with town officials for feedback and then the Budget Subcommittee will reconvene.

H. FY2026 Initial School Choice Discussion

Recommendation:

That the School Committee discuss School Choice for FY2026.

Superintendent Nelson shared current school choice enrollment by grade level and current applications for the 2025-2026 school year. He explained the information is preliminary in preparation for the school choice public hearing which will be held at the next meeting.

School Committee Feedback:

Ms. Kearns inquired about the total being 117, but the school committee had approved 125 total for the 2024-2025 school year. Mr. Devoll explained there is movement throughout the year but it was full to start. Enrollment changes may include students moving into the tri-town or transferring out. Ms. McSweeney recommended holding the school choice hearing earlier in the school year because most schools have already shared their acceptance lists.

I. Approval of Athletic Field Upgrade Bid

Recommendation:

That the School Committee review a bid for athletic field upgrades.

Mr. Barber reminded the school committee that at the last meeting in December an update was provided on the ORRHS Earmark funds of \$750,000 for the athletic fields to be expended by FY2026. At the time of procurement, no formal bids were submitted but consultation services were available and the Facilities Subcommittee had approved moving forward in this direction. Since the December meeting, the Facilities Subcommittee has met to review the options provided by the consultant Activitas and hear the recommendation from Superintendent Nelson, Mr. Barber, Mr. Devoll and Mr. Carrig, Athletic Director. Mr. Barber shared the recommendation put forward and agreed upon by the Facilities Subcommittee was the option estimated at \$719,557.53 by the consultant, which is a phased project to refurbish and install irrigation on the fields in the front and back of the school (baseball and softball). If the school committee approves this same recommendation this evening, Mr. Barber and Mr. Jones will begin the procurement process for the project. Superintendent Nelson added this project is a good foundation to build off in the future, in the event that additional funds become available.

School Committee Feedback:

Mr. Monteiro inquired about the disruption of field usage to ORR teams. Ms. Nye shared she asked the same question in the Facilities Subcommittee meeting and Mr. Carrig is already thinking about it and starting to plan accordingly with options of using other fields in the area, having more away games, etc.

MOTION to approve the recommended option estimated at \$719,557.53 as presented and for administration to go out to bid for the project

MOTION by Ms. Nye

MOTION Seconded by Ms. Kearns

MOTION PASSED 9-0

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

VI. New Business

1. Financial Report

Mr. Barber reported the following:

The Old Rochester Regional School District currently has \$727,116 available of the general funds appropriated in the 2025 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 \$21,563,474 authorized to the Old Rochester Regional School District.

\$ 21,563,474 - General Funds Approved

\$ 20,836,358 – Obligations Paid or Encumbered Year to Date

\$ 727,116 - Remaining Available Funds

The Old Rochester Regional School District currently has \$100,000 available in the Capital Stabilization Account.

\$ 200,000 - Capital Stabilization Approved

\$ 0 – Obligations Paid or Encumbered Year to Date

\$ 200,000 - Remaining Available Funds

2. Record of Warrant(s)

Mr. Barber shared the record warrant(s) of November 20, 25, 26, December 4, 10, 18, 19, 30, 2024 and January 2, 6, 9, 15, 22, 28, 30, February 5, 12, and 19, 2025.

3. Food Service Report

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

- Meal participation continues to grow strong.
- Had repair work done to the Walk-in Freezer # 1; replaced the defrost clock and termination switch.
- Had repair work done to steamers 1 & 2; regulator float on one unit and pressure valve.
- Had repair work done to a food prep sink; water lines repaired.
- Successfully completed the Foodservice DESE Procurement Audit.
- Collaborated with MA Operational Services Division (OSD) and other MA Foodservice Directors to create a new statewide contract, specifically for the K-12 School Nutrition Products GRO42; launching the first part for fresh produce this month.

4. Facilities Report

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

- Conducted annual fire sprinkler tamper inspection.
- Replaced damaged stair treads on high school stairway by cafeteria.
- Installed variable frequency drive (VFD) on main irrigation pump.
- Serviced and inspected Student Services vans and District's stake truck.
- Pumped out kitchen grease tank.
- Repaired Tennis Court PTZ camera.
- Repaired/conducted preventative maintenance on all facility equipment and machinery.

D. Personnel

Superintendent Nelson shared that Nate Wollenhaupt was hired as an instructional assistant at ORRHS and Jack Pereira as a custodian to replace Steve Sarvia who has retired.

CHAIRPERSON'S REPORT

Chairperson Smith shared the following: *The Governor's budget proposal for Massachusetts, which was recently released, is raising significant concerns across the entire state of Massachusetts about its impact on public schools, especially for rural and regional districts.*

The Governor's Budget was release and the challenging and potential impact on schools include Budgetary challenges

- *Rising costs for special education tuition and student transportation*
- *Financial challenges for rural and regional schools*
- *State revenue numbers and the end of pandemic-era federal funding*

Potential impact on schools

- *Budget cuts to student programs and staff*
- *Districts may be forced to cut funding for essential municipal services*
- *Districts may receive only the statutory minimum aid increase, which may not be enough to maintain quality school programs*

The MTA, Massachusetts Teachers Association wrote an article published Feb 11, 2025 titled Diverse coalition, including MTA, urges governor, lawmakers to address public school funding crisis

United for Our Future – a broad coalition of education organizations, educators’ unions, parent-teacher associations, advocacy groups, and civil rights leaders – is calling for immediate and decisive action from Governor Maura Healey and the Legislature to address the pressing funding crisis in Massachusetts public schools.

“Massachusetts is facing a ‘perfect storm’ of factors that make it nearly impossible to balance budgets without reductions that will have a negative impact on student learning, enrichment and support,” the United for Our Future coalition wrote in their letter. “By signing on to this statement, we collectively emphasize the urgency of this moment and the shared commitment of cherishing public education in Massachusetts and assuring that our public schools receive the resources they need to thrive.” Despite Massachusetts’ reputation as a leader in public education, public schools across the Commonwealth are facing devastating budget cuts to student programs and staff due to rising costs that far outpace available funding, with higher costs in special education tuition and student transportation, and the unique financial challenges faced by rural and regional schools.

“Without additional funding and changes in the Chapter 70 formula, regional, rural, and declining enrollment school districts will face yet another academic year decreasing the number of classroom teachers, eliminating essential school programs, closing schools, and sadly, failing to meet the educational needs of their students,” said Dr. Maureen Marshall, executive director of the Massachusetts Association of Regional Schools.

“The Massachusetts Teachers Association stands united with our partners in United for Our Future to demand urgent action from Gov. Healey and the Legislature to address the deepening funding crisis in our public schools,” said MTA President Max Page and Vice President Deb McCarthy. “We are proud to have helped pass the Student Opportunity Act in 2019 which brought substantial funding to our lowest income districts. But between COVID, inflation, and the growing needs of our students, we need our elected leaders to recognize that virtually every school is making cuts, threatening to undermine the advances we have made. Across the Commonwealth, unionized educators are witnessing firsthand the devastating impact of budget shortfalls – larger class sizes, cuts to essential programs, inadequate mental health support, and growing barriers to delivering the best-in-the-nation public education that our students deserve.” There is an urgent call for action to ensure that schools, especially those in rural and regional areas, are not forced to make devastating cuts. The coalition stresses that adequate funding and adjustments to the Chapter 70 formula are crucial to maintain Massachusetts’ reputation for high-quality public education. The situation is dire, and stakeholders are urging state leadership to step up to prevent further harm to the state’s schools and students.

CENTRAL OFFICE ADMINISTRATORS REPORT

Superintendent Nelson shared his recent Superintendent’s monthly newsletter, which was shared with the school community at the end of January. He highlighted recent happenings from the Joint School Committee meeting including approval of the Superintendent’s Goals, which align with the Strategic Plan Vision2028 and the School Improvement Plans for each building. He also reminded the school committee of the advertising opportunities at the ORR campus as mentioned in the newsletter. On behalf of Dr. Curley, Superintendent Nelson reported the Bullying and Harassment Prevention and Intervention Plan is currently in the final stages and being reviewed by the legal team. She is working with Fly Five ambassadors in each school building and will be providing an update in the near future on the current pilot.

Dr. Fedorowicz reported the following:

We had our second session with Dr. Robin Gilpatrick, former teacher and author on classroom management. This is the third year she has been joining our new teachers to offer them helpful tips and tricks as part of the new teacher induction program. Our next half PD day is March 5th where we will be continuing our work with curriculum alignment related to the CRC and data analysis. A caregiver PD Survey based on our Vision2028 Strategic Plan went out yesterday and is due on Friday, March 7th so that the Instructional Council and TLC can use the feedback for next year’s PD. The final high school learning walk took place on February 4th and the junior high school on January 30th.

PRINCIPAL'S REPORT

Principal Devoll shared his High School Principal's Report:

High School student enrollment, through 2/19/25: 633

School Record

Boys 4x400 finished first in the State Meet with a new school record of 3:30:27. Congratulations to Wesner Archelus, Sebastian Harrigan, Brendan Foster, and Nolan Bushnell!

Congratulations to Our Emerging Young Artists Award Winners!

We're thrilled to celebrate Alexis Barber and Dayvie Zuckerman for their outstanding achievements in the Emerging Young Artists + Designers 2025 Juried Exhibition!

Alexis Barber: Created a stunning amphora in Ms. Mogilnicki's ceramics class.

Dayvie Zuckerman: Designed a captivating mixed media collage in Ms. Butler's Honors Art III class. This year, over 800 pieces of artwork were submitted to the competition, with only 103 pieces selected for the show—a testament to the exceptional talent of these young artists. The exhibition will be featured online starting February 7th on the College of Visual and Performing Arts' website.

Debate Team Success

Congratulations to the ORR Varsity A team for completing an undefeated regular season (12-0) on February 5th at New Bedford High School! The team is preparing for the league finals at Bridgewater-Raynham High School on February 26th.

Upcoming Dates:

March 5: Half Day; 11:30 a.m. dismissal

March 11: FORM Choral Concert, 6:30 p.m.

March 18: FORM Instrumental Concert, 6:30 p.m. March 25-26: Grade 10 ELA MCAS

Principal Coellner shared his Junior High School Principal's Report:

Current Enrollment: School Choice:

Grade 7 - 209 Grade 7 - 9

Grade 8 - 198 Grade 8 - 17

Total: 413 Total: 26

SCHOOLWIDE/COMMUNITY ACKNOWLEDGEMENT(S):

The Students Affairs Committee (SAC) sold candy canes during the week of December 9-13, and all of the proceeds benefited local families in need.

Our Latin and Spanish students participated in World Language Week from February 10 through February 14, 2025. During this week, the Pledge of Allegiance was spoken in Latin, Spanish, Polish and French; students were invited to join in watching Ratatouille, make homemade Russian dumplings, guacamole and corn tortillas; there were daily trivia questions; and, a "Goosechase" scavenger hunt was held.

SURVIVAL ANNOUNCEMENT:

Survival is tentatively scheduled to take place the week of June 1-7, 2025. Grade 8 students who participated in Survival last year, and who would like to be a chaperone this year have been encouraged to complete an application on the JHS website – Deadline was 1/22/25.

RECOGNITIONS:

Students of the Month for December, 2024

Green Team: Frances Kakley and Phoenix Froh

Orange Team: Max Ohrenberger and Ava Dzerkacz

Blue Team: Dominic Philie and Emma Lowe

Red Team: Nora Czerkowicz and Liam Miranda

Exploratory Team: Arianna Marujo and Sophie Zhou

Students of the Month for January, 2025
Green Team: Oliver Ward and Leah Oliveira
Orange Team: Zacharia Rezendes and Elin Humenuk
Blue Team: Tallulah Lovegrove and Cameron Eitas
Red Team: Jaxon Trombly and Adeline Gil Veras
Exploratory Team: Zachary Bellefeuille and Hayden Silva

AFTERSCHOOL ACTIVITIES OFFERED:

Jazz Band - Full Year (Director: Richard Laprise)
Student Affairs - Full Year (Advisor: Lauren O'Brien)
GSA Club - Full Year (Advisor: Julie Andrade)
Ski Club - 6 Trips - (Advisor: Kate Ribeiro – ended 2/11/25)
Drama Club - Meeting 3 days per week (Advisors: Kate Fishmen/Beth Faria) – Production – Murder on the 518 will be held on March 28, 29 and 30)
Interscholastic Sports:
Boys Basketball - Seasonal (Coach: Mike Devoll – ended 2/7/25)
Clinics:
Girls Soccer - Coach Jeff Lombard and Coach Sarah Makein
4 sessions will be held
Boys Soccer - 4 sessions will be held
Winter High School Sports under waiver for JHS students to participate in: Grade 8 – Ice Hockey
Grade 8 – HS Dance
Grade 8 – Swim
Grade 8 – Girls Basketball
Spring High School Sports:
Grades 7 & 8 – Sailing
Grade 8 – Girls Softball

RECENT EVENTS:

12/16-12/20 Spirit week took place for all students and staff
12/18/24 The 7th Grade Art Show and Winter Concert took place
12/20/24 Grade 8 Ha Shee Shee Cup took place and the Winter Concert was performed
1/6-1/20/25 Reading and Mathematics Aimsweb Assessments
01/23/25 Annual Spelling B took place – headed by Grade 7 Social Studies Teacher: Dan McEvoy
01/29/25 Grade 7 Assembly - Old Colony RVTHS presentation took place
01/31/25 Ms. Kearney – School Social Worker, held Grade 8 Focus Groups
02/07/25 Old Colony interviews took place for Grade 8 students applying to OCRVTHS
2/10-2/14/25 Spirit Week took place for students/staff

UPCOMING EVENTS:

02/28/25 Grade 8 Green Team – Field trip to Level 99
03/11/25 FORM Choral Concert
03/18/25 FORM Instrumental Concert
3/28, 29, 30 JHS Drama Production: “Murder on the 518”

MCAS DATES:

ELA: April 1 and 2
Math: April 29 and 30
STE: May 6 and 7
Civics: May 13 and 14

STUDENT ADVISORY COUNCIL REPORT

No report.

VII. School Committee

B. Committee Reports

Budget Subcommittee – No report (already agenda item at this meeting).

District Agreement Committee – no report.

Equity Subcommittee – Ms. Kearns reported they met on January 23rd and heard an update on the equity action plan, a presentation from Dr. Fedorowicz on her trip to Panama and information about the Feinstein Foundation. The next meeting is June 12th.

Facilities Committee – Ms. Nye reported they met earlier today to discuss the athletic fields as mentioned earlier this evening along with revising the debt project this spring and collaborating with town officials to move forward.

Local School Committee- Ms. Smith reported that Marion met on January 30th and approve a fundraiser for VASE, donations and Cape Cod 5 grants. The next meeting is March 11th. Mr. Muse reported that Mattapoisett is working through the budget planning process and reminded the school committee of the student vs faculty basketball game coming up in March. Ms. Rounseville shared that the primary focus in Rochester is the budget planning as well.

Policy Subcommittee- Ms. McSweeney reported they met on January 9th and postponed Title IV changes based on federal developments the day of the meeting. They discussed the policies that were approved already by the Joint School Committee on January 23rd.

Tri-Town Foundation Fund – Ms. McSweeney reported the next meeting is March 25th and grant applications are currently open until April 18th.

MASC – Mr. Monteiro reported the Day on the Hill is coming up in May and they are offering regular webinars members can participate in along with advocating for rural districts.

Chairperson Smith reviewed the future timeline and stated the next meeting is scheduled for March 27, 2025 and the next Joint Meeting is June 12, 2025.

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 public comments.

X. Information Items

Recommendation:

That the School Committee review the District's FY24 Excess & Deficiency or more commonly known as "E&D" amount, which has been certified by the MA DLS. That the School Committee also review the SMEC FY2024 Collaborative Annual Report and the 2025-2026 School Calendar.

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 7:31 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 Ms. Kearns

MOTION Seconded by Ms. Nye

MOTION PASSED 9-0

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

MOTION to exit executive session at 7:40 p.m. to return to regular session, only to adjourn.

MOTION by Mr. Monteiro

MOTION Seconded by Ms. Nye

MOTION PASSED 9-0

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

MOTION to adjourn at 7:40 p.m.

MOTION by Ms. Kearns

MOTION Seconded by Ms. Nye

MOTION PASSED 9-0

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

Respectfully Submitted,

Melissa Wilcox

Recording Secretary

Meeting Resources

Minutes DRAFT

**ORR BUDGET SCHOOL COMMITTEE MEETING
BUDGET SUBCOMMITTEE MINUTES**

**March 11, 2025 at 4:30 p.m.
Remote via Zoom**

COMMITTEE MEMBERS PRESENT: James Muse, Michelle Smith and Matthew Monteiro (all in-person).

COMMITTEE MEMBERS ABSENT: None

ADMINISTRATORS PRESENT: Michael S. Nelson, Superintendent of Schools, Howard Barber, Assistant Superintendent of Finance & Operations, Shari Fedorowicz, Assistant Superintendent of Teaching & Learning, Jaime Curley, Assistant Superintendent of Student Services, Michael Devoll, Principal – ORR High School and Silas Coellner, Principal – ORR Junior High School (all in-person).

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

SUMMARY OF DISCUSSION:

Superintendent Nelson welcomed the school committee members and reminded those present that the Governor's budget had been released and was not favorable for our four districts, along with over 200 in the state. He expressed to the school committee to participate in any advocacy they can to support 'Hold Harmless' districts such as ours and changes to the Chapter 70 formula. The level-service FY2026 budget shared at the last meeting was an increase of about 6.51% or about \$1.2 million. Since then, he collaborated with Mr. Barber, Mr. Devoll and Mr. Coellner in order to review the draft budget, line by line further and identified areas where potential reductions could be made while prioritizing the faculty and staff that are in front of students every day. Superintendent Nelson continued that these are difficult conversations and it is important to present a programmatically responsible budget for our students, faculty and staff, but also to continue to maintain strong relationships with town officials and consider their task of balancing the entire budget for all departments within their respective town. After Mr. Barber reviewed the changes in each department, he requested that the school committee support submitting updated information with the towns for feedback.

Mr. Barber reviewed the summary sheet, which proposed an increase of 4.74% or \$989,823. Mr. Barber reviewed changes by department. These updates included decreasing funds from professional development expenses in the Teaching and Learning department of the Central Office program because each building has a current budget line for these expenses, reducing computer services, adjusting insurance lines based on current rates and the extended year program in the Special Education Department. He continued to explain updates to the software expenses in the Technology Department. Finally, Mr. Barber reviewed increases to the Transportation Department.

Next, Mr. Barber explained the FY2026 Proposed Statutory Assessments. This assessment takes into account minimum local contributions as determined by the State, allocation based on enrollment as determined by the Regional Agreement, regional transportation expenses and projected revenues for FY2026. The FY2026 Assessment Summary draft for each town includes Operating, Capital Stabilization and Capital BAN Debt. There is no Capital Bond Debt this year.

Superintendent Nelson recapped that this current proposed budget does not include the Director of Guidance position, which is currently not filled. Mr. Devoll expressed that he does not want to see the Director of Guidance position removed and explained his thought process on potential reductions based on class selections by students and considering retirements and staffing changes within the high school.

Mr. Coellner agreed that it is painful to consider reductions in any way. He reviewed potential options for reductions in the Junior High School based on retirements and staff changes taking place.

Superintendent Nelson stated these are not recommendations the administration wants to make or takes lightly, but they all recognize the current financial situation. With endorsement of this number by the school committee, he will share the information with the Town Officials.

School Committee feedback:

Mr. Muse expressed that it is painful to review potential reductions and added that he is astounded by the increase in expenses and recognizes the mandated expenses in insurance, contracts, etc. He appreciated the efforts of the administration and their willingness to have honest conversations. Ms. Smith shared that she believes the Director of Guidance position is important and impactful but hopefully less impactful directly on students to remove that from the budget instead of other positions. Mr. Monteiro shared his concern on class sizes in some specialist classes if reductions were made in those areas. Ms. Smith agreed. The members supported the reduced proposed budget amount for the administration to work within.

Motion by Mr. Monteiro to share the proposed draft ORR budget of \$21,891,852 (an increase of \$989,823 or 4.74%) with Town Officials.

Seconded by Mr. Muse.

Roll Call: Muse (yes); Monteiro (yes); Smith (yes)

Motion Carried 3-0.

Meeting was adjourned at 5:39 p.m.

Motion by Mr. Monteiro to adjourn the meeting.

Seconded by Mr. Muse.

Roll Call: Muse (yes); Monteiro (yes); Smith (yes)

Motion Carried 3-0.

Respectfully submitted,



Michael S. Nelson
Superintendent of Schools

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

**February 27, 2025 at 12:00 p.m.
Remote (Zoom)**

COMMITTEE MEMBERS PRESENT: April Nye and Joseph Pires

COMMITTEE MEMBERS ABSENT: Frances-Feliz Kearns

ADMINISTRATORS PRESENT: Michael S. Nelson, Superintendent of Schools, Howard Barber, Assistant Superintendent of Finance and Operations, Eugene Jones, Director of Facilities and Chris Carrig, ORRHS Athletic Director

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

SUMMARY OF DISCUSSION:

Superintendent Nelson reviewed that as discussed at the last meeting the subcommittee supported moving forward with a proposal from Activitas for athletic field planning services. The proposal included an existing conditions assessment, sports field soil sampling, review of current maintenance practices, meetings to review the requirements of the athletic programs, athletic field renovation options, renovation assessment and preliminary pricing, renovation review meetings and planning with future phases. Since then, options from the consultant were reviewed between himself, Mr. Barber, Mr. Jones, Mr. Carrig and Mr. Devoll, ORRHS Principal. The options that include adding fields exceed earmark funds. Superintendent Nelson reviewed the options with the subcommittee and shared the recommendation of administration is the option to refurbish and install irrigation on the fields in the front and back (i.e. practice fields, baseball and softball) of the school. Estimated expenses are \$719,557.63 by the consultant for projected costs. Superintendent Nelson explained the priority is to install irrigation to maintain favorable field conditions.

School Committee Feedback:

Ms. Nye asked the impact on ORR sports teams in the spring and next school year. Mr. Carrig shared they are already planning and looking at scheduling challenges and options to remedy, which may include more away games, utilizing other fields in the Tri-Town, etc. Ms. Nye shared she looks forward to what will be done with these funds. Mr. Pires agreed and appreciates moving forward with future expansion in mind if funds become available. Superintendent Nelson added that with their support, this will be an agenda item at the ORR School Committee meeting looking for support from the full committee.

Motion by Ms. Nye to accept the plan for the updated design option estimated at \$719,557.53 from Activitas and enable the district to solicit bids for the project.

Seconded by Mr. Pires

Roll Call: Nye (yes), Pires (yes)

Motion Carried 2-0.

Next, Superintendent Nelson reminded the subcommittee that at the last meeting, they agreed the next steps of the long-term debt project included discussions to take place with key stakeholders in each town.

Superintendent Nelson recently had informal discussions with some town officials. Superintendent Nelson added that the full assessment from last year did include inflation estimates so he would like to understand from the subcommittee if they would like Mr. Barber and himself to continue to move forward.

School Committee Feedback:

Ms. Nye supported continued conversation on the topic, and she believes the items in the project scope such as HVAC improvements, door security and PA upgrades are necessary. Mr. Pires thanked Superintendent Nelson for his continuous efforts and he also supported continued discussion on a future debt project. Additionally, conversations and communication is needed with town officials and the school committee as a whole regarding when a debt project would be brought forward to the voters.

Motion by Ms. Nye for the administration to continue discussion of the long-term debt project.

Seconded by Mr. Pires

Roll Call: Nye (yes), Pires (yes)

Motion Carried 2-0.

Meeting was adjourned at 12:58 p.m.

Motion by Ms. Nye to adjourn the meeting

Seconded by Mr. Pires

Roll Call: Nye (yes), Pires (yes)

Motion Carried 2-0.

Respectfully submitted,

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

Michael S. Nelson, Superintendent of Schools

Approval Letter

Marion Cultural Council
2 Spring Street
Marion, MA 02738

February 2025

Dear **Kathleen Brunelle**

The Marion Cultural Council is pleased to inform you that your application for funding has received approval in the amount of **\$500** to support the following: **Shrek's Shakespearean Adventure**

As part of our Direct Grant Payment Option, you will receive your funding as a direct grant that will not require you to expend your own funds and request a reimbursement. In order to accept your grant and receive payment, you must complete the attached Grant Agreement and W-9 and return them within two weeks. In addition, you will be required to fill out a final report on your project once your program is complete.

Please mail the signed originals to: **2 Sarah Sherman Lane Marion, MA 02738**

Neglecting to include these items will delay your payment. Payment will take place approximately **2 to 4 weeks**.

If you need additional time to complete your project, or would like to make other modifications you must make the request in writing to the LCC who has approved your project. Extension and modification requests are reviewed on a case-by-case basis and are not automatically granted.

The Americans with Disabilities Act (ADA) requires that persons with disabilities have access to public programs or services on an equal basis with the rest of the general public. All events and programs funded by LCCs must be accessible to persons with disabilities, including the facility or event location as well as the content of the program.

You are required to complete a Final Report within two weeks of completing your project for proof of project completion. You may submit the Final Report by email to marionculturalcouncil@gmail.com In addition to your Final Report, please provide:

Receipts, programs, images, advertisements, proof that the MCC was credited for their support, and social media posts as well as any other pertinent information.

According to IRS guidelines, the grant money you receive may be considered taxable income. Keep the award letter and check stub as a record of the award for your taxes.

You are required to acknowledge the financial support of the Marion Cultural Council and Mass Cultural Council in published materials and announcements about your project. Please carefully review the [credit and publicity requirements](#). This credit is required by Mass Cultural Council and failure to comply may jeopardize future funding.

Please post to our social media at

- <https://www.facebook.com/marion.ma.cc/>

Or feel free to use our vinyl sign located at the Town Hall for any event

There were many worthwhile applications for funding and only a select few were funded during this grant cycle. We congratulate you and thank you for your efforts on behalf of our community. Please contact us if you have any questions.

Sincerely,

Kristen Saint Don-Campbell, Chairperson

Jennifer Peterson, Secretary

Danae Arone, Treasurer

Anita Allison, Associate Member

Jay Pateakos, Member

Millie Seeberg, Member

**TOWN OF MARION**2 SPRING STREET
MARION, MA 02738UNIBANK FOR SAVINGS
WHITINSVILLE, MA
53-7237/2113

CHECK NO.

A 141300

141300

VENDOR

CHECK DATE

CHECK AMOUNT

14010 03/13/2025

\$500.00

*****500 DOLLARS AND NO CENTS

PAYTO THE
ORDEROLD ROCHESTER REGIONAL SCHOOL DISTR
135 MARION ROAD
MATTAPOISETT MA 02739

town treasurer

MP

⑈141300⑈ ⑆211372378⑆ 88 0200993⑈

141300

A 141300**TOWN OF MARION, VENDOR ACCOUNT, 2 SPRING ST., MARION, MA. 02738**

INVOICE DATE	INVOICE NUMBER	INVOICE DESCRIPTION	NET INVOICE AMOUNT	PO NO.	VOUCHER
02/26/25	FY25-LCC-995	FY25-LCC-99552 - KATHLEEN	500.00		

I have my yearly donation approval request for our end-of-the-year awards to be approved by the School Committee.
FORM will donate these two 5"x7" plaques for the Band Director's Awards and the Woody Herman Jazz Award. They will also donate a \$100.00 Gift Card to the Symphony Music Shop in conjunction with the James Farmer Award.



VOID AFTER ONE YEAR

53-7107
2113

100450

CAPE
COD 51500 Iyannough Rd.
Hyannis, MA 02601

DATE

1/15/2025

AMOUNT

1,000.00

TO THE
ORDER
OF
PAY

OLD ROCHESTER REGIONAL SCHOOL DISTRICT

One Thousand and 00/100

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

SECOND SIGNATURE LINE REQUIRED \$100,000 OR MORE



 A handwritten signature in black ink.

AUTHORIZED SIGNATURE

⑈ 100450 ⑈ ⑆ 211371078 ⑆ 83 ⑈ 326116 ⑈ 9 ⑈

The Cape Cod Five Cents Savings Bank

OLD ROCHESTER REGIONAL SCHOOL DISTRI

9270

100450

01/15/2025

Document Date	Document Number	Description	Base Amount	Net Amount
1/10/2025	4869	Credit for Life Fair	\$1,000.00	\$1,000.00
Total			\$1,000.00	\$1,000.00

**OLD ROCHESTER REGIONAL SCHOOL DISTRICT
BUILDING USE POLICY**

The following policy is issued pursuant to M.G.L. c.71, §71. This statute grants school committees the power to establish regulations which list purposes for which its school facilities may be used.

I. GENERAL POLICIES

It shall be the policy of the Old Rochester Regional District School Committee to encourage community use of school buildings when such use is in the public interest, does not cause conflict with school activities, does not incur additional cost and/or liability to the taxpayer, and is not detrimental to the purposes of the schools.

- A. The use of the school facilities may be granted upon receipt of written application which contains: Full information as to the name and address of the applicant, signature of the person to be held responsible, nature of intended use and purpose, use to be made of any proceeds therefrom, and data as to admissions. Applications are available at the school office. Applications for use of school property will be made in triplicate and submitted to the principal of the appropriate school. Applications for long-term use throughout a school year must be submitted no later than August 1. Applications for incidental or short-term use should be submitted, if possible, two weeks prior to intended use, but no later than two days prior to use. Applications will be acted upon by the Superintendent of Schools or the Associate Superintendent for Finance & Planning. In the event permission is not granted, the applications may be submitted to the School Committee for consideration at a regular or special meeting.

SCHOOL AND TOWN USE

The School Committee believes that access to the Old Rochester Regional Junior & Senior High School should be based upon a system of prioritization by which school-related groups receive top priority. For the purpose of this policy, the term “school” applies to all schools in the Old Rochester Regional/Massachusetts Supervisory Union #55 Districts. As well, Town of Marion, Mattapoisett or Rochester committees, boards, and commissions, and groups sponsored by the Towns shall not be charged rental fees.

USE BY MARION, MATTAPOISETT & ROCHESTER COMMUNITY ORGANIZATIONS

Organizations based in Marion, Mattapoisett or Rochester, a majority of whose members are citizens of these towns, should also have access to school facilities, and they shall be charged rental fees which will cover the costs of maintenance, equipment, utility use, and ordinary custodial fees in accordance with any negotiated agreement. (See Appendix A)

USE BY ORGANIZATIONS OUTSIDE MARION, MATTAPOISETT & ROCHESTER

From time to time, organizations based outside the Old Rochester community will have access to school facilities and will be required to pay rental fees, which will cover the costs of maintenance, equipment, utilities, and ordinary custodial fees, higher than those assessed Old Rochester-based organizations.

- A. The School Committee reserves the right to make such changes in these rules as may seem desirable from time to time.
- B. The School Committee at its discretion may cancel permission to use the facilities whenever such cancellation seems advisable.
- C. The Committee may deny or revoke permission when it determines that the intended use would violate this policy.

II. DETAILED INFORMATION

A. Facilities available:

- 1. Indoor facilities:
 - a. Auditorium
 - b. Fitness center
 - c. Cafeteria
 - d. Cafeteria kitchen
 - e. Gymnasium
 - f. Music rooms
 - g. Art rooms
 - h. Classrooms
 - i. Computer room
- 2. Outdoor facilities:
 - a. Ball fields, except the multi-purpose field
 - b. Tennis courts
 - c. Track

B. Regulations regarding use of school facilities:

- 1. School facilities may be used for educational, recreational, social, civic or philanthropic purposes.
- 2. Use must not interfere with the use of the property by the school.
- 3. Meetings must advance public or community welfare and must be open to the public.

4. The use of intoxicating liquors, drugs, or smoking shall be prohibited in the school building or on school grounds.
5. Individuals or organizations using the facilities shall assume responsibility for any damage done or injuries occurring.
6. When areas or facilities are to be used, a custodian must be present. If a custodian is not regularly on duty, custodian(s) will be assigned to be present during the use of the building. The cost of such custodial coverage will be borne by the organization using the facility. If an event requires extraordinary custodial coverage, even when it takes place during hours when regular custodial coverage is assigned to the building, the cost of such extraordinary coverage will be borne by the sponsoring organization.

III. COSTS OF USING SCHOOL FACILITIES

RENTAL CHARGE refers to a charge that reflects the costs of maintenance, equipment, utility charges and ordinary custodial services.

CUSTODIAL FEES are separate from rental charges only when additional custodial service is required or when custodian(s) must be assigned because the request for use is outside the regular hours of school operation.

- A. Custodial/rental fees for the use of outside facilities will be determined by the nature of the use.
- B. There will be no custodial or rental fee for any school, or School Committee sponsored programs. This provision will apply to all schools/School Committees of the Old Rochester Regional School District.
- C. There will be no rental fees for any Town Board, Commission, Department, or Committee using the facility for its own purpose.
- D. There will be a rental fee charged for any non-school/non-Town group. The fee will cover the costs of maintenance, equipment, utilities, and custodial services. Custodial fees, if applicable, will be charged as described in #6 above.

RENTAL FEES

All fees are per day unless otherwise noted. Changes in the application and/or the rate of rental and custodial fees may be made at the discretion of the School Committee, and will be reviewed annually at the School Committee meeting in March. The establishment of these fee categories does not preclude the setting of additional fees to address building use requests not covered by these categories. Utility surcharges apply when a facility is being used after regular hours of school operation (weekends, holidays, or after 6:00 p.m.)

IV. ALTERNATE ARRANGEMENTS - LEASES

Under certain circumstances, the Committee, upon the written request of an outside organization, will consider entering into a lease arrangement rather than apply the per diem fee structure of the building use policy. All such leases will be consistent with MGL Chapter 40, Section 3, and Chapter 71, Section 71E.

In order to be considered for such a lease arrangement, the organization must be engaged in activities directly related to the educational mission of the District. To this end, the organization must have hours of operation similar to that of the school and must service a similar population to that of the school's current attending school population.

All qualifying leasing arrangements will be considered and negotiated on a case-by-case basis by the Superintendent and/or his/her designee, and will be brought before the School Committee for final ratification. The ultimate decision to award a lease or not will be at the sole discretion of the School Committee.

	Organizations	
	<i>Marion, Mattapoisett, & Rochester</i>	<i>Outside Marion, Mattapoisett, & Rochester</i>
1. Auditorium	\$250	\$500
Auditorium stage lighting	\$100	\$100
Utility surcharge (light/heat/ac)	\$50	\$50
2. Fitness Room	TBD	TBD
3. Fields (not including multi-purpose field)	-0- *	\$150
4. Track	-0- *	\$150
5. Tennis courts	-0- *	\$200
6. Cafeteria	\$100	\$500
Kitchen facilities	\$25	\$100
(Use requires hiring regular staff who will be compensated at the rate of \$25/hour/per person.)		
Utility surcharge	\$50	\$50
7. Gymnasium (restricted to physical education activities)	\$100	\$500
Utility surcharge	\$50	\$50

(Ctd.)
4 of 6

	Organizations	
	Marion, Mattapoisett, & Rochester	Outside Marion, Mattapoisett, & Rochester
8. Classrooms	–0–	\$75
Utility surcharge	\$10	\$10
9. Computer rooms	\$50	\$200
Utility surcharge	\$10	\$ 10
10. Music & Art rooms	\$25	\$100
Utility surcharge	\$10	\$ 10
11. Multipurpose Room	TBD	TBD
Utility surcharge	\$10	\$ 10

** The use of lights for the track, tennis courts, and fields will include a fee to be determined by the Associate Superintendent for Finance & Planning.*

Library and science labs not available for rental.

Computer, Art, Music rooms available only by special approval of the principal.

Multi-purpose field available only by special approval by the School Committee on recommendation by the principal. Fee to be determined by Principal/Associate Superintendent for Finance & Planning based upon the nature of the activity.

Policy reviewed by the Joint School Committee on June 18, 2001.

Policy reviewed by the Old Rochester Regional District School Committee on October 1, 2001.

Policy approved by the Old Rochester Regional District School Committee on March 12, 2002.

Revisions reviewed and approved by the Old Rochester Regional District School Committee on June 8, 2004.

Policy reviewed and revised by the Old Rochester Regional District School Committee on October 20, 2004.

APPENDIX A

REASONS FOR DISTINGUISHING OLD ROCHESTER COMMUNITY ORGANIZATIONS FROM ORGANIZATIONS OUTSIDE OLD ROCHESTER IN SCHEDULING AND PRICING THE USE OF THE OLD ROCHESTER REGIONAL JUNIOR AND SENIOR HIGH SCHOOLS:

- when the schools were renovated, it was anticipated that the facility would be used by community groups, as well as school groups
- Old Rochester citizens pay for school facilities through property taxes
- Old Rochester organizations are an integral part of our community
- Old Rochester organizations should not be forced to look to other towns to find a venue in which to hold their activities
- Old Rochester citizens are best able to support local organizations when the organizations hold their activities in town.

**OLD ROCHESTER REGIONAL SCHOOL DISTRICT
BUILDING USE REGULATIONS**

SECTION I

A. Priority of Building Use and Approved Criteria

1. Priority for use of school facilities will be as follows:
 - a. School and school-related functions (all schools in ORR School District)
 - b. Town of Marion, Mattapoisett or Rochester Committees, Departments, Boards and recreational programs
 - c. Old Rochester community organizations (as defined above)
 - d. Other organizations

B. Classification of Groups for Rental Purposes

1. Fees for the use of school facilities shall be governed by the classification of the requests listed below:

SCHOOL AND TOWN: No rental fee will be charged. No custodial charge will be required when the school district does not incur additional expense.

OLD ROCHESTER COMMUNITY ORGANIZATIONS: These users will be required to pay a rental fee. In addition, the user will be required to pay custodial costs and extraordinary expenses incurred by the District, should there be any. Any organization which seeks to use school facilities as an Old Rochester Community Organization shall submit with its request for use satisfactory evidence that it qualifies as an Old Rochester Community Organization (See Policy Appendix A). The preferred qualifications for an Old Rochester Community Organization are:

- that it be based in Marion, Mattapoisett or Rochester (mandatory)
- that a majority of its members be Marion, Mattapoisett or Rochester residents (mandatory)
- that the organization provide a service or benefit to the townspeople through its activities

The fact that an organization is the Town chapter of a state or national organization shall not preclude it from being a Old Rochester Community Organization.

ORGANIZATIONS OUTSIDE OF OLD ROCHESTER: These users will be required to pay a higher rental fee than the Old Rochester Community Organizations. In addition, the user will be required to pay custodial costs and extraordinary expenses incurred by the District, should there be any.

SECTION II

A. Procedure for Requesting Facilities

1. All requests for the use of facilities by any organization shall be made through the Principal/designee at the appropriate school site.
 - a. Since the school facilities are in such constant demand, a deadline for building use requests will be established each year by the Principal/designee at the appropriate school site. The **DEADLINE** will be no later than August 1st of each year for requests for the following school year. Conflicts will be resolved by the Principal/designee in consultation with the appropriate organization(s). Once the dates are approved, each request must be formally submitted on a Building Use Form immediately.
 - b. Exceptions to this procedure will be granted at the discretion of the Principal/designee. Requests for a date not already scheduled should be submitted on a Building Use Form at least two weeks prior to the date specified facilities are desired. Requests for use of school facilities received after the deadline will be handled on a first-come-first-served basis.
 - c. It is the responsibility of the organization to obtain and submit to the appropriate Principal/designee any additional approvals required such as police, fire, insurance or planning and zoning.
2. Organizations will be billed for the usage or rental fee appropriate, on approval of the application. A 50% deposit must accompany the application. Checks will be payable to the "Old Rochester Regional School District." There will be no refund of this deposit for cancellations received less than 60 days prior to the event. The balance of the fee shall be billed after the event and is due upon receipt. Payment not received within 30 days will be subject to an interest expense of 1.5% per month and all costs of collection, including attorney's fees will be borne by the applicant.
3. Organizations and groups using school facilities must designate one adult member of its group to be in charge of and responsible for the program or activity at the time application for use of the facilities is made. This person shall in turn be responsible to the Principal/designee of the school in which the event is taking place. This person shall be named Supervisor on the application.

4. In case of group meetings anticipated to involve 100 or more attendees, the organization shall be required to consult with appropriate police and fire officials to determine if police and/or fire personnel should cover the event. The proper official will signify in writing of his/her decision on the building use request form. The Police and Fire Departments will determine the exact number of police and fire personnel required, and the rates to be paid. Fees shall be paid as they direct.
5. No reservation will be finalized until the building use form is returned with appropriate signatures and approved by the Associate Superintendent for Finance & Planning.
6. Any organization using school facilities to which admission is charged shall be held liable for the collection and payment of taxes on admission, and shall account for any tax due by filing the necessary Commonwealth of Massachusetts forms. Non-profit organizations charging admission may be exempt from tax requirements, if they make application for exemption through the Massachusetts Tax Department. The Towns of Marion, Mattapoisett, Rochester and the Old Rochester Regional District School Committee assume no responsibility in this matter.
7. In the event that an organization cancels a use request, and that a notice of cancellation is received on the day of the planned activity, there will be a charge of 2 hours of custodial time if overtime would have been required for the activity. Cancellations received prior to this time will require no custodial charge.
8. When school is canceled for the day because of inclement weather or system repair, all scheduled use of the building for that day is canceled, unless special permission is granted by the Principal/designee. Risk of cancellation is assumed by the applicant. The Towns of Marion, Mattapoisett, Rochester and the Old Rochester Regional District School Committee assume no liability therefore.

NOTE: No group will be permitted use of school facilities if it interferes with the school programs. The Principal/designee may cancel any approved building use permits, should conflicts with school programs develop. Notification will be given at least one week in advance of a cancellation. (NOTE: Not always possible in the case of make-up games.) Risk of cancellation is assumed by the applicant. The Towns of Marion, Mattapoisett, Rochester and the Old Rochester Regional District School Committee assume no liability therefore.

B. Restrictions in Use of Facilities

1. Smoking is prohibited in all school buildings and on all school grounds.

2. The sale, use or possession of alcoholic beverages or controlled drugs on school property is forbidden. If this ruling is violated, the renting organization will be denied the privilege of any further rentals
3. Organizations using any auditorium are not permitted, at any time, to change the electrical or electronic circuits in that facility or to change the setting of thermostatic controls.
4. When stage facilities, stage lighting, or audio-visual equipment are to be used, a theatre manager and a lighting technician will be required, and his/her time charged to the renting organization. Final determination of the qualification of the operator will reside with the Principal/designee. In addition, a separate \$100 per day surcharge will be added for use of lighting instruments for all non-curricular organizations.
5. If a school piano is requested, the Principal/designee's permission is required; it must be tuned by the organization after its use. If a piano is to be moved, it must be moved professionally, and the cost of moving and returning will be assumed by the applicant.
6. Putting up decorations or scenery, moving pianos or other furniture is prohibited unless special permission is granted by the Principal/designee of each school. Unless specific prior permission is received from the school administration, the use of scotch tape, masking tape, thumbtacks, or nails is prohibited.
7. No property will be stored in any auditorium or school building without special permission from the Principal/designee.
8. The School Committee assumes no responsibility for properties left on the premises by the applicant.
9. The School Committee or its representatives must have free access to all school facilities at all times.
10. Only gym shoes or sneakers shall be permitted on gym floors when they are used for sports. For non-athletic events held at any school gym, it is up to the discretion of the school principal whether the floor should be covered. At the discretion of the Principal/Head Custodian, covering of the gym floor may be required when organizations use that facility for shows.
11. In the case of outdoor activities (such as football, soccer, baseball and lacrosse) conducted inside, to protect the facility and participants:

- a. Activities shall be limited to ensure that participants will have sufficient control over themselves and their equipment to avoid bodily harm or physical damage to the facility.
 - b. Activities which involve substantial probability that balls will reach more than halfway to the ceiling, lights, or a suspended scoreboard, or substantial probability that hardcore balls will strike walls, windows, exit lights, doors, etc. shall be prohibited unless a written agreement is concluded between the user and the Principal/designee of the building stipulating the protective measures which will be taken before such activities take place. To help reduce the probabilities of damage to the facility, balls may be deflated slightly, special practice balls may be employed, or nets to protect the facility may be hung.
12. Volunteer help from the renting organization must be limited to duties with the minimum risk of injury for insurance purposes.
13. A violation of these rules may lead to a denial of any further rentals.

C. Responsibilities of the User

1. Any group using the buildings and/or grounds of the Old Rochester Regional School District is required to restore to original condition any property destroyed or suffering from more than normal wear and tear. The principal/designee of the school involved shall be the sole judge of destruction of property or excessive wear and tear.
2. The adult who is responsible for the activity, and is named Supervisor on the application, shall be present at all times and designated as the person responsible for appropriate supervision of the program or activity.
3. The user of any school facility must and does assume full responsibility for personal injury to participants and spectators, and for any physical damage to facilities or equipment.
4. An insurance bond on event insurance must be presented at the time of payment prior to use.
5. Any person or organization using the school facilities, including but not limited to buildings and fields, whether collecting fees or not, shall furnish in addition to names, addresses and telephone numbers, a certificate of insurance acceptable to the School Committee prior to the commencement of any use of the premises. Such certificate shall provide public liability insurance, for bodily injury and property damage and shall be filed with the Associate Superintendent for Finance

& Planning, at least one week before the use or event. The Town of Marion, Mattapoisett, Rochester, the Old Rochester Regional District School Committee, its officers, agents, employees and servants shall collectively and individually be included as an Additional Insured on the Certificate of Insurance. Said insurance shall be for not less than one million dollars and a higher limit may be required depending on the type and size of the activity. Should an injury to a participant or spectator occur, the Associate Superintendent of Finance & Planning will be notified in writing within 24 hours of the injury, giving all particulars of such injury. The user agrees to provide evidence of statutory workers compensation benefits where applicable.

6. Parking for the use of all facilities is, in general, unreserved. It is the responsibility of the user(s) to plan parking arrangements and foresee any difficulties. Requests for special arrangements can be made of the Principal/designee. Approval of such request will be solely at his/her discretion.
7. Users are responsible for all trash removal and clean up. School dumpsters are not available for shows. Arrangements for trash removal must be approved by the Principal/designee prior to the event.

D. Use of Custodial or Cafeteria Staff

1. Whenever custodial services are required, the number will be determined by the principal/designee and will meet the requirements of the School Committee's collective bargaining agreement. Payment to the custodian(s) and billing to the applicant will be at contract rates in effect at the time the service is performed. The custodian(s) arrives one-half (1/2) hour before the applicant's scheduled time to open and prepare the area. He/she stays after the organization leaves to return any equipment used, clean the area, toilets and hallways, check windows and doors, and set alarms. The billing to the applicant is for the custodian's total time and not just the time of scheduled use. Bills for custodial services will be sent to the applicant after the event and are payable upon receipt. Checks should be made payable to the "Old Rochester Regional District School Committee." The balance of the fee shall be billed after the event and is due upon receipt. Payment not received within 30 days will be subject to an interest expense of 1.5% per month and all costs of collection, including attorney's fees will be born by the applicant.
2. At no time is any organization to pay the custodian(s) directly.
3. Use of school cafeterias and/or kitchens for functions, when approved, will be under the general supervision of the Principal/designee and Supervisor of Food Services and cafeteria manager.

4. Any time bleachers, tables & chairs need to be reset, two custodians must be hired as required by the School Committee's collective bargaining agreement.

SECTION III

A. Use of Media Centers by Individual Community Residents

The Media Centers shall be open to community residents at any time the facilities are open to students, provided such use in the judgment of the librarian in charge will not overcrowd the facility during the period of proposed use and provided student needs take priority. The librarian may require identification and proof of residence before admitting non-students to the Media Centers. Use of materials shall be limited to the Media Center except with special permission of the librarian.

- B. Computer rooms are available only to school users. Any exception to this regulation must be approved by the Principal, and special use conditions will apply.

OLD ROCHESTER REGIONAL SCHOOL DISTRICT

REQUEST FOR USE OF SCHOOL FACILITIES AND/OR GROUNDS

Building: ORR HS

Today's Date: 3/18/25

Name of Organization Making Request: Old Rochester Youth Lacrosse

Applicant's Name and Address: John Jacobson, 68 Acushnet Road, Mattapoisett

Telephone Number (in case of emergency): 774-201-1312

Date(s) Facility to be Used (incl. rehearsals): Five Sundays, 3/30, 4/6, 4/27, 5/4, 5/11 / one Friday 4/18

Time of Use – From: 8am To: 2pm 5:45-9pm
2025

Area of School to be Used: Stadium Field

Nature of Use: Grade 5-8 Lacrosse Games

IT IS UNDERSTOOD THAT THE FOLLOWING CONDITIONS ARE IN EFFECT DURING YOUR ORGANIZATION'S USE OF SCHOOL FACILITIES:

- 1) All Federal, State, Municipal and School District laws, by-laws, policies and regulations will be in full force and effect, including without limitation **NO SMOKING** on school property.
- 2) Any children under the age of eighteen (18) must be accompanied/supervised by an adult who is a participant in your organization's event.
- 3) Access is only approved for the area of the building requested on this form.
- 4) The applicant/sponsoring organization shall be responsible for the conduct and control of all participants and spectators associated with its use of the facility. The applicant is responsible for complying with the Building Use Regulation Code 606-___-R. The applicant/sponsoring organization agrees to the full extent permitted by law to indemnify, defend and hold harmless the District, its officers, employees and agents from any claim or damage of any kind which may arise from or is in any way related to the use of the facilities by the applicant/sponsoring organization.
- 5) The contact person **must** be present at the event. If for some reason he/she can not be in attendance, he/she must contact the building Principal's Office by the close of school on the day of the event and provide the name of his/her designee (for weekend/vacation time activities, the most recent school day will apply). Failure to do so can result in the revocation of this application's approval.
- 6) Any rental/employee fees must be paid in full **prior** to use of school facilities.
- 7) Please supply set-up needs and requirements.

25 MAR 20 2:58 PM

I HAVE READ THE ABOVE CONDITIONS AND I AGREE TO ABIDE BY THEM:

Signed (must be listed contact person in attendance): _____

Custodial Approval: [Signature] A.D. Approval (HS Only): _____

Building Principal Approval: [Signature] Technology Approval: _____

Central Office Approval: [Signature]

SUPT. OFFICE – White • APPLICANT – Canary • PRINCIPAL OFFICE – Pink
CUSTODIAL OFFICE – Goldenrod • TECHNOLOGY – Lt. Green



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: March 26, 2025

Re: Financial Report – Fiscal Year 2025

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 March 25, 2025

For the purpose of our Financial Forecasting:

The Old Rochester Regional School District currently has \$312,954 available of the general funds appropriated in the 2025 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 \$21,563,474 authorized to the Old Rochester Regional School District.

- \$ 21,563,474 - **General Funds Approved**
- \$ 21,250,520 – Obligations Paid or Encumbered Year to Date
- \$ **312,954** - **Remaining Available Funds**

The Old Rochester Regional School District currently has \$200,000 accumulated and available in the Capital Stabilization Account.

- \$ 200,000 - **Capital Stabilization Approved**
- \$ 0 – Obligations Paid or Encumbered Year to Date
- \$ **200,000** - **Remaining Available Funds**

Old Rochester Regional School District

FY24-25 APPROVED BUDGET

Fiscal Year: 2024-2025

☐ Subtotal by Collapse Mask

☐ Include pre encumbrance

From Date: 7/1/2024

To Date: 6/30/2025

☐ 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
01.300.001.1110.01.01	TREASURER	\$16,000.00	\$11,884.59	\$11,884.59	\$4,115.41	\$3,565.41	\$550.00	3.44%
01.300.001.1110.02.09	SCHOOL COMMITTEE SECRETARY	\$2,600.00	\$875.00	\$875.00	\$1,725.00	\$0.00	\$1,725.00	66.35%
01.300.001.1110.04.33	MEMBERSHIPS MASC/MARS	\$11,600.00	\$0.00	\$0.00	\$11,600.00	\$0.00	\$11,600.00	100.00%
01.300.001.1110.04.36	AUDITS - ANNUAL/EOYR/E&D/ETC	\$32,000.00	\$0.00	\$0.00	\$32,000.00	\$36,000.00	(\$4,000.00)	-12.50%
01.300.001.1110.04.39	BOND TREASURER	\$400.00	\$375.00	\$375.00	\$25.00	\$0.00	\$25.00	6.25%
01.300.001.1110.05.36	MISCELLANEOUS	\$2,000.00	\$629.61	\$629.61	\$1,370.39	\$69.65	\$1,300.74	65.04%
01.300.001.1110.06.36	ADVERTISING	\$7,000.00	\$3,645.55	\$3,645.55	\$3,354.45	\$245.00	\$3,109.45	44.42%
01.300.001.1110.06.37	TRAVEL MEETINGS CONFERENCES	\$0.00	\$510.00	\$510.00	(\$510.00)	\$0.00	(\$510.00)	0.00%
01.300.001.1430.04.36	GENERAL COUNSEL	\$30,000.00	\$17,544.00	\$17,544.00	\$12,456.00	\$2,456.00	\$10,000.00	33.33%
	Dept: SCHOOL COMMITTEE - 001	\$101,600.00	\$35,463.75	\$35,463.75	\$66,136.25	\$42,336.06	\$23,800.19	23.43%
01.300.004.1207.06.37	TRAVEL & CONFERENCES	\$8,000.00	\$4,059.87	\$4,059.87	\$3,940.13	\$1,752.94	\$2,187.19	27.34%
01.300.004.1210.01.02	Superintendent	\$111,769.28	\$62,622.99	\$62,622.99	\$49,146.29	\$49,146.29	\$0.00	0.00%
01.300.004.1210.01.33	Superintendent - Tuition Reimb	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$0.00	\$4,000.00	100.00%
01.300.004.1210.02.02	Exec Asst to Superintendent	\$34,618.66	\$18,640.56	\$18,640.56	\$15,978.10	\$15,978.10	\$0.00	0.00%
01.300.004.1210.04.21	PUBLIC RELATIONS	\$15,000.00	\$4,200.00	\$4,200.00	\$10,800.00	\$0.00	\$10,800.00	72.00%
01.300.004.1210.04.33	PROF ASSOC & DUES	\$13,000.00	\$11,644.47	\$11,644.47	\$1,355.53	\$0.00	\$1,355.53	10.43%
01.300.004.1210.05.21	POSTAGE	\$5,000.00	\$401.94	\$401.94	\$4,598.06	\$236.46	\$4,361.60	87.23%
01.300.004.1210.05.22	SUPPLIES	\$9,000.00	\$8,873.89	\$8,873.89	\$126.11	\$1,638.28	(\$1,512.17)	-16.80%
01.300.004.1210.06.36	ADVERTISING	\$23,000.00	\$787.85	\$787.85	\$22,212.15	\$0.00	\$22,212.15	96.57%
01.300.004.1210.06.37	MISCELLANEOUS	\$1,500.00	\$670.69	\$670.69	\$829.31	\$303.21	\$526.10	35.07%
01.300.004.1220.01.02	Asst Super of Academics	\$66,960.17	\$33,296.99	\$33,296.99	\$33,663.18	\$33,663.18	\$0.00	0.00%
01.300.004.1220.02.02	Admin Asst of Asst Supers	\$26,469.73	\$14,555.45	\$14,555.45	\$11,914.28	\$11,914.28	\$0.00	0.00%
01.300.004.1220.04.35	Academic Consulting Services	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	100.00%
01.300.004.1220.05.23	Academic Textbooks & Ebooks	\$20,000.00	(\$18,000.00)	(\$18,000.00)	\$38,000.00	\$38,000.00	\$0.00	0.00%
01.300.004.1410.01.02	Asst Super of Finance & Operat	\$90,815.02	\$53,153.66	\$53,153.66	\$37,661.36	\$37,661.36	\$0.00	0.00%
01.300.004.1410.03.02	Finance Department	\$96,110.42	\$52,437.52	\$52,437.52	\$43,672.90	\$43,672.90	\$0.00	0.00%
01.300.004.1420.03.02	HR Coordinator	\$39,998.51	\$21,636.68	\$21,636.68	\$18,361.83	\$18,361.83	\$0.00	0.00%
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	\$234.00	\$234.00	\$9,766.00	\$0.00	\$9,766.00	97.66%
01.300.004.2710.01.02	DIRECTOR OF GUIDANCE	\$108,795.81	\$83,240.00	\$83,240.00	\$25,555.81	\$24,972.00	\$583.81	0.54%
01.300.004.4130.04.15	TELEPHONE	\$14,000.00	\$3,766.95	\$3,766.95	\$10,233.05	\$3,871.50	\$6,361.55	45.44%
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%
01.300.004.5150.01.36	Professional Salaries - Retire	\$0.00	\$37,993.20	\$37,993.20	(\$37,993.20)	\$0.00	(\$37,993.20)	0.00%
01.300.004.5150.03.36	Other Salaries - Retiree Payou	\$0.00	\$2,614.87	\$2,614.87	(\$2,614.87)	\$9,354.60	(\$11,969.47)	0.00%
01.300.004.5300.04.21	COPIER RENTAL	\$4,000.00	\$677.30	\$677.30	\$3,322.70	\$0.00	\$3,322.70	83.07%
	Dept: SUPERINTENDENTS OFFICE - 004	\$729,037.60	\$397,508.88	\$397,508.88	\$331,528.72	\$290,526.93	\$41,001.79	5.62%
01.300.007.2120.01.04	COORDINATORS	\$37,431.00	\$28,684.47	\$28,684.47	\$8,746.53	\$0.00	\$8,746.53	23.37%
01.300.007.2210.01.02	PRINCIPAL SHS	\$154,534.25	\$118,967.49	\$118,967.49	\$35,566.76	\$34,850.97	\$715.79	0.46%
01.300.007.2210.02.09	CLERICAL STAFF	\$117,719.30	\$80,576.80	\$80,576.80	\$37,142.50	\$34,642.50	\$2,500.00	2.12%
01.300.007.2210.04.22	PRINTING SERVICES	\$5,300.00	\$7,006.51	\$7,006.51	(\$1,706.51)	\$1,450.00	(\$3,156.51)	-59.56%
01.300.007.2210.04.33	ASSOCIATION DUES	\$5,500.00	\$6,568.00	\$6,568.00	(\$1,068.00)	\$0.00	(\$1,068.00)	-19.42%
01.300.007.2210.05.21	PRINCIPALS TECHNOLOGY	\$1,600.00	\$8,828.35	\$8,828.35	(\$7,228.35)	\$0.00	(\$7,228.35)	-451.77%
01.300.007.2210.05.22	SUPPLIES ADMINISTRATIVE	\$8,000.00	\$4,737.90	\$4,737.90	\$3,262.10	\$150.50	\$3,111.60	38.90%
01.300.007.2210.05.23	SUPPLIES COPYING	\$6,000.00	\$5,940.54	\$5,940.54	\$59.46	\$1,968.68	(\$1,909.22)	-31.82%
01.300.007.2210.05.24	COMPUTER SUPPLIES	\$400.00	\$0.00	\$0.00	\$400.00	\$0.00	\$400.00	100.00%
01.300.007.2210.05.25	SUPPLIES - GENERAL SCHOOL	\$7,300.00	\$6,155.96	\$6,155.96	\$1,144.04	\$763.20	\$380.84	5.22%
01.300.007.2210.05.26	POSTAGE	\$4,500.00	\$3,000.00	\$3,000.00	\$1,500.00	\$0.00	\$1,500.00	33.33%
01.300.007.2210.05.36	MISCELLANEOUS	\$2,500.00	\$1,075.35	\$1,075.35	\$1,424.65	\$26.04	\$1,398.61	55.94%
01.300.007.2210.06.37	TRAVEL & CONFERENCES	\$1,200.00	\$423.92	\$423.92	\$776.08	\$26.08	\$750.00	62.50%

Old Rochester Regional School District

FY24-25 APPROVED BUDGET

Fiscal Year: 2024-2025

☐ 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: 7/1/2024

To Date: 6/30/2025

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
01.300.007.2211.04.33	PROFESSIONAL BOOKS	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$700.00	\$4,300.00	86.00%
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	\$126,960.89	\$42,578.50	\$42,578.50	\$84,382.39	\$4,744.62	\$79,637.77	62.73%
01.300.007.2231.02.09	Asst Princ Secr	\$52,247.95	\$30,756.55	\$30,756.55	\$21,491.40	\$21,491.40	\$0.00	0.00%
01.300.007.2330.02.08	AIDES SUPERVISORY	\$13,441.50	\$10,293.60	\$10,293.60	\$3,147.90	\$3,088.03	\$59.87	0.45%
01.300.007.2356.05.23	PROFESSIONAL DEVELOPMENT	\$2,000.00	\$1,049.00	\$1,049.00	\$951.00	\$620.00	\$331.00	16.55%
01.300.007.2410.05.23	ORR HS TEXTBOOKS	\$32,000.00	\$30,825.19	\$30,825.19	\$1,174.81	\$1,163.78	\$11.03	0.03%
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	\$726.77	\$726.77	\$9,273.23	\$203.94	\$9,069.29	90.69%
01.300.007.5300.04.28	COPIER RENTAL	\$14,000.00	\$11,225.25	\$11,225.25	\$2,774.75	\$1,225.92	\$1,548.83	11.06%
	Dept: SCHOOL ADMINISTRATION - 007	\$654,934.89	\$446,420.15	\$446,420.15	\$208,514.74	\$107,115.66	\$101,399.08	15.48%
01.300.010.2305.01.03	PRESCHOOL TEACHERS	\$99,152.00	\$58,924.95	\$58,924.95	\$40,227.05	\$43,211.63	(\$2,984.58)	-3.01%
01.300.010.2324.01.34	LONG TERM SUBS SHS - PROFESSIO	\$0.00	\$20,038.82	\$20,038.82	(\$20,038.82)	\$0.00	(\$20,038.82)	0.00%
01.300.010.2324.03.34	LONG TERM SUBS SHS - OTHER	\$30,000.00	\$0.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	100.00%
01.300.010.2325.03.34	SUBSTITUTES - SHS	\$90,000.00	\$99,509.60	\$99,509.60	(\$9,509.60)	\$0.00	(\$9,509.60)	-10.57%
01.300.010.2350.03.34	SUBS: PROF DEV - SHS	\$7,500.00	\$0.00	\$0.00	\$7,500.00	\$0.00	\$7,500.00	100.00%
01.300.010.2356.04.03	TUITION REIMBURSEMENT PROF DEV	\$15,000.00	\$5,925.00	\$5,925.00	\$9,075.00	\$0.00	\$9,075.00	60.50%
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%
01.300.010.2440.06.23	REVTRAK SERVICE FEES	\$0.00	\$4,385.23	\$4,385.23	(\$4,385.23)	\$0.00	(\$4,385.23)	0.00%
	Dept: PRESCHOOL - 010	\$244,652.00	\$188,783.60	\$188,783.60	\$55,868.40	\$43,211.63	\$12,656.77	5.17%
01.300.016.2305.01.03	TEACHER SALARIES	\$196,882.00	\$113,429.32	\$113,429.32	\$83,452.68	\$82,788.40	\$664.28	0.34%
01.300.016.2415.05.23	SUPPLIES & MATERIALS	\$5,500.00	\$10,805.85	\$10,805.85	(\$5,305.85)	\$14.85	(\$5,320.70)	-96.74%
	Dept: ART - 016	\$202,382.00	\$124,235.17	\$124,235.17	\$78,146.83	\$82,803.25	(\$4,656.42)	-2.30%
01.300.024.2305.01.03	PROFESSIONAL STAFF	\$10,089.20	\$28,749.50	\$28,749.50	(\$18,660.30)	\$35,814.25	(\$54,474.55)	-539.93%
01.300.024.2415.06.37	TRAVEL & CONFERENCES	\$5,500.00	\$43.55	\$43.55	\$5,456.45	\$256.45	\$5,200.00	94.55%
	Dept: ELL PROGRAM - 024	\$15,589.20	\$28,793.05	\$28,793.05	(\$13,203.85)	\$36,070.70	(\$49,274.55)	-316.08%
01.300.025.2305.01.03	TEACHER SALARIES	\$725,485.00	\$415,087.80	\$415,087.80	\$310,397.20	\$304,397.20	\$6,000.00	0.83%
01.300.025.2415.05.23	SUPPLIES INSTRUCTIONAL	\$5,500.00	\$101.27	\$101.27	\$5,398.73	\$0.00	\$5,398.73	98.16%
	Dept: ENGLISH - 025	\$730,985.00	\$415,189.07	\$415,189.07	\$315,795.93	\$304,397.20	\$11,398.73	1.56%
01.300.027.2305.01.03	TEACHER SALARIES	\$501,175.20	\$282,966.62	\$282,966.62	\$218,208.58	\$210,304.73	\$7,903.85	1.58%
01.300.027.2415.05.23	SUPPLIES INSTRUCTIONAL	\$5,500.00	\$834.00	\$834.00	\$4,666.00	\$0.00	\$4,666.00	84.84%
	Dept: WORLD LANGUAGES - 027	\$506,675.20	\$283,800.62	\$283,800.62	\$222,874.58	\$210,304.73	\$12,569.85	2.48%
01.300.028.2710.01.03	COUNSELORS	\$302,093.00	\$176,204.34	\$176,204.34	\$125,888.66	\$125,693.10	\$195.56	0.06%
01.300.028.2710.03.09	ADMIN ASST GUIDANCE	\$57,994.20	\$26,367.75	\$26,367.75	\$31,626.45	\$18,126.45	\$13,500.00	23.28%
01.300.028.2710.04.33	ASSOCIATION DUES	\$0.00	\$373.00	\$373.00	(\$373.00)	\$90.00	(\$463.00)	0.00%
01.300.028.2710.05.23	SUPPLIES INSTRUCTIONAL	\$5,500.00	\$821.06	\$821.06	\$4,678.94	\$0.00	\$4,678.94	85.07%
01.300.028.2710.05.24	SUPPLIES COMPUTER	\$0.00	\$599.07	\$599.07	(\$599.07)	\$175.93	(\$775.00)	0.00%
01.300.028.2710.06.37	TRAVEL & CONFERENCES	\$0.00	\$410.58	\$410.58	(\$410.58)	\$439.42	(\$850.00)	0.00%
01.300.028.2713.02.09	REGISTRAR	\$68,831.40	\$51,678.00	\$51,678.00	\$17,153.40	\$15,503.40	\$1,650.00	2.40%
	Dept: GUIDANCE - 028	\$434,418.60	\$256,453.80	\$256,453.80	\$177,964.80	\$160,028.30	\$17,936.50	4.13%
01.300.037.2305.01.03	TEACHER SALARIES	\$705,192.00	\$397,977.12	\$397,977.12	\$307,214.88	\$285,190.01	\$22,024.87	3.12%
01.300.037.2415.05.23	SUPPLIES	\$5,500.00	\$2,576.69	\$2,576.69	\$2,923.31	\$0.00	\$2,923.31	53.15%
	Dept: MATHEMATICS - 037	\$710,692.00	\$400,553.81	\$400,553.81	\$310,138.19	\$285,190.01	\$24,948.18	3.51%

Old Rochester Regional School District

FY24-25 APPROVED BUDGET

Fiscal Year: 2024-2025

☐ 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: 7/1/2024

To Date: 6/30/2025

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
01.300.040.2340.01.03	LIBRARIAN	\$88,774.00	\$51,198.45	\$51,198.45	\$37,575.55	\$37,545.55	\$30.00	0.03%
01.300.040.2340.05.23	SUPPLIES	\$5,500.00	\$0.00	\$0.00	\$5,500.00	\$0.00	\$5,500.00	100.00%
01.300.040.2340.05.24	BOOKS & MAGAZINES	\$0.00	\$3,528.32	\$3,528.32	(\$3,528.32)	\$1,467.02	(\$4,995.34)	0.00%
01.300.040.2340.05.25	RESOURCE MATERIALS	\$0.00	\$1,860.30	\$1,860.30	(\$1,860.30)	\$0.00	(\$1,860.30)	0.00%
01.300.040.4230.04.29	MAINTENANCE OF EQUIPMENT	\$0.00	\$1,616.00	\$1,616.00	(\$1,616.00)	\$0.00	(\$1,616.00)	0.00%
	Dept: MEDIA SERVICES - 040	\$94,274.00	\$58,203.07	\$58,203.07	\$36,070.93	\$39,012.57	(\$2,941.64)	-3.12%
01.300.043.2305.01.03	TEACHER SALARIES	\$55,960.00	\$32,590.44	\$32,590.44	\$23,369.56	\$23,675.35	(\$305.79)	-0.55%
01.300.043.2415.05.23	SUPPLIES	\$5,500.00	\$3,142.08	\$3,142.08	\$2,357.92	\$1,406.20	\$951.72	17.30%
	Dept: MUSIC - 043	\$61,460.00	\$35,732.52	\$35,732.52	\$25,727.48	\$25,081.55	\$645.93	1.05%
01.300.049.2305.01.03	TEACHER SALARIES	\$163,806.00	\$94,503.60	\$94,503.60	\$69,302.40	\$69,302.40	\$0.00	0.00%
01.300.049.2415.05.23	SUPPLIES	\$5,500.00	\$5,139.29	\$5,139.29	\$360.71	\$0.00	\$360.71	6.56%
	Dept: PHYSICAL EDUCATION - 049	\$169,306.00	\$99,642.89	\$99,642.89	\$69,663.11	\$69,302.40	\$360.71	0.21%
01.300.052.2305.01.03	TEACHER SALARIES	\$1,003,945.60	\$577,360.02	\$577,360.02	\$426,585.58	\$394,232.50	\$32,353.08	3.22%
01.300.052.2415.05.23	PHYSICAL LAB SUPPLIES	\$20,500.00	\$20,385.54	\$20,385.54	\$114.46	\$45.00	\$69.46	0.34%
	Dept: SCIENCE-TECHNOLOGY PROGRAM - 052	\$1,024,445.60	\$597,745.56	\$597,745.56	\$426,700.04	\$394,277.50	\$32,422.54	3.16%
01.300.055.2305.01.03	TEACHER SALARIES	\$771,624.80	\$452,210.12	\$452,210.12	\$319,414.68	\$329,218.40	(\$9,803.72)	-1.27%
01.300.055.2415.05.23	SUPPLIES	\$5,500.00	\$0.00	\$0.00	\$5,500.00	\$0.00	\$5,500.00	100.00%
	Dept: SOCIAL STUDIES - 055	\$777,124.80	\$452,210.12	\$452,210.12	\$324,914.68	\$329,218.40	(\$4,303.72)	-0.55%
01.300.058.2100.01.04	SUPERVISION (ADVISORS)	\$0.00	\$3,254.00	\$3,254.00	(\$3,254.00)	\$0.00	(\$3,254.00)	0.00%
01.300.058.3520.01.04	ADVISORS	\$79,107.12	\$3,774.00	\$3,774.00	\$75,333.12	\$0.00	\$75,333.12	95.23%
01.300.058.3520.06.36	ACADEMIC COMPETITION	\$5,500.00	\$5,414.73	\$5,414.73	\$85.27	\$564.75	(\$479.48)	-8.72%
	Dept: EXTRA CURRICULAR - 058	\$84,607.12	\$12,442.73	\$12,442.73	\$72,164.39	\$564.75	\$71,599.64	84.63%
01.300.061.2210.06.37	TRAVEL & CONFERENCES	\$0.00	\$0.00	\$0.00	\$0.00	\$900.00	(\$900.00)	0.00%
01.300.061.2351.04.35	CURRICULUM DEVELOPMENT	\$3,300.00	\$3,211.84	\$3,211.84	\$88.16	\$135.00	(\$46.84)	-1.42%
01.300.061.2351.05.35	SUPPLIES & MATERIALS	\$1,400.00	\$816.59	\$816.59	\$583.41	\$661.23	(\$77.82)	-5.56%
01.300.061.2430.05.23	ACADEMIC SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$1,318.00	(\$1,318.00)	0.00%
01.300.061.2455.04.23	Instructional Software - ORRHS	\$0.00	\$1,250.00	\$1,250.00	(\$1,250.00)	\$0.00	(\$1,250.00)	0.00%
	Dept: CURRICULUM/PROFESSIONAL DEVEL - 061	\$4,700.00	\$5,278.43	\$5,278.43	(\$578.43)	\$3,014.23	(\$3,592.66)	-76.44%
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	\$403.80	\$403.80	(\$403.80)	\$296.20	(\$700.00)	0.00%
	Dept: VOCATIONAL INSTRUCTION - 069	\$0.00	\$403.80	\$403.80	(\$403.80)	\$296.20	(\$700.00)	0.00%
01.300.070.3510.01.03	ATHLETIC DIRECTOR	\$58,348.47	\$44,587.62	\$44,587.62	\$13,760.85	\$13,376.38	\$384.47	0.66%
01.300.070.3510.02.07	CLERICAL	\$0.00	\$96.80	\$96.80	(\$96.80)	\$0.00	(\$96.80)	0.00%
01.300.070.3510.02.09	ATHLETIC CLERICAL	\$19,456.40	\$11,280.75	\$11,280.75	\$8,175.65	\$8,272.45	(\$96.80)	-0.50%
01.300.070.3510.03.05	COACHES	\$227,068.00	\$178,171.00	\$178,171.00	\$48,897.00	\$0.00	\$48,897.00	21.53%
01.300.070.3510.03.07	ATHLETIC TRAINER	\$30,000.00	\$18,676.00	\$18,676.00	\$11,324.00	\$9,380.00	\$1,944.00	6.48%
01.300.070.3510.04.35	SUPPLIES GAME EXPENSES	\$5,000.00	\$14,520.00	\$14,520.00	(\$9,520.00)	\$0.00	(\$9,520.00)	-190.40%
	Dept: ATHLETICS - 070	\$339,872.87	\$267,332.17	\$267,332.17	\$72,540.70	\$31,028.83	\$41,511.87	12.21%
01.300.076.3200.01.11	NURSE SHS	\$71,628.00	\$44,109.75	\$44,109.75	\$27,518.25	\$31,222.30	(\$3,704.05)	-5.17%
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%

Old Rochester Regional School District

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☒ Filter Encumbrance Detail by Date Range

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From Date: 7/1/2024

To Date: 6/30/2025

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
01.300.076.3200.05.25	SUPPLIES	\$5,500.00	\$3,395.83	\$3,395.83	\$2,104.17	\$0.00	\$2,104.17	38.26%
	Dept: HEALTH SERVICES - 076	\$77,128.00	\$47,505.58	\$47,505.58	\$29,622.42	\$32,482.30	(\$2,859.88)	-3.71%
01.300.079.3300.04.14	TRANSPORTATION REGULAR DAY	\$1,947,000.00	\$1,209,966.00	\$1,209,966.00	\$737,034.00	\$731,694.00	\$5,340.00	0.27%
01.300.079.3300.04.80	TRANSPORTATION REG DAY - CONTR	(\$1,182,000.00)	(\$1,242,077.10)	(\$1,242,077.10)	\$60,077.10	\$0.00	\$60,077.10	-5.08%
	Dept: TRANSPORTATION - 079	\$765,000.00	(\$32,111.10)	(\$32,111.10)	\$797,111.10	\$731,694.00	\$65,417.10	8.55%
01.300.085.2305.01.03	SATURDAY SCHOOL/DETENTION	\$6,000.00	\$990.00	\$990.00	\$5,010.00	\$0.00	\$5,010.00	83.50%
01.300.085.3520.06.36	GRADUATION EXPENSES	\$7,000.00	\$2,926.85	\$2,926.85	\$4,073.15	\$1,853.58	\$2,219.57	31.71%
01.300.085.3523.06.36	NATIONAL HONOR SOCIETY	\$1,000.00	\$757.19	\$757.19	\$242.81	\$0.00	\$242.81	24.28%
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	\$4,674.04	\$4,674.04	\$11,075.96	\$1,853.58	\$9,222.38	58.55%
01.300.088.4110.01.02	DIRECTOR OF FACILITIES	\$54,867.03	\$30,872.63	\$30,872.63	\$23,994.40	\$23,994.40	\$0.00	0.00%
01.300.088.4110.01.10	FACILITIES AND MAINTENANCE (DA	\$129,891.00	\$78,357.04	\$78,357.04	\$51,533.96	\$30,061.44	\$21,472.52	16.53%
01.300.088.4110.02.10	CUSTODIAL (DAY) & GROUNDS	\$99,931.00	\$73,181.67	\$73,181.67	\$26,749.33	\$23,842.01	\$2,907.32	2.91%
01.300.088.4110.03.10	CUSTODIAL (NIGHT) HS	\$272,469.00	\$165,696.38	\$165,696.38	\$106,772.62	\$45,577.50	\$61,195.12	22.46%
01.300.088.4110.03.34	OVERTIME AND SUBSTITUTES HS	\$10,000.00	\$24,324.88	\$24,324.88	(\$14,324.88)	\$0.00	(\$14,324.88)	-143.25%
01.300.088.4110.05.26	CHEMICALS	\$18,500.00	\$4,265.00	\$4,265.00	\$14,235.00	\$735.00	\$13,500.00	72.97%
01.300.088.4111.03.10	CUSTODIAL/ MAINTENANCE PR	\$0.00	\$3,934.04	\$3,934.04	(\$3,934.04)	\$0.00	(\$3,934.04)	0.00%
01.300.088.4111.05.26	PAPER	\$24,000.00	\$13,333.50	\$13,333.50	\$10,666.50	\$1,666.50	\$9,000.00	37.50%
01.300.088.4112.03.10	CUSTODIAL SUPERVISORS PR	\$0.00	\$36,174.38	\$36,174.38	(\$36,174.38)	\$13,734.00	(\$49,908.38)	0.00%
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	\$0.00	\$3,275.21	\$3,275.21	(\$3,275.21)	\$252.00	(\$3,527.21)	0.00%
01.300.088.4116.05.26	MISCELLANEOUS	\$0.00	\$35.00	\$35.00	(\$35.00)	\$0.00	(\$35.00)	0.00%
01.300.088.4130.04.15	TELEPHONE	\$30,200.00	\$8,456.40	\$8,456.40	\$21,743.60	\$4,643.60	\$17,100.00	56.62%
01.300.088.4130.04.18	GAS HS	\$0.00	\$128,209.34	\$128,209.34	(\$128,209.34)	\$32,790.66	(\$161,000.00)	0.00%
01.300.088.4132.04.18	GAS SHS	\$161,000.00	\$0.00	\$0.00	\$161,000.00	\$0.00	\$161,000.00	100.00%
01.300.088.4133.04.19	WATER/SEWERAGE	\$75,000.00	\$33,840.33	\$33,840.33	\$41,159.67	\$31,159.67	\$10,000.00	13.33%
01.300.088.4137.04.16	ELECTRICITY SHS	\$486,860.00	\$280,543.08	\$280,543.08	\$206,316.92	\$328,843.81	(\$122,526.89)	-25.17%
01.300.088.4138.04.16	ELECTRICITY JHS	\$0.00	(\$12,435.71)	(\$12,435.71)	\$12,435.71	\$0.00	\$12,435.71	0.00%
01.300.088.4210.04.32	MAINTENANCE OF GROUNDS	\$94,000.00	\$94,213.73	\$94,213.73	(\$213.73)	\$6,223.75	(\$6,437.48)	-6.85%
01.300.088.4220.04.32	MAINTENANCE OF BUILDING	\$185,000.00	\$246,527.06	\$246,527.06	(\$61,527.06)	\$49,358.67	(\$110,885.73)	-59.94%
01.300.088.4230.04.29	MAINTENANCE OF EQUIPMENT	\$0.00	\$9,061.96	\$9,061.96	(\$9,061.96)	\$0.00	(\$9,061.96)	0.00%
	Dept: OPERATION & MAINTENANCE - 088	\$1,645,718.03	\$1,221,865.92	\$1,221,865.92	\$423,852.11	\$592,883.01	(\$169,030.90)	-10.27%
01.300.091.1110.04.36	OPEB ACTUARIAL REVIEW	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	100.00%
01.300.091.5101.06.38	EMPLOYER FICA MEDICARE TAX	\$209,000.00	\$162,429.05	\$162,429.05	\$46,570.95	\$266.71	\$46,304.24	22.16%
01.300.091.5102.06.38	PLYMOUTH COUNTY RETIREMENT	\$1,065,170.00	\$1,065,170.00	\$1,065,170.00	\$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	\$40,000.00	\$29,316.88	\$29,316.88	\$10,683.12	\$11,418.86	(\$735.74)	-1.84%
01.300.091.5207.06.38	B/C,B/S,MEDEX,PILG HLTH ACTIVE	\$1,945,830.00	\$1,808,931.70	\$1,808,931.70	\$136,898.30	(\$16,696.23)	\$153,594.53	7.89%
01.300.091.5250.06.38	HEALTH INS PREM RETIREES	\$286,000.00	\$442,171.54	\$442,171.54	(\$156,171.54)	\$0.00	(\$156,171.54)	-54.61%
01.300.091.5260.06.38	WORKERS COMP	\$88,000.00	\$79,436.00	\$79,436.00	\$8,564.00	\$0.00	\$8,564.00	9.73%
01.300.091.5261.06.38	OWNERS LIABILITY INSURANCE	\$68,000.00	\$65,898.00	\$65,898.00	\$2,102.00	\$0.00	\$2,102.00	3.09%
01.300.091.5262.06.38	PROPERTY INSURANCE	\$196,000.00	\$203,996.24	\$203,996.24	(\$7,996.24)	\$0.00	(\$7,996.24)	-4.08%
01.300.091.5263.06.38	UNEMPLOYMENT DUA	\$35,000.00	\$15,896.01	\$15,896.01	\$19,103.99	\$4,103.99	\$15,000.00	42.86%
01.300.091.5266.06.38	EMPLOYER FSA (2020 CBA) EXPENS	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	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	\$3,975,500.00	\$3,873,895.42	\$3,873,895.42	\$101,604.58	(\$906.67)	\$102,511.25	2.58%

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01.300.093.2130.03.04	TECH SUPPORT SPECIALIST	\$192,932.85	\$104,671.92	\$104,671.92	\$88,260.93	\$88,260.93	\$0.00	0.00%
01.300.093.2130.05.23	EDUCATIONAL EQUIPT	\$20,000.00	\$53,200.00	\$53,200.00	(\$33,200.00)	\$998.00	(\$34,198.00)	-170.99%
01.300.093.2300.05.23	SOFTWARE	\$0.00	\$162.49	\$162.49	(\$162.49)	\$0.00	(\$162.49)	0.00%
01.300.093.2300.08.23	SUPPLIES	\$0.00	\$5,496.87	\$5,496.87	(\$5,496.87)	\$1,929.13	(\$7,426.00)	0.00%
01.300.093.2304.04.33	TRAINING IN SERVICE	\$0.00	\$499.00	\$499.00	(\$499.00)	\$0.00	(\$499.00)	0.00%
01.300.093.2430.05.23	SOFTWARE TECHNOLOGY	\$0.00	\$0.00	\$0.00	\$0.00	\$1,651.58	(\$1,651.58)	0.00%
01.300.093.2455.05.23	SOFTWARE	\$30,000.00	\$132,759.32	\$132,759.32	(\$102,759.32)	\$0.00	(\$102,759.32)	-342.53%
01.300.093.4130.04.15	TELEPHONE	\$19,000.00	\$34,530.95	\$34,530.95	(\$15,530.95)	\$307.26	(\$15,838.21)	-83.36%
01.300.093.4230.04.29	MAINTENANCE OF EQUIPMENT	\$4,000.00	\$9,499.10	\$9,499.10	(\$5,499.10)	\$0.00	(\$5,499.10)	-137.48%
	Dept: TECHNOLOGY LAB - 093	\$265,932.85	\$340,819.65	\$340,819.65	(\$74,886.80)	\$93,146.90	(\$168,033.70)	-63.19%
01.300.100.1435.04.36	LEGAL SERVICES	\$7,000.00	\$3,397.00	\$3,397.00	\$3,603.00	\$3,603.00	\$0.00	0.00%
01.300.100.2105.04.33	ASSOCIATION DUES	\$750.00	\$2,981.49	\$2,981.49	(\$2,231.49)	\$200.00	(\$2,431.49)	-324.20%
01.300.100.2106.06.37	RTI TRAINING	\$7,250.00	\$1,521.77	\$1,521.77	\$5,728.23	\$150.00	\$5,578.23	76.94%
01.300.100.2107.06.37	TRAVEL	\$1,000.00	\$653.56	\$653.56	\$346.44	\$892.90	(\$546.46)	-54.65%
01.300.100.2110.01.02	DIRECTOR OF STUDENT SERVICES	\$70,000.00	\$34,999.72	\$34,999.72	\$35,000.28	\$35,000.28	\$0.00	0.00%
01.300.100.2110.02.09	ADMINISTRATIVE ASST	\$35,238.08	\$19,284.28	\$19,284.28	\$15,953.80	\$15,953.80	\$0.00	0.00%
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	\$203.58	\$203.58	\$496.42	\$293.70	\$202.72	28.96%
01.300.100.4230.04.31	SOFTWARE LICENSES	\$7,900.00	\$3,345.47	\$3,345.47	\$4,554.53	\$0.00	\$4,554.53	57.65%
	Dept: SPECIAL EDUC ADMINISTRATION - 100	\$132,838.08	\$66,386.87	\$66,386.87	\$66,451.21	\$56,093.68	\$10,357.53	7.80%
01.300.102.2358.04.33	PROF DEVELOPMENT - CONSULTANT:	\$0.00	\$4,889.00	\$4,889.00	(\$4,889.00)	\$0.00	(\$4,889.00)	0.00%
	Dept: PROJECT GROW - 102	\$0.00	\$4,889.00	\$4,889.00	(\$4,889.00)	\$0.00	(\$4,889.00)	0.00%
01.300.103.2303.02.08	PARAPROFESSIONAL	\$0.00	\$18,724.76	\$18,724.76	(\$18,724.76)	\$13,731.44	(\$32,456.20)	0.00%
01.300.103.2305.01.03	TEACHER SALARIES	\$657,952.00	\$380,620.07	\$380,620.07	\$277,331.93	\$278,364.10	(\$1,032.17)	-0.16%
01.300.103.2330.03.08	PARAPROFESSIONAL	\$412,473.74	\$209,958.76	\$209,958.76	\$202,514.98	\$173,120.16	\$29,394.82	7.13%
01.300.103.2415.05.24	SUPPLIES/MATERIALS	\$1,100.00	\$949.37	\$949.37	\$150.63	\$0.00	\$150.63	13.69%
01.300.103.2420.05.24	EDUCATIONAL EQUIPT	\$5,000.00	\$4,372.56	\$4,372.56	\$627.44	\$0.00	\$627.44	12.55%
	Dept: LEARNING SUPPORT CENTER 1 SHS - 103	\$1,076,525.74	\$614,625.52	\$614,625.52	\$461,900.22	\$465,215.70	(\$3,315.48)	-0.31%
01.300.106.2130.05.24	EDUCATIONAL EQUIPMENT	\$500.00	\$442.86	\$442.86	\$57.14	\$0.00	\$57.14	11.43%
01.300.106.2305.01.03	TEACHER SALARIES	\$66,376.00	\$34,128.45	\$34,128.45	\$32,247.55	\$25,027.55	\$7,220.00	10.88%
01.300.106.2330.03.08	PARAPROFESSIONAL	\$0.00	\$4,594.86	\$4,594.86	(\$4,594.86)	\$0.00	(\$4,594.86)	0.00%
01.300.106.2415.05.24	SUPPLIES/MATERIALS	\$500.00	\$83.12	\$83.12	\$416.88	\$0.00	\$416.88	83.38%
01.300.106.4230.04.31	SOFTWARE LICENSES	\$12,000.00	\$10,754.74	\$10,754.74	\$1,245.26	\$0.00	\$1,245.26	10.38%
	Dept: INDIVIDUAL SERVICES PROGRAM - 106	\$79,376.00	\$50,004.03	\$50,004.03	\$29,371.97	\$25,027.55	\$4,344.42	5.47%
01.300.118.2305.01.03	TEACHER SALARIES	\$63,860.40	\$37,413.99	\$37,413.99	\$26,446.41	\$27,017.81	(\$571.40)	-0.89%
01.300.118.2415.05.24	SUPPLIES/MATERIALS	\$500.00	\$95.00	\$95.00	\$405.00	\$405.00	\$0.00	0.00%
	Dept: SPEECH - 118	\$64,360.40	\$37,508.99	\$37,508.99	\$26,851.41	\$27,422.81	(\$571.40)	-0.89%
01.300.121.2100.02.09	CLERICAL STAFF	\$51,035.95	\$30,057.25	\$30,057.25	\$20,978.70	\$20,978.70	\$0.00	0.00%
01.300.121.2110.05.24	SUPPLIES	\$250.00	\$154.86	\$154.86	\$95.14	\$83.74	\$11.40	4.56%
01.300.121.2415.04.36	EXTENDED YEAR SERVICES	\$37,000.00	\$39,929.39	\$39,929.39	(\$2,929.39)	\$0.00	(\$2,929.39)	-7.92%
01.300.121.2800.04.35	SPECIALIZED INSTRUCTION	\$25,000.00	\$10,793.60	\$10,793.60	\$14,206.40	\$13,493.61	\$712.79	2.85%
01.300.121.2800.04.36	THERAPY SERVICES	\$79,000.00	\$57,178.11	\$57,178.11	\$21,821.89	\$43,144.81	(\$21,322.92)	-26.99%
01.300.121.3200.04.11	NURSE SERVICES CONTRACTED	\$57,000.00	\$22,466.90	\$22,466.90	\$34,533.10	\$22,533.10	\$12,000.00	21.05%
	Dept: SUPPORT SERVICES - 121	\$249,285.95	\$160,580.11	\$160,580.11	\$88,705.84	\$100,233.96	(\$11,528.12)	-4.62%

Old Rochester Regional School District

FY24-25 APPROVED BUDGET

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☐ 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: 7/1/2024

To Date: 6/30/2025

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
01.300.124.2415.04.35	TUTORIAL SERVICES	\$8,000.00	\$13,840.89	\$13,840.89	(\$5,840.89)	\$2,000.36	(\$7,841.25)	-98.02%
	Dept: HOME TUTOR - 124	\$8,000.00	\$13,840.89	\$13,840.89	(\$5,840.89)	\$2,000.36	(\$7,841.25)	-98.02%
01.300.127.2420.05.24	EDUCATIONAL EQUIPT	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
01.300.127.2710.01.03	Social Worker HS	\$167,072.00	\$96,431.72	\$96,431.72	\$70,640.28	\$60,869.73	\$9,770.55	5.85%
01.300.127.2800.01.03	SCHOOL PSYCHOLOGIST HS	\$0.00	\$43,041.35	\$43,041.35	(\$43,041.35)	\$31,267.50	(\$74,308.85)	0.00%
01.300.127.2800.05.24	SUPPLIES	\$1,500.00	\$891.71	\$891.71	\$608.29	\$360.00	\$248.29	16.55%
01.300.127.2801.01.03	SCHOOL PSYCHOLOGIST	\$73,905.00	\$0.00	\$0.00	\$73,905.00	\$0.00	\$73,905.00	100.00%
	Dept: PSYCHOLOGICAL SERVICES - 127	\$242,977.00	\$140,364.78	\$140,364.78	\$102,612.22	\$92,497.23	\$10,114.99	4.16%
01.300.130.3300.03.12	TRANS/DRIVER	\$0.00	\$165.00	\$165.00	(\$165.00)	\$0.00	(\$165.00)	0.00%
01.300.130.3300.04.12	TRANS/INTEGRATED	\$91,200.00	\$39,635.46	\$39,635.46	\$51,564.54	\$21,166.48	\$30,398.06	33.33%
01.300.130.3300.04.14	TRANS/MCKINNEY VENTO	\$11,400.00	\$29,513.00	\$29,513.00	(\$18,113.00)	\$18,777.00	(\$36,890.00)	-323.60%
01.300.130.3300.06.14	TRANS/EXTRA CURRICULAR	\$20,520.00	\$5,471.00	\$5,471.00	\$15,049.00	\$15,049.00	\$0.00	0.00%
	Dept: SPED PUPIL TRANSPORTATION - 130	\$123,120.00	\$74,784.46	\$74,784.46	\$48,335.54	\$54,992.48	(\$6,656.94)	-5.41%
01.300.133.9300.04.13	Tuition to Non-Public Schools	\$6,400.00	\$0.00	\$0.00	\$6,400.00	\$0.00	\$6,400.00	100.00%
	Dept: SPED PROGRAM WITH OTHERS - 133	\$6,400.00	\$0.00	\$0.00	\$6,400.00	\$0.00	\$6,400.00	100.00%
01.300.500.8100.04.40	Debt Retirement/Sch Constructi	\$665,000.00	\$620,000.00	\$620,000.00	\$45,000.00	\$0.00	\$45,000.00	6.77%
01.300.500.8100.04.41	Debt Retirement/Sch Constructi	(\$26,521.00)	(\$26,521.00)	(\$26,521.00)	\$0.00	\$0.00	\$0.00	0.00%
01.300.500.8200.04.40	Debt Service/Sch Construction	\$22,966.00	\$12,400.00	\$12,400.00	\$10,566.00	\$0.00	\$10,566.00	46.01%
	Dept: DEBT SERV CAPITAL SHORT TERM - 500	\$661,445.00	\$605,879.00	\$605,879.00	\$55,566.00	\$0.00	\$55,566.00	8.40%
01.301.004.5150.01.36	Professional Salaries - Retire	\$0.00	\$0.00	\$0.00	\$0.00	\$17,917.00	(\$17,917.00)	0.00%
	Dept: SUPERINTENDENTS OFFICE - 004	\$0.00	\$0.00	\$0.00	\$0.00	\$17,917.00	(\$17,917.00)	0.00%
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%
01.301.007.2203.05.22	SUPPLIES GENERAL SCHOOL JHS	\$0.00	\$4,688.64	\$4,688.64	(\$4,688.64)	\$1,494.40	(\$6,183.04)	0.00%
01.301.007.2208.05.22	POSTAGE JHS	\$0.00	\$2,332.16	\$2,332.16	(\$2,332.16)	\$210.72	(\$2,542.88)	0.00%
01.301.007.2210.01.02	PRINCIPAL JHS	\$137,706.62	\$104,863.00	\$104,863.00	\$32,843.62	\$31,459.00	\$1,384.62	1.01%
01.301.007.2210.02.09	PRINCIPAL SECRETARY	\$108,933.70	\$75,021.60	\$75,021.60	\$33,912.10	\$31,412.10	\$2,500.00	2.29%
01.301.007.2210.04.22	PRINTING SERVICES JHS	\$2,500.00	\$1,511.19	\$1,511.19	\$988.81	\$0.00	\$988.81	39.55%
01.301.007.2210.04.33	ASSOCIATION DUES JHS	\$1,350.00	\$698.00	\$698.00	\$652.00	\$0.00	\$652.00	48.30%
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	\$1,345.93	\$1,345.93	\$3,554.07	\$0.00	\$3,554.07	72.53%
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	\$0.00	\$0.00	\$7,500.00	\$0.00	\$7,500.00	100.00%
01.301.007.2210.05.26	POSTAGE	\$3,100.00	\$0.00	\$0.00	\$3,100.00	\$0.00	\$3,100.00	100.00%
01.301.007.2210.06.33	IN SERVICE JHS	\$750.00	\$825.00	\$825.00	(\$75.00)	\$0.00	(\$75.00)	-10.00%
01.301.007.2210.06.37	TRAVEL/CONFERENCES	\$3,600.00	\$2,239.45	\$2,239.45	\$1,360.55	\$376.14	\$984.41	27.34%
01.301.007.2211.04.33	PROFESSIONAL BOOKS JHS	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	100.00%
01.301.007.2211.05.22	SUPPLIES-COPYING	\$0.00	\$2,674.30	\$2,674.30	(\$2,674.30)	\$893.48	(\$3,567.78)	0.00%
01.301.007.2231.01.02	MS ASST PRINCIPAL	\$127,587.13	\$97,143.01	\$97,143.01	\$30,444.12	\$30,642.99	(\$198.87)	-0.16%
01.301.007.2250.05.22	PRINCIPALS TECHNOLOGY	\$1,300.00	\$456.30	\$456.30	\$843.70	\$261.70	\$582.00	44.77%
01.301.007.2330.02.08	AIDES SUPERVISORY JHS	\$13,441.50	\$10,293.40	\$10,293.40	\$3,148.10	\$3,087.97	\$60.13	0.45%
01.301.007.2356.05.23	PROFESSIONAL DEVELOPMENT	\$10,790.00	\$244.00	\$244.00	\$10,546.00	\$0.00	\$10,546.00	97.74%
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	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	100.00%
01.301.007.5300.04.28	COPIER RENTAL	\$8,400.00	\$6,276.51	\$6,276.51	\$2,123.49	\$697.39	\$1,426.10	16.98%
	Dept: SCHOOL ADMINISTRATION - 007	\$487,608.95	\$361,362.49	\$361,362.49	\$126,246.46	\$100,535.89	\$25,710.57	5.27%

Old Rochester Regional School District

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From Date: 7/1/2024

To Date: 6/30/2025

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
01.301.010.2324.01.34	LONG TERM SUBS JHS - PROFESSIO	\$0.00	\$22,438.78	\$22,438.78	(\$22,438.78)	\$0.00	(\$22,438.78)	0.00%
01.301.010.2324.03.34	LONG TERM SUBS JHS - OTHER	\$30,000.00	\$0.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	100.00%
01.301.010.2325.03.34	SUBSTITUTES - JHS	\$50,000.00	\$46,522.80	\$46,522.80	\$3,477.20	\$0.00	\$3,477.20	6.95%
01.301.010.2356.04.03	TUITION REIMBURSEMENT JHS	\$10,000.00	\$2,822.10	\$2,822.10	\$7,177.90	\$3,220.15	\$3,957.75	39.58%
01.301.010.2356.06.37	TRAVEL/CONFERENCES JHS	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
	Dept: PRESCHOOL - 010	\$90,500.00	\$71,783.68	\$71,783.68	\$18,716.32	\$3,220.15	\$15,496.17	17.12%
01.301.016.2305.01.03	TEACHER SALARIES JHS	\$97,796.00	\$56,420.85	\$56,420.85	\$41,375.15	\$41,375.15	\$0.00	0.00%
01.301.016.2415.05.23	SUPPLIES/MATERIALS JHS	\$3,250.00	\$2,427.39	\$2,427.39	\$822.61	\$0.00	\$822.61	25.31%
	Dept: ART - 016	\$101,046.00	\$58,848.24	\$58,848.24	\$42,197.76	\$41,375.15	\$822.61	0.81%
01.301.024.2305.01.03	TEACHERS	\$10,341.50	\$0.00	\$0.00	\$10,341.50	\$0.00	\$10,341.50	100.00%
01.301.024.2415.05.23	SUPPLIES/MATERIALS JHS	\$3,250.00	\$10.74	\$10.74	\$3,239.26	\$0.00	\$3,239.26	99.67%
	Dept: ELL PROGRAM - 024	\$13,591.50	\$10.74	\$10.74	\$13,580.76	\$0.00	\$13,580.76	99.92%
01.301.025.2305.01.03	TEACHER SALARIES JHS	\$614,111.00	\$349,427.17	\$349,427.17	\$264,683.83	\$255,826.70	\$8,857.13	1.44%
01.301.025.2415.05.23	SUPPLIES JHS	\$3,250.00	\$767.82	\$767.82	\$2,482.18	\$0.00	\$2,482.18	76.37%
	Dept: ENGLISH - 025	\$617,361.00	\$350,194.99	\$350,194.99	\$267,166.01	\$255,826.70	\$11,339.31	1.84%
01.301.027.2305.01.03	TEACHER SALARIES JHS	\$320,200.00	\$183,057.54	\$183,057.54	\$137,142.46	\$133,822.90	\$3,319.56	1.04%
01.301.027.2415.05.23	SUPPLIES JHS	\$3,250.00	\$843.80	\$843.80	\$2,406.20	\$0.00	\$2,406.20	74.04%
	Dept: WORLD LANGUAGES - 027	\$323,450.00	\$183,901.34	\$183,901.34	\$139,548.66	\$133,822.90	\$5,725.76	1.77%
01.301.028.2710.01.03	COUNSELORS JHS	\$205,053.00	\$119,992.55	\$119,992.55	\$85,060.45	\$85,586.83	(\$526.38)	-0.26%
01.301.028.2710.05.23	SUPPLIES JHS	\$3,250.00	\$104.80	\$104.80	\$3,145.20	\$0.00	\$3,145.20	96.78%
01.301.028.4230.04.29	MAINTENANCE OF EQUIPMENT JHS	\$0.00	\$88.87	\$88.87	(\$88.87)	\$86.13	(\$175.00)	0.00%
	Dept: GUIDANCE - 028	\$208,303.00	\$120,186.22	\$120,186.22	\$88,116.78	\$85,672.96	\$2,443.82	1.17%
01.301.037.2305.01.03	TEACHER SALARIES JHS	\$432,489.00	\$244,009.05	\$244,009.05	\$188,479.95	\$178,939.88	\$9,540.07	2.21%
01.301.037.2415.05.23	SUPPLIES JHS	\$3,250.00	\$2,677.23	\$2,677.23	\$572.77	\$0.00	\$572.77	17.62%
	Dept: MATHEMATICS - 037	\$435,739.00	\$246,686.28	\$246,686.28	\$189,052.72	\$178,939.88	\$10,112.84	2.32%
01.301.040.2340.01.03	LIBRARIAN JHS	\$109,063.00	\$63,505.94	\$63,505.94	\$45,557.06	\$46,142.05	(\$584.99)	-0.54%
01.301.040.2340.05.23	SUPPLIES JHS	\$0.00	\$4,957.61	\$4,957.61	(\$4,957.61)	\$126.37	(\$5,083.98)	0.00%
01.301.040.2415.05.23	SUPPLIES - JHS LIBRARY	\$3,250.00	\$0.00	\$0.00	\$3,250.00	\$0.00	\$3,250.00	100.00%
01.301.040.2415.06.33	ASSOCIATION DUES JHS	\$0.00	\$339.00	\$339.00	(\$339.00)	\$0.00	(\$339.00)	0.00%
01.301.040.4230.04.29	MAINTENANCE OF EQUIPMENT JHS	\$0.00	\$1,188.00	\$1,188.00	(\$1,188.00)	\$0.00	(\$1,188.00)	0.00%
	Dept: MEDIA SERVICES - 040	\$112,313.00	\$69,990.55	\$69,990.55	\$42,322.45	\$46,268.42	(\$3,945.97)	-3.51%
01.301.043.2104.03.09	ACCOMPANIST JHS	\$500.00	\$150.00	\$150.00	\$350.00	\$350.00	\$0.00	0.00%
01.301.043.2305.01.03	TEACHER SALARIES JHS	\$191,097.00	\$110,733.14	\$110,733.14	\$80,363.86	\$80,848.80	(\$484.94)	-0.25%
01.301.043.2309.04.33	PROFESSIONAL ASSOC/DUES JHS	\$0.00	\$148.00	\$148.00	(\$148.00)	\$0.00	(\$148.00)	0.00%
01.301.043.2430.05.23	Supplies	\$3,250.00	\$2,757.16	\$2,757.16	\$492.84	\$431.86	\$60.98	1.88%
01.301.043.4230.04.29	MAINTENANCE OF EQUIPMENT JHS	\$0.00	\$1,564.94	\$1,564.94	(\$1,564.94)	\$1,387.06	(\$2,952.00)	0.00%
	Dept: MUSIC - 043	\$194,847.00	\$115,353.24	\$115,353.24	\$79,493.76	\$83,017.72	(\$3,523.96)	-1.81%
01.301.049.2305.01.03	TEACHER SALARIES JHS	\$280,397.00	\$151,605.87	\$151,605.87	\$128,791.13	\$110,753.35	\$18,037.78	6.43%
01.301.049.2430.05.23	Supplies	\$3,250.00	\$2,668.17	\$2,668.17	\$581.83	\$0.00	\$581.83	17.90%
	Dept: PHYSICAL EDUCATION - 049	\$283,647.00	\$154,274.04	\$154,274.04	\$129,372.96	\$110,753.35	\$18,619.61	6.56%

Old Rochester Regional School District

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From Date: 7/1/2024

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Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
01.301.052.2305.01.03	TEACHER SALARIES JHS	\$573,060.00	\$325,827.30	\$325,827.30	\$247,232.70	\$238,939.70	\$8,293.00	1.45%
01.301.052.2307.06.37	TRAVEL AND CONFERENCES JHS	\$0.00	\$43.96	\$43.96	(\$43.96)	\$0.00	(\$43.96)	0.00%
01.301.052.2415.05.23	PHYSICAL SUPPLIES JHS	\$3,250.00	\$4,407.66	\$4,407.66	(\$1,157.66)	\$0.00	(\$1,157.66)	-35.62%
	Dept: SCIENCE-TECHNOLOGY PROGRAM - 052	\$576,310.00	\$330,278.92	\$330,278.92	\$246,031.08	\$238,939.70	\$7,091.38	1.23%
01.301.055.2300.05.23	SUPPLIES JHS	\$0.00	\$0.00	\$0.00	\$0.00	\$1,803.87	(\$1,803.87)	0.00%
01.301.055.2305.01.03	TEACHER SALARIES JHS	\$300,773.00	\$217,088.26	\$217,088.26	\$83,684.74	\$158,403.99	(\$74,719.25)	-24.84%
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	\$304,023.00	\$218,406.94	\$218,406.94	\$85,616.06	\$160,207.86	(\$74,591.80)	-24.53%
01.301.058.3520.01.04	SUPERVISION JHS	\$14,379.00	\$0.00	\$0.00	\$14,379.00	\$1,409.00	\$12,970.00	90.20%
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%
01.301.058.3522.06.36	ACADEMIC COMPETITION JHS	\$0.00	\$0.00	\$0.00	\$0.00	\$1,200.00	(\$1,200.00)	0.00%
	Dept: EXTRA CURRICULAR - 058	\$17,629.00	\$0.00	\$0.00	\$17,629.00	\$2,609.00	\$15,020.00	85.20%
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	\$6,420.78	\$6,420.78	\$1,079.22	\$0.00	\$1,079.22	14.39%
01.301.070.3510.05.23	SUPPLIES JHS	\$3,250.00	\$1,104.43	\$1,104.43	\$2,145.57	\$0.00	\$2,145.57	66.02%
	Dept: ATHLETICS - 070	\$13,250.00	\$7,525.21	\$7,525.21	\$5,724.79	\$0.00	\$5,724.79	43.21%
01.301.076.3200.01.11	NURSE JHS	\$104,403.00	\$61,447.50	\$61,447.50	\$42,955.50	\$44,170.50	(\$1,215.00)	-1.16%
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	\$1,981.77	\$1,981.77	\$1,268.23	\$79.16	\$1,189.07	36.59%
	Dept: HEALTH SERVICES - 076	\$109,153.00	\$63,429.27	\$63,429.27	\$45,723.73	\$45,583.66	\$140.07	0.13%
01.301.085.2305.01.03	HOMEWORK CLUB INSTRUCTOR JHS	\$2,400.00	\$0.00	\$0.00	\$2,400.00	\$0.00	\$2,400.00	100.00%
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	\$900.00	\$900.00	\$5,100.00	\$0.00	\$5,100.00	85.00%
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	\$8,850.00	\$8,850.00	\$15,250.00	\$750.00	\$14,500.00	60.17%
01.301.088.4110.03.10	CUSTODIAL (NIGHT) JHS	\$153,898.00	\$116,478.00	\$116,478.00	\$37,420.00	\$34,943.76	\$2,476.24	1.61%
	Dept: OPERATION & MAINTENANCE - 088	\$153,898.00	\$116,478.00	\$116,478.00	\$37,420.00	\$34,943.76	\$2,476.24	1.61%
01.301.093.2300.05.23	SOFTWARE JHS	\$30,000.00	\$3,165.00	\$3,165.00	\$26,835.00	\$4,699.98	\$22,135.02	73.78%
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	\$80,000.00	\$3,745.00	\$3,745.00	\$76,255.00	\$0.00	\$76,255.00	95.32%
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	\$1,152.00	\$1,152.00	\$2,848.00	\$0.00	\$2,848.00	71.20%
	Dept: TECHNOLOGY LAB - 093	\$124,000.00	\$8,062.00	\$8,062.00	\$115,938.00	\$4,699.98	\$111,238.02	89.71%
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%
	Dept: LEARNING SUPPORT CENTER 1 SHS - 103	\$1,200.00	\$0.00	\$0.00	\$1,200.00	\$0.00	\$1,200.00	100.00%
01.301.109.2303.02.08	PARAPROFESSIONAL	\$0.00	\$17,165.66	\$17,165.66	(\$17,165.66)	\$12,588.12	(\$29,753.78)	0.00%
01.301.109.2305.01.03	TEACHER SALARY JHS	\$397,568.00	\$224,555.25	\$224,555.25	\$173,012.75	\$164,673.75	\$8,339.00	2.10%
01.301.109.2315.05.24	SUPPLIES JHS	\$100.00	\$53.20	\$53.20	\$46.80	\$0.00	\$46.80	46.80%
01.301.109.2330.03.08	PARAPROFESSIONAL JHS	\$143,397.84	\$73,446.22	\$73,446.22	\$69,951.62	\$51,140.82	\$18,810.80	13.12%
	Dept: LEARNING SUPPORT CENTER 2 JHS - 109	\$541,065.84	\$315,220.33	\$315,220.33	\$225,845.51	\$228,402.69	(\$2,557.18)	-0.47%

Old Rochester Regional School District

FY24-25 APPROVED BUDGET

From Date: 7/1/2024

To Date: 6/30/2025

Fiscal Year: 2024-2025

☐ 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
01.301.112.2303.02.08	PARAPROFESSIONAL	\$0.00	\$3,557.96	\$3,557.96	(\$3,557.96)	\$9,784.39	(\$13,342.35)	0.00%
01.301.112.2305.01.03	TEACHER SALARY JHS	\$148,731.00	\$107,532.75	\$107,532.75	\$41,198.25	\$78,857.25	(\$37,659.00)	-25.32%
01.301.112.2315.05.24	SUPPLIES JHS	\$200.00	\$219.78	\$219.78	(\$19.78)	\$0.00	(\$19.78)	-9.89%
01.301.112.2330.03.08	PARAPROFESSIONAL JHS	\$118,015.88	\$96,897.15	\$96,897.15	\$21,118.73	\$66,770.22	(\$45,651.49)	-38.68%
	Dept: INDIVIDUAL SERVICES PROGRAM JHS - 112	\$266,946.88	\$208,207.64	\$208,207.64	\$58,739.24	\$155,411.86	(\$96,672.62)	-36.21%
01.301.118.2305.01.03	TEACHER SALARY JHS	\$42,573.60	\$24,561.75	\$24,561.75	\$18,011.85	\$18,011.89	(\$0.04)	0.00%
01.301.118.2330.03.08	PARAPROFESSIONAL JHS	\$0.00	\$2,856.86	\$2,856.86	(\$2,856.86)	\$0.00	(\$2,856.86)	0.00%
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	\$42,773.60	\$27,418.61	\$27,418.61	\$15,354.99	\$18,011.89	(\$2,656.90)	-6.21%
01.301.121.2110.02.09	CLERICAL STAFF JHS	\$43,662.30	\$24,717.75	\$24,717.75	\$18,944.55	\$18,126.45	\$818.10	1.87%
	Dept: SUPPORT SERVICES - 121	\$43,662.30	\$24,717.75	\$24,717.75	\$18,944.55	\$18,126.45	\$818.10	1.87%
01.301.127.2710.01.03	SOCIAL WORKER JHS	\$195,442.00	\$94,714.65	\$94,714.65	\$100,727.35	\$69,457.35	\$31,270.00	16.00%
	Dept: PSYCHOLOGICAL SERVICES - 127	\$195,442.00	\$94,714.65	\$94,714.65	\$100,727.35	\$69,457.35	\$31,270.00	16.00%
Grand Total:		\$21,563,474.00	\$14,487,607.48	\$14,487,607.48	\$7,075,866.52	\$6,762,912.11	\$312,954.41	1.45%

End of Report

OLD ROCHESTER REGIONAL SCHOOL DISTRICT VOUCHER

Voucher No: 1063

Voucher Date: 02/25/2025

Prepared By:

Cheryl

Printed: 02/25/2025 11:11:11 AM

OLD ROCHESTER REGIONAL SCHOOL DISTRICT is hereby authorized to draw warrants against OLD ROCHESTER REGIONAL SCHOOL DISTRICT funds for the sum of \$91,085.21 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2024 to June 30, 2025 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

Howard B...

Michelle Smith

Chairperson

April Nye

Vice-Chairperson

Margaret McSweeney

School Committee Member

Matthew Monteiro

School Committee Member

Joseph Pires

School Committee Member

James Muse

School Committee Member

Frances Kearns

School Committee Member

Robin Rounseville

School Committee Member

Rosemary Bowman

School Committee Member

OLD ROCHESTER REGIONAL SCHOOL DISTRICT

Fund		Amount
01	GENERAL FUND	\$48,177.32
10	ORR SCHOOL LUNCH FUND	\$50.90
25	FY25 FEDERAL GRANTS	\$1,000.00
35	FY25 STATE GRANTS	\$161.40
51	REVOLVING - ATHLETICS HS	\$41,570.50
60	REVOLVING - PROJECT GROW	\$46.50

Voucher No: 1063**Voucher Date: 02/25/2025**

Fund		Amount
62	REVOLVING - JHS PRINCIPAL'S ACCOUNT	\$78.59
		\$91,085.21

OLD ROCHESTER REGIONAL SCHOOL DISTRICT VOUCHER

Voucher No: 1064

Voucher Date: 02/27/2025

Prepared By:

Cheryl

Printed: 02/27/2025 12:45:59 PM

OLD ROCHESTER REGIONAL SCHOOL DISTRICT is hereby authorized to draw warrants against OLD ROCHESTER REGIONAL SCHOOL DISTRICT funds for the sum of \$11,126.89 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2024 to June 30, 2025 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

Howard Barber

Michelle Smith

Chairperson

April Nye

Vice-Chairperson

Margaret McSweeney

School Committee Member

Matthew Monteiro

School Committee Member

Joseph Pires

School Committee Member

James Muse

School Committee Member

Frances Kearns

School Committee Member

Robin Rounseville

School Committee Member

Rosemary Bowman

School Committee Member

OLD ROCHESTER REGIONAL SCHOOL DISTRICT

Fund		Amount
01	GENERAL FUND	\$9,594.53
25	FY25 FEDERAL GRANTS	\$375.00
51	REVOLVING - ATHLETICS HS	\$844.20
62	REVOLVING - JHS PRINCIPAL'S ACCOUNT	\$313.16

Voucher No: 1064

Voucher Date: 02/27/2025

Fund

Amount

\$11,126.89

OLD ROCHESTER REGIONAL SCHOOL DISTRICT VOUCHER

Voucher No: 1065

Voucher Date: 02/27/2025

Prepared By:

Cheryl

Printed: 02/27/2025 02:31:08 PM

OLD ROCHESTER REGIONAL SCHOOL DISTRICT is hereby authorized to draw warrants against OLD ROCHESTER REGIONAL SCHOOL DISTRICT funds for the sum of \$53,027.86 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2024 to June 30, 2025 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

Howard Barber

Michelle Smith

Chairperson

April Nye

Vice-Chairperson

Margaret McSweeney

School Committee Member

Matthew Monteiro

School Committee Member

Joseph Pires

School Committee Member

James Muse

School Committee Member

Frances Kearns

School Committee Member

Robin Rounseville

School Committee Member

Rosemary Bowman

School Committee Member

OLD ROCHESTER REGIONAL SCHOOL DISTRICT

Fund

01

GENERAL FUND

Amount

\$53,027.86

\$53,027.86

OLD ROCHESTER REGIONAL SCHOOL DISTRICT VOUCHER

Voucher No: 1066

Voucher Date: 02/27/2025

Prepared By:

Cheryl

Printed: 02/27/2025 02:46:42 PM

OLD ROCHESTER REGIONAL SCHOOL DISTRICT is hereby authorized to draw warrants against OLD ROCHESTER REGIONAL SCHOOL DISTRICT funds for the sum of \$254,006.04 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2024 to June 30, 2025 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

Howard Bailey

Michelle Smith

Chairperson

April Nye

Vice-Chairperson

Margaret McSweeney

School Committee Member

Matthew Monteiro

School Committee Member

Joseph Pires

School Committee Member

James Muse

School Committee Member

Frances Kearns

School Committee Member

Robin Rounseville

School Committee Member

Rosemary Bowman

School Committee Member

OLD ROCHESTER REGIONAL SCHOOL DISTRICT

Fund

01

GENERAL FUND

Amount

\$254,006.04

\$254,006.04

OLD ROCHESTER REGIONAL SCHOOL DISTRICT VOUCHER

Voucher No: 1067

Voucher Date: 02/28/2025

Prepared By:

Cheryl

Printed: 02/28/2025 11:40:48 AM

OLD ROCHESTER REGIONAL SCHOOL DISTRICT is hereby authorized to draw warrants against OLD ROCHESTER REGIONAL SCHOOL DISTRICT funds for the sum of \$1,697.34 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2024 to June 30, 2025 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

Howard Baul

Michelle Smith

Chairperson

April Nye

Vice-Chairperson

Margaret McSweeney

School Committee Member

Matthew Monteiro

School Committee Member

Joseph Pires

School Committee Member

James Muse

School Committee Member

Frances Kearns

School Committee Member

Robin Rounseville

School Committee Member

Rosemary Bowman

School Committee Member

OLD ROCHESTER REGIONAL SCHOOL DISTRICT

Fund

01

GENERAL FUND

Amount

\$1,697.34

\$1,697.34

OLD ROCHESTER REGIONAL SCHOOL DISTRICT VOUCHER

Voucher No: 1068

Voucher Date: 03/03/2025

Prepared By:

Cheryl

Printed: 03/03/2025 09:37:55 AM

OLD ROCHESTER REGIONAL SCHOOL DISTRICT is hereby authorized to draw warrants against OLD ROCHESTER REGIONAL SCHOOL DISTRICT funds for the sum of \$6,968.42 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2024 to June 30, 2025 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

Howard Beebe

Michelle Smith

Chairperson

April Nye

Vice-Chairperson

Margaret McSweeney

School Committee Member

Matthew Monteiro

School Committee Member

Joseph Pires

School Committee Member

James Muse

School Committee Member

Frances Kearns

School Committee Member

Robin Rounseville

School Committee Member

Rosemary Bowman

School Committee Member

OLD ROCHESTER REGIONAL SCHOOL DISTRICT

Fund	Amount
01 GENERAL FUND	\$6,968.42
	\$6,968.42

OLD ROCHESTER REGIONAL SCHOOL DISTRICT VOUCHER

Voucher No: 1069

Voucher Date: 03/05/2025

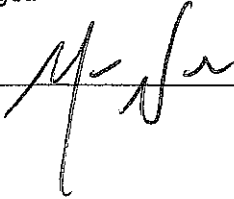
Prepared By:

Cheryl

Printed: 03/05/2025 10:18:42 AM

OLD ROCHESTER REGIONAL SCHOOL DISTRICT is hereby authorized to draw warrants against OLD ROCHESTER REGIONAL SCHOOL DISTRICT funds for the sum of \$15,062.84 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2024 to June 30, 2025 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.



Michelle Smith

Chairperson

April Nye

Vice-Chairperson

Margaret McSweeney

School Committee Member

Matthew Monteiro

School Committee Member

Joseph Pires

School Committee Member

James Muse

School Committee Member

Frances Kearns

School Committee Member

Robin Rounseville

School Committee Member

Rosemary Bowman

School Committee Member

OLD ROCHESTER REGIONAL SCHOOL DISTRICT

Fund

89

ORR AGENCY ACCOUNTS

Amount

\$15,062.84

\$15,062.84

OLD ROCHESTER REGIONAL SCHOOL DISTRICT VOUCHER

Voucher No: 1071

Voucher Date: 03/12/2025

Prepared By:

Cheryl

Printed: 03/12/2025 12:07:50 PM

OLD ROCHESTER REGIONAL SCHOOL DISTRICT is hereby authorized to draw warrants against OLD ROCHESTER REGIONAL SCHOOL DISTRICT funds for the sum of \$295,891.48 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2024 to June 30, 2025 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

Howard Bark

Michelle Smith

Chairperson

April Nye

Vice-Chairperson

Margaret McSweeney

School Committee Member

Matthew Monteiro

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Joseph Pires

School Committee Member

James Muse

School Committee Member

Frances Kearns

School Committee Member

Robin Rounseville

School Committee Member

Rosemary Bowman

School Committee Member

OLD ROCHESTER REGIONAL SCHOOL DISTRICT

Fund		Amount
01	GENERAL FUND	\$259,810.08
10	ORR SCHOOL LUNCH FUND	\$21,185.69
25	FY25 FEDERAL GRANTS	\$1,914.98
30	ORR CAPITAL PROJECTS FUND	\$4,600.00
35	FY25 STATE GRANTS	\$500.00
51	REVOLVING - ATHLETICS HS	\$1,006.00

Voucher No: 1071**Voucher Date: 03/12/2025**

Fund		Amount
59	REVOLVING - PRE-SCHOOL	\$61.03
60	REVOLVING - PROJECT GROW	\$5,000.00
62	REVOLVING - JHS PRINCIPAL'S ACCOUNT	\$1,813.70
		\$295,891.48



Old Rochester Regional School District Massachusetts Superintendency Union #55

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

Food Service Director's Report: March 2025
ORR JR/SR HS

Directors Update:

- Meal participation continues to grow strong.
- Starting the process of procuring foods for the upcoming school year.
- Bulldog Café is looking for per diem help. If you are looking for a flexible and rewarding part time job – this may be the opportunity for you. Contact Jill Henesey for more details.

Students Receiving Free and Reduced Meals:								
Free:					241		23 %	
Reduced:					35		3 %	
Student Meal Participation								
SY 24					SY 25			
	Breakfast Counts	%	Lunch Counts	%	Breakfast Counts	%	Lunch Counts	%
August	70	3%	1,200	59%	119	4 %	1,295	63 %
September	2,193	11%	11,862	60%	2,115	11 %	13,153	73 %
October	2,636	13%	14,721	71%	3,461	16 %	15,775	73 %
November	2,065	12%	11,940	72%	2,704	16 %	11,226	68 %
December	1,872	12%	10,404	72%	2,465	17 %	9,853	73 %
January	2,520	12%	13,932	68%	3,289	16 %	13,855	73 %
February	1,860	13%	10,293	72%	2,276	16 %	10,324	72 %
March	2,719	14%	13,543	69%				
April	2,271	14%	11,775	73%				
May	3,241	15%	14,252	66%				
June	545	22%	1,672	35%				

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: March 2025

Jr/Sr High Schools (Main Campus)

- Preparing fields for Spring sports.
- Stage 1 of digital radio communications integration completed.
- Repaired kitchen steamer.
- Repaired/conducted preventative maintenance on all facility equipment and machinery.

Sincerely,

Gene Jones

Director of Facilities

Office: 508-998-3724 x1954 Cell: 508-509-6763

E-Mail: eugenejones@oldrochester.org

#WEareOR



Superintendent's Newsletter

February 2025

Message of the Month

Dear School Community,

I hope that our students and their families enjoyed the recent school vacation in February. Although winter is still here - we are starting to see signs that spring is just around the corner. I know that our faculty, staff members, and students are looking forward to warmer days and more opportunities to spend time outside.

During the past month our students have continued to shine in their classrooms, extra-curricular activities, and in athletics. We are excited about the teaching and learning that will happen in the month ahead.

It is also important to note that we are currently in budget development season. The school department is working hard to develop school budgets for the 2025-2026 school year that meet our students needs, in a challenging financial climate.

It is my hope that the updates and information shared in this month's newsletter are helpful and informative for our families.

Thank you for your ongoing support and educational partnership.

Michael S. Nelson
Superintendent of Schools

National School Resource Officer Appreciation Day was February 15th!

We thank Officer Lima, Officer Myers, Officer Tracy and Norman for their on-going support of our students and staff!

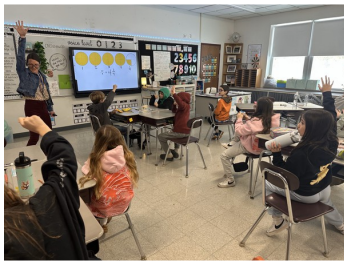


Dr. Fedorowicz, Officer Myers and Superintendent Nelson



Officer Tracy, Norman and Officer Lima

Pictures of Superintendent School Visits



Ms. Mare's 4th Grade Class



Ms. Williams' 2nd Grade Class



Ms. Anderson's Art Class

Office of Teaching and Learning

February 12th was Marion Occupational Day for Grade 5 and 6 students at Sippican Elementary School. This year, students had the exciting opportunity to meet with experts and explore careers in law enforcement, finance, marine science, engineering, surgery, speech and physical therapy, education, nursing, and more, thanks to the generosity of VASE parent volunteers and community members. Occupational Career Day was designed to be a meaningful and purposeful experience. Dr. Fedorowicz and Ms. Cunningham were also able to share their experiences in education and human resources, enjoying the opportunity to connect with students and discuss career pathways in these fields. It was incredible to see students engaged and inspired as they connected with professionals, asked thoughtful questions, and discovered new possibilities for their futures. A heartfelt thank you to VASE and all of our dedicated parent volunteers,

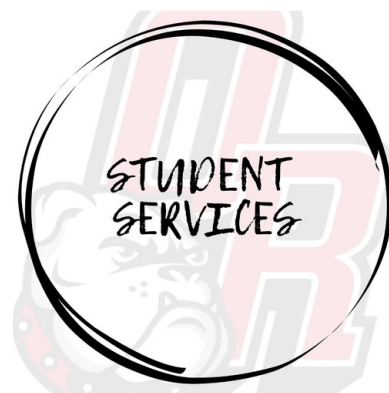


especially Ms. Hermenegildo, for making this event such a success. Your time and effort truly made a difference in creating a valuable learning experience for our students.

Sincerely,
Shari Fedorowicz
Assistant Superintendent of Teaching and Learning

Office of Student Services

The Old Rochester Regional School District & Superintendency Union #55 is pleased to continue their partnership with the Southeastern Massachusetts Educational Collaborative to provide Community Talks. The upcoming presentation titled, *The New IEP- A Session for Parents*, has been rescheduled for March 24, 2025 at 6:30pm via zoom. This event provides the opportunity to gain valuable insights into the new document and its contents, which can significantly impact your child's education. Click [here](#) to register. A zoom link will be sent to all registrants.



Cape Cod Challenger Club Bowling

Free bowling with the Challenger Club at Ryan Family Amusements in Buzzards Bay every Sunday in March (2nd, 9th, 16th, 23rd, 30th) from 1pm-2:30pm! Contact Andrew at andrew@capecodchallenger.org to register! All ages and abilities are welcome! To learn more about the Cape Cod Challenger Club's Mission, please visit their [website](#).

As we continue to roll out the new IEP this year, please use the link provided in the meeting invitation you receive to view the new document. If you have any questions, please contact Jaime Curley at jaimecurley@oldrochester.org or 508-758-2772, ext 1942.

Update Emergency Contacts in PowerSchool

It is extremely important for all of our schools to have the correct emergency contact information on file for each student. Be sure to update the emergency contacts for your student(s) in [PowerSchool](#). Please note - parents/guardians are automatically emergency contacts, so there is no need to check the box for yourself. Please add additional individuals for your student(s) and check the emergency contact box for them.



Caregiver's Professional Development Survey

As part of our Professional Development planning process, we invite you to provide your input to shape next year's Professional Development days for educators. This survey follows the District Strategic Plan, Vision 2028, and was developed with the collaboration of The Instructional Council Team, consisting of administrators and teachers. As we work toward preparing the 2025-2026 District-Wide Professional Development Plan, it is important to know the priorities of parents and guardians as we move forward. Your input is appreciated and valued as we begin looking at the next school year. [Please complete this short survey by March 7th.](#)



District Report Cards

Each year, the Massachusetts Department of Elementary and Secondary Education releases a report card for every school and district in the state. Similar to how a student's report card reflects their performance in various subjects, these school and district report cards are designed to provide families and the community with an overview of how schools are performing across different areas. The report cards highlight both the strengths of a school or district and areas that may require attention to ensure all students' needs are being met. [View district report cards here.](#)



Policy Updates

The Joint School Committee recently approved updates and revisions to the following policies:

[ADDA](#) - Background Checks

[ADDA-R](#) - DCJIS Model CORI Policy

[BDE](#) - Subcommittees of the School Committee

[BEDH](#) - Public Comment

[IJNDB-E-1](#) - Acceptable Use Elementary

[IJNBD-E-2](#) - Acceptable Use Secondary

[IJNBD-E-3](#) - Acceptable use Staff

[IJNDC](#) - Internet Publication

As always, the full policy manual is available [online here.](#)

Kindergarten Registration Open

Kindergarten registration is currently available for next school year! All Marion, Mattapoisett, and Rochester children who will reach the age of 5 before Sept. 1, 2025, are eligible to register to attend kindergarten at the elementary school in the town they reside in for the 2025-2026 school

year. A virtual Kindergarten Registration Information Session for all three elementary schools will be held on **February 5, 2025, at 6 p.m.** Here is the [zoom link to join the session](#). [Read more](#).



Project Grow Preschool Registration Open

All schools across the district are accepting Project GROW applications for the 2025-2026 school year. Project GROW offers high quality preschool education to Marion, Mattapoisett and Rochester children ages 3-5 years old, including children with special needs. If you are interested in learning more about Project GROW, please refer to the [Early Childhood Website](#). The link to the Project GROW application is [here](#).



Advertising Opportunity at ORR Campus

We are excited to launch our ORR Campus advertising opportunity! This opportunity allows businesses to advertise in visible locations on our campus while directly supporting our Bulldog Athletic Program. Please see the flyer below for more information or contact Chris Carrig at chris carrig@oldrochester.org.






ADVERTISE WITH US!

On-Campus Signs

- Your logo and information
- Visible to everyone entering campus
- Recurring annual buy option
- 4' x 8' Windscreen

Call or email for pricing and details!



 (508) 758 - 3745
  chris carrig@oldrochester.org

OLD ROCHESTER REGIONAL HS

2025-2026 School Calendar

The 2025-2026 School Calendar was approved by the Joint School Committee earlier this month. We are grateful for the feedback received from stakeholders and the school committees' collaboration to approve next year's calendar. [Click here](#) to view the calendar.

OLD ROCHESTER REGIONAL SCHOOL DISTRICT MASSACHUSETTS SCHOOL SUPERINTENDENT UNION #55 School Calendar 2025-2026																							
JULY						AUGUST						SEPTEMBER						OCTOBER					
M	T	W	T	F	SAT	M	T	W	T	F	SAT	M	T	W	T	F	SAT	M	T	W	T	F	SAT
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
25	26	27	28	29	30	31		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
17	18	19	20	21	22	23	24	25	26	27	28	29	30	31									
9/1 - Labor Day																							
9/2 - Early Dismissal for Students & Teachers																							
9/3 - Early Dismissal for Students & Teachers																							
OCTOBER						NOVEMBER						DECEMBER						JANUARY					
M	T	W	T	F	SAT	M	T	W	T	F	SAT	M	T	W	T	F	SAT	M	T	W	T	F	SAT
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
25	26	27	28	29	30	31		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
17	18	19	20	21	22	23	24	25	26	27	28	29	30	31									
10/1 - Columbus Day																							
10/2 - Early Dismissal for Students & Teachers																							
10/3 - Early Dismissal for Students & Teachers																							
NOVEMBER						DECEMBER						JANUARY						FEBRUARY					
M	T	W	T	F	SAT	M	T	W	T	F	SAT	M	T	W	T	F	SAT	M	T	W	T	F	SAT
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
25	26	27	28	29	30	31		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
17	18	19	20	21	22	23	24	25	26	27	28	29	30	31									
11/1 - Veterans Day																							
11/2 - Early Dismissal for Students & Teachers																							
11/3 - Early Dismissal for Students & Teachers																							
DECEMBER						JANUARY						FEBRUARY						MARCH					
M	T	W	T	F	SAT	M	T	W	T	F	SAT	M	T	W	T	F	SAT	M	T	W	T	F	SAT
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25	26	27	28	29	30	31		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
17	18	19	20	21	22	23	24	25	26	27	28	29	30	31									
12/1 - Christmas Eve																							
12/2 - Christmas Eve																							
12/3 - Christmas Eve																							
12/24 - Christmas Eve																							
12/25 - Christmas Day																							
12/26 - Christmas Day																							
JANUARY						FEBRUARY						MARCH						APRIL					
M	T	W	T	F	SAT	M	T	W	T	F	SAT	M	T	W	T	F	SAT	M	T	W	T	F	SAT
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17	18	19	20	21	22	23	24	25	26	27	28	29	30	31									
1/1 - New Year's Day																							
1/2 - Early Dismissal for Students & Teachers																							
1/3 - Early Dismissal for Students & Teachers																							
FEBRUARY						MARCH						APRIL						MAY					
M	T	W	T	F	SAT	M	T	W	T	F	SAT	M	T	W	T	F	SAT	M	T	W	T	F	SAT
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17	18	19	20	21	22	23	24	25	26	27	28	29	30	31									
2/1 - Presidents Day																							
2/2 - Early Dismissal for Students & Teachers																							
2/3 - Early Dismissal for Students & Teachers																							
MARCH						APRIL						MAY						JUNE					
M	T	W	T	F	SAT	M	T	W	T	F	SAT	M	T	W	T	F	SAT	M	T	W	T	F	SAT
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17	18	19	20	21	22	23	24	25	26	27	28	29	30	31									
3/1 - Spring Break																							
3/2 - Spring Break																							
3/3 - Spring Break																							
APRIL						MAY						JUNE						JULY					
M	T	W	T	F	SAT	M	T	W	T	F	SAT	M	T	W	T	F	SAT	M	T	W	T	F	SAT
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17	18	19	20	21	22	23	24	25	26	27	28	29	30	31									
4/1 - Good Friday																							
4/2 - Good Friday																							
4/3 - Good Friday																							
MAY						JUNE						JULY						AUGUST					
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17	18	19	20	21	22	23	24	25	26	27	28	29	30	31									
5/1 - Memorial Day																							
5/2 - Early Dismissal for Students & Teachers																							
5/3 - Early Dismissal for Students & Teachers																							
JUNE						JULY						AUGUST						SEPTEMBER					
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17	18	19	20	21	22	23	24	25	26	27	28	29	30	31									
6/1 - Juneteenth																							
6/2 - Early Dismissal for Students & Teachers																							
6/3 - Early Dismissal for Students & Teachers																							
JULY						AUGUST						SEPTEMBER						OCTOBER					
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7/1 - Labor Day																							
7/2 - Early Dismissal for Students & Teachers																							
7/3 - Early Dismissal for Students & Teachers																							
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8/1 - Labor Day																							
8/2 - Early Dismissal for Students & Teachers																							
8/3 - Early Dismissal for Students & Teachers																							
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9/1 - Labor Day																							
9/2 - Early Dismissal for Students & Teachers																							
9/3 - Early Dismissal for Students & Teachers																							
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10/2 - Early Dismissal for Students & Teachers																							
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17	18	19	20	21	22	23	24	25	26	27	28	29	30	31									
11/1 - Veterans Day																							
11/2 - Early Dismissal for Students & Teachers																							

In the School Community

Two talented artists from ORRHS are being celebrated for their artwork in the Emerging Young Artists and Designers 2025 Juried Exhibition. Works by juniors Alexis Barber and Dayvie

Zuckerman were among 103 entries chosen from 800 pieces submitted by high school students around New England. [Read more.](#)



During the week before February Vacation, all Junior High Latin and Spanish students celebrated World Language week by participating in various learning games and activities to recognize and honor a number of world cultures. [Read more.](#)



Old Hammondtown School also won a Feinstein Foundation Golden Ticket! Congratulations to 5th grader Thomas Cooney. OHS will receive \$5,000 and Thomas decided to donate the \$500 to the Breast Cancer Research Foundation to honor his "Yaya". [Read more.](#)



ORRHS senior Michael Hogan achieved a perfect score of 300 in a game of bowling at Wonder Bowl in New Bedford on Feb. 18 during school vacation. He rolled 12 consecutive strikes, a feat few bowlers accomplish, while his father, Jim Hogan, cheered him on and captured the final moments on video. [Read more.](#)



[Click here to view all the news across our schools!](#)

School Committee Happenings

Recently, our school committees have been working on the FY2026 budget proposals for each town. They have approved many grants and donations from organizations such as the Mattapoissett

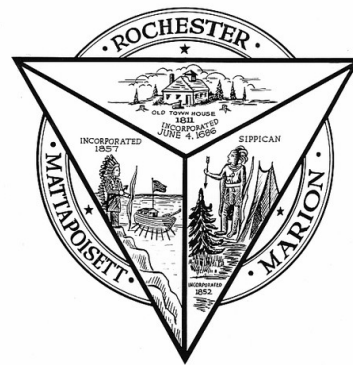
Land Trust, Cape Cod 5 and the Feinstein Foundation. [Click here for the complete schedule, meeting resources and minutes.](#) Upcoming meetings (subject to change):

March 11th - Marion School Committee

March 13th - Mattapoisett School Committee

March 20th - Rochester School Committee

March 27th - ORR School Committee



ORRconnect Mobile App

This mobile app allows families to receive targeted, real-time updates right at their fingertips regarding school happenings. Families can filter content, calendars and settings unique to one building or all.

Search ORRconnect in the app store or use the links from your mobile device.

[From your Apple Mobile Device](#)

[From your Android Mobile Device](#)



ORRconnect on Facebook

ORRconnect is also on Facebook!

[Like us on Facebook](#) to stay up-to-date with school happenings.

You can follow all of our schools on Facebook too!

[Center School](#)

[Old Hammondtown School](#)

[Rochester Memorial School](#)

[Sippican School](#)

[ORR Junior High School](#)

[ORR High School](#)



Community Information and Flyers

Flyers from throughout the Tri-Town are shared with families on our website on the Community page.



Michael S. Nelson, Superintendent

www.olderochester.org



Old Rochester Regional School District and Massachusetts Superintendency Union #55 proudly serves the students from Marion, Mattapoisett and Rochester. The mission of our school system is to inspire all students to think, to learn and to care.



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

Lauren Millette, M.Ed., M.C.
Assistant Principal

March 17, 2025

High School student enrollment, through 3/17/25: 631

Mental Health Awareness

The ORR Cares Club and the Knot OR Crochet Club held a craft night to raise awareness for local mental health.

Second Credit for Life Fair comes to ORRHS

We are proud to announce our second annual Credit for Life Fair at ORRHS. This year, Jim Curran of Cape Cod 5 will lead financial literacy education sessions for our juniors and our seniors. The seniors will additionally participate in our Credit for Life Fair on April 8th.

At the fair, students will choose their professions, are assigned monthly take-home salaries, then navigate online checkpoints to make "purchases" utilizing imaginary cash, credit, or saving all while visiting in person booths and benefiting from guidance and advice from in person volunteers. The goal? To learn to live within their budget while having fun!

Upcoming Dates:

March 21: AFS Exchange from Kansas

March 25-26: Grade 10 ELA MCAS

March 27: Last Day of Term 3

March 28: Financial Literacy Presentation for Seniors

April 2: Financial Literacy Presentation for Juniors

April 8: Credit For Life Fair for Seniors

April 17: Sullivan's Message sponsored by the Mattapoisett Police

Respectfully submitted,

Michael Cabot Devoll
Principal
Old Rochester Regional High School

**Old Rochester Regional Jr. High School
Principal's Report
March 27, 2025**

CURRENT ENROLLMENT:

Grade 7 - 209
Grade 8 - 198
TOTAL: 407

SCHOOL CHOICE:

Grade 7 - 9
Grade 8 - 17
TOTAL: 26

SCHOOLWIDE/COMMUNITY ACKNOWLEDGEMENT:

Congratulations to John Eilertsen, Sophia Meleo, Bridget Lee, Sophie Zhou and Mia DeRossi-Goldberg on their participation at the Southeastern Massachusetts Junior District Music Festival!

At the Choral Concert held on March 11, we honored the incredible career of Mrs. Angie Vaughn who has dedicated 27 years to inspiring young voices and fostering a love of music. Mrs. Vaughn's passion, dedication and impact will resonate for years to come. Mrs. Vaughn was thanked for her unwavering commitment and her legacy will sing on!

Big round of applause to all of the students who performed at the FORM Instrumental Concert on March 18. Fantastic performances by all!

In honor of March being Women History month, SAC (Student Affairs Committee) collected new and unopened baby items to support new moms through the United Way of New Bedford. Collections took place through March 24th - examples of items collected: diapers, onesies, blankets, bibs, pacifiers and more!

AFTERSCHOOL STUDENT ACTIVITIES OFFERED:

Jazz Band - Full Year (Director: Richard Laprise)
Student Affairs Committee - Full Year (Advisor: Lauren O'Brien)
GSA Club - Full Year - (Advisor: Julie Andrade)
Drama - (Advisor: KateFishmen/Beth Faria) Production: Murder on the 518

SPORTS:

Girls Soccer Clinic
Boys Soccer Clinic
Morning football games

Staff Ping Pong Tournament taking place - results will be forthcoming!

RECENT EVENTS:

02/28/25 Green Team field trip - Level 99

03/11/25 FORM Choral Concert took place - Mr. Coellner honored Ms. Angie Vaughn

03/12/25 National Latin Exam took place

03/18/25 FORM Instrumental Concerta took place

UPCOMING EVENTS:

3/28/25 1:00pm - School Choice Lottery taking place in Superintendent's Office

3/28,29,30/25 JHS Drama Production: "Murder on the 518"

4/3/25 Guest Clinician will join Mr. Laprise's band classes

4/15/25 6:30 -HS Auditorium - Night of Jazz

4/17/25 JHS - Grade 6 Parent Night

MCAS DATES:

ELA:	April 2 and 3
Math:	April 30 and May 1
STE:	May 7 and 8
Civics:	May 14 and 15

Respectfully Submitted,
Silas Coellner, Principal

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, 2024



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, 2024, 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, 2024, 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 25, 2025 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 25, 2025

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, 2024. 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 \$3.6 million.
- The District's total net position increased by approximately \$0.9 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 \$3.2 million, which is nearly \$1.0 million higher than the prior year.
- At the end of the current fiscal year, the unassigned fund balance for the general fund was 5.12% of the total general fund expenditures and the total general fund balance was approximately 5.23% 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	
	2024	2023
Assets		
Current and other assets	\$ 5,546,338	\$ 4,544,446
Capital assets, net	26,956,511	28,308,729
Total assets	32,502,849	32,853,175
Deferred Outflows of Financial Resources	5,017,857	4,616,482
Liabilities		
Current and other liabilities	2,329,393	2,324,297
Non-current liabilities	27,582,100	25,997,770
Total liabilities	29,911,493	28,322,067
Deferred Inflows of Financial Resources	4,049,167	6,448,077
Net Position		
Net investment in capital assets	26,056,511	26,252,981
Restricted	1,965,817	1,295,861
Unrestricted	(24,462,282)	(24,849,329)
Net Position	\$ 3,560,046	\$ 2,699,513

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 \$3.6 million at the close of the most recent fiscal year.

By far, the largest portion (approximately \$26.1 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 \$2.0 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 (approximately \$24.5 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	
	<u>2024</u>	<u>2023</u>
Revenues:		
Program revenues:		
Charges for services	\$ 811,297	\$ 910,721
Operating grants and contributions	6,526,986	6,128,804
Capital grants and contributions	-	19
General revenues:		
Assessments to member communities	17,206,806	16,908,007
Grants and contributions not restricted	3,533,441	3,489,770
Unrestricted investment income	128,545	53,202
Other	174,169	154,170
Total revenues	<u>28,381,244</u>	<u>27,644,693</u>
Expenses:		
Administration	770,672	652,463
Instructional	19,732,914	17,292,792
Other pupil services	4,088,801	3,324,718
Operations and maintenance	2,928,324	2,194,499
Interest expense	-	-
Total expenses	<u>27,520,711</u>	<u>23,464,472</u>
Change in net position	860,533	4,180,221
Net position, beginning of year	<u>2,699,513</u>	<u>(1,480,708)</u>
Net position – end of the year	<u>\$ 3,560,046</u>	<u>\$ 2,699,513</u>

Governmental Activities – The governmental activities increased net position by approximately \$0.9 million. The increase was primarily due to favorable operating results in the general fund of approximately \$0.3 million and an increase in nonmajor funds of over \$0.7 million due to the timing of grant and revolving revenues and expenditures.

Major revenue sources consist of revenue from member community assessments, which were 60.6% of total revenue down slightly from 61.2% in the prior year. Operating grants and contributions were 23.0% of total revenues, up slightly from 22.2% in prior year. Grants and contributions not restricted to specific programs were 12.4% of total revenues which were down slightly from the prior year 12.6%. In terms of dollar amounts, revenues increased over \$0.7 million in current year as member assessment increased 1.7%, or approximately \$0.3 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 2024 or 2023.

Major expenses were for instruction, which represented 71.7% of total expenditures, down slightly from 73.7% in the prior year. Overall expenditures increased by approximately \$4.1 million primarily due to the District recognizing approximately \$0.1 million of OPEB revenue compared to \$2.9 million in the prior year. OPEB revenue is recorded as a reduction in expenses. The remainder of the increase is due to general cost-of-living.

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 \$3.2 million, which represents an increase of approximately \$1.0 million from the prior year balance. The increase was mostly related to the District's increase in nonmajor funds of over \$0.7 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 5.12% of the total general fund expenditures and the total general fund balance was approximately 5.23% 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, 2024 amounts to approximately \$27.0 million (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, machinery, and equipment and reflects a decrease of approximately \$1.4 million from the prior year as depreciation expense exceeded current year additions.

Additional information on the District's capital assets can be found in the notes to the financial statements.

Long-Term Debt – At the end of the current year, the District had total bonded debt outstanding of approximately \$0.9 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 2025 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, 2024

	Governmental Activities
Assets:	
Cash and cash equivalents	\$ 4,085,340
Receivables, net of allowance:	
Intergovernmental receivables	1,460,998
Capital assets, net of accumulated depreciation	<u>26,956,511</u>
Total Assets	<u>32,502,849</u>
Deferred Outflows of Resources:	
Deferred outflows related to net pension liability	2,611,406
Deferred outflows related to net other postemployment benefits liability	<u>2,406,451</u>
Total deferred outflows of resources	<u>5,017,857</u>
Liabilities:	
Warrants and accounts payable	171,432
Accrued payroll and withholdings	2,157,961
Noncurrent liabilities:	
Due in one year	747,256
Due in more than one year	<u>26,834,844</u>
Total Liabilities	<u>29,911,493</u>
Deferred Inflows of Resources:	
Deferred inflows related to net other postemployment benefits liability	<u>4,049,167</u>
Total deferred inflows of liabilities	<u>4,049,167</u>
Net Position:	
Net investment in capital assets	26,056,511
Restricted:	
Massachusetts School Building Authority grants	26,521
Special Revenue	1,939,296
Unrestricted	<u>(24,462,282)</u>
Total Net Position	<u><u>\$ 3,560,046</u></u>

See accompanying notes to basic financial statements.

OLD ROCHESTER REGIONAL SCHOOL DISTRICT

STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2024

GENERAL FUND, 2024					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	\$ 770,672	\$ -	\$ -	\$ -	(770,672)
Instructional	19,732,914	186,761	4,645,891	-	(14,900,262)
Other pupil services	4,088,801	624,536	1,881,095	-	(1,583,170)
Operations and maintenance	2,928,324	-	-	-	(2,928,324)
Total Governmental Activities	<u>\$ 27,520,711</u>	<u>\$ 811,297</u>	<u>\$ 6,526,986</u>	<u>\$ -</u>	<u>(20,182,428)</u>
<u>General Revenues:</u>					
					17,206,806
					3,533,441
					128,545
					174,169
					<u>21,042,961</u>
					860,533
<u>Net Position:</u>					
					<u>2,699,513</u>
					<u>\$ 3,560,046</u>

See accompanying notes to basic financial statements.

OLD ROCHESTER REGIONAL SCHOOL DISTRICT

**GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2024**

	<u>General</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets:			
Cash and cash equivalents	\$ 3,709,905	\$ 375,435	\$ 4,085,340
Receivables, net of allowance			
Due from other government	1,045,641	415,357	1,460,998
Due from other funds	-	1,460,118	1,460,118
Total Assets	<u>4,755,546</u>	<u>2,250,910</u>	<u>7,006,456</u>
Deferred Outflows of Resources:	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u><u>\$ 4,755,546</u></u>	<u><u>\$ 2,250,910</u></u>	<u><u>\$ 7,006,456</u></u>
Liabilities:			
Warrants and accounts payable	\$ 7,714	\$ 163,718	\$ 171,432
Accrued payroll and withholdings	2,017,606	140,355	2,157,961
Due to other funds	1,460,118	-	1,460,118
Total Liabilities	<u>3,485,438</u>	<u>304,073</u>	<u>3,789,511</u>
Fund Balances:			
Restricted	26,521	1,946,837	1,973,358
Unassigned	1,243,587	-	1,243,587
Total Fund Balances	<u>1,270,108</u>	<u>1,946,837</u>	<u>3,216,945</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u><u>\$ 4,755,546</u></u>	<u><u>\$ 2,250,910</u></u>	<u><u>\$ 7,006,456</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, 2024**

Total Governmental Fund Balances		\$ 3,216,945
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		26,956,511
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	2,611,406	
Deferred outflows related to other postemployment benefits	2,406,451	
Deferred inflows related to other postemployment benefits	<u>(4,049,167)</u>	
Net effect of reporting deferred outflows and inflows of resources		968,690
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	(900,000)	
Compensated absences	(822,559)	
Net other postemployment benefits liability	(18,015,433)	
Net pension liability	<u>(7,844,108)</u>	
Net effect of reporting long-term liabilities		<u>(27,582,100)</u>
Net Position of Governmental Activities		<u>\$ 3,560,046</u>

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, 2024**

	<u>General</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues:			
Assessments to member Towns	\$ 17,206,806	\$ -	\$ 17,206,806
Intergovernmental	7,197,999	2,862,428	10,060,427
Charges for services	-	811,297	811,297
Investment income	127,789	756	128,545
Other revenues	27,604	146,565	174,169
Total Revenues	<u>24,560,198</u>	<u>3,821,046</u>	<u>28,381,244</u>
Expenditures:			
Administration	608,180	-	608,180
Instructional	12,100,896	1,550,609	13,651,505
Other pupil services	1,564,741	1,551,186	3,115,927
Operations and maintenance	2,247,236	-	2,247,236
Employee benefits	6,746,092	-	6,746,092
School choice and charter assessments	299,842	-	299,842
Debt Service:			
Principal	680,000	-	680,000
Interest	35,666	-	35,666
Total Expenditures	<u>24,282,653</u>	<u>3,101,795</u>	<u>27,384,448</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>277,545</u>	<u>719,251</u>	<u>996,796</u>
Other Financing Sources (Uses):			
Transfers in	-	6,825	6,825
Transfers out	(6,825)	-	(6,825)
Total Other Financing Sources (uses) net	<u>(6,825)</u>	<u>6,825</u>	<u>-</u>
Net Change in Fund Balance	270,720	726,076	996,796
Fund Balances - Beginning of year	<u>999,388</u>	<u>1,220,761</u>	<u>2,220,149</u>
Fund Balances - End of year	<u><u>\$ 1,270,108</u></u>	<u><u>\$ 1,946,837</u></u>	<u><u>\$ 3,216,945</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, 2024**

	<u>Total</u>
Net Change in Fund Balances - Total Governmental Fund Balances	\$ 996,796
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:	
Depreciation expense	<u>\$ (1,352,218)</u>
Net effect of reporting capital assets	(1,352,218)
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	54,848
Repayment of bonds and notes	<u>680,000</u>
Net effect of reporting long-term debt	734,848
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	(10,422)
Other postemployment benefits	679,967
Pension benefits	<u>(188,438)</u>
Net effect of reporting long-term liabilities	<u>481,107</u>
Change in Net Position of Governmental Activities	<u>\$ 860,533</u>

See accompanying notes to basic financial statements.

OLD ROCHESTER REGIONAL SCHOOL DISTRICT

**FIDUCIARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2024**

	Other Postemployment Benefits Trust Fund	Private Purpose Trust Funds
Assets:		
Cash and cash equivalents	\$ 6,104	\$ 523,112
State Treasurers' PRIT fund	121,781	-
Equity mutual funds	-	49,165
Total Assets	<u>127,885</u>	<u>572,277</u>
Net Position:		
Restricted for other postemployment benefits	127,885	-
Held in trust for other purposes	-	572,277
Total Net Position	<u><u>\$ 127,885</u></u>	<u><u>\$ 572,277</u></u>

See accompanying notes to basic financial statements.

OLD ROCHESTER REGIONAL SCHOOL DISTRICT

**FIDUCIARY FUNDS
STATEMENT OF CHANGES IN NET POSITION
YEAR ENDED JUNE 30, 2024**

	Other Postemployment Benefits Trust Fund	Private Purpose Trust Funds
Additions:		
Contributions:		
Employer contributions	\$ 613,116	\$ -
Private donations	-	18,587
Total contributions	<u>613,116</u>	<u>18,587</u>
Investment income:		
Investment gain (loss)	<u>4,484</u>	<u>7,974</u>
Net investment earnings	<u>4,484</u>	<u>7,974</u>
Total Additions	<u>617,600</u>	<u>26,561</u>
Deductions:		
Benefits paid	607,011	-
Scholarships and assistance	-	11,050
Total Deductions	<u>607,011</u>	<u>11,050</u>
Change in Net Position	10,589	15,511
Net Position - Beginning	117,296	556,766
Net Position - Ending	<u><u>\$ 127,885</u></u>	<u><u>\$ 572,277</u></u>

See accompanying notes to basic financial statements.

OLD ROCHESTER REGIONAL SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2024

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	\$ -	\$ 1,357,594	\$ 1,357,594
Revolving and Other Funds	-	581,702	581,702
Capital Projects	-	7,541	7,541
Debt Service	26,521	-	26,521
Unassigned	1,243,587	-	1,243,587
Totals	\$ 1,270,108	\$ 1,946,837	\$ 3,216,945

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, 2024 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 \$4,614,556 and the bank balance was \$5,206,452. Of the District's bank balance, \$500,000 was covered by federal depository insurance and the remaining amount was uninsured.

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 \$49,165 in equity mutual funds that are measured using Level 2 above as of June 30, 2024.

OPEB investments totaling \$121,781 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 \$495,693 due from member Town's and \$814,821 due from the Commonwealth of Massachusetts.

C. Interfund Receivables, Payables and Transfers

The composition of interfund transfers for the year ended June 30, 2024, is as follows:

	Transfer In	
	Nonmajor Governmental Funds	Total
Transfer Out		
General Fund	\$ 6,825	\$ 6,825 (1)
Total	<u>\$ 6,825</u>	<u>\$ 6,825</u>

(1) Transfer to special revenue fund to cover grant deficit.

D. Capital Assets

Capital asset activity for the fiscal year ended June 30, 2024, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<u>Governmental Activities:</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	1,697,663	-	-	1,697,663
Total capital assets being depreciated	56,770,258	-	-	56,770,258
Less accumulated depreciation for:				
Buildings and improvements	(23,678,186)	(1,297,210)	-	(24,975,396)
Machinery and equipment	(2,499,101)	(10,925)	-	(2,510,026)
Furniture and fixtures	(986,436)	(1,993)	-	(988,429)
Other	(1,297,806)	(42,090)	-	(1,339,896)
Total accumulated depreciation	(28,461,529)	(1,352,218)	-	(29,813,747)
Total capital assets being depreciated, net	28,308,729	(1,352,218)	-	26,956,511
Governmental activities capital assets, net	\$ 28,308,729	\$ (1,352,218)	\$ -	\$ 26,956,511

Governmental Activities:

Instructional	\$ 1,300,330
Operations and maintenance	9,798
Other pupil services	42,090
Total	<u>\$ 1,352,218</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, 2024.

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	\$ 1,580,000	\$ -	\$ (680,000)	\$ 900,000	\$ 665,000
Unamortized bond premium	54,848	-	(54,848)	-	-
Compensated absences	812,137	91,636	(81,214)	822,559	82,256
Net other postemployment benefits liability	17,555,301	5,189,266	(4,729,134)	18,015,433	-
Net pension liability	5,995,484	3,777,088	(1,928,464)	7,844,108	-
Total Governmental Activities	\$ 25,997,770	\$ 9,057,990	\$ (7,473,660)	\$27,582,100	\$ 747,256

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, 2024:

Description of Issue	Interest Rate	Beginning Balance	Additions	Maturities	Ending Balance
<i>Governmental Activities</i>					
General Obligation Bonds	2.00 - 4.00%	\$ 1,580,000	\$ -	\$ (680,000)	\$ 900,000
Total Governmental Activities		\$ 1,580,000	\$ -	\$ (680,000)	\$ 900,000

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
2025	\$ 665,000	\$ 26,512	\$ 691,512
2026	45,000	11,844	56,844
2027	45,000	9,576	54,576
2028	45,000	7,308	52,308
2029	45,000	5,040	50,040
2030	55,000	2,772	57,772
Total	\$ 900,000	\$ 63,052	\$ 963,052

Authorized and Unissued Debt – At June 30, 2024, 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, 2023, were issued and are available by submitting a request to the System at 60 Industrial Park Road, Plymouth, MA 02360.

Current membership in the System for all employers as of December 31, 2023, was as follows:

Retirees and beneficiaries receiving benefits	4,783
Active plan members	6,295
Inactive plan members	1,854
Total	<u>12,932</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 \$977,244 to the System during the fiscal year, which equaled the actuarially determined contribution requirement for the fiscal year. The District's contributions as a percentage of covered payroll was approximately 30.4%.

Net Pension Liability – At June 30, 2024, the District reported a liability of \$7,844,108 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2024.

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 0.9882% at December 31, 2023.

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, 2023, 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 \$1,165,682 in pension expense in the statement of activities in fiscal year 2024.

Deferred Outflows of Resources and Deferred Inflows of Resources – At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 947,652	\$ -
Net differences between projected and actual earnings on pension plan investments	740,257	-
Changes of assumptions	845,434	-
Changes in proportion and differences between employers' contributions and proportionate share of contributions	78,063	-
Total	<u>\$ 2,611,406</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 June 30,	
2025	\$ 707,957
2026	758,491
2027	941,013
2028	203,945
Total	<u>\$ 2,611,406</u>

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, 2024, 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%

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, 2024. The significant actuarial assumptions used in the January 1, 2024 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%
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 \$18,000 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:	It is assumed that mortality is represented by the various SOA Pub-2010 Public Retirement Plans Mortality Tables specific to the Group, Pre-retirement versus Post, Disabled and Beneficiaries, with Scale MP-2021 improvements until 2025.

Discount Rate – The discount rate used to measure the total pension liability in the January 1, 2024 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.

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%	\$ 10,648,740	\$ 7,844,108	\$ 6,416,322

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, 2024, (measured as of June 30, 2023) the Commonwealth contributed \$2,706,547 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 0.125963%, 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	\$ 33,116,141	\$ (33,116,141)	\$ —
Pension expense	3,092,059	(3,092,059)	—

The District recognized \$3,092,059 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 – There were no material benefit changes noted during fiscal year 2024.

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, 2024:

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, 2024, the District's average contribution rate was 4.57% of covered-employee payroll.

Net OPEB Liability – The District's net OPEB liability was measured as of June 30, 2024 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 4.29% 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	4.29%
Inflation	2.50%
Health Care Trend Rate	4.5%
Salary Increases	3.0% annually as of June 30, 2024 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 4.19% to 4.29%.

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	4.29%	20,751,209	\$ 18,015,433	\$ 15,812,582

	Health Care Rate			
	Current Rate	1% lower	Current	1% greater
Net OPEB Liability	4.50%	15,563,103	\$ 18,015,433	\$ 21,102,794

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%	4.91%
Domestic Equity - Small/Mid Cap	3.50%	5.29%
Interntional Equity - Developed Market	16.00%	5.32%
Interntional Equity - Emerging Market	6.00%	6.13%
Domestic Fixed Income	20.00%	2.30%
International Fixed Income	3.00%	2.02%
Alternatives	23.00%	6.35%
Real Estate	14.00%	6.25%
Cash	0.00%	0.00%
	<u>100.00%</u>	
Real rate of return		4.97%
Inflation assumption		2.50%
Total nominal rate of return		7.47%
Investment expense		-0.50%
Net investment return		<u>6.97%</u>

Changes in the Net OPEB Liability – The following table summarizes the changes in the net OPEB liability for the year ended June 30, 2024:

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2023	\$ 17,672,597	\$ 117,296	\$ 17,555,301
Changes for the year:			
Service cost	527,155	-	\$ 527,155
Interest	749,983	-	749,983
Changes in assumptions	(199,406)	-	(199,406)
Employer contributions	-	613,116	(613,116)
Net investment income	-	4,484	(4,484)
Benefit payments	(607,011)	(607,011)	-
Net changes	<u>470,721</u>	<u>10,589</u>	<u>460,132</u>
Balances at June 30, 2024	<u>\$ 18,143,318</u>	<u>\$ 127,885</u>	<u>\$ 18,015,433</u>

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB – For the year ended June 30, 2024, the District recognized OPEB income of \$66,851. Deferred outflows of resources and deferred inflows of resources related to OPEB at June 30, 2024 were reported as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Investment gains and losses	\$ 15,703	\$ -
Expected and actual experience	-	995,779
Changes in assumptions	2,390,748	3,053,388
	<u>\$ 2,406,451</u>	<u>\$ 4,049,167</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,	
2025	\$ (247,481)
2026	(445,816)
2027	(884,462)
2028	(36,861)
2029	<u>(28,096)</u>
	<u>\$ (1,642,716)</u>

Net OPEB Liability – The components of the net OPEB liability of the District at June 30, 2024 were as follows:

Total OPEB Liability	\$ 18,143,318
Plan fiduciary net position	<u>(127,885)</u>
Net OPEB liability	<u>\$ 18,015,433</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, 2024, 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, 2024.

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 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 adoption of this accounting standard did not have a material impact on the District.

Future Implementations

In June 2022, the GASB issued GASB Statement No. 101, *Compensate 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 government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. 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.

In April 2024, the GASB issued GASB Statement No. 103, *Financial Reporting Model Improvements*. The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. The provisions of this Statement are effective for financial reporting periods beginning after June 15, 2025 (fiscal year 2026). 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, 2024

SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

<u>Year Ended December 31,</u>	<u>Proportion of the Net Pension Liability</u>	<u>Proportionate Share of the Net Pension Liability</u>	<u>Covered Payroll</u>	<u>Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
2023	0.9882%	\$ 7,844,108	\$ 3,172,179	247.3%	64.10%
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%	67.90%
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

<u>Year Ended June 30,</u>	<u>Actuarially Determined Contribution</u>	<u>Contributions in Relation to the Actuarially Determined Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
2024	\$ 977,244	\$ 977,244	\$ -	\$ 3,219,762	30.4%
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.

See accompanying independent auditors' report.

OLD ROCHESTER REGIONAL SCHOOL DISTRICT

**REQUIRED SUPPLEMENTARY INFORMATION - MTRS PENSIONS
YEAR ENDED JUNE 30, 2024**

**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
2024	100.0%	0.0%	\$ 33,116,141	\$ 3,092,059	58.48%
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.

See accompanying independent auditors' report.

OLD ROCHESTER REGIONAL SCHOOL DISTRICT

REQUIRED SUPPLEMENTARY INFORMATION - UNAUDITED
YEAR ENDED JUNE 30, 2024

SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS
LAST 10 FISCAL YEARS

	June 30,						
	2024	2023	2022	2021	2020	2019	2018
Total OPEB liability:							
Service cost	\$ 527,155	\$ 591,282	\$ 931,065	\$ 766,145	\$ 719,965	\$ 640,899	\$ 1,078,144
Interest	749,983	825,724	571,690	560,063	575,749	978,746	917,648
Changes in benefit terms	-	(2,721,010)	-	-	-	-	-
Changes in assumptions	(199,406)	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	(607,011)	(701,977)	(654,322)	(730,103)	(672,500)	(636,924)	(651,967)
Net change in total OPEB liability	470,721	(2,028,583)	(5,101,551)	4,840,365	1,156,944	(6,159,712)	84,656
Total OPEB liability - beginning of year	17,672,597	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>\$ 18,143,318</u>	<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	\$ 613,116	\$ 708,082	\$ 679,322	\$ 730,103	\$ 697,500	\$ 661,924	\$ 687,569
Net investment income	4,485	6,014	(31,105)	19,195	1,259	4,944	282
Benefit payments	(607,011)	(701,977)	(654,322)	(730,103)	(672,500)	(636,924)	(651,967)
Net change in Plan fiduciary net position	10,590	12,119	(6,105)	19,195	26,259	29,944	35,884
Plan fiduciary net position - beginning of year	117,296	105,177	111,282	92,087	65,828	35,884	-
Plan fiduciary net position - end of year (b)	<u>\$ 127,886</u>	<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>\$ 18,015,432</u>	<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	0.70%	0.66%	0.53%	0.45%	0.46%	0.35%	0.14%
Covered-employee payroll	\$ 13,408,849	\$ 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	134.35%	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, 2024**

**SCHEDULE OF CONTRIBUTIONS
LAST 10 FISCAL YEARS**

	2024	2023	2022	June 30, 2021	2020	2019	2018
Actuarially-determined contribution	\$ 1,242,528	\$ 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	(607,011)	(708,082)	(679,322)	(730,103)	(697,500)	(661,924)	(687,569)
Contribution deficiency (excess)	<u>\$ 635,517</u>	<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	\$ 13,408,849	\$ 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	4.53%	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	4.29%						
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**

	2024	2023	2022	June 30, 2021	2020	2019	2018
Annual money-weighted rate of return, net of investment expense	3.82%	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, 2024**

	Budgeted Amounts		Actual	Encumbrances	Actual	Variance
	Original Budget	Final Budget	Budgetary Amounts		Budgetary Adjusted	Positive Negative
REVENUES						
Member community assessments	\$ 17,206,806	\$ 17,206,806	\$ 17,206,806	\$ -	\$ 17,206,806	\$ -
Intergovernmental	4,145,411	4,145,411	4,105,940	-	4,105,940	(39,471)
Investment income	-	-	127,789	-	127,789	127,789
Other revenues	25,000	25,000	27,604	-	27,604	2,604
Total Revenues	21,377,217	21,377,217	21,468,139	-	21,468,139	90,922
EXPENDITURES						
Administrative operations	688,603	688,603	608,180	-	608,180	80,423
Instructional services	12,128,964	12,128,964	12,100,896	-	12,100,896	28,068
Other school services	1,550,450	1,550,450	1,564,741	-	1,564,741	(14,291)
Operations and maintenance	2,170,988	2,170,988	2,247,236	-	2,247,236	(76,248)
Fringe benefits	3,631,265	3,631,265	3,654,033	-	3,654,033	(22,768)
Debt service	715,666	715,666	715,666	-	715,666	-
Tuitions and school assessments	418,821	418,821	299,842	-	299,842	118,979
Total Expenditures	21,304,757	21,304,757	21,190,594	\$ -	21,190,594	114,163
OTHER FINANCING SOURCES (USES)						
Transfers Out	(100,000)	(100,000)	(100,000)		(100,000)	-
Total Other Financing Sources (Uses)	(100,000)	(100,000)	(100,000)		(100,000)	-
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ (27,540)	\$ (27,540)	\$ 177,545		\$ 177,545	\$ 205,085
OTHER BUDGETARY ITEMS:						
Use of restricted fund balance	27,540	27,540				
Total Other Budgetary Items	27,540	27,540				
	\$ -	\$ -				

See accompanying notes to basic financial statements.

OLD ROCHESTER REGIONAL SCHOOL DISTRICT

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION YEAR ENDED JUNE 30, 2024

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 Town 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 2024, 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, 2024, is as follows:

	Basis of Accounting Differences	Fund Perspective Differences	Total
Revenues on a budgetary basis			\$ 21,468,139
On behalf payments	\$ 3,092,059	\$ -	3,092,059
Revenues on a GAAP basis	<u>\$ 3,092,059</u>	<u>\$ -</u>	<u>\$ 24,560,198</u>
Expenditures on a budgetary basis			\$ 21,190,594
On behalf payments	3,092,059	-	3,092,059
Expenditures on a GAAP basis	<u>\$ 3,092,059</u>	<u>\$ -</u>	<u>\$ 24,282,653</u>
Net transfers on a budgetary basis			\$ (100,000)
Transfer recognition	\$ -	\$ 100,000	100,000
Transfers not budgeted for	-	(6,825)	(6,825)
Net transfers on a GAAP basis	<u>\$ -</u>	<u>\$ 93,175</u>	<u>\$ (6,825)</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.



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March 25, 2025

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, 2024. 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 the notes to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the fiscal year. 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.

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 25, 2025.

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

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

Bullying and Harassment Prevention and Intervention Plan

Provided by the:
Marion, Mattapoisett, Old Rochester and Rochester School Districts

March 2025

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Introduction

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 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.

The core values of Old Rochester Regional School District and Massachusetts Superintendency Union #55 foster a strong sense of pride and belonging among all school community members. These values represent how our school community embraces the pursuit of academic excellence, models the respect and appreciation of human differences and prepares students to be responsible and accountable global citizens.

Our school community will inspire us to:

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.

In compliance with M.G.L.c.71,§ 370, the Old Rochester Regional School District and the Massachusetts Superintendency Union #55 have created this Bullying and Harassment Prevention and Intervention Plan.

This Plan is rooted in the belief that bullying and harassment prevention involves a multi-layered approach to:

- create a welcoming and supportive educational community,
- raise awareness of aspects of community and school culture that support bullying behaviors,
- provide educational opportunities for the community, for parents, for all school staff, and for students,
- provide clear policies and guidelines for behavior, and
- establish protocols and action plans to address both the disciplinary and the therapeutic response of the schools to bullying and harassing behaviors.

We believe that involvement of not only community members, but community groups, as well as school personnel, students and parents, in a cohesive and all-inclusive effort to raise awareness of the issues contributing to bullying will be the most effective way to create an environment where all students and staff feel welcome and treated with respect and dignity.

This Plan applies to students and members of a school staff, including, but not limited to educators,

administrators, school nurses, cafeteria workers, custodians, bus drivers, athletic coaches, advisors to an extracurricular activity and paraprofessionals.

I. LEADERSHIP

Within the Old Rochester, Marion, Mattapoisett and Rochester School Districts (sometimes collectively referred to herein as “the Districts”) leadership at all levels has played a critical role in developing and implementing this Bullying and Harassment Prevention and Intervention Plan (‘the Plan’) in the context of other whole school and community efforts to promote positive school climate. Leaders have a primary role in teaching students to be civil to one another and promoting understanding of and respect for diversity and difference. In the Districts, leadership is defined as all faculty in the role of educating students, which includes but is not limited to, educators, administrators, counselors, school nurses, custodians, bus drivers, paraprofessionals and all other school personnel. Leadership is responsible for setting priorities and for staying up-to-date with current research on ways to prevent and effectively respond to bullying and harassment. Leaders must involve representatives from the greater school and local community in developing and implementing the Plan.

A. Public Involvement in Developing the Plan

A team of faculty across buildings and levels initially drafted the Plan updates based on the Department of Elementary and Secondary Education’s Model Bullying Prevention and Intervention Plan, with suggestions from legal counsel. As required by M.G.L. c. 71, § 370, this Plan has been developed in consultation with parents, community members, law enforcement, teachers, school staff, professional support personnel, administrators, the school resource officer, school committee members and school councils. A draft version of this Plan was provided to all stakeholders through a series of open forum meetings, including School Council meetings, School Committee meetings, Policy Sub-Committee, and through feedback solicited individually, through Superintendent and Principal newsletters and the District website via Google Form.

B. Assessing Needs and Resources

This Plan is the Districts’ blueprint for improving prevention and response to issues of bullying and harassment within the context of other healthy school climate initiatives. As part of the planning process, school leaders, with input from families and staff, have assessed the adequacy of current programs, reviewed current policies and procedures, reviewed available data on bullying and behavioral incidents and assessed available resources (including curricula, training programs, and behavioral health services). This ‘mapping’ process has assisted the Districts in identifying resource gaps and the most significant areas of need. Based on these findings, the Districts have revised and developed policies and procedures, established partnerships with community agencies, including law enforcement, and set priorities. The District administers a student survey every four years to assess school climate and the prevalence, nature and severity of bullying in schools. The survey results will be used to assess the effectiveness of bullying prevention curricula and instruction that is required under the bullying prevention and intervention statute. Additionally, building-specific data is regularly collected and analyzed on the prevalence and characteristics of bullying and this information has helped to identify patterns of behaviors and areas of concern, and has informed decision-making for prevention strategies including, but not limited to, adult

supervision, professional development, age-appropriate curricula, and in-school support services.

Links to DESE State Students Discipline Data Report

- [Marion School District Discipline Data Report](#)
- [Mattapoissett School District Discipline Data Report](#)
- [Rochester School District Discipline Data Report](#)
- [Old Rochester Regional Discipline Data Report](#)

C. Planning and Oversight

Administrators from each respective school are responsible for the following: 1) receiving reports on incidents that could be determined to be bullying or harassment; 2) collecting and analyzing school-wide data on bullying to assess the present problem and trends, and to measure improved outcomes; 3) creating a process for recording and tracking incidents reports, and for accessing information related to targets and aggressors; 4) planning for the ongoing professional development that is required by the law and is responsive to the needs of the Districts' communities; 5) planning supports that respond to the needs of targets and aggressors; 6) choosing and implementing the curricula, in partnership with central office administration, that the school or district will use; 7) developing new or revising current policies and protocols under the Plan, including an Internet safety policy, and designating key staff to be in charge of implementation of them; 8) amending student and staff handbooks and codes of conduct to ensure compliance with the law; 9) leading the parent or family engagement efforts and drafting parent information materials; and 10) reviewing and updating the Plan every two years, or more frequently if needed, with input from administrators, faculty, and the community.

D. Priority Statements

The Districts are committed to providing all students with a safe learning environment that is free from bullying and harassment. This commitment is an integral part of our comprehensive efforts to promote learning, and to prevent and eliminate all forms of bullying and other harmful and disruptive behavior that can impede the learning process.

The Districts recognize that certain students may be more vulnerable to become targets of bullying, harassment, or teasing based on actual or perceived characteristics, including race, color, religion, ancestry, national origin, sex, sexual orientation, socioeconomic status, homelessness, academic status, gender identity or expression, physical appearance, pregnant or parenting status, mental, physical, developmental or sensory disability, or by association with a person who has or is perceived to have one or more of these characteristics. The school and districts work to create a safe, supportive environment for vulnerable populations in the school community, and to provide all students with the skills, knowledge, and strategies to prevent or respond to bullying, harassment, or teasing.

The Districts will not tolerate any unlawful or disruptive behavior, including any form of bullying, harassment, or retaliation in our school buildings, on school grounds, or in

school-related activities. We will promptly investigate reports, including anonymous reports, and complaints of bullying, harassment, and retaliation, and take action to end that behavior, prevent its recurrence, and restore the target's sense of safety. We will support this commitment in all aspects of our school community, including curricula, instructional programs, staff development, extracurricular activities, and parent, guardian, or community involvement.

The Plan is a comprehensive approach to addressing bullying and harassment. The Districts are committed to working with students, staff, families, law enforcement agencies, and the community to prevent issues of violence. In consultation with these constituencies, we have established this Plan for preventing, intervening and responding to incidents of bullying and harassment. The school Principals (or administrative designees) are responsible for the implementation and oversight of the Plan except when a reported bullying, harassment incident involves a principal or assistant principal as the alleged aggressor. In such cases, the Superintendent or designee shall be responsible for implementing the Plan, including addressing the safety and support of the alleged target. If the Superintendent is the alleged aggressor, the School Committee, or its designee shall be responsible for implementing the Plan, including addressing the safety and support of the alleged target. Throughout this document, the term "Principal/Investigator" is used in describing responsibilities of the school principal which may be taken on by another designated administrator as described in this paragraph.

II. TRAINING AND PROFESSIONAL DEVELOPMENT

The Districts are dedicated to providing ongoing professional development for all staff, including but not limited to, educators, administrators, counselors, school nurses, custodians, cafeteria workers, bus drivers, paraprofessionals, substitutes, advisors to extracurricular activities, and coaches. Our plan for providing professional development is informed by research and reflects the requirements under M.G.L. c. 71, § 370.

A. Annual Staff Training on the Plan

The Districts have trained faculty representatives from each building to support the implementation of this Plan. Through this "Train-the-Trainer" Model, faculty representatives will serve as liaisons to all staff. Annual Training will be provided as part of Opening Day Faculty Orientation and as part of the Annual Professional Development Plan on one day per school year. Staff members hired after the start of the school year are required to participate in school-based training during the school year in which they are hired, unless they can demonstrate participation in an acceptable and comparable program within the last year. In addition, Bullying and Harassment Prevention and Intervention is discussed as an ongoing topic during faculty meetings to assure that faculty has a structured forum to raise issues and concerns related to the implementation of this Plan.

B. Ongoing Professional Development

The Plan includes ongoing professional development to build the skills of all members of school staff to prevent, identify and respond to bullying. The content of such professional development includes:

- developmentally appropriate strategies to prevent bullying incidents;

- developmentally appropriate strategies for immediate, effective interventions to stop bullying incidents;
- the complex interaction and power differential that can take place between and among the aggressor, the target, and any witnesses to the bullying or harassment;
- research findings on bullying or harassment, including information about specific categories of students who have been shown to be particularly at risk for bullying or harassment in the school environment;
- the incidence and nature of cyberbullying and harassment; and
- internet safety issues as they relate to cyberbullying and harassment
- promoting and modeling the use of respectful language;
- fostering an understanding of and respect for diversity and difference;
- building relationships and communicating with families;
- constructively managing classroom behaviors;
- using positive behavioral intervention strategies;
- applying constructive disciplinary practices;
- teaching students skills including positive communication, anger management, and empathy for others;
- engaging students in school or classroom planning and decision making; and
- maintaining a safe and caring classroom for all students.

Professional development will also address ways to prevent and respond to bullying, harassment, or retaliation for students with disabilities that must be considered when developing student's Individualized Education Plans (IEPs). This will include a particular focus on the needs of students with autism or students whose disabilities affect social skills development.

C. **Written Notice to Staff**

All District employees will be provided a copy of the Plan. Additionally, staff also receive annual training about the Plan at the beginning of the school year. Portions of the Plan are published in the student handbooks and it is available as an electronic document on the Districts' website at <https://www.olderochester.org/>.

III. ACCESS TO RESOURCES AND SERVICES

A key aspect of promoting positive school climates is ensuring that the underlying emotional needs of targets, aggressors, families, and others are addressed. This Plan describes the strategies for providing supports and services necessary to meet these needs. In order to enhance the schools' or Districts' capacity to prevent, intervene early, and respond effectively to bullying and harassment, available services reflect an understanding of the dynamics of bullying and harassment and provide approaches to address the needs of targets and aggressors. This Plan also includes strategies for providing counseling or referral to appropriate services for aggressors, targets and family members of those students.

A. **Resources**

The Districts are well staffed to be able to provide consultation, counseling, and other services and supports for vulnerable populations including but not limited to potential and identified bullying or harassment targets, aggressors, and their families. These resources have been put in place to assist students who are experiencing academic, social- emotional or behavioral concerns.

B. Counseling and Other Services

All schools in the Districts are staffed with a school adjustment counselor or school social worker to provide a variety of services, including but limited to, check ins, individual case management, crisis screening and intervention, consultation for other faculty members, parents/guardians, and other school districts, individual counseling, group counseling, and collaboration with students' service providers outside of the school environment. These professionals, as well as administration and school psychologists, assist in developing safety and support plans for students who have been targets of bullying or retaliation. Additionally, counselors provide social skills programs to prevent bullying and harassment, and offer education and/or intervention services for students exhibiting bullying behaviors. The Districts utilize these services as a means of supporting a positive school environment that focuses on early intervention and prevention of bullying or harassing behavior.

C. Students with Disabilities

As required by M.G.L. c. 71B, § 3, as amended by Chapter 92 of the Acts of 2010, when the IEP Team determines that a student has a disability that affects social skills development or the student may participate in or is vulnerable to bullying, harassment, or teasing because of his/her disability, the Team will consider what should be included in the IEP to develop the student's skills and proficiencies to avoid and respond to bullying and/or harassment.

D. Referrals to and/or Collaboration with Outside Services

The Districts have a protocol for referring students and families to appropriate services, in accordance with relevant laws and policies. School based counselors and other staff are available to assist families in identifying and connecting with appropriate community resources.

The Districts collaborate with and refer students to a wide range of community agencies to support students, staff, and parents/guardians. Some of these provide direct services, while others have useful information on ways to prevent and address bullying and harassment. These agencies/resources include but are not limited to, community psychiatrists and counselors, Community Service Agencies (CSA) for Medicaid eligible students, Massachusetts Rehabilitation Commission (MRC), Department of Mental Health (DMH), Department of Children and Families (DCF), Massachusetts Department of Developmental Disabilities (DDS) and Department of Youth Services (DYS)/Probation. School counselors at each level can provide more contact information and referrals as needed.

IV. ACADEMIC AND NONACADEMIC ACTIVITIES

A. Specific bullying and harassment prevention approaches

All students participate in social emotional learning curricula that are appropriate to their age and developmental level and are integrated into their school day. All curricula are evidence-based and instruction/implementation includes classroom approaches, whole school initiatives, and focused strategies for bullying and harassment prevention and social skills development.

The Districts utilize the following curricula/resources designed for specific age groups:

Elementary: “The Responsive Classroom” and the MARC K-5 Anti Bullying Curriculum, Second Step, Cyberbullying Research Center - How to Identify, Prevent and Respond, The National Center on Safe Supportive Learning Environments, Bullying/Cyberbullying | Safe Supportive Learning (ed.gov), supplemented by the Michele Garcia Winner’s Social Thinking Curriculum.

Junior High School and High School: “The Responsive Classroom”, PBIS curriculum, Educators for Social Responsibility, Cyberbullying Research Center - How to Identify, Prevent and Respond, The National Center on Safe Supportive Learning Environments, Bullying/Cyberbullying, Safe Supportive Learning (ed.gov), and the Olweus Bullying Prevention Program.

Curriculum is continually assessed and revised as new, research-based curriculum becomes available. The Old Rochester, Marion, Mattapoisett and Rochester School Districts utilize the Massachusetts Aggression Reduction Center (MARC) as a primary resource for updating its Bullying Prevention and Intervention library.

- A. Bullying prevention curricula will be informed by current research that, among other things, emphasizes the following approaches:
- using scripts and role plays to develop skills;
 - empowering students to take action by knowing what to do when they witness other students engaged in acts of bullying or retaliation, including seeking adult assistance;
 - helping students understand the dynamics of bullying and cyberbullying, including the underlying power imbalance;
 - emphasizing cyber safety, including safe and appropriate use of electronic communication technologies;
 - enhancing students' skills for engaging in healthy relationships and respectful communications; and
 - engaging students in a safe, supportive school environment that is respectful of diversity and difference.

Initiatives will also teach students about the student-related sections of the Bullying Prevention and Intervention Plan.

B. General Teaching Approaches that Support Bullying Prevention Efforts

The following approaches are integral to establishing a safe and supportive school environment. These underscore the importance of our bullying intervention and prevention initiatives:

- setting clear expectations for students and establishing school and classroom routines;
- creating safe school and classroom environments for all students, including for students with disabilities, lesbian, gay, bisexual, transgender and gender nonconforming students, and homeless students;
- using appropriate and positive responses and reinforcement, even when students require discipline;
- using positive behavioral supports;
- encouraging adults to develop positive relationships with students;
- modeling, teaching, and rewarding pro-social, healthy, and respectful behaviors;

- using positive approaches to behavioral health, including collaborative problem-solving, conflict resolution training, teamwork, and positive behavioral supports that aid in social and emotional development;
- using the Internet safely; and
- support students' interests and participation in non-academic and extracurricular activities, particularly in their areas of strength.
- communicating with parents/guardians regarding the schools' goals and expectations for students and student safety

V. PROCEDURES FOR REPORTING AND RESPONDING TO BULLYING AND/OR HARASSMENT

Reporting Bullying and/or Harassment

The Old Rochester Regional School District and Massachusetts Superintendency Union #55 School Districts are committed to providing a safe, positive and productive educational environment where students can achieve the highest academic standards. No student shall be subjected to intimidation, bullying, or harassment.

In the Districts, reports of potential bullying and/or harassment may be made by parent/guardians, students, District staff members, or other members of the community, and may be made orally or in writing. Staff members receiving an oral or written report must immediately record it using the Districts' form and forward to their building administration. If a staff member witnesses or becomes aware of any instance of bullying and/or harassment, they are required to immediately report it to the Principal/Investigator. Anonymous reports may also be made by students, families, and other community members using the Anonymous Reporting Form located on the Districts' website, or by mailing a letter to the school or District office. The bullying/harassment report form can be found on each school's web page under the Families and Students section. For example: [Bullying Report Form](#). While reports may be made anonymously, no disciplinary action will be taken against an alleged aggressor solely on the basis of an anonymous report.

If an individual is being targeted based upon membership in or identification with a protected class, the Districts' anti-harassment policy applies. All reports of bullying and/or harassment are investigated with consideration to the definitions of bullying and harassment, as there is frequent overlap between and among these behaviors and a report of bullying may actually be found to be harassment, and the other way around. A finding of both bullying and harassment is also possible.

To support the community in reporting bullying and/or harassment incidents, the Districts:

1. Make the bullying and harassment Incident Report Form available in each school's main office, the guidance office, nurse's office, central office, and other locations determined necessary by the school administration;
2. Post the Incident Report Form on the Districts' website; and
3. Make the Incident Report Form available in the most prevalent language(s) of origin of students and parents/guardians.

At the beginning of each school year, the Districts provide the school community, including administrators, staff, students, and parents/guardians with online written notice of its procedures for reporting acts of bullying or harassment. A description of the reporting procedures and resources, including the name and contact information of the Principal/Director, is incorporated into each of the

Student Handbooks, on the Districts' website, and in the information about the Plan made available to parents/guardians. This information is also provided in languages other than English.

Responding to a Report of Bullying, Harassment, or Retaliation

The Districts' Principals/Investigators follow structured checklists for responding when they receive a report of bullying and/or harassment. These steps are described briefly below.

1. Restore Sense of Safety for Target

The first response to a report of alleged bullying, harassment, or retaliation is to inform the alleged target's parent/guardian about the report and set up a meeting or phone conference to restore the student's sense of safety. Before fully investigating the allegations of bullying and/or harassment, the Principal or designee, will take steps to assess the need to restore a sense of safety to the alleged target and/or to protect the alleged target from possible further incidents. Responses to promote safety may include, but not be limited to, creating a personal safety plan; pre-determining seating arrangements for the alleged target and/or the alleged aggressor in the classroom, at lunch, or on the bus; identifying a staff member who will act as a "safe person" for the alleged target; and altering the alleged aggressor's schedule and access to the alleged target. The Principal or designee will take additional steps to promote safety during the course of and after the investigation, as necessary for all parties involved. These steps take place prior to an investigation, as restoring safety is the first priority. Parents/guardians have input in developing the Support Plan and/or interim measures and they receive a written copy in their primary language.

2. Notify appropriate parties

a. Notice to parents/ guardians

The next step is to formally notify parents/ guardians of both the alleged target and the alleged aggressor, orally and in writing, that bullying, harassment or retaliation has been reported and an investigation will take place. Notice will be consistent with state regulations at 603 CMR 49.00. If the alleged aggressor is a staff member, the notification goes directly to the employee with copies also forwarded to the Superintendent and Human Resources Director.

b. Notice to Another School or District

If the reported incident involves students from outside of the District, the Principal/ Investigator must promptly notify the principal of the other school(s) of the incident so that each school may take appropriate action. All communication will be in accordance with state and federal privacy laws and regulations, and 603 CMR 49.00.

c. Notice to Law Enforcement

At any point after receiving a report of bullying, harassment or retaliation, if the Principal/Investigator has a reasonable basis to believe that a crime has been committed and criminal charges may be pursued against an alleged aggressor, they will notify the relevant town's police department. Notice is consistent with the requirements of 603 CMR 49.00.

d. Notice to the Department of Children and Families

If a reported incident results in a mandated reporter having a reasonable cause to believe that a child under the age of 18 years is suffering from abuse and/or neglect, the matter will be reported to DCF in a manner consistent with state law and district policy.

3. Investigate

The Principal/ Investigator promptly investigates reports of bullying, harassment or retaliation and, in doing so, considers all available information known, including the nature of the allegation(s) and the ages of the students involved. During the investigation the principal conducts interviews, beginning with the alleged target. Students, staff, and community witnesses are interviewed, as is the alleged aggressor(s). The Principal/ Investigator instructs all parties of the importance of the investigation, their obligation to be truthful, and the fact that retaliation against someone who participates in a bullying or harassment investigation is strictly prohibited and may result in disciplinary action. Relevant documents and other available evidence (e.g. screen shots, emails, etc.) are collected. To the extent practicable, and given their obligation to investigate and address the matter, the Principal/ Investigator maintains confidentiality during the investigation process. The Principal/ Investigator keeps a written record of the investigation. Procedures for investigating reports of bullying, harassment and retaliation are consistent with the Districts' procedures for investigations. As needed, the Principal/ Investigator, in consultation with the Superintendent, consults with the Districts' legal counsel about the investigation.

4. Determinations

When the investigation is complete, the Principal/ Investigator considers all of the information and evidence gathered and makes a determination based upon the facts and circumstances. The Principal or designee will: 1) determine what remedial action is required, if any, and 2) determine what actions and/or disciplinary action is necessary.

Depending on the circumstances, the Principal or designee may consult with the students' teacher(s) and/or counselors, and the target's or aggressor's parents/guardians, to identify any underlying social or emotional concern(s) that may have contributed to the bullying behavior and to assess the level of need for additional social skills development or counseling.

The Principal/ Investigator promptly notifies the parents/ guardians of the alleged target and the alleged aggressor about the results of the investigation and, if bullying, harassment or retaliation is substantiated, what action(s) is being taken to prevent further acts of bullying, harassment or retaliation. Notices to parents/ guardians are in compliance with applicable state and federal privacy laws and regulations. Because student and personnel records are confidential, the Principal/ Investigator cannot report specific information to the target's parents/ guardians about disciplinary actions taken unless they involve a "stay away" order or other directives that the target must be aware of in order to report violations.

The Principal/ Investigator informs the parent/ guardian of the target about the [Department of Elementary and Secondary Education's Problem Resolution System](#) and the process for seeking assistance or filing a claim through that system, regardless of the outcome of the bullying, harassment, or retaliation determination. This information will be made available in both hard and electronic formats.

Following the determination and the ordering of safety, remedial, and/or disciplinary measures, the Principal/ Investigator ensures ongoing contact with the target to determine whether the prohibited conduct recurs and whether additional supportive measures are needed.

The Principal/Investigator ensures the protection from bullying, harassment or retaliation for anyone who: reports bullying, harassment or retaliation; witnesses bullying, harassment or retaliation; provides information during an investigation; has reliable information about a

reported act of bullying, harassment or retaliation.

5. Responses to Bullying or Harassment

1. Teaching Appropriate Behavior Through Skill-building

Upon the Principal/Investigator's determination that bullying, harassment or retaliation has occurred, the law requires that the schools or Districts use a range of responses balancing the needs for safety, accountability, and education. The first priority in developing a response to ensure that the bullying or harassment stops. A Safety Plan may be developed with administration, parents and school guidance counselors. If a Safety plan is developed, it will be shared with parents and all teachers, specialists, staff, and extended day staff who work with the students to ensure implementation.

Skill building approaches that the Principal/Investigator may consider include but are not limited to the following:

- offering individualized skill-building sessions based on the school's/district's anti-bullying, harassment curriculum;
- restorative practices, such as mediations or Restorative Circles
- providing relevant educational activities for individual students or groups of students, in consultation with guidance counselors and other appropriate school personnel;
- implementing a range of academic and nonacademic positive behavioral supports to help students understand prosocial ways to achieve their goals;
- meeting with parents and guardians to engage parental support and to reinforce the anti-bullying, harassment curricula and social skills building activities at home;
- adopting behavioral plans to include a focus on developing specific social skills; and
- making a referral for evaluation.

2. Taking Disciplinary Action

If the Principal decides that disciplinary action is appropriate, the disciplinary action will be determined on the basis of facts found by the principal or investigator, including the nature of the conduct, the age of the student(s) involved, and the need to balance accountability with teaching of appropriate behavior. Discipline will be consistent with the Plan and with the school's and district's code of conduct. Discipline procedures for students with disabilities are governed by the federal Individuals with Disabilities Education Improvements Act (IDEA) and Section 504, which should be read in coordination with state laws regarding student discipline.

If the principal determines that a student knowingly made false allegations of bullying, harassment or retaliation, that student may be subject to disciplinary action.

3. Promoting safety for the target and others

The Principal or designee will consider what adjustments, if any, are needed in the school environment to enhance the target's sense of safety and that of others as well. One strategy that the Principal or designee may use is to increase adult supervision at transition times and in locations where bullying is known to have occurred or is likely to occur.

Within a reasonable period of time (specific to each situation and in consultation with parents/guardians) following the determination and the ordering of remedial and/or disciplinary

action, the Principal or designee will follow up with the target to determine whether there has been a recurrence of the prohibited conduct and whether additional supportive measures are needed. If so, the Principal or designee will work with appropriate school staff to implement them immediately.

4. Addressing School Climate and Culture

If there is a finding of civil rights harassment, the school climate and culture must be considered to determine if these contribute to a hostile school environment for members of protected classes. Steps should be taken to restore a sense of community and inclusion for all students and staff members. These can include but are not limited to professional development for faculty and staff, as well as educational opportunities for students.

RESPONSE PLAN – The Districts’ Response Plan may include the implementation of the below action steps, as appropriate.

Target Safety	Remediation Actions	Disciplinary Actions
- o Guidelines for avoiding further unnecessary contact with the target - o Clarification about who will be notified - o Notify appropriate staff about incident and danger of further contact - o Strategies to avoid further bullying (e.g., script, role playing, etc) - o Identifying trusted adults - o Education about rights to be free of retaliation and reasonable expectations about social consequences for being part of a bullying investigation (e.g., people will talk about it, but they may not retaliate) - o Periodic check-ins - o School-wide or classroom community meetings - o Identification and empowerment of bystanders - o Education about technology - o Increased Monitoring	- o Counseling - o Education including strategies to prevent repeating behavior. - o Revision of IEP, if applicable - o Individual Behavior Plan - o Referral to Special Education, as appropriate	- o Admonishment, warning - o Loss of privileges - o Classroom or administrative detention - o In-school suspension during the school week or the weekend - o Out-of-school suspension - o Legal action - o Consequences for repeat offenses

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Bullying and Harassment Prevention & Intervention Incident Process

<i>Initial Actions</i>
Receipt of Report of Bullying (verbal OR written)
Notify the Civil Rights and Title IX Coordinator (verbal AND written)
Restore a sense of safety for the alleged target and protect the alleged target from possible further incidents
Notify Parents of Alleged Target and Request Meeting (verbal AND written)
Notify Parents of Alleged Aggressor(s) – (verbal AND written)
Develop Support Plan for Target and Safety Plan for alleged Aggressor, as needed
<i>Investigation Process</i>
Interview Alleged Target
Interview Alleged Aggressor(s)
Interview Student Witness(es)
Interview Adult/Staff Witness(es)
Review of All Applicable Documentation/Evidence (Incident Reports, Witness Statements, Screen Shots, Social Media etc.)
Draft Investigation Report: ● Statement of Allegations ● Summary of Interviews ● Summary of Documents Reviewed ● Findings and Conclusions
<i>Follow Up Actions</i>
Notify Parents of Alleged Target of Findings
Notify Parents of Alleged Aggressor(s) of Findings
Take Necessary Actions and/or Implement Consequences. These may include: ● Support Plan ● Safety Plan(s) ● Ongoing Monitoring ● Education, Teaching, Training ● Discipline (FOLLOW DISCIPLINE PROCESS)
<i>Special Considerations/Circumstances</i>
If Aggressor(s) are Staff – NOTIFY HUMAN RESOURCES
Is the Bullying alleged based on one or more Protected Class? ● Race/Color ● Religion/Creed ● National Origin ● Sexual Orientation ● Sex ● Gender Identity ● Age ● Disability ● Pregnancy or pregnancy related condition ● Veteran’s Status

- Citizenship

IF YES, FOLLOW CIVIL RIGHTS PROCESS

VI. COLLABORATION WITH FAMILIES

- A. Parent education and resources. Old Rochester, Marion, Mattapoisett and Rochester School Districts provide community forums on topics related to a positive, inclusive school culture in collaboration with local Parent-Teacher Organizations (PTOs), PTA, School Councils, Special Education Parent Advisory Council (SEPAC), and other similar organizations. In addition, principals will notify parents when students are receiving curriculum instruction around this topic. For individual students who may be identified as a bullying or harassment target or aggressor, families are informed and have an opportunity to partner with the school. School counselors may recommend connections with community-based organizations if a family is in need of additional support services. Additional resources are available to families online: [Bullying Prevention and Intervention Resources](#).
- B. Notification requirements. At the beginning of each school year, parents/guardians are informed about the anti-bullying curricula that are being used through communication from the Building Principal. This notice includes information about how they can support their children at home, the dynamics of bullying and harassment, including cyberbullying and online safety, as well as the student-related sections of the Plan and the Districts' Internet policy. The Old Rochester, Marion, Mattapoisett and Rochester School Districts will post the Plan and related information on its website. Additionally, portions of the Plan are published in the Student Handbook, which is updated regularly and housed on the Districts' website.

VII. PROHIBITION AGAINST BULLYING and RETALIATION

Acts of bullying or harassment, which include cyberbullying and retaliation, are prohibited:

- A. On school grounds and property immediately adjacent to school grounds, at a school-sponsored or school-related activity, function, or program whether on or off school grounds, at a school bus stop, on a school bus or other vehicle owned, leased, or used by a school district or school; or through the use of technology or an electronic device owned, leased, or used by a school district or school, and
- B. At a location, activity, function, or program that is not school-related, through the use of technology or an electronic device that is not owned, leased, or used by a school district or school, if the acts create a hostile environment at school for the target or witnesses, infringe on their rights at school, or materially and substantially disrupt the education process or the orderly operation of a school.

Retaliation against a person who reports bullying or harassment, provides information during an investigation of bullying or harassment, or witnesses or has reliable information about bullying or harassment is also prohibited.

As stated in M.G.L. c. 71, § 37O, nothing in this Plan requires the district or school to staff any

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non-school related activities, functions, or programs.

Bullying and Harassment via technology

All district policies and procedures concerning bullying and harassment continue to apply in full during any part of the school year that students are engaged in online learning. Cyber-bullying and harassment includes bullying or harassment through the use of technology or any electronic communication and is prohibited under Massachusetts' anti-bullying, harassment law. Similarly, harassment is not dependent on the means by which the harassment is carried out and includes forms of electronic communication.

VIII. DEFINITIONS

Aggressor is a student who engages in conduct that constitutes bullying, harassment, cyberbullying, or retaliation under state law or district policy.

Bullying, as defined in M.G.L. c. 71, § 37O and adopted by the Districts, is the repeated use by one or more students or staff members of a written, verbal, or electronic expression or a physical act or gesture or any combination thereof, directed at a target that:

- A. Causes physical or emotional harm to the target or damage to the target's property
- B. Places the target in reasonable fear of harm to himself or herself or of damage to his or her property
- C. Creates a hostile environment at school for the target
- D. Infringes on the rights of the target at school
- E. Materially and substantially disrupts the education process or the orderly operation of a school

Harassment is conduct of a verbal, written, electronic, or physical nature directed towards a person of a protected class based on their race, sex, creed, color, national origin, sexual orientation, gender identity, religion, age, or disability that is designed to distress, agitate, threaten or endanger, students includes, but is not limited to, harassment on the basis of race, sex, creed, color, national origin, sexual orientation, gender identity, religion, marital status or disability which has the purpose or effect of unreasonably interfering with a student's performance or creating an intimidating or hostile learning environment. Harassment as described above may include, but is not limited to:

- **Cyberbullying/harassment** is bullying or harassment through the use of technology or electronic devices such as telephones, cell phones, computers, tablets, and the Internet. It includes, but is not limited to, email, instant messages, text messages, social media postings, and other Internet postings. See M.G.L. c. 71, § 37O for the legal definition of cyberbullying.
- **Sexual Harassment** is unwelcome conduct of a sexual nature determined by a reasonable person to be subjectively and objectively offensive and is so severe or pervasive, that it effectively denies a person equal access to the district's education program or activity. Sexual harassment can include unwelcome sexual advances, requests for sexual favors, and other verbal, nonverbal, or physical conduct of a sexual nature. Sexual violence is a form of sexual harassment.

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- **Gender-based Harassment** is unwelcome conduct based on a student's actual or perceived sex, gender identity, and sexual orientation. It includes slurs, taunts, stereotypes, or name-calling, as well as gender-motivated physical threats, attacks, or other hateful conduct.

Hostile environment, as defined in M.G.L. c. 71, § 37O, is a situation in which bullying or harassment causes the school environment to be permeated with intimidation, ridicule, or insult that is sufficiently severe or pervasive to alter the conditions of a student's education.

Retaliation is any form of intimidation, reprisal, or harassment directed against a student who reports bullying/harassment, provides information during an investigation of bullying/harassment, or witnesses or has reliable information about bullying/harassment.

Staff includes, but is not limited to, educators, administrators, counselors, school nurses, cafeteria workers, custodians, bus drivers, athletic coaches, advisors to extracurricular activities, support staff, or paraprofessionals.

Target is a student against whom bullying, harassment, cyberbullying/harassment, or retaliation has been perpetrated.

IX. RELATIONSHIP TO OTHER LAWS

Consistent with state and federal laws, and the policies of the Districts, no person shall be discriminated against in admission to a public school of any town or in obtaining the advantages, privilege and courses of study of such public school on account of race, color, sex, religion, national origin, or sexual orientation. Nothing in the Plan prevents the school or district from taking action to remediate discrimination or harassment based on a person's membership in a legally protected category under local, state, or federal law, or school or district policies.

In addition, nothing in the Plan is designed or intended to limit the authority of the school or district to take disciplinary action or other action under M.G.L. c. 71, §§, 37H3/4, 37H or 37H½, other applicable laws, or local school or district policies in response to violent, harmful, or disruptive behavior, regardless of whether the Plan covers the behavior.

X. PROBLEM RESOLUTION SYSTEM

Any parent/ guardian wishing to file a claim or concern, or who is seeking assistance outside of the Districts may do so by contacting the Department of Elementary and Secondary Problem Resolution System (PRS). More information about PRS can be found at <http://doe.mass.edu/prs>.

The PRS specialist assigned to the Districts can be found at <https://www.doe.mass.edu/prs/intake/default.html> or an email can be sent to the general PRS mailbox at compliance@doe.mass.edu.

For complaints involving federal civil rights laws, parents/guardians may contact:
Administrative agencies with jurisdiction in these matters include:
The Massachusetts Commission Against Discrimination ("MCAD")

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One Ashburton Place, Room 601
Boston, MA 02108 (617) 727-3990

The U.S. Department of Education, Office for Civil Rights
5 Post Office Square 8th Floor
Boston, MA 02109-3921
(617) 289-0111

Massachusetts Department of Education
75 Pleasant Street
Malden, MA 02148
(781) 388-3300

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BULLYING PREVENTION AND INTERVENTION INCIDENT REPORTING FORM

I. INCIDENT REPORTING FORM

1. **Name of Reporter/Person Filing the Report:** This line may be left blank if an anonymous report is being made

(Note: Reports may be made anonymously, but no disciplinary action will be taken against an alleged aggressor solely on the basis of an anonymous report.)

2. Check whether you are the: Target of the behavior ☐ Reporter (not the target) ☐

3. Check whether you are a: ☐ Student ☐ Staff member (specify role) _____
☐ Parent ☐ Administrator ☐ Other (specify) _____

Your contact information/telephone number: _____

4. If student, state your school: _____ Grade: _____

5. If staff member, state your school or work site: _____

6. Information about the Incident:

Name of Alleged Target (of behavior): _____

Name of Alleged Aggressor (Person who engaged in the behavior): _____

Date(s) of Incident(s): _____

Time When Incident(s) Occurred: _____

Location of Incident(s) (Be as specific as possible): _____

7. Witnesses (List people who saw the incident or have information about it):

Name: _____ • Student • Staff • Other _____

Name: _____ • Student • Staff • Other _____

Name: _____ • Student • Staff • Other _____

8. Describe the details of the incident (including names of people involved, what occurred, and what each person did and said, including specific words used). Please use additional space on the back if necessary.

FOR ADMINISTRATIVE USE ONLY

9. Signature of Person Filing this Report: _____ Date: _____
(Note: Reports may be filed anonymously.)

10: Form Given to: _____ Position: _____ Date: _____

Signature: _____ Date Received: _____

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II. INVESTIGATION

1. Investigator(s): _____ Position(s): _____
2. Interviews:
- | | | |
|--|-------------|-------------|
| ☐ Interviewed alleged aggressor | Name: _____ | Date: _____ |
| ☐ Interviewed alleged target | Name: _____ | Date: _____ |
| ☐ Interviewed witnesses | Name: _____ | Date: _____ |
| | Name: _____ | Date: _____ |
3. Any prior documented incidents by the alleged aggressor? ☐ Yes ☐ No
- If yes, have incidents involved alleged target or target group previously? ☐ Yes ☐ No
- Any previous incidents with findings of BULLYING, RETALIATION ☐ Yes ☐ No

Summary of Investigation:

(Please use additional paper and attach to this document as needed)

III. CONCLUSIONS FROM THE INVESTIGATION

1. Finding of bullying or retaliation: ☐ YES ☐ NO
- ☐ Conduct based on protected class _____
- ☐ Bullying ☐ Incident documented as _____
- ☐ Retaliation ☐ Discipline referral only _____
2. Contacts:
- ☐ Target's parent/guardian Date: _____ ☐ Aggressor's parent/guardian Date: _____
- ☐ Assistant Supt. of Student Services Date: _____ ☐ Law Enforcement Date: _____
3. Action Taken:
- ☐ Loss of Privileges ☐ Detention ☐ Suspension ☐ Referral
- ☐ Community Service ☐ Education ☐ Other _____
4. Describe Safety Planning: _____
- Follow-up with Target: scheduled for _____ Initial and date when completed: _____
- Follow-up with Aggressor: scheduled for _____ Initial and date when completed: _____

Report forwarded to Principal: Date _____ Report forwarded to Superintendent: Date _____
(If principal was not the investigator)

Signature and Title: _____ Date: _____