Dover-Sherborn Regional School Committee

Tuesday, May 6, 2025

6:30 PM

Dover-Sherborn Middle School Library

Livestream via Dover-Sherborn Cable Television

AGENDA

1. **Call to Order**

   Community Comments

   https://meet.google.com/gre-owyp-oeu (will close after Community Comments)

2. **Student Council Representatives**
3. **Superintendent Comments**
4. **Financial Reports**
   - Audited FY24 Financials
   - Warrant Report
   - FY25 Monthly Report
5. **Items for Discussion**
   - District Competency Determination (1st read)
   - Updates to Athletic Handbook (1st read)
6. **Items for Approval**
7. **Consent Items** **A.R.**
   - Grants
   - Approval of Regional School Committee Minutes – March 4, 2025
8. **Informational Items**
   - TEC Collaborative FY26 Budget
   - TEC Collaborative Quarterly Report
   - TEC Collaborative Agreement (effective July 1, 2025)
   - ACCEPT Collaborative Quarterly Report
   - Dover School Committee Minutes – January 14, 2025
   - Sherborn School Committee Minutes - February 4, 2025
9. **Next Meeting June 10, 2025 (5:30 pm start time)**
10. **Adjourn**

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

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Elizabeth M. McCoy, Superintendent
Denton Conklin, Assistant Superintendent

Dawn Fattore, Business Administrator
Kate McCarthy, Director of Student Services

TO: Regional School Committee

FROM: Pat Collins, Treasurer
Dawn Fattore, Business Administrator

DATE: May 2, 2025

RE: Audited Financial Statements

Attached for your review are the FY24 Audited Financial Statements.

Bob Brown from R.E. Brown will join us on Tuesday evening to present an overview of the FY24 Audited Statements and be available to answer any questions the Committee may have on the report.

DOVER - SHERBORN REGIONAL SCHOOL DISTRICT

REPORT ON EXAMINATION OF BASIC FINANCIAL STATEMENTS

JUNE 30, 2024

DOVER - SHERBORN REGIONAL SCHOOL DISTRICT
REPORT ON EXAMINATION OF
BASIC FINANCIAL STATEMENTS
JUNE 30, 2024

TABLE OF CONTENTS

	PAGE
Independent Auditor's Report	1 - 2
Management's Discussion and Analysis	3 – 8
Basic Financial Statements	
Statement of Net Position	9
Statement of Activities	10 – 11
Governmental Funds – Balance Sheet	12
Governmental Funds – Statement of Revenues, Expenditures, and Changes in Fund Balances	13
Reconciliation of the Governmental Funds Balance Sheet Total Fund Balances to the Statement of Net Position	14
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	15
General Fund – Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual	16
Fiduciary Funds – Statement of Fiduciary Net Position	17
Fiduciary Funds – Statement of Changes in Fiduciary Net Position	18
Notes to Basic Financial Statements	19 – 48
Required Supplementary Information:	
Norfolk County Retirement System Schedules:	
Schedule of District's Proportionate Share of the Net Pension Liability	49
Schedule of District's Contribution	50

DOVER - SHERBORN REGIONAL SCHOOL DISTRICT
REPORT ON EXAMINATION OF
BASIC FINANCIAL STATEMENTS
JUNE 30, 2024

TABLE OF CONTENTS

	PAGE
Massachusetts Teachers Retirement System Schedule:	
Schedule of the Commonwealth's Collective amounts of the Net Pension Liability	51
Other Postemployment Benefit Plan Schedules:	
Schedule of the District's Net OPEB Liability and Related Ratios	52
Schedule of the District's Contribution	53
Schedule of Investment Return	54
Notes to Required Supplementary Information	55 - 56

ROBERT E. BROWN II

CERTIFIED PUBLIC ACCOUNTANT
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Mendon, Massachusetts 01756

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INDEPENDENT AUDITOR'S REPORT

To the Honorable School Committee
Dover - Sherborn Regional School District

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Dover - Sherborn Regional School District, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Dover - Sherborn Regional School 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 respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Dover - Sherborn Regional School District's, as of June 30, 2024, and the respective changes in financial position and, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Dover - Sherborn Regional School District's, 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 opinions.

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 Dover - Sherborn Regional School 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.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. 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 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, 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 Dover - Sherborn Regional School 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 Dover - Sherborn Regional School 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 Norfolk County Retirement System schedules - District's proportionate share of the net pension liability, and District's contribution, Massachusetts Teachers Retirement System's schedule of the Commonwealth's Collective amounts of the Net Pension Liability, Other Post-Employment Benefit schedules - District's Net OPEB Liability and Related Ratios, District's contribution, and Investment Return, and notes to the required supplementary information on pages 3 – 8, 49 – 50, 51, 52 – 54 and 55 – 56 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



Certified Public Accountant

April 17, 2025

DOVER-SHERBORN REGIONAL SCHOOL DISTRICT
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2024

As management of the Dover-Sherborn Regional School District (the School District), we offer readers this narrative overview and analysis of the financial activities of the School District for the fiscal year ended June 30, 2024. The intent of this discussion and analysis is to look at the School District's financial performance as a whole. Readers should also review notes to the basic financial statements and financial statements to enhance their understanding of the School District's financial performance.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

Government-Wide Financial Statements

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

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

The Statement of Activities presents information showing how the government's Net Position changed during the most recent fiscal year. All changes in Net Position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods. All of the School District's programs and services (governmental activities) are reported here including instruction, support services, operation and maintenance of plant, pupil transportation and extracurricular activities.

Fund Financial Statements

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

Governmental Funds

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

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

An annual appropriated budget is adopted for the general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

Fiduciary Funds
Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the School District's own programs.

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

FINANCIAL HIGHLIGHTS

- The School District had $35,079,425 in expenses related to governmental activities; only $8,041,635 of these expenses were offset by program specific charges for services, operating grants and contributions, and charges for services. General revenues totaling $27,789,201 were received primarily from two sources: Member Town operating assessments of $24,164,536 or 86.9 percent of total general revenues and unallocated State aid of $3,409,506, or 12.3 percent of the total.

- In accordance with GASB Statement #75, the School District has recognized their total net other postemployment benefits (OPEB) liability of $22,910,582 at June 30, 2024 along with the deferred outflows of resources of $2,199,999 and the deferred inflows of resources of $5,014,337 related to the OPEB liability on the statement of net position. This accounting standard resulted in an overall deficit net position of $2,005,841 on the District-wide financial statements. This negative balance essentially means the School District does not currently have all the resources needed to satisfy these noncurrent post- employment obligations. This however does not indicate any current financial shortfall or inability to meet its obligations under statutory accounting or modified accrual accounting (Governmental fund accounting) but, as required reporting by GASB, is only shown in the District-wide financial statements. The School District maintains an OPEB Trust Fund and in fiscal year 2024, a contribution of $250,000 was made. The fund ended the fiscal year with a balance of $1,638,712 invested in PFM Target Index-Based Growth Strategy managed by PFM Asset Management (PFMAM) and administered by Public Agency Retirement Services (PARS). A funding policy has been adopted providing for annual contributions with the goal of funding the District’s OPEB liability.

- In accordance with GASB Statement #68, the School District has recognized the total net pension liability which is $6,719,261 at June 30, 2024 and $5,529,627 at June 30, 2023. This is an increase of $1,189,634.

- The General Fund's total fund balance decreased by $270,723 to $1,043,719. At June 30, 2024, unassigned fund balance for the General Fund was $813,119 or approximately 2.9 percent of total General Fund expenditures reported on the budgetary basis.

Statement of Net Position

	Governmental Activities			
	FY 2024	FY 2023	$ Change	% Change
Assets:				
Current assets	$ 7,004,192	$ 5,805,678	$ 1,198,514	20.64%
Capital assets	24,431,168	25,478,646	(1,047,478)	-4.11%
Total assets	31,435,360	31,284,324	151,036	0.48%
Deferred Outflow of Resources	5,461,842	5,617,840	(155,998)	-2.78%
Liabilities:				
Current liabilities (excluding debt)	2,439,652	1,753,988	685,664	39.09%
Noncurrent liabilities (excluding debt)	29,629,843	28,618,762	1,011,081	3.53%
Current debt	710,000	760,000	(50,000)	-6.58%
Noncurrent debt	-	710,000	(710,000)	-100.00%
Total liabilities	32,779,495	31,842,750	936,745	2.94%
Deferred Inflows of Resources	6,123,548	7,816,666	(1,693,118)	-21.66%
Net Position:				
Net investment in capital assets	23,689,168	23,944,646	(255,478)	-1.07%
Restricted	3,779,290	2,928,939	850,351	29.03%
Unrestricted	(29,474,299)	(29,630,837)	156,538	-0.53%
Total net position	$ (2,005,841)	$ (2,757,252)	$ 751,411	-27.25%

The largest of the School District's assets totaling $24,431,168 in 2024 and $25,478,646 in 2023 is invested in capital assets (land, construction in progress, buildings and improvements, equipment and intangible assets), and has accumulated depreciation applied since acquisition, where applicable. These capital assets are used to provide services to students; consequently, these assets are not available for future spending. Although the net investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of Net Position, $3,779,290 in 2024 and $2,928,939 in 2023, represents resources that are subject to internal and external restrictions on how they may be used. The remaining balance of unrestricted Net Position was a deficit of ($29,474,299) in 2024 and ($29,630,837) in 2023.

The deficit in Unrestricted Net Position is largely a result of recognizing an OPEB (Other Post-Employment Benefit) liability of $22,910,582 and the School District’s proportionate share of the net pension liability related to Norfolk County Retirement System which totals $6,719,261 for 2024. The combined liability of OPEB and pension totaling $29,629,843 at June 30, 2024 is an increase of $1,011,081 from the June 30, 2023 liability.

STATEMENT OF ACTIVITIES

(Comparative Changes in Net Position)

	Governmental Activities			
	FY 2024	FY 2023	$ Change	% Change
Revenues				
Program Revenues:				
Charges for services	$ 2,084,163	$ 1,867,157	$ 217,006	11.62%
Operating grants and contributions	5,957,472	5,381,264	576,208	10.71%
Capital grants and contributions	-	1,575,000	(1,575,000)	0.00%
General Revenues:				
State aid, not restricted to specific programs	3,409,506	3,158,771	250,735	7.94%
Assessments to member Towns	24,164,536	23,453,269	711,267	3.03%
Unrestricted investment income	214,021	130,849	83,172	63.56%
Other revenues	1,138	4,105	(2,967)	-72.28%
Total Revenues	35,830,836	35,570,415	260,421	0.73%
Expenses:				
Administration	963,978	951,071	12,907	1.36%
Instructional leadership	1,425,772	1,468,789	(43,017)	-2.93%
Classroom and specialist educator	12,586,322	12,060,026	526,296	4.36%
Instructional leadership	457,370	522,312	(64,942)	-12.43%
Guidance and psychological	1,414,311	1,339,979	74,332	5.55%
Other teaching services	1,007,982	944,765	63,217	6.69%
Professional development	118,648	107,222	11,426	10.66%
Pupil services	1,365,833	1,348,051	17,782	1.32%
Transportation	1,030,890	1,035,635	(4,745)	-0.46%
Operations and maintenance	2,157,809	1,996,892	160,917	8.06%
Employee benefits and fixed charges	8,608,505	8,057,083	551,422	6.84%
Community education	823,118	715,156	107,962	15.10%
State and County Assessments	797,523	726,514	71,009	9.77%
Food services	884,161	905,472	(21,311)	-2.35%
State assessments	19,750	25,301	(5,551)	-21.94%
Capital Outlay	15,615	-	15,615	0.00%
Interest	23,700	7,275	16,425	225.77%
Depreciation	1,378,138	1,336,707	41,431	3.10%
Total Expenses	35,079,425	33,548,250	1,531,175	4.56%
Change in Net Position	751,411	2,022,165	(1,270,754)	-62.84%
Net Position - beginning	(2,757,252)	(4,779,417)		
Net Position - ending	$ (2,005,841)	$ (2,757,252)		

THE SCHOOL DISTRICT FUNDS

At June 30, 2024, the School District's governmental funds reported a combined ending fund balance of $4,592,409 which represents an increase of $509,628 over June 30, 2023 balances.

General Fund

The General Fund is the chief operating fund. At the end of the current fiscal year, unassigned fund balance of the General Fund was $813,119 while total fund balance was $1,043,719. The fund balance of the School District's General Fund was decreased by $270,723 during the current fiscal year. State law allows regional school districts to retain surplus funds (i.e. unassigned fund balance) up to five percent of the succeeding year's general fund budgeted operating and capital expenditures.

Capital Improvements Fund

The Capital Improvements Fund has a fund balance of $1,294,946 as of June 30, 2024 representing approved, but yet to be completed projects.

GENERAL FUND BUDGET

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

The approved Fiscal Year 2025 budget of $28,877,195 is approximately 3.23% higher than the Fiscal Year 2024 budget. The member town assessments are $24,882,087, or $717,551 higher than the Fiscal Year 2024 assessments.

CAPITAL ASSET AND DEBT ADMINISTRATION

Total investment in capital assets at year-end amounted to $24,431,168 (net of accumulated depreciation), a decrease of $1,047,478 from the prior year. The investment in capital assets includes land, buildings and improvements, equipment and intangible assets.

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

Bleacher/Press Box Replacement (CIP)	$ 130,048
Classroom Floor Replacement	118,113
Lindquist Duct Work Replacement (CIP)	34,932
Lindquist Bathroom Upgrades	27,066
High School RTU Replacement (CIP)	20,500
TOTAL ADDITIONS	**$ 330,660**
Current Year Depreciation	(1,378,138)
Net Decrease in Capital Assets	$ (1,047,478)

Debt Obligations Payable

Outstanding obligations payable at June 30, 2024	$ 710,000
Less: Debt retired	(710,000)
Outstanding obligations payable at June 30, 2025	$ 0

REQUEST FOR INFORMATION

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

DOVER-SHERBORN REGIONAL SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2024

	PRIMARY GOVERNMENT
	GOVERNMENTAL ACTIVITIES
ASSETS	
CURRENT:	
CASH AND SHORT-TERM INVESTMENTS	$ 6,045,138
RECEIVABLES, NET OF ALLOWANCE FOR UNCOLLECTIBLES:	
DEPARTMENTAL AND OTHER	7,200
INTERGOVERNMENTAL	947,068
OTHER ASSETS	4,786
NONCURRENT:	
CAPITAL ASSETS, NET OF ACCUMULATED DEPRECIATION	24,431,168
TOTAL ASSETS	31,435,360
DEFERRED OUTFLOWS OF RESOURCES	
RELATED TO POST EMPLOYMENT BENEFITS	2,199,999
RELATED TO PENSIONS	3,261,843
TOTAL DEFERRED OUTLOWS OF RESOURCES	5,461,842
LIABILITIES	
CURRENT:	
ACCOUNTS PAYABLE	704,398
ACCRUED PAYROLL	1,342,136
PAYROLL WITHHOLDINGS AND OTHER LIABILITIES	220,965
DEPOSITS PAYABLE	144,284
ACCRUED INTEREST	5,325
BONDS AND NOTES PAYABLE	710,000
COMPENSATED ABSENCES	22,544
NONCURRENT:	
POSTEMPLOYMENT BENEFITS	22,910,582
NET PENSION LIABILITY	6,719,261
TOTAL LIABILITIES	32,779,495
DEFERRED INFLOWS OF RESOURCES	
DEFERRED AMOUNT ON REFUNDING	32,000
RELATED TO POSTEMPLOYMENT BENEFITS	5,014,337
RELATED TO PENSIONS	1,077,211
TOTAL DEFERRED INFLOWS OF RESOURCES	6,123,548
NET POSITION	
NET INVESTMENT IN CAPITAL ASSETS	23,689,168
RESTRICTED FOR:	
CAPITAL PROJECTS	1,294,946
OTHER PURPOSES	2,484,344
UNRESTRICTED	(29,474,299)
TOTAL NET POSITION	$ (2,005,841)

See accompanying notes to the basic financial statements

DOVER-SHERBORN REGIONAL SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FISCAL YEAR ENDED JUNE 30, 2024

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUES: CHARGES FOR SERVICES	PROGRAM REVENUES: OPERATING GRANTS AND CONTRIBUTIONS	NET (EXPENSE) REVENUE
PRIMARY GOVERNMENT:				
GOVERNMENTAL ACTIVITIES:				
ADMINISTRATION	$ 963,978	$ -	$ 135,263	$ (828,715)
INSTRUCTIONAL LEADERSHIP	1,425,772	-	-	(1,425,772)
CLASSROOM AND SPECIALIST EDUCATOR	12,586,322	-	-	(12,586,322)
INSTRUCTIONAL MATERIALS AND TECHOLOGY	457,370	-	-	(457,370)
GUIDANCE & PSYCHOLOGICAL	1,414,311	-	-	(1,414,311)
OTHER TEACHING SERVICES	1,007,982	-	7,049	(1,000,933)
PROFESSIONAL DEVELOPMENT	118,648	-	-	(118,648)
PUPIL SERVICES	1,365,833	548,684	-	(817,149)
TRANSPORTATION	1,030,890	-	-	(1,030,890)
OPERATIONS AND MAINTENANCE	2,157,809	49,058	-	(2,108,751)
EMPLOYEE BENEFITS AND FIXED CHARGES	8,608,505	-	4,415,525	(4,192,980)
COMMUNITY EDUCATION	823,118	1,113,205	-	290,087
FOOD SERVICES	797,523	373,216	490,725	66,418
FEDERAL AND STATE GRANT PROGRAMS	884,161	-	908,910	24,749
STATE & COUNTY ASSESSMENTS	19,750	-	-	(19,750)
CAPITAL OUTLAY	15,615	-	-	(15,615)
INTEREST	23,700	-	-	(23,700)
DEPRECIATION	1,378,138	-	-	(1,378,138)
TOTAL GOVERNMENTAL ACTIVITIES	$ 35,079,425	$ 2,084,163	$ 5,957,472	$ (27,037,790)

See accompanying notes to the basic financial statements

(continued)

DOVER-SHERBORN REGIONAL SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FISCAL YEAR ENDED JUNE 30, 2024

	PRIMARY GOVERNMENT
	GOVERNMENTAL ACTIVITIES
CHANGES IN NET POSITION:	
NET (EXPENSE) REVENUE FROM PREVIOUS PAGE	$ (27,037,790)
GENERAL REVENUES:	
STATE AID, NOT RESTRICTED TO SPECIFIC PROGRAMS	3,409,506
ASSESSMENTS TO MEMBER TOWNS	24,164,536
INVESTMENT EARNINGS	214,021
OTHER REVENUES	1,138
TOTAL GENERAL REVENUES	27,789,201
CHANGE IN NET POSITION	751,411
NET POSITION:	
BEGINNING OF YEAR	(2,757,252)
END OF YEAR	$ (2,005,841)

See accompanying notes to the basic financial statements

(concluded)

DOVER-SHERBORN REGIONAL SCHOOL DISTRICT
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2024

ASSETS	GENERAL	COMMUNITY EDUCATION FUNDS	CAPITAL IMPROVEMENTS FUNDS	NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
CASH AND SHORT-TERM INVESTMENTS	$ 2,348,849	$ 1,033,766	$ 1,370,494	$ 1,292,029	$ 6,045,138
RECEIVABLES					
DEPARTMENTAL AND OTHER	648	-	-	6,552	7,200
INTERGOVERNMENTAL	441,947	-	-	505,121	947,068
OTHER ASSETS	4,786	-	-	-	4,786
TOTAL ASSETS	$ 2,796,230	$ 1,033,766	$ 1,370,494	$ 1,803,702	$ 7,004,192
LIABILITIES AND FUND BALANCES					
LIABILITIES:					
ACCOUNTS PAYABLE	$ 211,434	$ -	$ 75,548	$ 417,416	$ 704,398
ACCRUED PAYROLL	1,304,225	17,432	-	20,479	1,342,136
PAYROLL WITHHOLDINGS AND OTHER LIABILITIES	220,965	-	-	-	220,965
DEPOSITS PAYABLE	15,887	96,034	-	32,363	144,284
TOTAL LIABILITIES	1,752,511	113,466	75,548	470,258	2,411,783
FUND BALANCES:					
RESTRICTED	-	920,300	1,294,946	1,297,775	3,513,021
ASSIGNED	230,600	-	-	35,669	266,269
UNASSIGNED	813,119	-	-	-	813,119
TOTAL FUND BALANCES	1,043,719	920,300	1,294,946	1,333,444	4,592,409
TOTAL LIABILITIES AND FUND BALANCES	$ 2,796,230	$ 1,033,766	$ 1,370,494	$ 1,803,702	$ 7,004,192

See accompanying notes to the basic financial statements

DOVER-SHERBORN REGIONAL SCHOOL DISTRICT
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FISCAL YEAR ENDED JUNE 30, 2024

	GENERAL	COMMUNITY EDUCATION FUNDS	CAPITAL IMPROVEMENTS FUNDS	NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES:					
ASSESSMENTS TO MEMBER TOWNS	$ 24,164,536	$ -	$ -	$ -	$ 24,164,536
INTERGOVERNMENTAL	3,409,506	-	-	1,406,685	4,816,191
INTERGOVERNMENTAL - ON-BEHALF PAYMENTS	4,415,525	-	-	-	4,415,525
CHARGES FOR SERVICES					
SCHOOL LUNCH	-	-	-	373,216	373,216
FEES	327,295	-	-	255,196	582,491
COMMUNITY EDUCATION	-	1,113,205	-	-	1,113,205
INVESTMENT INCOME	180,461	-	-	1,560	182,021
CONTRIBUTIONS & DONATIONS	-	-	-	150,513	150,513
DEPARTMENTAL	1,138	-	-	-	1,138
TOTAL REVENUES	32,498,461	1,113,205	-	2,187,170	35,798,836
EXPENDITURES:					
CURRENT:					
ADMINISTRATION	946,445	-	-	17,533	963,978
INSTRUCTIONAL LEADERSHIP	1,425,772	-	-	-	1,425,772
CLASSROOM AND SPECIALIST EDUCATOR	12,586,322	-	-	-	12,586,322
INSTRUCTIONAL MATERIALS AND TECHOLOGY	457,370	-	-	-	457,370
GUIDANCE & PSYCHOLOGICAL	1,414,311	-	-	-	1,414,311
OTHER TEACHING SERVICES	934,062	-	-	73,920	1,007,982
PROFESSIONAL DEVELOPMENT	118,648	-	-	-	118,648
PUPIL SERVICES	1,183,138	-	-	182,695	1,365,833
TRANSPORTATION	1,030,890	-	-	-	1,030,890
OPERATIONS AND MAINTENANCE	2,115,326	-	-	42,483	2,157,809
EMPLOYEE BENEFITS AND FIXED CHARGES	9,100,066	-	-	-	9,100,066
COMMUNITY EDUCATION	-	823,118	-	-	823,118
FOOD SERVICES	-	-	-	797,523	797,523
FEDERAL AND STATE GRANT PROGRAMS	-	-	-	884,161	884,161
STATE & COUNTY ASSESSMENTS	19,750	-	-	-	19,750
CAPITAL OUTLAY	-	-	346,275	-	346,275
DEBT SERVICE:					
PRINCIPAL	760,000	-	-	-	760,000
INTEREST	29,400	-	-	-	29,400
TOTAL EXPENDITURES	32,121,500	823,118	346,275	1,998,315	35,289,208
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	376,961	290,087	(346,275)	188,855	509,628
OTHER FINANCING SOURCES (USES)					
OPERATING TRANSFERS IN	7,316	-	780,000	-	787,316
OPERATING TRANSFERS OUT	(655,000)	(125,000)	(7,316)	-	(787,316)
TOTAL OTHER FINANCING SOURCES (USES)	(647,684)	(125,000)	772,684	-	-
NET CHANGE IN FUND BALANCES	(270,723)	165,087	426,409	188,855	509,628
FUND BALANCES AT BEGINNING OF YEAR	1,314,442	755,213	868,537	1,144,589	4,082,781
FUND BALANCES AT END OF YEAR	$ 1,043,719	$ 920,300	$ 1,294,946	$ 1,333,444	$ 4,592,409

See accompanying notes to the basic financial statements

DOVER-SHERBORN REGIONAL SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TOTAL FUND BALANCES TO THE STATEMENT OF NET POSITION
JUNE 30, 2024

TOTAL GOVERNMENTAL FUND BALANCES		$ 4,592,409
CAPITAL ASSETS (NET) USED IN GOVERNMENTAL ACTIVITIES ARE NOT FINANCIAL RESOURCES AND, THEREFORE, ARE NOT REPORTED IN THE FUNDS		24,431,168
IN THE STATEMENT OF ACTIVITIES, INTEREST IS ACCRUED ON OUTSTANDING LONG-TERM DEBT, WHEREAS IN GOVERNMENTAL FUNDS INTEREST IS NOT REPORTED UNTIL DUE		(5,325)
LONG-TERM LIABILITIES ARE NOT DUE AND PAYABLE IN THE CURRENT PERIOD AND, THEREFORE, ARE NOT REPORTED IN THE GOVERNMENTAL FUNDS		
BONDS AND NOTES PAYABLE	(710,000)	
NET PENSION LIABILITY	(6,719,261)	
DEFERRED INFLOWS OF RESOURCES - RELATED TO PENSIONS	(1,077,211)	
DEFERRED OUTFLOWS OF RESOURCES - RELATED TO PENSIONS	3,261,843	
DEFERRED AMOUNT ON REFUNDING	(32,000)	
OTHER POSTEMPLOYMENT BENEFITS (OPEB)	(22,910,582)	
DEFERRED INFLOWS OF RESOURCES - RELATED TO POST EMPLOYMENT BENEFITS	(5,014,337)	
DEFERRED OUTFLOWS OF RESOURCES - RELATED TO POST EMPLOYMENT BENEFITS	2,199,999	
COMPENSATED ABSENCES	(22,544)	
NET EFFECT OF REPORTING LONG-TERM LIABILITIES		(31,024,093)
NET POSITION OF GOVERNMENTAL ACTIVITIES		$ (2,005,841)

See accompanying notes to the basic financial statements

DOVER-SHERBORN REGIONAL SCHOOL DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FISCAL YEAR ENDED JUNE 30, 2024

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS		$ 509,628
GOVERNMENTAL FUNDS REPORT CAPITAL OUTLAYS AS EXPENDITURES. HOWEVER, IN THE STATEMENT OF ACTIVITIES THE COST OF THOSE ASSETS IS ALLOCATED OVER THEIR ESTIMATED USEFUL LIVES AND REPORTED AS DEPRECIATION EXPENSE.		
CAPITAL OUTLAY	330,660	
DEPRECIATION EXPENSE	(1,378,138)	
NET EFFECT OF REPORTING CAPITAL ASSETS		(1,047,478)
THE ISSUANCE OF LONG-TERM DEBT (E.G., BONDS) PROVIDES CURRENT FINANCIAL RESOURCES TO GOVERNMENTAL FUNDS, WHILE THE REPAYMENT OF THE PRINCIPAL OF LONG-TERM DEBT CONSUMES THE FINANCIAL RESOURCES OF GOVERNMENTAL FUNDS. NEITHER TRANSACTION, HOWEVER, HAS ANY EFFECT ON NET ASSETS. ALSO, GOVERNMENTAL FUNDS REPORT THE EFFECT OF ISSUANCE COSTS, PREMIUMS, DISCOUNTS, AND SIMILAR ITEMS WHEN DEBT IS FIRST ISSUED, WHEREAS THESE AMOUNTS ARE DEFERRED AND AMORTIZED IN THE STATEMENT OF ACTIVITIES.		
DEBT SERVICE PRINCIPAL PAYMENTS	760,000	
NET EFFECT OF REPORTING LONG-TEM DEBT		760,000
SOME EXPENSES REPORTED IN THE STATEMENT OF ACTIVITIES DO NOT REQUIRE THE USE OF CURRENT FINANCIAL RESOURCES AND, THEREFORE, ARE NOT REPORTED AS EXPENDITURES IN THE GOVERNMENTAL FUNDS.		
NET CHANGE IN COMPENSATED ABSENCES ACCRUAL	(2,478)	
NET CHANGE IN ACCRUED INTEREST ON LONG-TERM DEBT	5,700	
NET CHANGE IN DEFERRED AMOUNT ON REFUNDING	32,000	
NET CHANGE IN OTHER POSTEMPLOYMENT BENEFITS	178,553	
NET CHANGE IN DEFERRED INFLOWS OF RESOURCES - RELATED TO POST EMPLOYMENT BENEFITS	1,093,153	
NET CHANGE IN DEFERRED OUTFLOWS OF RESOURCES - RELATED TO POST EMPLOYMENT BENEFITS	(1,099,203)	
NET CHANGE IN NET PENSION LIABILITY	(1,189,634)	
NET CHANGE IN DEFERRED INFLOWS OF RESOURCES - RELATED TO PENSIONS	567,965	
NET CHANGE IN DEFERRED OUTFLOWS OF RESOURCES - RELATED TO PENSIONS	943,205	
NET EFFECT OF RECORDING LONG-TERM LIABILITIES		529,261
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES		$ 751,411

See accompanying notes to the basic financial statements

DOVER-SHERBORN REGIONAL SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 2024

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL BUDGETARY AMOUNTS	VARIANCE OVER (UNDER)
REVENUES:				
ASSESSMENTS:				
DOVER	$ 12,954,938	$ 12,954,938	$ 12,954,938	$ -
SHERBORN	11,209,598	11,209,598	11,209,598	-
TOTAL ASSESSMENTS	24,164,536	24,164,536	24,164,536	-
STATE AID:				
CHAPTER 70	2,629,875	2,629,875	2,655,010	25,135
TRANSPORTATION	611,954	611,954	754,496	142,542
TOTAL STATE AID	3,241,829	3,241,829	3,409,506	167,677
LOCAL:				
INVESTMENT INCOME	40,000	40,000	180,461	140,461
FEES	361,175	361,175	327,295	(33,880)
DEPARTMENTAL	5,000	5,000	1,138	(3,862)
TOTAL LOCAL REVENUES	406,175	406,175	508,894	102,719
TOTAL REVENUES	27,812,540	27,812,540	28,082,936	270,396
EXPENDITURES:				
CURRENT:				
ADMINISTRATION	960,428	960,428	946,445	13,983
INSTRUCTIONAL LEADERSHIP	1,528,035	1,528,035	1,425,772	102,263
CLASSROOM AND SPECIALIST EDUCATOR	12,556,935	12,556,935	12,586,322	(29,387)
INSTRUCTIONAL MATERIALS AND TECHOLOGY	509,855	509,855	457,370	52,485
GUIDANCE & PSYCHOLOGICAL	1,499,387	1,499,387	1,414,311	85,076
OTHER TEACHING SERVICES	903,232	903,232	934,062	(30,830)
PROFESSIONAL DEVELOPMENT	131,150	131,150	118,648	12,502
PUPIL SERVICES	1,189,398	1,189,398	1,183,138	6,260
TRANSPORTATION	1,039,200	1,039,200	1,030,890	8,310
OPERATIONS AND MAINTENANCE	2,081,570	2,081,570	2,115,326	(33,756)
EMPLOYEE BENEFITS AND FIXED CHARGES	4,783,950	4,783,950	4,684,541	99,409
STATE ASSESSMENTS	-	-	19,750	(19,750)
DEBT SERVICE:				
PRINCIPAL	760,000	760,000	760,000	-
INTEREST	29,400	29,400	29,400	-
TOTAL EXPENDITURES	27,972,540	27,972,540	27,705,975	266,565
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(160,000)	(160,000)	376,961	536,961
OTHER FINANCING SOURCES (USES):				
OPERATING TRANSFERS IN	-	-	7,316	7,316
OPERATING TRANSFERS OUT	-	(655,000)	(655,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	-	(655,000)	(647,684)	7,316
NET CHANGE IN BUDGETARY FUND BALANCE	$ (160,000)	$ (815,000)	$ (270,723)	$ 544,277
OTHER BUDGETARY ITEMS				
USE OF UNRESERVED FUND BALANCE	$ 160,000	$ 815,000		
NET BUDGET	$ -	$ -		

See accompanying notes to the basic financial statements

DOVER-SHERBORN REGIONAL SCHOOL DISTRICT
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2024

	POSTEMPLOYMENT BENEFITS TRUST	PRIVATE PURPOSE TRUST FUNDS
ASSETS		
CASH AND SHORT-TERM INVESTMENTS	$ -	$ 35,260
INVESTMENTS	1,638,712	-
TOTAL ASSETS	1,638,712	35,260
LIABILITIES	-	-
NET POSITION		
RESTRICTED FOR:		
POSTEMPLOYMENT BENEFITS	1,638,712	-
INDIVIDUALS AND OTHER ORGAIZATIONS	-	35,260
TOTAL NET POSITION	$ 1,638,712	$ 35,260

See accompanying notes to the basic financial statements

DOVER-SHERBORN REGIONAL SCHOOL DISTRICT
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FISCAL YEAR ENDED JUNE 30, 2024

	POSTEMPLOYMENT BENEFITS TRUSTS	PRIVATE PURPOSE TRUST FUNDS
ADDITIONS:		
CONTRIBUTIONS:		
PRIVATE DONATIONS	$ -	$ 2,500
EMPLOYER CONTRIBUTIONS	250,000	-
EMPLOYER CONTRIBUTIONS TO PAY FOR OPEB BENEFITS	821,841	-
NET INVESTMENT INCOME (LOSS):		
INVESTMENT INCOME	173,086	1,335
TOTAL ADDITIONS	1,244,927	3,835
DEDUCTIONS:		
BENEFIT PAYMENTS	821,841	-
EDUCATIONAL SCHOLARSHIPS	-	7,550
TOTAL DEDUCTIONS	821,841	7,550
CHANGE IN NET POSITION	423,086	(3,715)
NET POSITION AT BEGINNING OF YEAR	1,215,626	38,975
NET POSITION AT END OF YEAR	$ 1,638,712	$ 35,260

See accompanying notes to the basic financial statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying basic financial statements of the Dover-Sherborn Regional School District in Dover, Massachusetts (the School District) have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the recognized standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant School District accounting policies:

A. Reporting Entity

Primary Government

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

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

The School District has also considered all potential component units, blended or discretely presented, for which it is financially accountable as well as other organizations for which the nature and significance of their relationship with the School District are such that exclusion would cause the basic financial statements to be misleading or incomplete. Blended component units, although legally separate entities, are, in substance, part of the School District's operations and discretely presented component units are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the School District. It has been determined that there are no component units (blended or discretely presented) for inclusion in the primary government's financial reporting entity.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The government-wide financial statements (i.e., statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. The School District reports Governmental *Activities*, which are primarily supported by member Town assessments and intergovernmental revenues.

Fund Financial Statements

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

Major Fund Criteria

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

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

b. If the total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures of the individual governmental fund are at least 5 percent of the corresponding element for all governmental funds combined.

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

Fiduciary funds are reported by fund type.

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

Government-Wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded when the liabilities are incurred.

Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The *statement of activities* demonstrates the degree to which the direct expenses of a particular function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include the following:

a. *Charges to customers or applicants* who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment.

b. *Grants and contributions* that are restricted to meeting the operational requirements of a particular function or segment.

c. *Grants and contributions* that are restricted to meeting the capital requirements of a particular function or segment.

Assessments and other items not identifiable as program revenues are reported as general revenues.

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

Fund Financial Statements

Governmental Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period.

Expenditures are recorded when the related fund liability is incurred, except for interest on general long-term debt which is recognized when due, and the non-current portion of net pension liability, and other postemployment benefits (OPEB) which are recognized when the obligations are expected to be liquidated with current expendable available resources.

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

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

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

The School District reports the following major governmental funds:

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

- The *Community Education Funds* are used to account for extended day care and afterschool programs.

- The *Capital Improvements Fund* is used to account for capital equipment purchases and other capital improvements.

- The *Nonmajor Governmental funds* consist of other special revenue funds that are aggregated and presented in the nonmajor governmental funds column on the governmental funds financial statements. The following describes the general use of this fund type:

    - The *Special Revenue fund* is used to account for the proceeds of specific revenue sources (other than capital projects funds) that are restricted by law or administrative action to expenditures for specified purposes.

Fiduciary Fund Financial Statements

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

The following fiduciary fund types are reported:

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

- The *Private-Purpose Trust fund* is used to account for various scholarship awards.

D. Cash and Investments

Government-Wide and Fund Financial Statements

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

E. Fair Value Measurements

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

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

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

Level 3 – Pricing inputs are unobservable for the instrument and include situations where there is little, if any, market activity for the instrument. The inputs into the determination of fair value require significant management judgment or estimation. In some instances the inputs used to measure fair value may fall into different levels of the fair value hierarchy and is based on the lowest level of input that is significant to the fair value measurement. Market price is affected by a number of factors, including the type of instrument and the characteristics specific to the instrument. Instruments with readily available active quoted prices generally will have a higher degree of market price observability and a lesser degree of judgment used in measuring fair value. It is reasonably possible that change in values of these instruments will occur in the near term and that such changes could materially affect amounts reported in these financial statements. For more information on the fair value of the School District's financial instruments, see Note 3 – Fair Market Value of Investments.

F. Accounts Receivable

Government-Wide and Fund Financial Statements

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

Intergovernmental

Various federal and state grants for operating and capital purposes are applied for and received annually. For non-expenditure driven grants, receivables are recognized as soon as all eligibility requirements imposed by the provider have been met. For expenditure driven grants, receivables are recognized when the qualifying expenditures are incurred and all other grant requirements are met. These receivables are considered 100% collectible.

G. Inventories

Government-Wide and Fund Financial Statements

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

H. Capital Assets

Government-Wide Financial Statements

Capital assets, which include land, buildings and improvements, machinery, vehicles, equipment and furnishings, intangible assets, and construction in progress are reported in the applicable governmental activities column of the government-wide financial statements. Capital assets are recorded at historical cost, or at estimated historical cost, if actual historical cost is not available. Donated capital assets are recorded at the estimated fair market value at the date of donation.

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

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

Asset Class	Estimated Useful Life (in years)
Buildings and improvements	10-40
Machinery, vehicles, equipment and furnishings	5-10
Debt issue costs (Intangible Assets)	20

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

Governmental Fund Financial Statements

Capital asset costs are recorded as expenditures in the fiscal year of purchase for the various funds.

I. Interfund Receivables and Payables

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

Government-Wide Financial Statements

Transactions of a buyer/seller nature between and within governmental funds are eliminated from the governmental activities in the Statement of Net Position.

Fund Financial Statements

Transactions of a buyer/seller nature between and within funds are not eliminated from the individual fund statements.

J. Interfund Transfers

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

Government-Wide Financial Statements

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

Fund Financial Statements

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

K. Deferred Outflows/Inflows of Resources

Government-Wide Financial Statements (Net Position)

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

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

L. Net Position and Fund Equity

Government-Wide Financial Statements (Net Position)

Net Position is classified into three components:

a. *Net Investment in capital assets* – consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

b. *Restricted net position* – Consists of net position with constraints placed on the use by external groups such as creditors, grantors, contributors, or laws or regulations of other governments.

   Net position has been "restricted" for the following:

   - *Capital Projects* represents amounts used for capital equipment and improvements.
   - *Other purposes* represent restrictions placed on assets from outside parties.

c. *Unrestricted net position* – All other net position that do not meet the definition of "restricted" or "net investment in capital assets."

Fund Financial Statements (Fund Balances)

The School District uses the following criteria for fund balance classification:

- For *restricted* fund balance: when constraints placed on the use of the resources are either (1) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (2) imposed by law trough constitutional provisions or enabling legislation.

- For *assigned* fund balance: (1) the body or official authorized to assign amounts to a specific purpose and (2) the policy established by the governing body pursuant to which the authorization is given.

- For *unassigned* fund balance: is the residual classification for the general fund. In other governmental funds, if expenditures incurred for specific purposes exceeded the amounts restricted, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance.

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

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

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

M. Long-term debt

Government-Wide Financial Statements

Long-term debt is reported as liabilities in the government-wide statement of net position. Material bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

Governmental Fund Financial Statements

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

N. Investment Income

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

O. Compensated Absences

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

Government-Wide Financial Statements

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

Governmental Fund Financial Statements

The portion of the liability related to unused vacation time that has matured or is due as of June 30, 2024 is recorded in the governmental fund financial statement.

P. Pensions

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

Q. Post Retirement Benefits

Government-Wide and Fund Financial Statements

In addition to providing pension benefits, health insurance coverage is provided for retired employees and their survivors in accordance with MGL Chapter 32B, of Massachusetts General Laws, under various contributory plans. The cost of providing health insurance is recognized by recording the employer's 50% share of insurance premiums (depending on the plan selected) in the general fund in the fiscal year paid. All benefits are provided through third-party insurance carriers and health maintenance organizations that administer, assume, and pay all claims.

R. Use of Estimates

Government-Wide and Fund Financial Statements

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

S. Total Column

Fund Financial Statements

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

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Basis of Accounting

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

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

B. Assessments

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

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

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

Operating costs include all other expenses not listed as capital costs. The current year's operating costs are apportioned utilizing the statutory method of assessment. The contributions and expenditures break downs for Fiscal Year 2024 are as follows:

	Minimum Contribution	Additional Local Contribution	Transportation and Other Expenditures	Capital and Debt Expenditures	Total Assessment
Dover	$ 6,665,417	$ 5,311,622	$ 552,018	$ 425,881	$ 12,954,938
Sherborn	5,760,368	4,606,929	478,782	363,519	11,209,598
Totals	$ 12,425,785	$ 9,918,551	$ 1,030,800	$ 789,400	$ 24,164,536

C. Budgetary – GAAP Reconciliation

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

The statement of revenues, expenditures, and changes in fund balance – budget and actual presented for the general fund is presented on the budgetery basis to provide a meaningful comparison of actual results with the budget.

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

General Fund	Revenues	Expenditures
GAAP Basis	$ 32,498,461	$ 32,121,500
To reverse the effect of non-budgeted State contributions for teacher's retirement	(4,415,525)	(4,415,525)
Budgetary Basis	$ 28,082,936	$ 27,705,975

NOTE 3 – DEPOSITS AND INVESTMENTS

A cash pool is maintained that is available for use by all funds. Each fund type's portion of this pool is displayed on the balance sheet as "cash and short term investments."

Deposits

- *Custodial Credit Risk – Deposits*

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

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

  The following table illustrates how much of the School District's bank deposits are insured, and how much of the School District's bank deposits are uninsured and uncollateralized as of June 30, 2024:

Total Bank Balances		$ 2,739,843
Bank Balances Covered by Deposit Insurance		
Federal Deposit Insurance Corporation (FDIC)	636,941	
Total Bank Balances Covered by Deposit Insurance		636,941
Bank Balances Uninsured and Uncollateralized		2,102,902
Total Bank Balances		$ 2,739,843

Investments

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

a) Credit Risk

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

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

			Rating as of Year
Investment type	Fair value	Minimum Legal Rating	Unrated
Mutual funds	$ 1,638,712	N/A	$ 1,638,712

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

b) Custodial Credit Risk

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

c) Interest Rate Risk

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

Information about the sensitivity of the fair values of the School District's investment to market interest rate fluctuations is as follows:

Investment type	Fair value	Investment maturities (in years) Less than 1
Mutual funds	$ 1,638,712	$ 1,638,712

d) Concentration of Credit Risk

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

Issuer	Percentage of Total Investment
Mutual Funds	100%

e) Fair Market Value of Investments

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

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

The School District has the following recurring fair value measurement as of June 30, 2024:

		Fair Value Measurements Using		
Investment Type	June 30, 2024	Quoted Price in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Other Investments				
Vanguard mutual funds	$ 1,638,712	$ 1,638,712	$ -	$ -

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

NOTE 4 – INTERGOVERNMENTAL RECEIVABLES

The School District's intergovernmental receivable balance represents reimbursements from other governments for expenditures incurred, aid awarded, or debt incurred, and consisted of the following at June 30, 2024.

Governmental Funds:	
General Fund	
Commonwealth of Massachusetts	
Town of Dover	$ 34,615
Transportation	407,332
Non-Major Governmental Funds:	
U.S. Department of Agriculture	
School Lunch	19,168
Commonwealth of Massachusetts	
Circuit Breaker	386,831
Metco DS Program	42,220
Special Education - 274 IEP	75
Title I	7,590
Special Education 240	44,899
Title IIA	4,338
Total	$ 947,068

NOTE 5 – CAPITAL ASSETS

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

Governmental Activities:	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated *:*				
Land	$ 843,835	$ -	$ -	$ 843,835
Construction in Progress	-	185,480	-	185,480
Total capital assets not being depreciated	843,835	185,480	-	1,029,315
Capital assets being depreciated *:*				
Building and improvements	45,487,582	145,180	-	45,632,762
Machinery, vehicles, equipment and furnishings	4,411,905	-	(223,460)	4,188,445
Intangible Assets	142,069	-	-	142,069
Total capital assest being depreciated	50,041,556	145,180	(223,460)	49,963,276
Less accumulated depreciation for *:*				
Building and improvements	(21,433,188)	(1,256,245)	-	(22,689,433)
Machinery, vehicles, equipment and furnishings	(3,848,095)	(116,357)	223,460	(3,740,992)
Intangible Assets	(125,462)	(5,536)	-	(130,998)
Total accumulated depreciation	(25,406,745)	(1,378,138)	223,460	(26,561,423)
Total capital assets being depreciated, net	24,634,811	(1,232,958)	-	23,401,853
Total governmental activities capital assets, net	$ 25,478,646	$ (1,047,478)	$ -	$ 24,431,168

Depreciation expense was not charged to functions of the School District, but was recorded as unallocated in the Statement of Activities in the amount of $1,378,138.

NOTE 6 – INTERFUND TRANSFERS

Interfund transfers for the fiscal year ended June 30, 2024, are summarized as follows:

	Operating Transfers In:			
Operating Transfers Out:	Capital Improvements Funds	General Fund	Total	
General Fund	$ 655,000	-	$ 655,000	(1)
Capital Improvements Funds	-	7,316	7,316	(2)
Community Education Funds	125,000	-	125,000	(1)
Total	$ 780,000	$ 7,316	$ 787,316	

(1) Represents budgeted transfer to fund capital improvements.
(2) Represent other transfers

NOTE 7 – SHORT-TERM FINANCING

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

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

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

The School District did not have any short-term debt for the year ended June 30, 2024.

NOTE 8 – LONG-TERM DEBT

Municipal law permits the School District, under the provision of Chapter 71, Section 16, to authorize indebtedness not to exceed an amount approved by the Emergency Finance Board. Furthermore, written notice of the amount of debt authorized and general purpose of the debt must be given to the Select Board in each of the Towns comprising the School District. Details related to the outstanding indebtedness and other long-term obligations payable at June 30, 2024, and the debt service requirements are as follows:

Bonds and Notes Payable Schedule -Governmental Activities

Project	Interest Rate (%)	Date Issued	Maturity Date	Outstanding at June 30, 2023	Issued	Redeemed	Outstanding at June 30, 2024
General Obligation Bonds:							
Middle School Construction - Refunding	2.00%	2/15/2015	5/15/2025	$ 1,470,000	$ -	$ (760,000)	$ 710,000

The annual debt service requirements for principal and interest for Governmental bonds and notes outstanding at June 30, 2024 are as follows:

Fiscal Year	Principal	Interest	Total
2024	$ 710,000	$ 14,200	$ 724,200

Changes in Long-term Liabilities

The following is a summary of changes in long-term liabilities for the fiscal year ended June 30, 2024:

Governmental Activities:	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
Bonds and notes payable	$ 1,470,000	$ -	$ (760,000)	$ 710,000	$ 710,000
Net pension liablility	5,529,627	1,189,634	-	6,719,261	-
Postemployment benefits	23,089,135	-	(178,553)	22,910,582	-
Total governmental activities long-term liabilities	$ 30,088,762	$ 1,189,634	$ (938,553)	$ 30,339,843	$ 710,000

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

NOTE 9 – GOVERNMENTAL FUND BALANCE CLASSIFICATIONS

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

	General Fund	Community Education Major Fund	Capital Improvements Major Fund	Nonmajor Governmental Funds	Total
Fund Balances					
Restricted For:					
Community education	$ -	$ 920,300	$ -	$ -	$ 920,300
Capital projects	-	-	1,294,946	-	1,294,946
Grants and gifts	-	-	-	213,866	213,866
Fee-based revolving funds	-	-	-	564,049	564,049
School lunch	-	-	-	519,860	519,860
	-	920,300	1,294,946	1,297,775	3,513,021
Assigned To:					
Unemployment benefits	-	-	-	35,669	35,669
Subsequent Years Expenditures	230,000	-	-	-	230,000
Petty Cash	600	-	-	-	600
	230,600	-	-	35,669	266,269
Unassigned					
General Fund	813,119	-	-	-	813,119
Total Governmental Fund Balances	$ 1,043,719	$ 920,300	$ 1,294,946	$ 1,333,444	$ 4,592,409

NOTE 10 – RISK FINANCING

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

Buildings are fully insured against fire, theft, and natural disaster to the extent that losses exceed $1,000 per incident. The fully insurable value of School District buildings is $108,041,891.

The School District is insured for general liability; however, Chapter 258 of the Massachusetts General Laws limits the School District's liability to a maximum of $100,000 per claim in all matters except in actions relating to federal civil rights, eminent domain and breach of contract. Such claims are charged to the general fund. There were no such claims in 2024.

The School District is a member of the West Suburban Health Group, which is a Massachusetts Municipal Joint Health Insurance purchase group. The group includes eight Towns, one school district, and one educational collaborative as participants.

The Group offers the following plan types:

	Medical Claims		Pharmacy Claims	
Plan Name	Self Insured	Fully Insured	Self Insured	Fully Insured
Blue Cross and Blue Shield of Massachusetts Exclusive Provider Organization Plus	X		X	
Blue Cross and Blue Shield of Massachusetts Medex 2 with Blue Medicare PDP	X			X
Harvard Pilgrim Health Care Exclusive and Preferred Provider Organization Plus	X		X	
Harvard Pilgrim Health Care Enhanced Medicare with Aetna PDP	X			X
Blue Cross and Blue Shield of Massachusetts Managed Blue for Seniors		X		X
Tufts Exclusive Provider Organization Plan	X		X	
Tufts Medicare Preferred Supplement with PDP Plus	X		X	
Fallon Senior Plan		X		X
Tufts Medicare Preferred HMO		X		X

Each of the exclusive provider organization plans is offered at two design levels – Benchmark (low deductible plans) and HAS-Qualified High Deductible Plans. These plans are administrated by the respective insurance companies for a monthly administration fee based on the number of individual and family plan subscribers for a particular month.

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

As of June 30, 2023, the West Suburban Health Group had $25,247,530 in assets and $13,584,102 in liabilities. The net position was $11,663,428.

NOTE 11 – POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS

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

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

Funding Policy. The contribution requirements of plan members and the School District are established and may be amended through school district ordinances. For the period ending on June 30, 2024 measurement date, the total School District's premiums plus implicit costs for the retiree medical program were $821,841. The School District also contributed $250,000 to an OPEB trust for a total contribution during the measurement period of $1,071,841 to be reported on the financial statements for the fiscal year ended June 30, 2024.

The Commonwealth of Massachusetts passed special legislation that has allowed the School District to establish a postemployment benefit trust fund and to enable the School District to begin pre-funding its other postemployment benefit (OPEB) liabilities. These funds are reported within the fiduciary funds financial statements. As of June 30, 2024, the balance of this fund totaled $1,638,712

GASB Statement #75 – OPEB Employer Financial Reporting

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

Measurement Date - GASB #75 requires the net OPEB liability to be measured as of a date the OPEB plans most recent fiscal year end. Accordingly, the net OPEB liability was measured as of June 30, 2024 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of July 1, 2022.

Plan Membership – The following table represents the Plan's membership as of July 1, 2022:

Active Members	202
Inactive members currently receiving benefits	183
Total	385

Components of OPEB Liability – The following table represents the components of the Plan's OPEB liability as of June 30, 2024:

Total OPEB Liability	$ 24,549,294
Less: OPEB plan's fiduciary net position	(1,638,712)
Net OPEB Liability	$ 22,910,582
The OPEB plan's fiduciary net position as a percentage of the total OPEB liability	6.68%

Significant Actuarial Methods and Assumptions – The plan's total OPEB liability, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified, that was updated to June 30, 2024 to be in accordance with GASB Statement #75.

Valuation Date:	Actuarially Dtermined Contribution was calculated as of July 1, 2022.
Actuarial Cost Method:	Individual Entry Age Normal
Asset-Valuation Method:	Market value of assets as of the measurement date June 30, 2024
Investment Rate of Return	6.19%, net of OPEB plan investment expense, including inflation.
Municipal Bond Rate	4.21% as June 30, 2024 (source: S&P Municipal Bond 20 - Year High Grade Index - SAPIHG)
Single Equivalent Discount Rate:	5.36% net of OPEB plan investment expense, including inflation.
Inflation:	2.50% as of June 30, 2024 and for future periods
Salary Increases:	3.00% annually as of June 30, 2024 and for future periods
Cost of Living Adjustment	Not Applicable
Pre-Retirement Mortality:	General: RP-2014 Mortality Table for Blue Collar Employees projected generationally with scale MP-2016 set forward 1 year for females. Teachers: RP-2014 Mortality Table for White Collar Employees projected generationally with scale MP-2016.
Post-Retirement Mortality:	General: RP-2014 Mortality Table for Blue Collar Health Annuitants projected generationally with scale MP-2016 set forward 1 year for females. Teachers: RP-2014 Mortality Table for White Collar Healthy Annuitants projected generationally with scale MP-2016.
Disabled Mortality:	General: RP-2014 Mortality Table for Blue Collar Health Annuitants projected generationally with scale MP-2016, set forward 1 year. Teachers: RP-2014 Mortality Table for White Collar Healthy Annuitants projected generationally with scale MP-2016.

Investment Policy

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic equity - large cap	37.10%	4.91%
Domestic equity - small/mid cap	0.00%	5.29%
International equity - developed market	15.90%	5.32%
International equity - emerging market	0.00%	6.13%
Domestic fixed income	39.00%	2.30%
International fixed income	0.00%	2.02%
Alternatives	0.00%	6.35%
Real Estate	8.00%	6.25%
Cash	0.00%	0.00%
Total	100.00%	

Discount Rate – The discount rate used to measure the total OPEB liability was 5.36% as of June 30, 2024. The projection of cash flows used to determine the discount rate assumed that contributions will be made in accordance with the School District's funding policy.

Changes in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liablity (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balance at June 30, 2023	$ 24,304,761	$ 1,215,626	$ 23,089,135
Charges for the year			
Service cost	664,140	-	664,140
Interest on Total OPEB Liability	1,242,890	-	1,242,890
Changes in assumptions	(840,656)	-	(840,656)
Net investment income	-	173,086	(173,086)
Employer Contributions to Trust	-	1,071,841	(1,071,841)
Benefit payments excluding implicit cost	(588,025)	(588,025)	-
Implicit cost amount	(233,816)	(233,816)	-
Net Change	244,533	423,086	(178,553)
Balance at June 30, 2024	$ 24,549,294	$ 1,638,712	$ 22,910,582

Sensitivity of the net OPEB liability to changes in the discount rate – The following table presents the Plan's net OPEB liability calculated using the discount rate of 5.36% as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1 percentage- point lower (4.36%) or 1 percentage-point higher (6.36%) than the current rate.

	1% Decrease (4.36%)	Current Discount Rate (5.36%)	1% Increase (6.36%)
Net OPEB liability	$ 26,704,553	$ 22,910,582	$ 19,873,327

Sensitivity of the net OPEB liability to changes in the healthcare trend – The following table presents the net other postemployment benefit liability calculated using the current healthcare trend rate of 5.00% as well as what the net OPEB liability would be if it were calculated using a healthcare trend rate that is 1 percentage-point lower or 1 percentage-point higher than the current trend.

	1% Decrease (4.00%)	Current Discount Rate (5.00%)	1% Increase (6.00%)
Net OPEB liability	$ 19,544,057	$ 22,910,582	$ 27,170,920

Deferred Outflows/Inflows of Resources

At June 30, 2024 the School District reported deferred outflows and inflows of resources related to other postemployment benefits of $2,199,999 and $5,014,337 respectively.

The balances of deferred outflows and inflows as of June 30, 2024 consist of the following:

Deferred Category	Deferred Outflows of Resources	Deferred Inflows of Resources	Total
Differences between expected and actual experience	$ -	$ (1,382,797)	$ (1,382,797)
Changes of Assumptions	2,199,999	(3,598,888)	(1,398,889)
Net difference between projected and actual earnings	-	(32,652)	(32,652)
Total Deferred Outflows (Inflows) of Resources	$ 2,199,999	$ (5,014,337)	$ (2,814,338)

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

Period Year ended June 30	Amount
2025	$ (581,005)
2026	(557,506)
2027	(1,283,921)
2028	(278,460)
2029	(113,446)
Total Deferred (Inflows)/Outflows Recognized in Future Years	$ (2,814,338)

Changes of Assumption – The Discount rate was increased from 5.06% to 5.36%.

Changes in Plan Provisions - None

NOTE 12 – PENSION PLANS

A. Plan Descriptions

The School District is a member of the Norfolk County Retirement System (The System), a cost-sharing multiple-employer, contributory defined benefit pension plan covering eligible employees of the 42 member units deemed eligible by the system. Chapter 32 of the Massachusetts General Law assigns authority to establish and amend benefit provisions of the system. Substantially all employees are members of the system except for school teachers and certain school administrators.

The System issues a publically available audited financial report that may be obtained by contacting the system's executive director at 480 Neponset Street, Building #15, Canton, Massachusetts 02021.

The School District is a member of the Massachusetts Teachers' Retirement System (MTRS), a cost-sharing multi-employer defined benefit plan. MTRS is managed by the Commonwealth of Massachusetts (Commonwealth) on behalf of municipal teachers and municipal teacher retirees. The Commonwealth is a nonemployer contributor and is responsible for 100% of the contributions and future benefit requirements of the MTRS. The MTRS covers certified teachers in cities (except Boston), towns, regional school districts, charter schools, educational collaboratives, and Quincy College. The MTRS is part of the Commonwealth's reporting entity and the audited financial report may be obtained by contacting MTRS at One Charles Park, Cambridge, Massachusetts 02142-1206.

Special Funding Situation

The Commonwealth is a nonemployer contributor and is required by statue to make 100% of all actuarially determined employer contributions on behalf of the School District to the MTRS. Therefore, the School District is considered to be in a special funding situation as defined by GASB Statement No.68, *Accounting and Financial Reporting for Pensions* and the Commonwealth is a nonemployer contributor in MTRS. Since the School District does not contribute directly to MTRS, there is no net pension liability to recognize. The total of the Commonwealth provided contributions have been allocated based on each employer's covered payroll to the total covered payroll of employers in MTRS as of the measurement date of June 30, 2024. The School District's portion of the collective pension expense, contributed by the Commonwealth, of $4,415,525 is reported in the general fund as intergovernmental revenue and pension expense in the current fiscal year. The portion of the Commonwealth's collective net pension liability associated with the School District is $47,290,548 as of the measurement date.

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

B. Benefits Provided

The System and MTRS provide retirement, disability and death benefits to plan members and beneficiaries. Massachusetts Contributory Retirement System benefits are with certain minor exceptions, uniform from system to system. The System provides for retirement allowance benefits up to a maximum of 80% of a employees highest three-year average annual rate of regular compensation for those hired prior to April 2, 2012. For persons who became employees on or after April 2, 2012, average salary is the average annual rate of regular compensation received during the five consecutive years that produce the highest average, or, if greater, during the last five years (whether or not consecutive) preceding retirement. Benefit payments are based upon a employees age, length of creditable service, level of compensation, and group classification. Employees become vested after ten years of creditable service. There are three classes of membership in the retirement system: group 1, group 2, and group 4. Group 1 consists of general employees which includes clerical, administrative, technical and not otherwise classified positions. Group 2 consists of positions that have been specified as hazardous. Lastly, group 4 consist of police officers, firefighters, and other hazardous positions.

Employees become vested after ten years of creditable service. A superannuation retirement allowance may be received upon the completion of 20 years of service or upon reaching the age of 55 with 10 years of service if hired after1978 and if classified if in groups 1 or 2. A person who became a member on or after April 2, 2012 is eligible for a superannuation retirement allowance upon reaching the age of 60 with 10 years of service in group 1, 55 years of age with 10 years of service if in group 2 and 55 years of age if hired prior to 1978 or if classified in group 4. Normal retirement for most employees occurs at age 65 (except for certain hazardous duty and public safety positions, whose normal retirement is at age 55).

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

Employees who resign from service and who are not eligible to receive a retirement allowance or are under the age of 55 are entitled to request a refund of their accumulated total deductions. In addition, with at least ten years of creditable service, such employees are entitled to receive one hundred (100%) percent of the regular interest which has accrued upon those deductions. Survivor benefits are extended to eligible beneficiaries of employees whose death occurs prior to or following retirement.

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

C. Contributions

Norfolk County Retirement System

Chapter 32 of MGL governs the contributions of plan members and member employees. Active regular plan members are required to contribute to the system at rates ranging from 5 to 9% of their gross regular compensation. Members joining the system after January 1, 1979 must contribute an additional 2% on regular compensation earned at a rate in excess of $30,000. The percentage rate is keyed to the date upon which an employee's membership commences. The member units are required to pay into the system, a legislatively mandated actuarial determined contribution that is apportioned among the employers based on actuarial computation. The School District's proportionate share of the required contribution for the year ended December 31, 2023 which was $938,404 and 28.42% of covered payroll, actuarially determined as an amount that when combined with plan member contributions, is expected to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability.

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

Pension Liabilities

At June 30, 2024 the School District reported a liability of $6,719,261 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. Accordingly, updated procedures were used to roll forward the total pension liability to the measurement date. The School District's proportion of the net pension liability was based on a projection of the School District's long-term share of contributions to the pension plan relative to the projected contributions of all participating members actuarially determined, At December 31, 2023, the School District's proportion was 0.97% which had a minor increase from its proportion measured as of December 31, 2022.

Pension Expense and Deferred Outflows/Inflows of Resources

For the year ended June 30, 2024 the School District recognized pension expense of $653,489. At June 30, 2024 the School District reported deferred outflows and inflows of resources related to pensions of $3,261,843 and $1,077,211 respectively.

The balances of deferred outflows and inflows as June 30, 2024 consist of the following:

Deferred Category	Deferred Outflows of Resources	Deferred Inflows of Resources	Total
Differences between expected and actual experience	$ 484,037	$ -	$ 484,037
Assumption changes	1,135,851	-	1,135,851
Net difference between projected and actual earnings	1,603,815	(773,394)	830,421
Changes in proportionate share of contributions	38,140	(303,817)	(265,677)
Total Deferred Outflows (Inflows) of Resources	$ 3,261,843	$ (1,077,211)	$ 2,184,632

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

Year ended June 30	Amount
2024	$ 361,370
2025	625,500
2026	890,491
2027	307,271
Totals	$ 2,184,632

E. Actuarial Assumptions

The total pension liability in the January 1, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement date that was rolled forward to December 31, 2023.

Valuation date	January 1, 2024
Amortization Method	Open – Level Percent of Payroll
Actuarial cost method	Entry age normal cost method
Cost of Living Increase	2.75% of first $18,000 of retirement income
Asset valuation method	market value
Inflation rate	2.75%
Projected salary increase	4.0% - 5.5%
Mortality rates	Pub-2010 Public Retirement Plans mortality tables report from the society of actuaries dated January 2019 with Scale MP-2021.
Investment rate of return	7.625%

F. Long-Term Expected Rate of Return

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	30.5%	7.30%
International Equities	15.5%	7.90%
Fixed Income	20.5%	4.90%
Real Estate	9.5%	7.00%
Private Equity	10.0%	10.20%
Hedge Funds	11.5%	8.60%
Real Assets	2.5%	8.90%
Total	100%	

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

For the year ended December 31, 2023 the system's annual money-weighted rate of return on investments net of investment expense was 9.9%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

G. Discount Rate

The discount rate used to measure the total pension liability as of December 31, 2023 was 7.625%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at contractually required rates, actuarially determined. Under Chapter 32 of the MGL, employers are required to make the necessary contributions such that the plan reaches full funding status by 2040. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

NOTE 13 – COMMITMENTS AND CONTINGENCIES

The District participates in a number of federal award programs. However the District is not subject to the provisions of the Single Audit Act Amendments of 1996, since the District did not expend more than $750,000 of federal awards during the period ended June 30, 2024.These programs may still be subject to financial and compliance audits. Accordingly, the amount of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although it is believed the amount, if any, would not be material.

Litigation is subject to many uncertainties, and the outcome of individual litigated matters is not always predictable. Although the amount of liability, if any, at June 30, 2024, cannot be ascertained, management believes any resulting liability should not materially affect the financial position at June 30, 2024.

NOTE 14 – IMPLEMENTATION OF NEW GASB PRONOUNCMENTS

During fiscal year 2024, the following GASB pronouncements were implemented:

The GASB issued **Statement #100,** *Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62*, was implemented in 2024. Management's current assessment is that this pronouncement will not have a significant impact on the Basic Financial Statements.

Future GASB Pronouncements:

The GASB issued **Statement #101,** *Compensated Absences*, which is required to be implemented in 2025. Management's current assessment is that this pronouncement will not have a significant impact on the Basic Financial Statements.

The GASB issued **Statement #102,** *Certain Risk Disclosures*, which is required to be implemented in 2025. Management's current assessment is that this pronouncement will not have a significant impact on the Basic Financial Statements.

The GASB issued **Statement #103,** *Financial Reporting Model Improvements*, which is required to be implemented in fiscal years beginning after June 15, 2025. Management's current assessment is that this pronouncement will not have a significant impact on the Basic Financial Statements.

The GASB issued **Statement #104,** *Disclosures of Certain Capital Assets*, which is required to be implemented in in fiscal years beginning after June 15, 2025. Management's current assessment is that this pronouncement will not have a significant impact on the Basic Financial Statements.

DOVER-SHERBORN REGIONAL SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
NORFOLK COUNTY RETIREMENT SYSTEM
JUNE 30, 2024

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

	December 31, 2023	December 31, 2022	December 31, 2021	December 31, 2020	December 31, 2019	December 31, 2018	December 31, 2017	December 31, 2016	December 31, 2015	December 31, 2014
District's proportion of the net pension liability	0.97%	0.96%	0.96%	1.18%	1.18%	1.11%	1.11%	1.13%	1.13%	1.09%
District's proportionate share of the net pension liability	$ 6,719,261	$ 5,529,627	$ 3,521,429	$ 6,013,624	$ 6,900,931	$ 7,248,221	$ 6,144,984	$ 5,922,869	$ 6,163,337	$ 5,649,714
District's covered-employee payroll	$ 3,302,493	$ 3,634,015	$ 3,511,126	$ 3,208,379	$ 3,099,883	$ 3,654,788	$ 3,531,196	$ 3,316,140	$ 3,073,720	$ 2,660,800
District's proportionate share of the net pension liability as a percentage of it's covered-employee payroll	203.46%	152.16%	100.29%	187.43%	222.62%	198.32%	174.02%	178.61%	200.52%	212.33%
Plan fiduciary net position as a percentage of the total pension liability	66.60%	68.60%	79.40%	70.20%	64.60%	58.30%	63.50%	61.60%	58.60%	60.10%

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

See notes to Required Supplementary Information

DOVER-SHERBORN REGIONAL SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
NORFOLK COUNTY RETIREMENT SYSTEM
JUNE 30, 2024

SCHEDULE OF DISTRICTS CONTRIBUTION

	December 31 ,2023	December 31 ,2022	December 31 ,2021	December 31 ,2020	December 31 ,2019	December 31 ,2018	December 31 ,2017	December 31 ,2016	December 31 ,2015	December 31 ,2014
Actuarily determined contribution	$ 938,404	$ 878,624	$ 818,615	$ 942,974	$ 880,379	$ 778,951	$ 711,254	$ 618,563	$ 560,895	$ 527,073
Contribution in relation to the actuarilly determined contribution	(938,404)	(878,624)	(818,615)	(942,974)	(880,379)	(778,951)	(711,254)	(618,563)	(560,895)	$ (527,073)
Contribution deficency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered-employee payroll	$ 3,302,493	$ 3,634,015	$ 3,511,126	$ 3,208,379	$ 3,099,883	$ 3,654,788	$ 3,531,196	$ 3,316,140	$ 3,073,720	$ 2,660,800
Contribution as a percentage of covered - employee payroll	28.42%	24.18%	23.31%	29.39%	28.40%	21.31%	20.14%	18.65%	18.25%	19.81%

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

See notes to Required Supplementary Information

DOVER-SHERBORN REGIONAL SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
MASSACHUSETTS TEACHERS RETIREMENT SYSTEM
JUNE 30, 2024

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

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

Fiscal Year	Commonwealth's 100% Share of the Net Pension Liability Associated with the District	District's Expense and Revenue Recognized for the Commonwealth's Support	Plan Fiduciary Net Position as a Percentage of the Total Liability
2024	$ 47,290,548	$ 4,415,525	58.48%
2023	47,337,229	3,893,949	57.75%
2022	42,616,003	3,419,757	62.03%
2021	52,805,976	6,522,295	50.67%
2020	47,302,722	5,736,276	53.95%
2019	44,878,304	4,547,766	54.84%
2018	42,979,691	4,485,915	54.25%
2017	41,004,334	4,182,811	52.73%
2016	38,182,457	3,096,937	55.38%
2015	29,235,743	2,031,147	61.64%

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

See notes to required supplementary information.

DOVER – SHERBORN REGIONAL SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
OTHER POSTEMPLOYMENT BENEFITS
JUNE 30, 2024

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

Total OPEB Liability	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017
Service Cost	$ 664,140	$ 681,677	$ 987,382	$ 806,053	$ 772,486	$ 846,470	$ 1,287,403	$ 1,203,596
Interest on net OPEB liability, service cost, and benefit payments	1,242,890	1,219,213	1,021,607	897,414	805,883	1,004,157	968,365	920,371
Changes of benefit terms	-	-	-	-	-	(7,442,980)	-	-
Difference Between Expected and Actual Plan Experience	-	(1,195,232)	-	(1,803,423)	-	(595,058)	-	-
Changes in assumptions	(840,656)	343,172	(5,807,344)	5,926,715	(1,728,855)	857,119	-	-
Benefit Payments Including Implicit Cost	(821,841)	(786,362)	(715,332)	(784,326)	(714,075)	(679,079)	(747,516)	(714,767)
Net Change in total OPEB liability	244,533	262,468	(4,513,687)	5,042,433	(864,561)	(6,009,371)	1,508,252	1,409,200
Total OPEB liability-beginning	24,304,761	24,042,293	28,555,980	23,513,547	24,378,108	30,387,479	28,879,227	27,470,027
Total OPEB liability-ending (a)	$ 24,549,294	$ 24,304,761	$ 24,042,293	$ 28,555,980	$ 23,513,547	$ 24,378,108	$ 30,387,479	$ 28,879,227
Plan fiduciary net position								
Contributions-employer to trust	1,071,841	1,031,362	865,332	984,326	1,214,075	679,079	747,516	714,767
Net investment income	173,086	89,890	(132,473)	158,306	4,903	-	-	-
Benefits payments withdrawen from trust	(821,841)	(786,362)	(715,332)	(784,326)	(714,075)	(679,079)	(747,516)	(714,767)
Net change in plan fiduciary net position	423,086	334,890	17,527	358,306	504,903	-	-	-
Plan fiduciary net position - beginning	1,215,626	880,736	863,209	504,903	-	-	-	-
Plan fiduciary net position - ending (b)	1,638,712	1,215,626	880,736	863,209	504,903	-	-	-
District's net OPEB liability-ending (a)-(b)	$ 22,910,582	$ 23,089,135	$ 23,161,557	$ 27,692,771	$ 23,008,644	$ 24,378,108	$ 30,387,479	$ 28,879,227
Plan fiduciary net position as a percentage of total OPEB liability	6.68%	5.00%	3.66%	3.02%	2.15%	0.00%	0.00%	0.00%
Covered-employee payroll	19,682,186	19,108,918	18,100,824	17,573,616	17,631,607	17,118,065	16,159,026	15,688,375
Plan's net OPEB liability as a percentage of covered-employee payroll	116.40%	120.83%	127.96%	157.58%	130.50%	142.41%	188.05%	184.08%

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

See notes to required supplementary information.

DOVER – SHERBORN REGIONAL SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
OTHER POSTEMPLOYMENT BENEFITS
JUNE 30, 2024

Schedule of the District's Contribution

	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017
Acuarially determined contribution	$ 1,704,675	$ 1,692,391	$ 1,994,991	$ 1,795,424	$ 2,016,342	$ 2,090,325	$ 2,760,921	$ 2,772,388
Contributions in relation to the actuarially determined contribution	(1,071,841)	(1,031,362)	(865,332)	(984,326)	(1,214,075)	(679,079)	(747,516)	(714,767)
Contribution deficiency (excess)	$ 632,834	$ 661,029	$ 1,129,659	$ 811,098	$ 802,267	$ 1,411,246	$ 2,013,405	$ 2,057,621
Covered-employee payroll	$ 19,682,186	$ 19,108,918	$ 18,100,824	$ 17,573,616	$ 17,631,607	$ 17,118,065	$ 16,159,026	$ 15,688,375
Contributions as a percentage of covered-employee payroll	5.45%	5.40%	4.78%	5.60%	6.89%	3.97%	4.63%	4.56%

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

See notes to required supplementary information.

DOVER – SHERBORN REGIONAL SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
OTHER POSTEMPLOYMENT BENEFITS
JUNE 30, 2024

Schedule of Investment Return

	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020
Annual money-weighted rate of return, net of investment expense	14.02%	10.21%	-15.11%	30.47%	27.00%

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

See notes to required supplementary information.

Pension Plan Schedules

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

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

B. Schedule of District's Contribution

Governmental employees are required to pay an annual appropriation as established by PERAC. The appropriation includes the amounts to pay the pension portion of each member's retirement allowance, an amount to amortize the actuarially determined unfunded liability to zero in accordance with the System's funding schedule, and additional appropriations in accordance with adopted early retirement incentive programs. The appropriations are payable on July 1, and January 1. The District may choose to pay the entire appropriation in July at a discounted rate. Accordingly, actual contributions may be less than the "total appropriation". The pension fund appropriation is allocated to the District based on covered payroll.

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

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

D. Changes in Plan Provisions – None

Other Postemployment Benefits Schedules

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

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

B. Schedule of the District's Contribution

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

C. Schedule of Investment Return

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

D. Changes in Provisions - None

The Public Schools of Dover and Sherborn
157 Farm Street
Dover, MA 02030
Phone: 508-785-0036 Fax: 508-785-2239
www.doversherborn.org

Elizabeth M. McCoy, Superintendent
Denton Conklin, Assistant Superintendent

Dawn Fattore, Business Administrator
Kate McCarthy, Director of Student Services

TO: Regional School Committee

FROM: Dawn Fattore, Business Administrator

DATE: May 2, 2025

RE: FY25 Approved Warrants

The following FY25 Accounts Payable Warrants were approved by one of the Committee's designated signers:

Voucher #	Date	Amount
1188	3/4/2025	$136,289.43
1198	3/19/2025	$220,067.07
1209	3/29/2025	$446,221.27
1210	4/1/2025	$231,868.20
1211	4/1/2025	$12,448.86
1221	4/16/2025	$242,381.64
1232	4/26/2025	$437,598.04
1233	4/26/2025	$355,874.00
1234	5/1/2025	$150,580.39

The Public Schools of Dover and Sherborn
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Elizabeth M. McCoy, Superintendent
Denton Conklin, Assistant Superintendent

Dawn Fattore, Business Administrator
Kate McCarthy, Director of Student Services

TO: Regional School Committee
FROM: Dawn Fattore, Business Administrator
RE: FY25 Operating Update
DATE: May 5, 2025

Attached please find:

a. General Fund Revenues as of April 30, 2025
b. Status of Appropriations as of April 30, 2025

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

Revenues

Chapter 70 and 71 revenue projections reflect the final Cherry Sheet amounts. The variance in Chapter 70 is due to increases in legislative funding in the final state budget approval (we use the Governor's Budget for our budget placeholder). We received our first Chapter 71 transportation payment. It reflects an 80% reimbursement rate based on the reimbursable transportation reported in our FY24 EOYR report. **As we approach end of year, we are adjusting the estimated revenues to be received for several of the revenue line items. We are seeing a negative variance in Athletics and miscellaneous revenues.** Interest rates remain favorable resulting in a projected positive variance in Interest Income.

Operating Expenditures

Salaries
The majority of salaries have been encumbered. Custodial overtime and substitute costs are expensed as incurred.

Post-budget staffing updates to note that are reflected in the actuals to date include:

- Savings from vacancy of Human Resources Director position ($75,000). At this time, we have enlisted various outside services to cover the key responsibilities and those expenses are reflected in Superintendent Office related expense accounts. **In addition, we have hired a new Assistant to the Business Administrator as of mid-April. There are realized savings of approx. $30,000 based on the position being partially filled/vacant since July.**
- Increased a Middle School Wellness educator position from a .3FTE to a .6FTE to cover curriculum needs.
- Added a .2FTE English Learner (EL) educator position at the Middle School based on student needs.
- Eliminated a 1.0 SPED Educator at the Middle School based on student needs and realignment of existing programming.
- Increased Occupational Therapy coverage at the Region by .2FTE to cover services in students' IEPs.
- Variances also include the salary costs of all lane changes (placeholder not included in FY25 budget, amount to date is approx. $35,000) and savings from post-FY25 Budget staffing changes.

Educational assistant variances reflect a reduction in two positions based on student needs. In addition, one position is being charged to the Title I grant for FY25. There are also additional savings from positions being filled after school began.

Substitute costs are currently overbudget and that variance will continue to grow as the year progresses. There are several long-term leaves occurring this fiscal year.

It is projected that there will be a positive variance in salaries for FY25 of at least **$350,000**.

Expenditures

At this time, we are not projecting any material variances in operating expenses except as noted below. Projections for health insurance and utilities have been encumbered. We anticipate a positive variance in utilities but need to refine our estimates before finalizing the savings.

There was a post-FY25 budget change related to the World Language Lab upgrade resulting in a savings of approx. $40,000. A more efficient, lower cost software program was selected that eliminated the need to replace the hardware in the lab. Listening and oral skill exercises can be conducted in the individual classrooms with existing devices. These one-time budgeted expenses will be removed in the FY26 Budget.

FY24 Wrap-up

The Region's EOYR has been filed with DESE. We are required to undergo a compliance audit each year to ensure our data reporting is in-line with their directives. **This report was finalized and has been filed with DESE.**

Our auditors will be presenting the FY24 Audited Financial Statements at tomorrow night's meeting. The statements are included in the packet for your review.

Our E&D was certified on October 4th at $796,185 (2.76%).

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

Dover-Sherborn Regional School District

General Fund Revenues

as of April 30, 2025

	FY25 BUDGET	YTD RECEIVED	EST. TO BE RECEIVED	OPERATING VARIANCE	% OF BUDGET
DOVER ASSESSMENTS	$13,268,125	$12,194,970	$1,073,155	$0	0.00%
SHERBORN ASSESSMENTS	11,613,962	9,733,971	1,879,991	$0	0.00%
CHAPTER 70, net	2,666,106	2,303,545	460,753	$98,192	3.68%
CHAPTER 71 (Transportation)	694,327	352,024	352,024	$9,721	1.40%
H/S ATHLETIC FEES	284,750	246,570	1,005	($37,175)	-13.06%
H/S PARKING FEES	52,500	52,500	0	$0	0.00%
H/S ACTIVITY FEE	15,000	16,650	0	$1,650	11.00%
M/S ACTIVITY FEE	7,425	9,015	0	$1,590	21.41%
MISC REVENUE	5,000	428	0	($4,572)	-91.44%
BANK INTEREST	40,000	133,355	40,000	$133,355	333.39%
NON-CASH ACTIVITY	0	0	0	$0	na
E&D UTILIZATION	230,000	230,000	0	$0	0.00%
TOTAL REVENUES	$28,877,195	$25,273,028	$3,806,928	$202,761	0.70%

Dover-Sherborn Regional School District
Status of Appropriations as of April 30, 2025

	FY25	EXPENDED		TOTAL	OPERATING VARIANCE/	% OF
SALARIES	BUDGET	30-Apr	ENCUMBRANCES	PROJECTED	BUD. REMAINING	BUDGET
SCHOOL COMMITTEE	22,130	17,769	3,231	21,000	1,130	5.11%
SUPERINTENDENT	210,879	178,429	32,133	210,562	317	0.15%
FINANCE & HUMAN RESOURCES	295,529	139,542	30,145	169,687	125,842	42.58%
DISTRICTWIDE INFORMATION MGMT	251,328	207,084	37,652	244,735	6,593	2.62%
SPED/GUIDANCE ADMINISTRATION	507,228	403,809	100,920	504,728	2,500	0.49%
SCHOOL LEADERSHIP - BUILDING	782,892	624,647	124,187	748,834	34,058	4.35%
ACADEMIC LEADERS	153,674	77,513	76,703	154,216	(543)	-0.35%
EDUCATORS, CLASSROOM	10,814,663	7,104,962	3,739,919	10,844,881	(30,217)	-0.28%
EDUCATORS, SPED	2,055,667	1,259,859	674,734	1,934,592	121,075	5.89%
SUBSTITUTES	121,300	178,828	35,763	214,591	(93,291)	-76.91%
EDUCATIONAL ASSISTANTS,SPED	521,473	308,178	75,088	383,265	138,207	26.50%
LIBRARIANS	255,106	166,800	88,306	255,106	0	0.00%
BUILDING BASED PD	38,250	28,463	0	28,463	9,788	25.59%
GUIDANCE	1,329,236	851,606	428,872	1,280,478	48,757	3.67%
PSYCHOLOGICAL SERVICES	199,273	130,294	68,979	199,273	0	0.00%
MEDICAL / HEALTH SERVICES	251,670	171,047	88,966	260,013	(8,343)	-3.32%
ATHLETICS	550,991	375,843	161,143	536,987	14,005	2.54%
OTHER STUDENT ACTIVITIES	202,544	118,650	87,609	206,259	(3,715)	-1.83%
CUSTODIAL & GROUNDS SERVICES	842,113	668,331	138,370	806,701	35,412	4.21%
TOTAL SALARIES	**$ 19,405,945**	**$ 13,011,653**	**$ 5,992,719**	**$ 19,004,372**	**$401,574**	**2.07%**
EXPENDITURES						
SCHOOL COMMITTEE	42,200	11,733	27,000	38,733	3,467	8.22%
SUPERINTENDENT	71,000	70,392	7,568	77,960	(6,960)	-9.80%
LEGAL SERVICES	38,000	15,000	27,250	42,250	(4,250)	-11.18%
DISTRICTWIDE INFO MGMT	102,300	108,324	15,728	124,052	(21,752)	-21.26%
SCHOOL LEADERSHIP - BUILDING	91,550	68,712	23,059	91,770	(220)	-0.24%
GENERAL ED OTHER	54,600	22,716	3,200	25,916	28,684	52.53%
SPED SERVICES/SUPPLIES	71,500	54,060	13,264	67,324	4,176	5.84%
LIBRARIES & MEDIA CENTER	4,775	4,856	441	5,297	(522)	-10.93%
COURSE REIMBURSEMENT/PD	92,900	57,892	18,600	76,492	16,408	17.66%
TEXTBOOKS & RELATED SOFTWARE	76,500	88,533	1,415	89,948	(13,448)	-17.58%
LIBRARY INSTRUCTIONAL MATERIAL	29,800	21,779	3,476	25,255	4,545	15.25%
INSTRUCTIONAL EQUIPMENT	74,800	61,949	15,092	77,041	(2,241)	-3.00%
GENERAL SUPPLIES	161,225	131,638	7,277	138,915	22,310	13.84%
OTHER INSTRUCTIONAL SERVICES	19,200	18,758	4,105	22,863	(3,663)	-19.08%
CLASSROOM INSTRUCTIONAL TECH.	188,350	114,839	45,460	160,300	28,050	14.89%
GUIDANCE	35,600	34,900	5,502	40,403	(4,803)	-13.49%
MEDICAL / HEALTH SERVICES	6,500	5,393	151	5,544	956	14.71%
TRANSPORTATION SERVICES	1,068,000	744,326	306,256	1,050,582	17,418	1.63%
ATHLETICS	197,000	155,046	50,872	205,918	(8,918)	-4.53%
CUSTODIAL SERVICES	58,000	51,086	4,641	55,727	2,273	3.92%
MAINTENANCE OF BUILDINGS	589,500	504,977	103,465	608,442	(18,942)	-3.21%
MAINTENANCE OF GROUNDS	63,000	33,368	21,957	55,326	7,674	12.18%
UTILITIES	641,750	389,815	154,885	544,701	97,049	15.12%
ER RETIREMENT CONTRIBUTION	845,000	836,241	0	836,241	8,759	1.04%
ER INSURANCE ACTIVE EMPLOYEES	3,175,000	2,604,821	560,859	3,165,680	9,320	0.29%
ER INSURANCE RETIRED EMPLOYEES	835,000	492,144	352,000	844,144	(9,144)	-1.10%
OTHER NON EMPLOYEE INSURANCE	114,000	123,254	0	123,254	(9,254)	-8.12%
LONG TERM DEBT RETIREMENT	710,000	0	710,000	710,000	0	0.00%
LONG TERM DEBT SERVICE	14,200	7,100	7,100	14,200	0	0.00%
TOTAL EXPENDITURES	**$9,471,250**	**$6,833,651**	**$2,490,625**	**$9,324,277**	**$146,973**	**1.55%**
TOTAL OPERATING	**$28,877,195**	**$19,845,304**	**$8,483,344**	**$28,328,648**	**$548,547**	**1.90%**

The Public Schools of Dover and Sherborn
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www.doversherborn.org

Elizabeth M. McCoy, Superintendent
Denton Conklin, Assistant Superintendent

Dawn Fattore, Business Administrator
Kate McCarthy, Director of Student Services

TO: Dover-Sherborn Regional School Committee

FROM: Elizabeth McCoy, Superintendent
Denny Conklin, Assistant Superintendent

DATE: May 6, 2025

RE: Proposed Change to Policy IKF "Graduation Requirements"

Competency Determination

Under Massachusetts state law, students must satisfy the requirements of the "competency determination" (CD) in order to graduate from high school. The 2022 regulations stated:

> *The "competency determination" shall be based on the academic standards and curriculum frameworks for tenth graders in the areas of mathematics, science and technology, history and social science, foreign languages, and English, and shall represent a determination that a particular student has demonstrated mastery of a common core of skills, competencies and knowledge in these areas, as measured by the assessment instruments described in section one I [MCAS - English Language Arts, Mathematics, Science/Technology].*

With the recent passage of Question 2 in November 2024, future MCAS testing will no longer satisfy the requirements of the CD.

On February 5, 2025, DESE proposed the following amendment to the Standards for Competency Determination:

(1) Beginning with the graduating class of 2026, a student will earn the Competency Determination where:

a. The student has shown mastery of a common core of skills, competencies and knowledge in English language arts, mathematics, and science; and

b. The student has satisfactorily completed coursework that has been certified by the student's district as showing mastery of the skills, competencies, and knowledge contained in the Massachusetts academic standards and curriculum frameworks in English language arts, mathematics, and science

as measured by the MCAS high school assessments administered in 2023. In this regard, the student must satisfy the following:

(1) For English language arts, the student must: (i) satisfactorily complete coursework in the equivalent of two years of high school English language arts courses.

(2) For mathematics, the student must: (i) satisfactorily complete coursework in Algebra I and Geometry courses; or (ii) satisfactorily complete coursework in Integrated Math I and Integrated Math II courses.

(3) For science, the student must: (i) satisfactorily complete coursework in one year of Biology; or (ii) satisfactorily complete coursework in one year of Physics; or (iii) satisfactorily complete coursework in one year of Chemistry; or (iv) satisfactorily complete coursework in one year of a Technology or Engineering course.

c. In the limited circumstance where a district is unable to document a student's prior coursework, a student may earn the Competency Determination by: (i) attaining a qualifying score of at least "Meeting Expectations" or "Exceeding Expectations" achievement levels on the relevant high school MCAS assessment; or (ii) meeting the standard for a substituted equivalent that the district certifies satisfies the same academic standards.

(2) Beginning with the graduating class of 2027, a student will earn the Competency Determination where:

a. The student has met the requirements in 603 CMR 30.03 (1);

b. The student has shown mastery of a common core of skills, competencies and knowledge in United States history; and

c. The student has satisfactorily completed coursework that has been certified by the student's district as showing mastery of the skills, competencies, and knowledge contained in the Massachusetts academic standards and curriculum framework in United States history. In this regard, the student must satisfactorily complete coursework in a one-year United States history course.

<u>Local Graduation Requirements</u>

In addition to satisfying the requirements of the CD, students must also meet their local, district-based graduation requirements.

According to Dover-Sherborn Policy IKF, in order to graduate, Dover-Sherborn students must:

1. Pass and earn credit for the following courses as part of a required 140 credits.

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

• English	Four years	24.0 credits
• Mathematics	Four years	24.0 credits
• Science	Three years	18.0 credits
• Social Studies	Three years consisting of World History and U.S. History	18.0 credits
• World Language	Three years	18.0 credits
• Technology Engineering & Computer Science, Fine & Performing Arts		18.0 credits
• Wellness		12.5 credits
9th Grade:	One semester of Phys Ed	*(2.5 credits)*
9th Grade:	One semester of Health	*(2.5 credits)*
10th Grade:	Two semesters of P.E	*(3.0 credits)*
11th Grade:	Two semesters of P.E	*(3.0 credits)*
12th Grade:	One semester of P.E	*(1.5 credits)*
• Community Service		40 hours

2. Obtain a passing score on MCAS tests, per DESE requirements.

Should DESE vote favorably on May 20, 2025 to adopt the amendment to the Standards for Competency Determination as stated above, we recommend that the Dover-Sherborn School Committees update Policy IKF, "Graduation Requirements" by removing the language, "In addition to Dover-Sherborn's graduation requirements, all students, according to current Department of Elementary and Secondary Education guidelines, must pass MCAS exams." Justification for this proposal includes:

- Per the outcome of Question 2, MCAS no longer satisfies the requirements of the Competency Determination.

- Students who meet our local graduation requirements, including 24 credits of English, 24 credits of Mathematics, and 18 credits of Science are successfully completing coursework in classes aligned to the Massachusetts Curriculum Frameworks and meet the CD requirements established by state law.

Included with this memo is a second from High School Principal John Smith and Assistant Principal Tim O'Mara outlining their support of this proposed change, seconded by the English, Mathematics, and Science Department Chairs and high school faculty at large.

As the May 6, 2025 meeting of the Regional School Committee will serve as the first reading of the proposed change to Policy IKF, it will be known by its next meeting on June 10th whether DESE has approved the amendment to the Standards for Competency Determination (per its May 20th meeting). The June 10th Regional School Committee could therefore include a second read of and potential vote on updates to District Policy IKF.

We are happy to answer any questions from the Committee at tonight's meeting.

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Elizabeth M. McCoy, Superintendent
Denton Conklin, Assistant Superintendent
Dawn Fattore, Business Administrator
Kate McCarthy, Director of Student Services

To: Dover-Sherborn Regional School Committee

From: John Smith, Principal
Tim O'Mara, Assistant Principal

Re: MCAS Graduation Requirement

Date: May 6, 2025

In response to the passing of Question 2 in November of 2024, the educators of Dover-Sherborn High School have reviewed our graduation requirements. Below you will find justification for the proposal to remove MCAS as a graduation requirement for our students.

Why should Dover-Sherborn graduation requirements not include a passing score on MCAS?

- We believe that including a passing score on MCAS as part of a graduation requirement is in opposition to 1) our district's focus on the Portrait of a Graduate, 2) creating full engagement for students, and 3) providing opportunities to develop deep understanding of course content.
- When MCAS scores count as a graduation requirement, this encourages students (and teachers) to "do school," in preparation for it. Often teachers are superficially presenting material out of sequence, without clear context, simply because the skills/content will be assessed on the state exam.
- Including MCAS as a graduation requirement only hinders our High Needs students (state definition - A student is included in the High Needs group if he or she is designated as either Low Income, Economically Disadvantaged, English Learner or Former English Learner, or a Student with Disabilities. A Former English Learner is a student who is not currently an English Learner, but had been at some point in the four previous academic years.). Beyond standard coursework, High Needs students are often required to enroll in small group courses or remedial workshops with the sole purpose of preparing them for the test. We are committed to data analysis of district-based assessments and will continue to identify, challenge and support the growth of targeted skills for our High Needs students.

How will our students benefit from not having MCAS as a graduation requirement?

- Teachers could provide authentic learning opportunities for our students that show connectivity among core course concepts and develop higher-order thinking skills.
- Departments will have the ability to adjust horizontal alignment, so all topics would be covered in depth in a logical order.
- Teachers will have the class time to facilitate more engaging lessons for their students.

- Educators could focus on “actualizing the Portrait of a Graduate," including the ability to create *measures of student growth and mastery* (from the District Strategic 2023-2028 Timeline). Teachers will more closely mirror the movement and focus towards high quality instruction and engagement of students.

Current Class Time Spent Preparing for MCAS

Course	Time Spent on MCAS Preparation
English II College Preparatory	**4 classes total (roughly 4 hours of learning)**
English II Honors	**3-4 classes total (roughly 3-4 hours of learning)**
Geometry College Preparatory*	**15 classes total (roughly 15 hours of learning)**
Algebra II College Preparatory	**6-8 classes total (roughly 6-8 hours of learning)**
Algebra II Honors	**4-5 classes total (roughly 4-5 hours of learning)**
Biology College Preparatory	**15 classes total (roughly 15 hours of learning)**
Biology Honors	**8-10 classes total (roughly 8-10 hours of learning)**

This Geometry CP class is predominantly students in their sophomore year.

Dover-Sherborn High School will continue to ensure that the state standards are covered by the end of each course and the academic rigor of the course is preserved, if not enhanced. In short, the curriculum will not change, what will change is our ability to engage all students in relevant content.

It is hereby the recommendation from the educators of Dover-Sherborn High School, together with the passing of Question 2 in November of 2024, that we remove MCAS as a graduation requirement.

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GRADUATION REQUIREMENTS

In order to graduate from Dover-Sherborn Regional High School, a student must have earned at least 140 credits according to the following:

All students must earn 140 credits. Students should choose at least 39 credits but not more than 45 credits per year. All students must take:

Four years of English	(24 credits)
Four years of Mathematics	(24 credits)
Three years of Science	(18 credits)
Three years of Social Studies	(18 credits)
World History and	
United States History	
Three years of World Language	(18 credits)
Educational Technologies	(6 credits)
Physical Education and Health	(12.5 credits)
**9th Grade: Two semesters of Phys Ed & Health*	*(5.0 credits)*
**10th Grade: Two semesters of Phys Ed & Health*	*(3.0 credits)*
**11th Grade: Two semesters of Phys Ed & Health*	*(3.0 credits)*
**12th Grade: One semester of Phys Ed & Health*	*(1.5 credits)*
Living, Fine and Technical Arts	(12 credits)
40 hours of Community Service [see page 20– Community Service]	

In addition to Dover-Sherborn's graduation requirements, all students, according to current Department of Elementary and Secondary Education guidelines, must pass MCAS exams.

Credit for Foreign Study: Students who are away for a term or year to participate in a student exchange program or otherwise study abroad may receive credits toward high school graduation when (1) study plans are approved by the school administration in advance; (2) the institution where the study occurred submits a record of the student's work; and (3) study is successfully completed at an accredited institution. In these instances, the principal and student's guidance counselor will evaluate the work and assign credit for it according to standards prevailing at Dover-Sherborn Regional High School.

FIRST READING:	October 21, 2014
SECOND READING:	Dover School Committee October 28, 2014, Dover-Sherborn Regional School Committee November 4, 2014 Sherborn School Committee November 18, 2014
ADOPTED:	May 22, 2012
SOURCE:	MASC



Athletic Handbook

~~**Mr. Jeff M. Parcells, Athletic Director**~~

~~**Accepted 6/2018**~~

Emily Sullivan, Athletic Director
Cam Siciliano, Athletic Assistant/AT
Accepted TBD

Dover-Sherborn High School

Athletic Handbook

TABLE OF CONTENTS

Non-Discrimination Clause 3
Philosophy of the Dover-Sherborn Athletic Program 3
Dover-Sherborn Athletic Offerings 5
Student-Athlete/Parent Annual Meeting and Meet the Coach Night Meetings 6
Tryouts and Cuts 6
Playing Time 6
Team Captains (Roles and Duties) 7
Banquet Guidelines 7
Team Apparel 8
Captain's Practice 9
Awards 9
Guidelines for Parents/Guardians 9
Athletic User Fees and Refunds 10
The Coach 10
Student-Athlete Responsibilities 12
Bona-Fide Team Member Rule 13
Spectator Rules and Regulations 13
Resolution of Incomplete Grades 14
Eligibility for Extracurricular Activities 14
Chemical Health Policy 14
Bullying 16
Hazing 17
Team Transportation 18
Security of Personal Belongings 19
~~Athletic Trainer and Training Room~~Sports Medicine 19
D/S BOH Policy for Managing Mosquito-Related Health Concerns in Athletic Teams..... 22
Locker Room and School Facilities 19
School Athletic Equipment and Uniforms 19
Season Limits 20
Varsity Games Missed During School Vacations 20
Out of Season Sports Participation 20
Physical Education Class 21
Concussion Management 21
College and the Recruiting Process 24
Medical and Insurance Requirements 24
Athletic Advisory Committee 25
Dover-Sherborn Realities 26
Program Management 27
Concussion and Opioid Information Sheets..... 30

The information presented in this booklet has been compiled to better acquaint you with some of the policies, practices, and regulations that govern the athletic program at DoverSherborn High School. Please keep this booklet handy and refer to it when questions and/or concerns arise about your ~~son's and/or daughter's~~ student athlete's athletic experience. If you feel that your questions are not answered in this booklet, contact the Coach first. If your concern has not been adequately addressed, you should contact the Athletic Director.

We look forward to your association with the athletic program at Dover-Sherborn High School and ask for your help and cooperation.

Non-Discrimination Clause

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

Philosophy of the Dover-Sherborn Athletic Program

The Dover-Sherborn Regional Schools Administration and School Committee believe that the Massachusetts Interscholastic Athletic Association (MIAA) Statement of Philosophy is a clear articulation of the role and benefits to be derived from a high school interscholastic sports program; therefore, the Administration and School Committee have adopted the MIAA philosophy as their own. Our sports programs are to be guided by this philosophy.

~~**Program Philosophy and Benefits** (from the MIAA Coaches' Handbook)~~

~~Within a high school sports program, young people learn the values associated with discipline, performing under stress, teamwork, sacrifice, commitment, effort, accountability, citizenship, sportsmanship, confidence, leadership and organizational skills, participating within rules, physical well-being and healthy lifestyles, striving towards excellence, and many other characteristics that come quickly to the mind of any educator. If interscholastic athletics are to be justified as school activities, then values such as these must be the priorities of every program. Ethics, playing within the spirit of the rules, and good sportsmanship (which is good citizenship) must be woven into the fabric of the high school athletic program.~~

~~In the education of 65% of the young people attending MIAA member schools, athletic participation is a critical component. What should drive those responsible for student- athletes and their programs is the educational mission of school activities. For many students, the most stable environment in their lives is that provided by high school activity programs. Often the best opportunities for crisis intervention, drug prevention, "day care" programs, and the like are school activity programs. The cost is minimal, while the worth is maximal.~~

~~While winning contests, rather than losing them, is a laudable goal, it should not supersede the primary priorities of high school sports programs. What should be the rationale behind high school activities is~~

~~preparing students to succeed rather than merely to win games. Win or lose, students should learn lessons of a lasting and positive nature.~~

~~If the success of any high school athletic program is measured by an undefeated season, then 99% of the thousands of high school teams that participate annually in Massachusetts have failed. If a league championship is the measure of success, then 85% of our programs are failures. If success is measured merely by qualification for MIAA end-of-season tournaments, then 50% of our students are "losers."~~

~~What should be encouraged is participation in varied activities under different teacher/coach role models. The percentage of student-athletes who complete their formal athletic experiences at the high school level is overwhelming (well in excess of 90%). Schools should focus their attention upon goals other than championships or the development of "blue chip" athletes. Young people need varied activities: time at the beach, time to study and, in fact, time just to be kids.~~

~~Young people need to learn, to think, and simply to grow up. Schools should guide them, through athletics, to allow that to happen as comfortably as possibly.~~

~~Benefits of an Interscholastic Athletic Program High school activity programs are an integral part of the total educational process. Successful interscholastic athletic programs teach young people values such as:~~

~~Accepting success graciously~~	~~Participating within rules~~	~~Social skills~~
~~Accountability~~	~~Performing under pressure~~	~~Striving towards excellence~~
~~Citizenship and sportsmanship~~	~~Persistence~~	~~Taking instruction~~
~~Confidence~~	~~Physical well-being and chemical health~~	~~Teamwork~~
~~Handling disappointment~~	~~Responsibility~~	~~Value of competition~~
~~Leadership skills~~	~~Sacrificing for the common good~~	~~Work ethic~~
~~Organizational skills~~	~~Self-discipline~~	

Program Philosophy and Benefits (from the MIAA Handbook)

Within high school sport programs, young people learn the values associated with discipline, performing under stress, teamwork, sacrifice, commitment, effort, accountability, citizenship, sportsmanship, confidence, leadership and organizational skills, participating within rules, physical well-being and healthy lifestyles, striving towards excellence, and many other characteristics that come quickly to the mind of any educator. If interscholastic athletics are to be justified as school activities, then values such as these must be the priorities of every program. Ethics, playing within the spirit of the rules, and good sportsmanship (which is good citizenship) must be woven into the fabric of the high school athletic program.

In the education of approximately 70% of the young people attending MIAA member schools, athletic participation is a critical component. What should drive those responsible for student-athletes and their programs is the educational mission of school activities. For many students, the most stable environment in their lives is that provided by high school activity programs. Often the best opportunities for crisis intervention, drug prevention, "day care" programs, and the like are school activity programs. The cost is minimal, while the worth is maximal.

While winning contests, rather than losing them, is a laudable goal, it should not supersede the primary priorities of high school sport programs. What should be the rationale behind high school activities is preparing students to succeed rather than merely to win games. Win or lose, students should learn lessons of a lasting and positive nature.

If the success of any high school athletic program is measured by an undefeated season, then 99% of the thousands of high school teams, which participate annually in Massachusetts, have failed. If a league championship is the measure of success, then 85% of our programs are failures. Even if success is measured merely by qualification for MIAA end-of-season tournaments, then 50% of our students are "losers."

What should be encouraged is participation in varied activities under different teacher/coach role models. The percentage of student-athletes who complete their formal athletic experiences at the high school level is overwhelming (well in excess of 90%). Schools should focus their attention upon goals other than championships or the development of "blue chip" athletes.

Young people need varied activities: time at the beach, time to study and, in fact, time just to be kids. Young people need to learn, to think, and simply to grow up. Schools should guide them, through athletics, to allow that to happen as comfortably as possible.

High school activity programs are an integral part of the total education process. Successful interscholastic athletic programs teach young people values such as:

Accepting success graciously	Participating within rules	Self-discipline
Accountability	Performing under pressure	Social Skills
Citizenship and sportsmanship	Persistence	Striving towards excellence
Confidence	Physical well-being and chemical health	Taking instruction
Handling disappointment	Respect	Teamwork
Leadership skills	Responsibility	Work ethic
Organizational skills	Sacrificing for the common good	

Dover-Sherborn Athletic Offerings

Fall Season	Winter Season	Spring Season
Cross Country (Boys and Girls) Varsity Only Unlimited Roster	Basketball (Boys and Girls) ~~Frosh~~Freshman/JV2, JV and Varsity 12-15 per level	Baseball JV and Varsity 14-17 per level
Field Hockey JV and Varsity 12-16 per level	Alpine Ski (Coed) Roster limit	Softball JV and Varsity 14-17 per level
Golf (Coed) JV and Varsity 12-14 per level	Nordic Ski (~~Boys and Girls~~ Co-Ed) Unlimited Roster	Lacrosse (Boys and Girls) JV and Varsity 14-24 per level
Football ~~Frosh~~Freshman/JV2, JV and Varsity Unlimited Roster	Ice Hockey (Boys host with Weston ~~and Girls~~) ~~Varsity Only~~ JV and Varsity 16-22 per team (Girls guest thru Dedham) Varsity only 16-22 per team	Tennis (Boys and Girls) ~~Varsity Only~~ JV and Varsity 12-18 per team
Soccer (Boys and Girls) ~~Frosh~~Freshman/JV2, JV and Varsity 15-22 per level	Swimming and Diving (Coed) Varsity Only Unlimited Roster	Track and Field (Boys and Girls) Varsity Only Unlimited Roster ~~up to 80 per gender~~
	Gymnastics (guest thru Medfield) Varsity Only	Sailing (Coed) Roster limit
	Indoor Track (Boys and Girls) Unlimited Roster	

*roster numbers are guidelines only and may be changed by the Athletic Director

*freshman/JV2 teams are not always guaranteed

Student-Athlete/Parent Annual Athletic Meeting and Meet the Coach Nights

Once per year, the Athletic Director will conduct a required **Student-Athlete/Parent Annual Athletic Meeting**. All students wishing to take part in sport during one or all of the seasons must attend this meeting; which will be held in June ~~or August~~ for the next school year. This one meeting is mandatory for all students and at least one parent/guardian wishing to try out for a team for the next school year.

Meet the Coach Night Meetings will take place before each season. These meetings will be for parents and students who wish to try out for a specific team. They will meet with the individual coaching staff for that sport only and this meeting will last approximately 30 minutes. These meetings will take place one to two weeks prior to the season start date for Winter and Spring, and in June before Summer for Fall. Students are informed of Meet the Coach Night Meetings through ~~postings and announcements at the high school and via social media~~ postings, announcements at the high school, emails, and social media. Releases, medical forms, and other paperwork will be distributed at the pre-season Meet the Coach Night meetings.

Tryouts and Cuts

Participation in athletics is a privilege. Students try out voluntarily and, for some of our teams, risk being cut. During the tryout period, the coach will provide an explanation of his/her expectations. It is the student's responsibility to demonstrate to the coach that he/she can meet the expectations. Students must attend the scheduled tryout in order to be considered for the team.

Cutting students from athletic teams is one of the most difficult tasks that a coach faces. However, at times, there are reasons why a student does not make a team. Some of the factors that a coach has to consider when determining his/her final roster are: skill level, safety (how many athletes can be safely supervised), playing time, attitude, positional needs of team and commitment.

When cuts are necessary, the coach will communicate privately with the player, who will be informed of the reasons by the coach. Once tryouts begin for a particular team, an athlete may be allowed to leave that sport to try out for a different sport with the consent of both coaches involved and the Athletic Director. Students cut from one team are encouraged to try out for another team if there is space on that team; otherwise, they may sign up for one of the unlimited roster sports. No changes or additions to team rosters can take place after the first regular season game takes place during that season, or with Athletic Director discretion.

Playing Time

Although there are many measures of success in the minds of each participant, perhaps the most emotional is playing time during contests. Coaches should privately inform each participant of his/her view of that participant's role, including starting, substituting, and playing time. If a student has questions about ~~his/her~~ their role, ~~his/her~~ they are encouraged to discuss it with the coach directly. At Dover- Sherborn High School, being a member of a team does not guarantee playing time.

Guidelines for this important issue are listed here:

Varsity Teams: The Varsity teams compete against opponents at the highest level of the division in which Dover-Sherborn is placed. In many instances, the major burden of the contest will be carried by the most competitive and the most skilled team members.

Sub-Varsity Teams: At the Sub-Varsity level (Junior Varsity and Freshman/JV2), members of the coaching staff will make a strong effort to play all team members for as much time as is practical.

Team Captains: Roles and Duties

The number of team captains and how and when they will be selected is a coaching decision. Captains may be elected or appointed on a game-by-game basis.

It is expected that a team captain be a leader of his/her team and should be ready to assume duties outlined by his/her coach. Captains are expected to be fully aware of team rules, and are expected to communicate with the coach and team members in the event of problems that affect the team. Captains may be asked to meet with the Athletic Director during the school year to discuss the program.

Team captaincy may be removed during their tenure by the coach, athletic director, or ~~headmaster~~ principal. Any team captain who violates an MIAA rule will have their captaincy removed upon confirmation of rule violation.

Captains should set a good example of sportsmanship and demonstrate positive leadership at all times. During athletic contests that they participate in or attend, they should cheer in support of their school's team rather than against the opponent.

Posters and flyers should be affixed to bulletin boards only. They should never be attached to the glass walls near exit doors, or on doors throughout the school. These notices and posters should be removed after the event takes place. All posters and notices should contain appropriate language and graphics and be approved by the ~~headmaster~~ principal, per school handbook.

Banquet Guidelines

Sports Banquets are a very important and essential part of the athlete's experience. These occasions provide an opportunity to celebrate and recognize team members at the end of the season.

The purpose of these guidelines is to assist all persons who are responsible for planning and executing sports banquets. Each high school sports program is encouraged to hold a sports banquet/end of season event. It is expected and encouraged that the members of each sport make the decision on when and how to officially celebrate the season.

Each of the following should be taken into consideration:

1) The host should invite all Varsity team members, Junior Varsity team members, Freshman team members, team managers, parents, friends, and select guests of the team.

2) Appropriate locations should be within 15 miles of Dover-Sherborn High School.

3) The cost for the meeting hall, dinner, and decorations should range between $25 and $35 dollars per attendee. If a team gift is involved, the total should not exceed $45.00.

4) The High School Athletic Director must be advised of the proposed time and place of each event as soon as possible and before the event is officially booked to avoid conflict with other school and community activities.

5) There should be no alcohol service available for any person attending the event.

6) The event should start and end promptly. It is expected that the entire banquet and program not exceed three hours and end before 9:00 pm on school nights.

Team Apparel

Team apparel is important for school spirit and to recognize team members for their accomplishments and commitment to the school community. The Athletic Department feels these guidelines will help ease the frustration with team orders:

1) All team orders must be approved by the Athletic Director before orders are placed.

2) Team apparel is defined as those purchases not considered part of the equipment list needed to participate on a team.

3) Apparel orders should be available to all members of the team, but are not mandatory for participation.

4) Team orders should be placed before the first contest of the sport.

5) Each team is responsible for taking orders and collecting money before the orders are placed.

6) Apparel should be predominantly school colors, royal blue and white. In the case of an apparel item that is a basic color (gray sweatshirt), the printing should contain royal blue and white. Black is also allowed but with royal blue and white accents.

7) The DS logo is available in the athletic office. Teams may also use sport specific prints with stock formats. All other language and graphics must be appropriate and approved by the Athletic Director.

8) All apparel items costing over $25.00 must be available to be ordered in subsequent years for future team members. Ideally, these items should be available for the team for at least four years. As stated above, all team items/orders must be approved by the Athletic Director.

Captain's Practice

The term "captain's practice" means a conditioning practice organized and conducted without adult supervision, either during or out-of-season. The MIAA does not sanction, encourage, or condone "captain(s) practices" in any sport. Captain's practices are not permitted at Dover-Sherborn High School. Organizers of captain's practices will be subject to school discipline, including suspension from athletic participation.

Awards

To receive an athletic award a student must be a member in good standing of an athletic team at the close of the season. Being a member of a team does not guarantee an award. Awards must be earned via criteria set forth by the coach and/or athletic director.

Guidelines for Parents/Guardians

When students become involved in the athletic program at Dover-Sherborn High School, they will experience some of the most rewarding moments of their lives. It is important to understand that there may also be times when things do not go the way you or your child wishes. At these times, a private discussion with the coach is encouraged.

Appropriate concerns to discuss with the coach:

- Your child's treatment
- Your child's improvement
- Your child's behavior
- Any scheduling conflicts

Issues not appropriate to discuss with the coach:

- Playing time
- Team strategy
- Play calling
- Other student-athletes

Certain situations may require a conference between the coach and the parents/guardians. When these conferences are necessary, the following procedure should be followed to help promote a resolution of the issue or concern:

- Contact the coach first. If needed, then contact the Athletic Director.

• DO NOT CALL THE COACH AT HOME. A coach's time with family is severely limited during the season. The family's privacy should be respected.

• Please do not attempt to confront a coach before or after a contest or at a practice session. These can be emotional times for both the parents/guardians and coach. Meetings should be scheduled away from other students and the playing field.

Athletic User Fees and Refunds

Once chosen as a member of a team, payment of an athletic user fee is required. However, payment of the fee does not guarantee playing time. Fees are to be paid before the start of the season. Checks should be made payable to: Dover-Sherborn High School, or receipt from online payments must be printed and submitted at the time of registration. For the ~~2016–2017~~ 2025-2026 school year, the fee is ~~$300.00 per student/per sport with a limit of $1,500.00per family per year (equivalent to 5 sport teams).~~ $335 per sport, and a limit of $1,675 per family per year (equivalent to 5 sports teams). **It is currently 4 sports for the family cap - Dawn Fattore - does this need to be changed to 5??

When, and if, fees are changed by the School Committee, parents and students will be notified.

Refunds will be allowed under the following circumstances:

• A full refund will be given if a student is cut from a team.

• A pro-rated refund will be given if a student moves from the district during the season.

• A full refund will be given if a student is injured or ill, necessitating his/her removal from the team prior to the first game.

• If a family is experiencing financial hardship they must reach out to the principal and AD before the season begins to discuss a full or partial fee waiver. This will be reviewed and declined or approved by the principal.

No refund will be given if a student quits a team or is removed for disciplinary or academic reasons after the first contest takes place.

The Coach

Role of the Coach

The MIAA ~~Coaches'~~ Handbook clearly articulates the role of coaches. The Administration and School Committee believe that it is important to share this information with the Dover-Sherborn community.

Coaches' Code of Ethics

~~A high school coach often plays an influential and important role in the life of a student-athlete. The student athlete is participating within the school's activity program because that young person desires~~

to do so. Consequently, such a student is often more attentive to a coach's lessons than to those offered by teachers in required courses. Coaches must constantly be aware of this opportunity and responsibility. The function of a coach is to properly educate students through participation in interscholastic competition. The interscholastic program is designed to enhance academic achievement and should never interfere with opportunities for academic success. The safety and well-being of each student-athlete must be the top priority for coaches at all times. In recognition of this, the following guidelines for coaches have been adopted:

1. The coach must be aware that he/she has a tremendous influence, either good or bad, in the education of the student athlete and, thus, shall never place the value of winning above the value of instilling the highest desirable ideals of character.

2. The coach must constantly uphold the honor and dignity of the profession. In all personal contact with student athletes, officials, athletic directors, school administrators, the MIAA, the media, and the public, the coach shall strive to set an example of the highest ethical and moral conduct.

3. The coach shall take an active role in the prevention of drug, alcohol, and tobacco abuse and under no circumstances should authorize their use.

4. The coach shall take an active role in the prevention of bullying, hazing, and social exclusion of/by student-athletes.

5. The coach shall promote the entire interscholastic program of the school and direct his or her program in harmony with the total school program.

6. The coach shall be thoroughly acquainted with the contest rules and is responsible for their interpretation to team members. The spirit and letter of the rules should be regarded as mutual agreements. The coach shall not try to seek advantage by circumvention of the spirit or letter of the rules.

7. Coaches shall actively use their influence to enhance sportsmanship by their spectators, working closely with cheerleaders, pep club sponsors, booster clubs, and administrators.

8. Contest officials shall have the respect and support of the coach. The coach shall not indulge in conduct that will incite players or spectators against the officials. Public criticism of officials or players is unethical.

9. Before and after contests, rival coaches should meet and exchange friendly greetings to set the correct tone for the event.

10. Coaches may privately collect grades in order to encourage the academic success of our student-athletes. Only coaches will collect grades.

11. A coach shall not exert pressure on faculty members to give student-athletes special consideration.

~~12. It is unethical for coaches to scout opponents by any means other than those adopted by the league and/or the MIAA .~~

The MIAA emphasizes that coaches should always act as role models and uphold high standards of sportsmanship, integrity, and ethics. Coaches are expected to promote positive decision-making and encourage all participants in the power of positive influence. The MIAA's Coaches' Code of Ethics also stresses the importance of respecting officials, fostering a culture of inclusivity, and avoiding the use of alcohol and tobacco when in contact with players.

Key Elements of the MIAA Coaches' Code of Ethics:

1. **Upholding the Honor and Dignity of the Profession:** Coaches should always act with integrity and respect, demonstrating positive behavior and leadership.
2. **Respect for Officials:** Coaches must refrain from publicly criticizing officials and ensure their players and spectators also maintain respectful behavior.
3. **Positive Role Modeling:** Coaches should be role models for their players, promoting positive decision-making, sportsmanship, and healthy lifestyles.
4. **Inclusion and Diversity:** Coaches should create an inclusive environment where all student-athletes feel welcome and valued.
5. **Substance Abuse Prevention:** Coaches should be actively involved in preventing substance abuse among their players and avoid the use of alcohol and tobacco in their presence.
6. **Promoting the Entire Program:** Coaches should support the school's athletic program and work in harmony with other departments.
7. **Respect for the Rules:** Coaches should master the rules of the game and ensure their players understand and follow them.
8. **Positive Sportsmanship:** Coaches should foster a positive and respectful environment for all participants, including players, fans, and officials.
9. **Fairness and Integrity:** Coaches should never seek an advantage through cheating or bending the rules.
10. **Respect for Others:** Coaches should respect the rights and dignity of all individuals, including opponents, officials, and spectator

Program Expectations at Dover-Sherborn

At Dover-Sherborn High School, each individual sport should be developed into a "program." With direction from the Athletic Director, the Varsity Head Coach will provide consistent structure at all levels of the program.

Communication

Before the start of the season and then during the season, as the situation may warrant, the Varsity Head Coach as Program Director, with approval of the Athletic Director, will communicate in writing to athletes and parents/guardians his/her approach to the following:

- expectations for the team and program as a whole
- team requirements such as pre-season conditioning, special equipment, practice times and locations, and special tournament expectations
- the tryout process: timing, selection criteria, and communication of decisions
- the procedure that athletes and parents/guardians should follow in case of injury during practice or competition.

In addition, the Head Varsity Coach is expected to develop a consistent philosophy across all levels, so that players can move more easily between levels during the season. He/she should be familiar with athletes at all levels. The Head Varsity Coach is also responsible for forming links with town youth programs if they exist in his/her sport.

Student-Athlete Responsibilities

After School Help:

Student-athletes are urged to use opportunity periods. In general, official practices will begin at ~~3:00~~ 3:30 pm. Attending extra help, detention, or other academic activities may take priority over attending practices or contests.

Daily Team Attendance

It is extremely important that a coach be notified if a student is not going to be present at a practice or game when the student is not absent from school. Our coaches expect their athletes to be present at all team-related activities and may suspend a team member from contests for unexcused absences. Students may be excused from athletic activities at the discretion of the coach. Students may be restricted from game participation because of missed practice or game time. In some cases, a student-athlete may be removed from a team due to attendance issues.

Absences, Tardiness, and Dismissals

When a student is absent due to injury or illness, he/she will not be allowed to practice or represent Dover-Sherborn in a school-sponsored sports event. To be considered present for participation purposes, ~~a student must arrive by 11:00 am and remain for the rest of the day.~~ a student must arrive by 9:30 am and remain for the rest of the day. At no time will an athlete be allowed to participate in school athletics if he/she is dismissed at any time during the school day because of illness. If a student has been absent on Friday due to illness, he/she cannot represent Dover-Sherborn on Saturday or Sunday without the written permission of a doctor, the Principal ~~Headmaster~~, or the Assistant Principal ~~Headmaster~~.

Bona-Fide Team Member Rule

Loyalty to your High School Team

A bona fide member of the school team is a student who is consistently present for, and actively participates in, all high school team sessions (e.g. practices, tryouts, competitions). Bona fide members of a school team are precluded from missing a high school practice or competition in order to participate in a non-school athletic activity/event in any sport recognized by the MIAA. Students cannot be given special treatment (late arrival, early dismissal, etc.) for non-school athletic programs.

One waiver form per season may be applied for by a student athlete two weeks in advance **if the coach of the program approves. If the coach does not support the waiver then the waiver will not be submitted.**

First Offense: Student-athlete is suspended for 25% of the season.

Second Offense: Student-athlete is suspended for an additional 25% of the season, and is ineligible for tournament play immediately upon confirmation of the violation. See MIAA Rule 98 for additional tournament restriction and Rule 88 for waiver guidelines.

Spectator Rules and Regulations

Sportsmanship & Spectator Behavior

Dover-Sherborn High School expects all parties at a contest to display the highest possible level of sportsmanship. Players, coaches, and spectators are to treat teammates, opponents, game officials, and visiting spectators with respect.

Dover-Sherborn High School and the Tri-Valley League (TVL) are committed to the highest ideals of sportsmanship, as well as to establishing a healthy environment for competition. We will not tolerate negative statements or actions towards competitors, coaches, game officials, or fans in attendance at our events. This includes taunting, trash talking, baiting, berating players, coaches, or officials, or actions which ridicule or embarrass. The TVL has a ZERO TOLERANCE POLICY. Offenders will be ejected, and school disciplinary codes are also in effect.

The Principals and Athletic Directors of the Tri-Valley League stand committed to hosting events which support the highest ideals of sportsmanship.

The MIAA reserves the right to "warn, censure, place on probation or suspend for up to one calendar year any player, team, coach, game or school official or school determined to be acting in a manner contrary to the standards of good sportsmanship." Dover-Sherborn High School also reserves the right to impose the same penalties on spectators displaying poor sportsmanship at any of our contests, home or away.

Resolution of Incomplete Grades

All incompletes must be resolved by the student and the grade submitted by the teacher within two weeks after issuance of grades at the end ~~of the first three terms~~ of the first and second semester~~.~~ ~~A fourth term or final exam incomplete must be resolved within two weeks of the opening of the following school year.~~ Any exceptions must be approved by the ~~Headmaster~~ principal.

Eligibility for Extracurricular Activities

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

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

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

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

Chemical Health Policy

In addition to the enforcement of the school policy, the following MIAA penalties will be enforced by the Athletic Department.

From the earliest fall practice date, to the conclusion of the academic year or final athletic event (whichever is latest), a student shall not, regardless of the quantity, use, consume, possess, buy/sell, or give away any beverage containing alcohol; any tobacco product(including e-cigarettes, VAPE pens and all similar devices); marijuana (including synthetic); steroids; or any controlled substance. This policy includes products such as "NA or near beer".

It is not a violation for a student to be in possession of a legally defined drug specifically prescribed for the student's own use by his/her doctor.

This MIAA statewide minimum standard is not intended to render "guilt by association", e.g. many student-athletes might be present at a party where only a few violate this standard. This rule represents only a minimum standard upon which schools may develop more stringent requirements.

If a student in violation of this rule is unable to participate in interscholastic sports due to injury or academics, the penalty will not take effect until that student is able to participate again.

The MINIMUM penalties are:

First violation: When, and if, the Headmaster confirms, following an opportunity for the student to be heard, that a violation occurred, the student shall lose eligibility for the next consecutive interscholastic contests totaling 25% of all interscholastic contests in that sport. For the student, these penalties will be determined by the season in which the violation occurs. No exception is permitted for a student who becomes a participant in a treatment program. It is recommended that the student be allowed to remain at practice for the purpose of rehabilitation. Decimals will be truncated, i.e., all fractional part of an event will be dropped when calculating the 25% of the season.

Second and subsequent violations: When the Headmaster confirms, following an opportunity for the student to be heard, that a violation occurred, the student shall lose eligibility for the next consecutive interscholastic contests totaling 60% of all interscholastic contests in that sport. For the student, these penalties will be determined by the season in which the violation occurs. Decimals will be truncated, i.e., all fractional part of an event will be dropped when calculating the 60% of the season.

If, after the second or subsequent violations, the student of his/her own volition becomes a participant in an approved chemical dependency program or treatment program, the student may be certified for reinstatement in MIAA activities after a minimum of 40% of events. The director or a counselor of a chemical dependency treatment center must issue such certification. Decimals will be truncated, i.e. all fractional part of an event will be dropped when calculating the 40% of the season.

Penalties shall be cumulative each academic year. If the penalty period is not completed during the season of violation, the penalty shall carry over to the student's next season of actual participation, which may affect the eligibility status of the student during the next academic year.

No student, who has a current suspension for violating the Chemical Health Policy, will be allowed to join a team after the first day of organized team activities.

Any student who has incurred a Chemical Health Violation will be ineligible to become a captain for a period of 1 calendar year of the date of incident. Any student who is serving as a team captain and receives a Chemical Health Violation will have their captaincy removed. Individual team rules from a coach and be more strict as long as the rule has been disseminated to all

participants and parents/guardians during Meet the Coach Night and the Athletic Director and Headmaster have approved the rule in advance.

Bullying – A Statement of Propose

The Dover Sherborn Public Schools Bullying Prevention and Intervention Plan meets the requirements of M.G.L. c. 71, S370 and is modeled after the Massachusetts Department of Elementary and Secondary Education's Model Plan for dealing with bullying behaviors in our schools. The Plan includes strategies for identifying, reporting, and responding to bullying behaviors. This Plan is a key part of our schools' mission "to inspire, challenge, and support all students as they discover and pursue their full potential" and it complements our schools' student wellness and discipline policies. Please note the use of the words "target" instead of "victim" and "aggressor" instead of "perpetrator" are used throughout this document to be consistent with language used by the Massachusetts Department of Elementary and Secondary Education.

Definitions essential to the Dover Sherborn Bullying Prevention and Intervention Plan:

Aggressor is a student who engages in bullying, cyber bullying, or retaliation.

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

- causes physical or emotional harm to the target or damage to the target's property
- places the target in reasonable fear of harm to himself or herself or of damage to his or her property; • creates a hostile environment at school for the target
- infringes on the rights of the target at school or
- materially and substantially disrupts the education process or the orderly operation of a school.

Cyber bullying: is bullying through the use of technology or electronic devices such as telephones, cell phones, computers, and the Internet. It includes, but is not limited to, email, instant messages, text messages, and Internet postings.

See M.G.L. c. 71, § 37O for the legal definition of cyber bullying.

Hostile environment, as defined in M.G.L. c. 71, § 37O, is a situation in which bullying 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, provides information during an investigation of bullying, or witnesses or has reliable information about bullying.

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, cyber bullying, or retaliation has been perpetrated.

Hazing - Massachusetts State Law

Whoever is a principal organizer or participant in the crime of hazing, as defined herein, shall be punished by a fine of not more than three thousand dollars or by imprisonment in a house of correction for not more than one year, or both such fine and imprisonment. The term "hazing" as used in this section and in sections eighteen and nineteen, shall mean any conduct or method of initiation into any student organization whether on public or private property, which willfully or recklessly endangers the physical or mental health of any student or other person. Such conduct shall include whipping, beating, branding, forced calisthenics, exposure to the weather, forced consumption of any food, liquor, beverage, drug or other substance, or any other brutal treatment or forced physical activity which is likely to adversely affect the physical health or safety of any such student or other person, or which subjects such student or other person to extreme mental stress, including extended deprivation of sleep or rest or extended isolation. Notwithstanding any other provisions of this section to the contrary, consent shall not be available as a defense to any prosecution under this action. Added by St. 1985, c.536; amended by St. 1987, c.665.

CH. 269, S.18 Duty to Report Hazing

Whoever knows that another person is the victim of hazing as defined in section seventeen and is at the scene of such crime shall, to the extent that such person can do so without danger or peril to himself or others, report such crime to an appropriate law enforcement official as soon as reasonably practicable.

Whoever fails to report such crime shall be punished by a fine of not more than one thousand dollars. Added by St. 1985, c.536; amended by St. 1987, c.665. CH. 269, S.19.

Hazing Statutes to be Provided; Statement of Compliance and Discipline Policy Required

Each institution of secondary education and each public and private institution of post secondary education shall issue to every student group, student team or student organization which is part of such institution or is recognized by the institution or permitted by the institution

to use its name or facilities or is known by the institution to exist as an unaffiliated student group, student team or student organization, a copy of this section and sections seventeen and eighteen; provided, however, that an institution's compliance with this section's requirements that an institution issues copies of this section and section seventeen and eighteen to unaffiliated student groups, teams or organizations shall not 22 constitute evidence of the institution's recognition or endorsement of said unaffiliated student groups, teams or organizations.

Each such group, team or organization shall distribute a copy of this section and sections seventeen and eighteen to each of its members, plebes, pledges or applicants for membership. It shall be the duty of each such group, team or organization, acting through its designated officer, to deliver annually, to the institution an attested acknowledgement stating that such group, team or organization has received a copy of this section and said sections seventeen and eighteen, that each of its members, plebes, pledges, or applicants has received a copy of sections seventeen and eighteen, and that such group, team or organization understands and agrees to comply with the provisions of this section and sections seventeen and eighteen. Each institution of secondary education and each public or private institution of post secondary education shall, at least annually, before or at the start of enrollment, deliver to each person who enrolls as a full time student in such institution a copy of this section and sections seventeen and eighteen.

Each institution of secondary education and each public or private institution of post secondary education shall file, at least annually, a report with the board of higher education and in the case of secondary institutions, the board of education, certifying that such institution has complied with its responsibility to inform student groups, teams or organizations and to notify each full time student enrolled by it of the provisions of this section and sections seventeen and eighteen and also certifying that said institution has adopted a disciplinary policy with regard to the organizers and participants of hazing, and that such policy has been set forth with appropriate emphasis in the student handbook or similar means of communicating the institution’s policies to its students. The board of higher education and, in the case of secondary institutions, the board of education shall promulgate regulations governing the content and frequency of such reports, and shall forthwith report to the attorney general any such institution which fails to make such report.

Penalty: One to three days out-of school suspension; police notification.

Team Transportation

When school transportation is provided, all team members are expected to travel with their team. There is value in teams traveling to and from contests with regard to camaraderie and overall team culture. A parent may transport their son/daughter home from an athletic event, provided they have turned in written notice to the coach, in person, stating they are taking their son/daughter from the contest. The contest must be completed in order to leave with a parent/guardian, as required under the

MIAA Bona Fide Team Member rule. If a parent/guardian is to drive another child home, a note must be signed by that child's parent stating they have permission to do so. This should not be a regular occurrence unless the student athlete and parent have discussed the legitimate reason with the athletic director before the season begins. Being a part of the team means riding the bus to and from athletic events. Alternate means of transportation should be an exception and not the norm.

Security of Personal Belongings

All personal belongings should be locked in a locker or team room while the student-athlete is trying out, practicing, or playing. Each student should have a school-issued lock for his/her gym locker and should never leave the locker unlocked or open. If you can't lock it up, take it with you. *Dover-Sherborn High School cannot be responsible for loss of personal belongings.*

~~Athletic Trainer and Training Room~~
Sports Medicine

Dover-Sherborn High School has sports medicine ~~emergency~~ personnel trained in sports-related injury/illness ~~injuries~~ on school grounds to evaluate and treat high school athletic injuries as they may occur. Coverage is provided for athletic contests and practices. Coverage is not provided on non-school days, except as scheduled by the Athletic Director.

In case of an injury, the athlete will be evaluated and recommendations for care will be provided to the parent/guardian. If a visit to the hospital or physician is necessary, a written medical note releasing the athlete to return to participation (either practice or contest) is mandatory. High school athletes may report to the athletic training room any time after school for treatment or evaluation.

Athletic Training room courtesy is expected of all athletes. The room is an emergency facility, and will be treated as such.

A full list of policies for Sports Medicine can be found in the Sports Medicine Handbook (link to be added).

D/S BOH Policy for Managing Mosquito-Related Health Concerns in Athletic Teams

This policy aims to safeguard the health of all athletic participants by proactively addressing mosquito-related health concerns. All coaches, athletes, and support staff are expected to adhere to these guidelines and remain vigilant in the face of potential risks.

1. Monitoring and Risk Assessment

- Regular Surveillance:
    - Monitor local health advisories and mosquito activity reports.
    - Collaborate with public health officials to stay updated on mosquito-borne diseases in the area.

- Assessment of Conditions:
    - Evaluate environmental conditions (e.g., standing water, high humidity) that may contribute to increased mosquito populations.

2. Education and Awareness

- Inform Athletes and Staff:
    - Provide educational materials about mosquito-borne diseases, prevention methods, and symptoms.
- Training Sessions:
    - Conduct training for coaches and staff on recognizing risks and implementing preventative measures.

3. Preventative Measures

- Personal Protection:
    - Encourage the use of insect repellent containing DEET or other effective ingredients.
    - Recommend wearing long sleeves and pants during high-risk times (dawn and dusk).
- Field Preparation:
    - Schedule practices and games during times of lower mosquito activity, if possible. ○ Ensure playing fields are free of standing water and maintain landscaping to minimize Mosquito breeding.

4. Response Plan

- Immediate Actions if Risk Increases:
    - Alter outdoor activity start times or temporarily suspend outdoor activities if local health authorities issue alerts regarding high mosquito-borne disease risk.
    - Implement enhanced personal protective measures, including the distribution of insect repellent.
- Health Monitoring:
    - Encourage athletes to report any symptoms related to mosquito-borne diseases and ensure

access to medical evaluation.

5. Communication

- Notification Process:
  - Establish a communication protocol to inform athletes, parents, and staff of any changes in policy or risk levels.
- Feedback Loop:
  - Create channels for athletes and staff to provide feedback on the effectiveness of measures and report any concerns.

6. Evaluation and Review

- Regular Review of Policy:
  - Annually assess the effectiveness of this policy and make adjustments based on new information or changing conditions.
- Post-Event Evaluation:
  - After any outbreak or incident, review responses and outcomes to improve future strategies.

Locker Rooms and School Facilities

Student-athletes are expected to respect the locker facilities, showers, and general areas of the athletic/school facilities, both home and away. We expect the student-athletes to take pride in their facilities, and to leave them in good condition. No type of vandalism will be tolerated, and equipment, clothing, towels, and other items should not be left behind in the locker room after games or practices. In the spirit of the Dover-Sherborn High School Mission Statement, it is the student-athlete's responsibility to demonstrate respect for others and for the facility.

School Athletic Equipment and Uniforms

Students have an obligation and responsibility for the proper care and retention of all equipment issued to them from the date of issue to the date of return. Students failing to turn in all issued equipment and uniforms, or returning equipment damaged through misuse, are responsible to meet the current replacement cost for such equipment or uniforms. Payment is required at the time of the loss, or prior to either the next season of athletic involvement, or graduation, whichever comes first. In the event that the equipment or uniform is found and/or returned after payment, a refund will be made. School athletic equipment should only be worn for team activity, i.e., practice, games, spirit events.

Student-athletes failing to return uniforms/equipment will not be allowed to register for the following athletic season until payment for lost items is received. In the event the student-athlete is a Senior in their last season of participation, the student's diploma will be withheld until payment is received.

Athletes are required to supply and carry their own water bottles. The school will provide the water.

Season Limits

Fall practice start dates are set by the MIAA, and are published annually. No team practices may begin until the MIAA-approved dates. ~~may begin for all teams as early as the second Thursday preceding Labor Day.~~ Football teams must precede their initial contact practice day with an additional three days of single non-contact sessions.~~*These rules pertaining to football are currently changing and updates will be given.*~~

The winter season begins the Monday after Thanksgiving. This season usually affects the winter vacation break and could affect the February vacation if a team or individual qualifies for post-season tournament play.

The spring season begins the third Monday in March. The April vacation may be affected if games are scheduled. Parents/guardians and players should check this issue with the individual coach.

All seasons: fall, winter, spring must end with the completion of the regular varsity season or, for qualified varsity teams or individuals, upon completion of their participation in MIAA tournaments.

Varsity Games Missed During School Vacations

~~No student will be prohibited from trying out for a varsity sport because of family or community service commitments during scheduled school vacations.~~ (Doesn't belong here - tryouts are discussed above on page 7)

The Dover-Sherborn School Community is committed to providing students with a competitive athletic program, while encouraging an educational atmosphere that respects family commitments and community responsibilities. While it is not possible to avoid scheduling varsity games during school vacations, every effort will be made to schedule games to maximize the vacation time available for family and community service activities. Coaches should be notified as soon as possible if a student plans to miss games or practices over vacations. If a player misses a game that is scheduled during a school vacation, that player may be benched for up to one game for every game missed, not to exceed two games in total. No additional penalty will be imposed for missed practices under these circumstances.

Forty hours of Service Learning is a requirement for graduation, and the spring vacation has customarily been utilized for experiences that fulfill this requirement. Therefore, no penalty for games or practices missed during spring break will be imposed on students who have engaged in a service-learning project, if verification is provided to the coach. Spring Vacation is also a common time for juniors to visit colleges with their families-please let the coach know in advance if you will be absent during spring vacation. Due to spring scheduling constraints, athletic contests most likely will be scheduled during the April vacation.

Out-Of-Season Sports Participation

Participation in out-of-season clinics, leagues, or other related sport activities is strictly up to the discretion of the student-athlete and his/her parents. While such participation may improve a student's knowledge and skill, it is the student's decision whether or not he/she wishes to become involved in such activities. Participation in such activities will have no bearing on a student-athlete's participation on a Dover-Sherborn High School athletic team. The Athletic Department encourages all students to take full advantage of the activities offered and become involved in more than one sport.

According to MIAA rules, "Neither a coach nor any other representative of the school may require an athlete to participate in a sport or training program outside of the MIAA defined sport season." Voluntary conditioning seasons open equally to all students in the school, and which are entirely devoid of sports-specific activity, may be conducted between sessions, provided no candidate is either required to participate or penalized for not doing so. A "candidate" is defined as a varsity or sub-varsity athlete who participated in the high school program at some interscholastic level in part of the previous season.

Physical Education Class

All students are required to participate in their regularly scheduled Physical Education classes. Any student who is medically excused from Physical Education may not participate in his/her practice or game for that day.

mTBI/Concussion Policy

Purpose: A concussion is a complex disturbance in brain function resulting from direct or indirect trauma to the brain. A concussion is related to neurometabolic dysfunction, rather than structural injury. DSHS complies with MIAA citation 105 CMR 201.000: Head Injuries and Concussions in Extracurricular Athletic Activities. This policy will serve as the minimum guidelines to be followed in the event of a mild traumatic brain injury. This policy shall be reviewed annually.

Policy: The following policy is set forth for all DSHS coaches, staff, student-athletes, and parents/guardians.

Education – Coaches and Staff

All coaches and athletics staff shall undergo concussion training annually in coordination with the MIAA regulations. Coaches and staff shall complete one of two MIAA-approved courses listed:

1) Heads Up: Concussion in Youth Sports from the Centers for Disease Control and Prevention: https://www.cdc.gov/headsup/youthsports/training/index.html

2) Concussion in Sports: What you Need to Know from the National Federation of State High School Associations: https://nfhslearn.com/courses/concussion-in-sports-2

Coaches and staff shall provide certificate of completion to the athletic director or athletic trainer.

Education – Parent/Guardian and Student-Athlete

All parents/guardians and student-athletes shall receive concussion education annually in coordination with the MIAA regulations.

Parents will view the following video: https://www.youtube.com/watch?v=zCCD52Pty4A

Student-athletes will view the following video: https://www.youtube.com/watch?v=zCCD52Pty4A

Parents/guardians and student-athletes will review the following fact sheet: https://www.cdc.gov/headsup/pdfs/youthsports/Parent_Athlete_Info_Sheet-a.pdf

Parents/guardians and student-athletes will acknowledge when signing up for their sport that they have read/viewed, understand, and accept the concussion education and injury policy in their online FamilyID portal.

Baseline Testing

All student-athletes will complete an ImPACT baseline test prior to their first sport in their freshman or transfer year, and two calendar years after. The student-athlete will also provide baseline information to the medical staff regarding their history of concussion or brain injury, neurologic disorder, and mental health symptoms and disorders via the history section of the FamilyID profile required during sport sign-up. The information provided by the student-athlete in the health questionnaire will be reviewed by the athletic trainer.

The IMPACT baseline test will be reviewed by the athletic trainer. In the event a student-athlete does poorly on the baseline testing, the student-athlete may be asked to retake the baseline test.
As part of DSHS concussion protocol, if an athlete is concussed, they will take the IMPACT post injury test once symptom free for 24 hours. After review of the post injury test by the athletic trainer, the student-athlete may or may not need to take additional post injury tests.

Process when no Athletic Trainer/Qualified Medical Professional is Present at Event

If no Athletic Trainer or other qualified medical professional is present to evaluate the student-athlete at the event, coaches are responsible for removing any student-athlete they suspect of having a mTBI or concussion from the activity, be it practice, competition, conditioning, weight lifting, or other athletic-related activity. The student-athlete shall not return to any activity until a qualified medical professional in the evaluation of concussion/mTBI has completed a full evaluation of the injury.

As soon as able, the coach is responsible for contacting the parent/guardian to communicate the injury. The coach is also responsible for contacting the athletic trainer within 12 hours of the injury. The coach shall fill out and submit to the athletic trainer within 24 hours a copy of "Report of Head Injury During Sports Season Form" provided by the MA Department of Health (Appendix B).

Initial Evaluation after Suspected Head Injury

At the time of injury, or as soon as able, the Athletic Trainer will evaluate the student-athlete for signs and symptoms of a concussion as well as a clinical assessment of cervical spine trauma, skull fracture, possible intracranial bleed and catastrophic injury (if appropriate based on timing of seeing the student-athlete). A student-athlete that is determined to display signs/symptoms/behaviors consistent with a concussion will be removed from practice or competition for evaluation. Medical staff will seek consultation with a Medical Doctor immediately if there is one present and available. If a concussion is confirmed or suspected, the

student-athlete must be removed from practice/play for the remainder of that calendar day and will be monitored by the medical staff for changes in any symptoms. The student-athlete may only return to play the same day if a concussion in no longer suspected.

The SCAT-6 shall be used in evaluation of suspected mild traumatic brain injury/concussion.

If the student-athlete is asymptomatic after initial evaluation:

- Exertionally test the student-athlete.
- Repeat assessment including cranial nerve assessment, cognitive assessment, and balance assessment.
- If the student-athlete remains asymptomatic after repeat testing, they can be cleared by the Certified Athletic Trainer for participation.
- If the student-athlete displays signs and symptoms of a concussion after repeat testing, they must be removed from practice or competition for the remainder of that calendar day.

If the student-athlete is symptomatic after initial evaluation:

- The student-athlete will be removed from practice or competition for the remainder of that calendar day.
- The student-athlete will be assessed throughout the remaining practice or competition for any change in symptoms.

mTBI Injuries Occurring Outside School Sanctioned Events

In the event a student-athlete sustains a mTBI/concussion outside school events, it is the responsibility of the parent/guardian to communicate the injury to the school nurse/athletic trainer. The parent/guardian must submit a copy of "Report of Head Injury During Sports Season Form" provided by the MA Department of Health (Appendix B). The parent/guardian will also provide notes from any medical provider that has evaluated the student-athlete. The student-athlete shall not be allowed to participate in any school athletic activity until the return-to-play and return-to-learn (if applicable) protocols are completed. If the injury occurs in a season that the student-athlete is not participating in a school team, documentation should be provided to the athletic trainer prior to the start of the next season of participation that the student-athlete is fully cleared for athletic activity.

Post-Concussion Management

If the student-athlete presents with worsening symptoms, emergency medical attention must be sought immediately. Activation of the emergency action plan (EAP) and transportation to the emergency room will occur if an evaluation of the Glasgow Coma Scale (GCS) is done and the following is found: GCS of less than 13 on initial assessment or GCS is less than 15 at 2 hours or more post initial assessment. Activation of the EAP will also occur if the immediate assessment of a student-athlete presents with the following scenarios: prolonged loss of consciousness, neurological deficits suggesting intracranial trauma, repeat emesis (vomiting), diminishing/worsening mental status or other neurological signs/symptoms and/or spinal injury.

A plan for continued monitoring must be discussed with the student-athlete's parent/guardian. Oral and/or written instructions for home care will be given to the student-athlete and to a parent/guardian who should continue to monitor and supervise the student-athlete during the acute phase of sport related concussion (per the National Athletic Trainers' Association Position Statement: Management of Sport Concussion). The

student-athlete that reports a concussion to the athletic training staff will not be allowed to attend/participate in any classroom activity on the same day in which a concussion is reported.

The student-athlete shall complete a daily log of symptom and activity tracking. This log can be submitted electronically by completing the form here: https://forms.gle/y1YrMoCxCTvN7jwM8

Return-to-Learn

The Athletic Training staff will notify the school nurse when a student-athlete has sustained a concussion. Notification will be provided through the Google Drive document tracking concussions and via email. Information included in this notification will include the following: Date of injury, type of injury, and any anticipated impact on academics including possible missed class time. The Athletic Training staff will provide updates on current symptoms and give any academic recommendations regarding the level of classroom and academic exposure the student-athlete should have based on the return-to-learn protocol. Recommendations will be based off the signs and symptoms reported to the Athletic Trainer. The school nurse will then communicate these recommendations to the student-athlete's guidance counselor.

If the student-athlete cannot tolerate cognitive activity, the student-athlete will remain out of school. The student-athlete's return to the classroom and/or studying will be on an as tolerated basis. The student-athlete will also be re-evaluated by their overseeing physician (or their designee) in the event that symptoms worsen with academic work and increased cognitive activity. In the event of more specific or prolonged academic accommodations, a Clinical Neuropsychologist or concussion specialist should be sought out. Complex cases that require a prolonged return-to-learn will be managed by a multidisciplinary concussion management team involving the overseeing physician, neuropsychologist/concussion specialist, athletic trainer, school nurse, guidance, and administration.

If cases are prolonged, school resources will be identified by the concussion team and accommodations will be made in compliance with the ADAAA as needed.

Upon significant symptom improvement, or at physician direction, the student-athlete will return to school. The student-athlete will progress through the following levels at the discretion of the school nurse or athletic trainer, or as designated by the student-athlete's physician. At the discretion of the school nurse or athletic trainer, a student-athlete may not need to complete each level, based on symptoms and cognitive ability.

Black: Significant symptoms. No academic activity, excused from school. Instructed to refrain from all academic activity, and encourage rest and recovery. Encourage reduced screen time. Typically first 48-72 hours. If moderate-significant symptoms persist longer than 5 days, seek out further evaluation with a physician.

Red: Improvement of symptoms. Symptoms mild. Begin short work at home, 15-20 minute blocks. If symptoms increase by more than 1-2 points per symptom on the SCAT6 symptom scale, cease work and rest for 24 hours. If symptoms continue to persist longer than 10 days at the same level, seek follow-up with a physician.

Orange: Symptoms significantly improved/resolved. Return to school. 20 minutes in class, followed by a 10 minute break. Half-day if recommended by an overseeing physician. No attendance to band, chorus, or

physical education. Light athletic activity (walking, biking) may begin at this phase if cleared by the physician/physician designee or school athletic trainer.

Yellow: No remaining symptoms. Full school days with short breaks if necessary. Plan created for make-up of work/tests. Return-to-play protocol may begin for athletics, but no progression to full activity may occur.

Green: No remaining symptoms. Full school days, full work. Full return to athletic activity may occur.

Green: No remaining symptoms. Full school days, full work. Full return to athletic activity may occur.

Return-to-Play

The following stages must be completed before a student-athlete can return to play. Before signing off on full medical clearance, the student-athlete must be asked whether or not they have completed each phase. Inquire about their symptoms, thinking, and concentration skills at each stage described below. Also include questions about the exercises and drills specific to the sport in which they engaged at each stage. The student-athlete should have only moved to the next stage if recurrence of symptoms did not occur. If symptoms return, inform the student-athlete that they should repeat the previous asymptomatic level, and attempt to progress again after being free of concussion-related symptoms for a further 24 hour period at the lower level. If symptoms persist at the lower level of activity, the student-athlete will be held from all activity for at least 48 hours, and will return to Stage 1 when symptom-free.

The Athletic Trainer shall track symptoms, academic progress, and return-to-play progress through a Google document: Concussion Tracking Form. See link or attached example.

Once the student-athlete is asymptomatic for 24 hours, the student-athlete will take the ImPACT post-injury 1 test and will begin a supervised stepwise progression for return-to-sport. Upon review of the ImPACT test by the athletic trainer, if abnormal results are found, consultation with the overseeing medical doctor will be sought.

Stage 1: Low levels of physical activity. This includes walking/light stationary biking. 30 minutes maximum of physical activity.

Stage 2: Moderate levels of physical activity with body/head movement. This includes jogging, brief running, moderate intensity on the stationary bike, light intensity weightlifting (reduce time and body weight exercises only). 45 minutes maximum of physical activity.

Stage 3: Heavy non-contact physical activity. This includes sprinting/running, high intensity stationary biking, moderate lifting, non-contact sport specific drills (agility with 3 planes of movement). 60 minutes maximum of physical activity.

Stage 4: Sports specific non-contact practice. All drills, conditioning, etc. excluding drills involving possible contact. Full weight lifting. 90 minutes maximum of physical activity.

Stage 5: Full contact (if appropriate) in a controlled drill or practice. The physician or medical provider should sign the medical clearance form before being cleared for full contact practice. Student-athlete may not participate in a contest. No maximum time for physical activity.

Stage 6: Return to competition.

Final and Full Return to Play

Consultation with the athletic trainer will take place throughout the evaluation and return to play progression. Final and official medical clearance for unrestricted return-to-sport will be made by the athletic trainer once the overseeing physician or medically qualified physician designee has signed off on full return to participation. Unrestricted return-to-sport should not occur prior to unrestricted return-to-learn. The student-athlete must participate in a full contact practice before returning to game play.

Further Information

Additional information can be found on the following websites:

- ImPACT Testing: www.impacttest.com
- MIAA Concussion Policy: https://miaa.net/concussion
- Massachusetts Department of Public Health: https://www.mass.gov/sports-related-concussions-and-head-injuries

~~Concussion Management~~

~~The Schools are committed to ensuring the health and safety of our student athletes. The Athletic Director of Dover Sherborn High School shall be the person responsible for compliance of these policies and protocols.~~

~~Definition of a Concussion~~

~~A concussion is a type of traumatic brain injury that affects how your brain works. A concussion is caused by a bump, blow, or jolt to the head or body and can happen even if a person has not lost consciousness. It is a complex disturbance in brain function due to direct or indirect trauma to the brain, related to neurometabolic dysfunction, rather than structural injury.~~

~~Signs and Symptoms of a Concussion in Sports~~

~~Symptoms reported by student athlete: Headache or "pressure" in head, nausea, balance problems and dizziness, double vision, sensitivity to light, sensitivity to noise, feeling sluggish or slowed down, feeling foggy or groggy, does not "feel right".~~

~~Signs of deteriorating neurological function: A student athlete should be taken to the emergency room if any of the following signs/symptoms are present: Headache worsens, seizures, can't focus, looks very drowsy or can't be awakened, repeated vomiting, slurred speech, can't recognize people or places,~~

increased confusion or irritability, weakness or numbness in arms or legs, neck pain, unusual behavior, significant irritability, any loss of consciousness greater than 30 seconds.

Protocol for Concussion Management

DSHS complies with MIAA citation 105 CMR 201.000: Head Injuries and Concussions in Extracurricular Athletic Activities.

Dover Sherborn Athletic Department requires annual training in the prevention and recognition of a sports-related head injury, including second impact syndrome, and keep documentation of said training on file for the following persons:

- Extracurricular Athletic Activities Supervisors
- Coaches
- Certified Athletic Trainers
- Volunteers
- School Physicians
- School Nurses
- Athletic Directors
- Parent(s)/guardian(s) of a student who participates in an extracurricular athletic activity by way of the parent(s)/guardian(s) signature on Permission and Consent Forms.
- Students who participate in an extracurricular athletic activity by way of the student's signature on Permission and Consent Forms.

Pre-season baseline imPACT tests are scheduled for all student athletes on contact sports teams. Student athletes are tested in their freshmen and junior years.

Dover Sherborn coaches, athletic trainers, and volunteers will be given instruction to teach form, techniques, and skills that minimize sports-related head injury.

Documentation of a student's history of head injuries, including concussions, is collected with pre-season participation forms and kept on file with the school nurse.

Documentation of an annual physical examination of students participating in extracurricular athletic activities consistent with 105 CMR 200.000 is kept in the student's health record, which is on file in the school nurse's office.

Student athletes without preseason participation forms on files will not be able to participate.

If an athletic trainer (AT) is not present at the time of the head injury, the coaches are responsible for removing any athlete, who during a practice or competition, sustains a head injury or suspected concussion. The athlete may not return to play that same day without proper evaluation. No exceptions!

~~The coach is also responsible for contacting the athlete's parent as well as writing an accident report.~~

The AT must be notified within 24 hours of any reported concussion. The AT must also perform an evaluation, document and report all concussions to the school nurse.

All concussions must be evaluated by the student-athlete's physician for treatment recommendations for both school accommodations and return to play protocol. **Physician's notes must be returned to either the school nurse or AT.**

The School Nurse will act as liaison between academics and athletics.

Before an athlete can return to participation they must complete ImPACT testing as well as an exertion testing and planned progression to full activity.

ImPACT Testing

Concussion awareness is on the rise in professional, intercollegiate and high school sports. The ImPACT software is a very sensitive test that measures the effects of a concussion on cognitive brain functions including: memory, attention and speed of thinking. DS athletes will need to take the computerized baseline test administered by the AT in the high school computer labs. The AT will determine the order of teams/individuals being tested. If an athlete is unable to take the test on their reserved date then they are responsible for contacting the AT to reschedule.

Should an athlete sustain a concussion, they will need to take a post-concussion ImPACT test. These results will be used to compare with their baseline results to determine if it is safe and healthy for an athlete to return to participation. An athlete may need to take multiple post-concussion tests if test results show little to no improvement or there are persistent symptoms. Return to participation will be determined by the athlete's physician and the AT, who will examine the results and athlete's symptoms closely.

If symptoms persist with little improvement after rest and school accommodations, athlete and parents may want to follow up with neuropsychologist and/or concussion clinic at Boston Children's Hospital for further evaluation and treatment, for example.
For more information on ImPACT concussion testing and return to play protocols, please refer to the websites listed below:

www.impacttest.com
www.MIAA.net
www.massconcussion.org

Evaluation Guidelines

Any time a concussion is suspected during practice or game, the student-athlete will be removed from participation and will not be allowed to participate that same day.

Parents/guardians will be notified of a head injury by the coach and/or athletic trainer so the parent/guardian may take the student to a medical provider for appropriate medical evaluation and treatment. All head injuries and suspected concussions will be reported to the school nurse, and the athletic trainer.

~~Evaluation and clearance by the family's medical provider will be required.~~

~~The student-athlete will not return to play without the note from the medical provider and only after completion of the Return to Play Protocol followed by the Athletic Trainer.~~

~~The school nurse and guidance counselors will notify academic teachers of the affected student-athlete and provide guidelines for concussion accommodation plans.~~

~~Return to Play Protocol~~

~~In order to safely return to sport participation, the following progression will be followed with the Athletic Trainer:~~

~~1) Student athletes show no signs of symptoms of a concussion for a minimum of 24 hours including normal eating habits, sleeping habits, school work productivity without pain relief medication.~~

~~2) Student athletes will be retested using the ImPACT software to assure normal neurological function.~~

~~3) After successful results at retest, student-athletes will be ImPACT tested after exertion tests.~~

~~4) After successful exertion ImPACT tests are complete, non-contact sport specific exertion ImPACT testing is performed.~~

~~5) Student athletes who have been cleared by a physician, and have successfully completed the ImPACT progression may return to full practice and game participation.~~

~~6) Student athlete's parent/guardian will be notified.~~

College and the Recruiting Process

One of the most important decisions facing high school students is what to do with their lives after high school. The athletic director and members of the coaching staff are willing and eager to assist all students with this extremely important decision. The Athletic Department may be able to answer questions, contact coaches or schools, send videotapes, if available, and write letters of recommendation. If a student's goal is to compete athletically at the collegiate level, it is very important to be aware of the ever-changing NCAA regulations. The Dover-Sherborn High School Guidance Department and the Athletic Director have information on and experience in dealing with NCAA regulations and the recruiting process.

Medical and Insurance Requirements

Physicals & Release Forms

All students who plan to participate in athletics must have written proof of a current physical exam signed by a physician. In order for the exam to be current, it must be dated within 13 months of any athletic involvement. It is strongly recommended that an annual exam be scheduled between June and August preceding each school year. Such an exam will cover a student for the entire school year.

Parents/guardians permission forms, which contain important emergency and insurance information, must be completed and signed by the athlete and a parent/guardian. These forms are online at www.familyId.com under the Dover-Sherborn Registration Page. The information provided will be disseminated to authorized personnel and coaches, as part of our emergency protocol.

Athletes will not be allowed to participate in ~~practices or~~ games in any season without having a current medical form, parental/guardian permission on file, and payment of the athletic fee for that season. Each season a deadline for fee payment will be published. In the event the fee is not paid by that date, the student-athelte will be held from all athletic participation until payment is received. In addition, any student-athlete whose physical expires during the season will be reminded in advance of the expiration. Any student-athlete whose physical expires without an updated document uploaded to FamilyID will be held from all athletic activity.

Insurance Coverage

The Dover-Sherborn School District provides insurance coverage only for those students participating in interscholastic athletic activities. This plan does not cover expenses that are covered through the student's parent's insurance company. However, expenses not covered by personal insurance may be covered by the district's insurance plan.

When an injury occurs, an insurance form may be picked up in the Athletic Office. The school's insurance form must be submitted to the insurance company within thirty days.

Athletic Advisory Committee

Mission Statement: The Athletic Advisory Committee is an advisory group for the Athletic Director. Responsibilities include providing input on the following topics:

- Addition and deletion of teams
- Changes in athletic policies and procedures
- Athletic facility planning
- Guidance to School Committee on athletic matters
- Other pertinent athletic issues

The Athletic Advisory Committee will be comprised of the following individuals:

- The ~~Headmaster~~Principal
- The Athletic Director
- The athletic trainer / athletic assistant
- A member of the Dover-Sherborn Regional School Committee (appointed annually by School Committee)
- Four Dover-Sherborn student-athletes, two male and two female (appointed for two years by Athletic Director)
- Two members of the coaching staff, representing male and female teams (reviewed annually by Athletic Director)
- Two parents/guardian, representing Dover and Sherborn (parents may submit a letter of interest to the PTO when positions have been posted), election process by PTO if necessary, appointment for two years)
- An officer from the Dover-Sherborn Boosters Club (appointed by Boosters)

The Athletic Advisory Committee will meet three times a year (fall, winter, spring) or as requested by the Athletic Director.

Dover-Sherborn Realities

At Dover-Sherborn High School, we are guided by certain realities: the relatively small size of the school population, the facilities, the budget, availability of quality coaching, and tradition. These "realities" must be considered when deciding what programs to start, expand, or discontinue. Programs must be added and expanded cautiously: experience has taught us that it is easier to add a program than to eliminate one.

The Dover-Sherborn Athletic Program strives to offer athletic and competitive opportunities to as many participants as possible. While we are not able to offer each student-athlete the program of his/her choice, we are committed to providing at least one sport per season that is open to all students who demonstrate their willingness to take the program seriously.

To this end, we differentiate between Limited-Roster and Unlimited-Roster teams.

- Limited-Roster Athletic Teams (Cut Teams)

  Varsity teams compete against opponents at the highest possible level; the commitment is to field the best team. Coaches have the ability to use their judgment in picking the team. Junior Varsity & Freshmen teams are competitive programs designed to meet the developmental needs of participants. The purpose of these programs is to develop skills, sportsmanship, and behaviors necessary to compete at the varsity level. Depending on the number of student-athletes who try out for one of these teams, cuts may be made based off of the needs of the coach.

- Unlimited-Roster Athletic Teams (Non-Cut Teams)

The high school provides at least one “no cut” sport per season. These are interscholastic athletic teams, sometimes with varsity and junior varsity levels. Currently, football, cross country running, cross country skiing, and track and field are examples of unlimited-roster sports at Dover-Sherborn. Just because these teams are non-cut does not mean that they are any less thought of within our athletic program.

At Dover-Sherborn High School, being a member of a team does not guarantee playing time.

Program Management

Season Review and Projection

At the conclusion of each sports season (Fall, Winter, Spring), the Athletic Director (AD) and the Athletic Advisory Committee (AAC) will meet to review the season just completed. At the AAC Season Review, the AD will present a roster analysis by sport, which will include:

1. Historical data by sport

2. Current sport participation numbers

3. Projection participation number for next season.

    • Projected participation numbers will represent the AD and Varsity Coaches’ best estimate at the time and will be based on the number of participants expected to return to the sport, less any expected attrition, plus any new participants expected to join. The AD will make reasonable efforts to obtain projection data through surveys, meetings, and/or discussions with the current coach, captains, and youth clubs/programs, where applicable.

Changing the Status of a Program

Discussion at the AAC Season Review may indicate the potential need to change the status of a current program from Cut to Non-Cut. The AD may bring a recommendation to this meeting or indicate the need to seek additional information prior to the next meeting. When ready, the AAC will vote by simple majority on this recommendation.

There may be times in which changing the status from Non-Cut to Cut needs to be reviewed. The AD or the varsity coach may bring a recommendation to this meeting. At that time, the AD and AAC will review the merits of this recommendation. If additional information is needed, it should be made available for the next meeting. When ready, the AAC will vote by simple majority on this recommendation.

Expanding a Current Program

The Athletic Director will report to the AAC on the potential for a team meeting the criteria for program expansion, for example, a Freshman Team. The information regarding a potential expansion of a

program may be ascertained at the AAC season review or brought forward from the community. Community members interested in researching the potential for program expansion may contact the Varsity Coach and the AD to discuss the potential for program expansion.

The Varsity Coach and the AD will explore the potential for a new level based on the following criteria:

- Additional data on student-athlete interest/ability
- Support of the Varsity coach for expanding the program
- Availability of competitive opponents through a comprehensive review of programs within the Tri Valley League and outside the league (if necessary)
- Availability of qualified coaches
- Appropriate facilities
- Cost and funding options
- Negative effects on other programs
- Estimated length of time the team might exist (sustainability)

The AD will present the findings at an AAC meeting. At any point during this analysis, the AD and ~~Headmaster~~Principal, together, can decide to end the process.

After sufficient discussion at its next meeting, the AAC will vote by simple majority to

1) recommend to the Regional School Committee the addition of the new team,

2) deny the new team, or

3) request additional information.

After reviewing the overall athletic budget in conjunction with the Headmaster, the AD will determine what, if any, additional cost a participant on the expanded team will pay above and beyond the standard athletic fee. This will be included in the proposal forwarded to the school committee. Any additional funds beyond the athletic fee must be collected prior to the start of the team's season, or a promissory note provided by a club or organization. Unfunded teams are expected to pay the direct costs of the program in addition to participants paying the Athletic Fee.

Deleting a Current Team/Program

Discussion at the AAC Season Review may indicate the *potential* need to delete a current team/program. Prior to the next AAC meeting, the AD will determine the following for the proposed team/program:

- Additional data on student-athlete interest/ability and program sustainability (next 2+ years)

• Program options (8th grade waivers, cooperative teams, etc.)

• Availability of competitive opponents through a comprehensive review of programs within the Tri-Valley League and outside the league (if necessary)

• Availability of qualified coaches

• Appropriate facilities

• Cost and funding options

• Negative effects on other programs

• Title IX and balance of programs

• Historical significance

At any point during this analysis, the AD and Headmaster together can decide to end the process.

After sufficient discussion at its next meeting, the AAC will vote by simple majority to 1) recommend to the Regional School Committee the deletion of the team/program or 2) request additional information.

Adding a New Program

All requests to establish a new sports program will be brought to the AD at least one year in advance of the proposed participation. The AD will work with the student groups to 1) help them gather information needed to determine if adding a new program is merited and 2) present these findings to the AAC.

The information will include:

● Interest and availability of student athletes

● Availability of opponents

● Availability of qualified coaches

●Availability of appropriate facilities

● Cost and funding options

● Negative effects on other programs

● Sustainability/future projections

● Title IX and balance of programs

● "Varsity" vs. "Club" status

● A program must start at the club level

- Club programs must have consistent, adequate attendance to warrant progression in the process
    - Adequate numbers will vary by sport (minimum numbers required to add a sport of interest can be found on the athletic website here.)
- Club teams should practice multiple times per week
- Club teams should, when prepared, coordinate with club teams/non-varsity teams from other schools to compete in scrimmages
- A club that can satisfy all requirements will then present at the conclusion of the club season to the Athletic Director a proposal to become a sanctioned school team
    - Details should include attendance numbers at each practice/event, number of practices total, and number of scrimmages/contests competed in
- The Athletic Director, on acceptance of the proposal, will initiate the process to create a school-sanctioned athletic team
    - This process includes proposal to the school committee, creation of coaching position(s), approval for funding for position(s)/team needs, and hiring of appropriate staff
- A club team shall become a Junior Varsity-level team after all aspects of program creation have been satisfied
- A new team must successfully compete as a Junior Varsity-level team for 2 seasons before consideration will be given to becoming a Varsity-level team

At any point during this analysis, the AD and ~~Headmaster~~ Principal together can decide to end the process.

The information above will be brought to the AAC for review. After sufficient discussion, the AAC will vote by simple majority to 1) recommend to the Regional School Committee the addition of the new program, 2) deny the new program, or 3) request additional information.

Information Sheets

***Heads Up Concussion** - Concussion Fact Sheet for Student-Athletes

***Heads Up Concussion** – Concussion Fact Sheet for Parents/Guardians

***Preventing Prescription Opioid Misuse Among Student-Athletes**

***Opioid Prevention Brochure**

Page numbers and editing will be adjusted upon approval of the school committee.

The Public Schools of Dover and Sherborn
157 Farm Street
Dover, MA 02030
Phone: 508-785-0036 Fax: 508-785-2239
www.doversherborn.org

Elizabeth M. McCoy, Superintendent
Denton Conklin, Assistant Superintendent

Dawn Fattore, Business Administrator
Kate McCarthy, Director of Student Services

TO: Regional School Committee

FROM: Dawn Fattore, Business Administrator

RE: FY25 Grant Approval

DATE: May 5, 2025

We are requesting approval for the following additional grant allocations received by the District. Both of these grants are administered by the Region but are shared with Dover and Sherborn.

METCO Grant

Based on actual enrollment and additional funding made available, Dover-Sherborn received an additional **$42,644** in METCO funding. This funding will cover additional student support services, after-school shuttles and needed supplies and furniture for METCO spaces. Total grant for FY25 is now $382,526.

CSHS Nursing Grant

Additional funding became available for grant recipients and Dover-Sherborn was awarded an additional **$10,000**. The funding will be used for various nursing support needs. Total grant for FY25 is now $24,000.

DRAFT

Dover-Sherborn Regional School Committee
Meeting of March 4, 2025

Members Present: Mark Healey
Colleen Burt
Angie Johnson
Kevin Crotty
Kate Potter
Toa Ashk

1) **Call to Order**
Mark Healey called the meeting to order at 6:31 pm in the Middle School Library.

2) Community Comments - none

3) Continued Discussion on FY26 Budget

- the FY26 Norfolk County Retirement System appropriation notice was received and the amount due is in line with the FY25 amount. The projected 8% increase ($68,000) was removed from the FY26 Budget.
- the adjusted increase for Healthcare Premium based on approved rates is 5.4%, resulting in a reduction of $125,000 in the FY26 Budget line item.
- retiree healthcare premium expenses were also recalculated based on approved rates and an increase of $8,200 is needed.
- A single bid from the existing service provider was received for FY26-28 Transportation services. The contract terms will be discussed at the Joint Meeting on April 1st. The increase for the first year of the contract is in line with the budget.
- Version 3.0 is now an overall budget increase of 0.73%, down from 2.06% in Version 1.0.

4) Vote to Certify FY26 Operating Budget

Colleen Burt made a motion to approve the utilization of $175,000 of June 30,2024 certified Excess & Deficiency funds for the FY26 Budget. Kate Potter seconded.
25-04 VOTE: 6 - 0

Kevin Crotty made a motion to adopt the FY26 Budget in the amount of $29,087,346 which is reduced by estimated receipts and available funds in the amount of $4,157,781 for a net amount to be assessed to the member town of $24,929,565 and that the Treasurer be authorized to certify this budget in the apportioned share of each town based on the statutory method. Angie Johnson seconded.
25-05 VOTE: 6 - 0

5) Financial Reports

- Warrant Report
- FY25 Monthly Operating Report
  - Revenues: the first Chapter 71 transportation payment has been received and reflects an 80% reimbursement rate.
  - Salaries: it is projected there will be a positive variance in salaries of at least $325,000

- Expenditures: there are no changes to report
- FY24 Wrap-up: the auditors completed their fieldwork in February.

6) Discussion Items

7) Action Items

- Use of E&D for FY26 Capital Project

Colleen Burt made a motion to transfer $350,000 of June 30, 2024 certified Excess & Deficiency funds to the Region's Capital Fund to cover a portion of the costs for approved FY26 Capital Projects, subject to the approval of the remaining project costs by the Member Towns. Toa Ashk seconded.
25-06 VOTE: 6 - 0

- Approve Inter Municipal Agreement (IMA) for Capital Project

Kevin Crotty made a motion to approve estimated remixing FY26 Capital Project costs of $1,600,000 to be funded by Member Towns based on FY26 Capital Costs Assessment percentages, Dover $858,000 (53.65%) and Sherborn $741,600 (46.35%).
25-07 VOTE: 6 - 0

8) Consent Items

- Regional School Committee minutes of April 4, 2025
- Annual School Committee Vote on MA School Choice Law

Colleen Burt made a motion to approve the Consent Agenda. Kevin Crotty seconded.
25 - 08 VOTE: 5 - 0

9) Informational Items

- GASB74/75 - Summary of Results
- Sherborn School Committee Minutes - November 12, 2024
- Dover School Committee Minutes of November 19, 2024

10) Next Meeting: May 6th

11) Superintendent Comments - Superintendent McCoy reviewed recent and upcoming events in the District including recent classroom visits, the METCO Legislative Breakfast, and the TriCounty Roundtable with legislators.

12) Adjournment at 7:51 pm.

Respectfully submitted, Amy Davis

Emily J. Parks
Executive Director

Dan Shovak
Director of Finance & Operations

the education COOPERATIVE

Zachary Abrams
Director of Student Services

Jean Kenney
Director of Professional
Learning & Leadership

To: TEC Member Districts

From: Emily Parks, Executive Director

Date: March 24, 2025

Re: Q3 updates - Proposed FY26 Budget and Approved Collaborative Agreement

---

FY26 Proposed Budget

At the TEC Board of Directors meeting on March 21, 2025, the Board reviewed and discussed the proposed FY26 budget. The budget proposal had previously been discussed by the Budget Subcommittee, which voted to recommend the budget to the full Board. At its next meeting on May 9, 2025, there will be a vote by the full Board to approve the budget.

As per the TEC Collaborative Agreement, I am providing notice to member districts of the scheduled budget vote. I am also providing a copy of the FY26 proposed budget document and am happy to address any questions or concerns prior to the Board's vote.

TEC Collaborative Agreement

In January, TEC's member districts unanimously approved the new TEC Collaborative Agreement extending TEC membership to the Sharon Public Schools and King Philip Regional School District on July 1, 2025. On March 15, 2025, it received final approval from the Commissioner of Education. Please retain a copy of the fully executed Agreement for your records.

Q2 Financial Report

At the February meeting of the TEC Board of Directors, Treasurer Brad Jackson presented the Q2 financial report. He noted that the rise in enrollments and associated tuition revenue, along with the ongoing expansion of TEC's Student Data Privacy Program, have been key factors in the financial stability of the organization through the 2nd quarter. With a considerable portion of TEC's expenses being attributed to one-time costs for renovations and classroom outfitting already having occurred, TEC is anticipating a successful close to the FY2025 fiscal year.

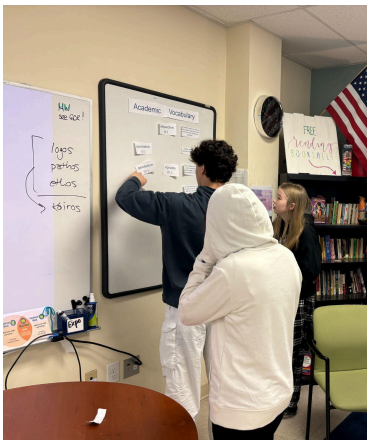
the education COOPERATIVE

Proposed FY26 Budget









Prepared by: Dan Shovak, Director of Finance and Operations
Emily Parks, Executive Director

Presented to the TEC Board of Directors: March 21, 2025

FY26 Budget Vote Document....3
Overview....4
Budget Process and Timeline....4
Budget Drivers....4
Staffing and Salaries....4
Benefits and Fringe....4
Rent/Lease....4
Instructional Expense (non-salary)....4
Important Assumptions....5
Student Enrollment....5
Tuition Increases....5
Use of Unreserved Fund Balance....5
TEC Member District Assessment....6
Enrollment....6
Enrollment Trends....6
FY26 Budgeted Enrollment....7
FY25 to FY26 Changes....9
FY26: Projected Revenue Changes....9
FY26: Change in Expenditures....10
Financial Summary....11
FY26 Revenues....11
FY26 Expenditures....12
Detailed Expenses....13
Building Expenses....13
Personnel Expenses....14
Staffing and Salary Changes: FY25 to FY26....14
FY26 Staffing and Salaries by Functional Category....14
Staff Changes: Approved by BOD (FY25)....15
Staff Changes: New Positions (FY26)....16
Capital Expenditures....17
FY26 Budget Exhibits....18
SPED Program Budgets....18
FY26 TEC Member Assessment by District....19
FY26 TEC Tuition Rate Sheet....20

FY26 Budget Vote Document

March 21, 2025

To: TEC Board of Directors
From: Dan Shovak, Director of Finance and Operations
Re: Budget Vote Document FY26

Proposed FY26 Budget

REVENUES and FUND SOURCES			
		Fund Balance	$322,093
		Assessments	$178,991
		Tuitions/Therapies	$10,075,062
		Other	$2,534,463
		Total Revenues	**$13,110,609**
EXPENSES			
Salaries & Benefits:			
		Instructional Salaries	$6,811,578
		Non-Instructional Salaries	$2,025,334
		Benefits	$1,295,494
		Total Salaries & Fringe	**$10,132,406**
Operational and Capital Costs			
		Rent	$1,164,971
		Instructional Expense	$439,032
		Capital Expense	$185,073
		Other	$1,189,127
		Total Operational Costs	**$2,978,203**
		Total Budget:	**$13,110,609**
		Net Income:	**$0**

Overview

Budget Process and Timeline

The proposed FY26 budget was developed through a collaborative process with input from all program directors and administrators. The budget development process serves to identify priorities and initiatives for the upcoming fiscal year and provides an opportunity for thoughtful consideration of how to allocate limited resources in alignment with the goals and objectives of the TEC Strategic Plan and the ongoing needs of our member districts. Throughout the fall, budget discussions with program leaders focus on projected enrollments and the staffing, equipment, supplies, services and capital expenses needed to support those enrollments.

The draft budget was presented to the TEC Budget Subcommittee in late February. Once approved by the Budget Subcommittee, it is presented to the Board of Directors at its March meeting. The proposed budget is voted at the Board's May meeting and requires an affirmative majority vote. The approved budget is then transmitted to TEC member districts by June 30, 2025.

Budget Drivers

The following overview highlights major drivers, changes, and assumptions in the FY26 budget.

The FY26 proposed budget is $13,110,609. This represents a 10.8 % increase from the FY25 original budget. The increase is driven primarily by:

Staffing and Salaries

- Step scale increases of 4% and a proposed 3% increase for staff off scale.
- A net increase in staff of 16.84 FTE required due to a significant increase in enrollments and other program expansion.

Benefits and Fringe

- Total budgetary increase in fringe benefits is $333,761 or 34.7%, driven by:
    - A 19.92% increase in health insurance premiums
    - The shift of 6 employees from the individual plan to the family plan
    - Increase in staffing and salary changes with a corresponding effect on MSER expense resulting in an increase of $43,048 or 27.3%.

Rent/Lease

- A total lease cost of $1,164,971, an increase of $49,147 or 4.4% over FY25.
    - This increase includes a 5% step scale increase in the Robbins Rd lease and an increase from 3 months waived rent in FY25 of $43,084 (26%) and a nominal increase in the Mansion Drive lease of $6,063 (.84%).

Instructional Expense (non-salary)

- Lease of a handicap wheelchair van and increased instructional supplies and equipment costs for the additional enrollments.

- Total increase in instructional expense is $67,522.

Important Assumptions

In addition to the above drivers, notable assumptions in the FY26 budget include:

Student Enrollment

- The FY26 budget proposes program-wide average student enrollments of 114 students, an increase of 9 students or 8.6% over FY25.

Tuition Increases

- TEC tuition rates are proposed to have a modest increase for FY26 across programs and services with a more significant rate adjustment at the TEC Academy – Lower (grades K-2) to support the actual staffing costs associated with this program. The proposed tuition increases are as follows:

	FY26 Tuition Increases			
	Rate Change[1]		Tuition/Service Rates	
	Member	Non-Member	Member	Non-Member
Campus School	6.5%	6.5%	$71,709	$93,076
Campus School Summer	6.5%	8.5%	$12,830	$16,567
TEC HS	8.5%	10.0%	$53,813	$71,171
TEC Academy - Phoenix	6.5%	8.5%	$57,676	$74,627
TEC Academy - Lower	22%	24.8%	$66,070	$85,839
Extra Therapies	6.5%	8.0%	$86.40/hr	$101.10/hr
Vision Therapy	6.9%	8.0%	$93.00/hr	$108.00/hr
Bill Back Aide 1:1	7.5%	9.0%	$40.25/hr	$51.00/hr
Orientation & Mobility (O & M)	New rate	New rate	$103.55/hr	$134.50/hr
Augmentative & Alternative Communication (consult)	New rate	New rate	$245.25/hr	$318/hr
Assistive Technology (consult)	New rate	New rate	$245.25/hr	$318/hr
Teacher of the Deaf (consult)	New rate	New rate	$141.70/hr	$184/hr

Use of Unreserved Fund Balance

- The proposed FY26 budget includes $322,093 allocated from the unreserved fund balance to support operating costs.

1 The FY26 Tuition Rate Sheet includes four services, O&M, AAC, AT, and TOD, that were not included in the FY25 Rate Sheet and therefore do not include a rate change. TEC supports districts by providing these services through subcontractors for a small administrative fee; these rates are included to provide transparency.

TEC Member District Assessment

- The overall member district assessment remains unchanged from FY25 at $178,991. Individual district assessments have increased or decreased slightly based on the change in the number of students from each member district enrolled in TEC programs on December 1, 2024 and the addition of King Phillip and the Sharon school districts.

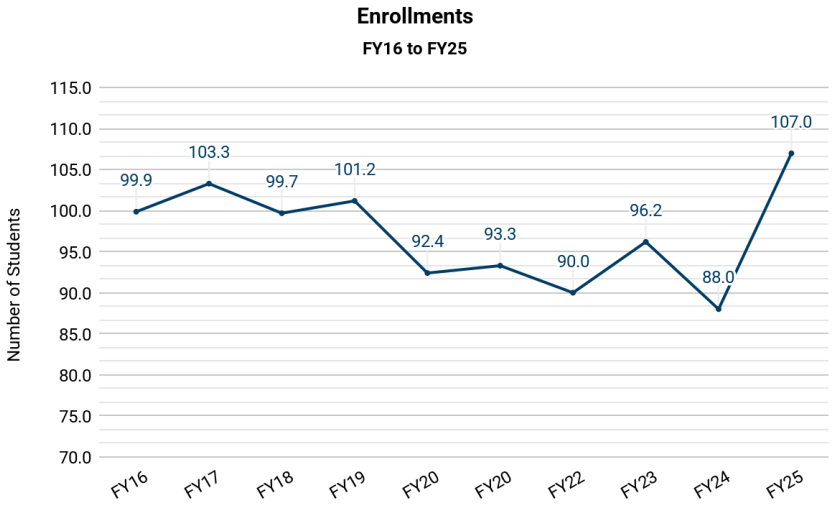
Enrollment

Enrollment Trends

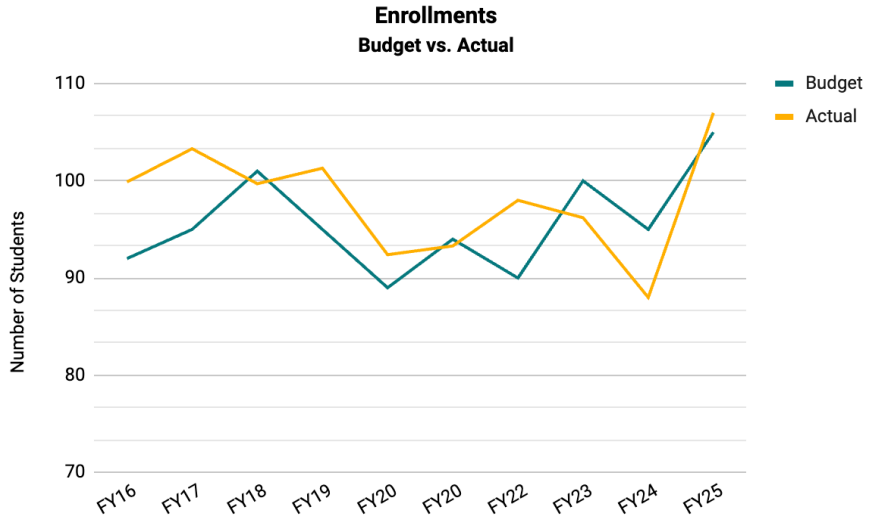
A major driver in the development of the budget each year is projected student enrollment. As of February 1, 2025, 109 students were enrolled in TEC programs. The average enrollment for the 2024-2025 school year to date is 107 students, which is two students above the budgeted 105 students in FY25.

At the end of the FY25 school year, we anticipate that 8 seniors will graduate (2 students at TEC Academy - Phoenix and 6 students at TEC High School). It is customary for TEC to have graduating classes and is a tremendous accomplishment for our students, many of whom come to TEC with complex social-emotional needs. While celebrating this success, during the budget process we balance the number of students who will depart TEC with projections about the number of students who will newly enroll. Program Directors carefully consider this balance when accepting students during the spring, for ESY, or to begin in the fall.

As seen in the graph below, the FY25 enrollment is a notable increase over FY24 and represents a 10 year high in TEC's enrollment:



When developing the proposed budget, TEC takes a conservative approach to projecting enrollments. As a result, the budget to actual enrollment has been reasonably accurate. As seen below, over the last 10 years, FY24 showed the largest gap between the budgeted enrollment number and actual average enrollment due to low enrollment numbers at the start of the 2023-2024 school year. TEC has subsequently adjusted its approach to spring referrals to ensure more robust enrollment in the fall.



FY26 Budgeted Enrollment

For FY26, we are budgeting an average enrollment of 114 students. The chart below details the projected enrollments by program. The projected enrollments for FY26 show an increase of nine students from the FY25 original budget or 8.6%.

Change in Enrollments FY25 to FY26			
Program	**FY25 Budget**	**FY26 Budget**	**Total Increase/(Decrease)**
TEC Campus School	53	57	4
TEC Academy – Phoenix	28	32	4
TEC Academy – Lower (K-2)	6	6	0
TEC High School	18	19	1
Total	**105**	**114**	**9**

The projection above is based on several factors, including an analysis of students who will be graduating or aging out as well as current referrals:

- TEC Campus School currently has 59 enrollments (6 more than the projected 53 students for FY25). While some TCS students will age out in FY25 or during FY26, the program currently has several referrals.
- TEC Academy – Phoenix has seen a dramatic increase in referrals in FY25, with more than 20 referrals currently. In addition, the expansion to grade 6 and the ability at Robbins Rd to define instructional space specifically for middle school has resulted in a true middle school cohort. Based on current referrals, we anticipate adding another middle school group (5-6 students) in FY26.
- While TEC Academy – Lower will not reach the projected average of 6 students for FY25, based on current experience, changes to the staffing structure, proposed relocation to Robbins Rd, and current referrals, we anticipate reaching 6 enrollments in this program next year.
- Enrollment at TEC High School has been relatively static since FY20, and we anticipate that there will be 6 graduating seniors in FY25. Though at current staffing levels the program has a capacity of 24 students, we have budgeted conservatively at 19 enrollments for FY26.

FY25 to FY26 Changes

The tables that follow show the proposed changes in expenditures and revenues in the FY26 budget as compared to FY25.

As illustrated on the chart below, the most significant change in projected revenue is in tuition and therapies, reflecting both a projected enrollment increase and an increase in tuition rates.

FY26: Projected Revenue Changes		
Revenue Increases		$2,276,281
Tuition and Therapies (enrollment and rate increase)	$1,837,255	
SDPA - Additions of Missouri, Illinois, Iowa, Ohio, New Jersey, & Tennessee and increase in other enrollments	$388,000	
Other Revenue	$51,026	
Revenue Decreases		($995,853)
Use of unreserved fund balance to support FY'25 budget	($308,978)	
Net change – other	($686,875)	
Total Change		**$1,280,428**

As seen below, most of the increase in expenditures is related to staffing, including raises for existing staff, increased health care costs, and additional FTEs to support increased enrollment, student needs, and program expansion.

FY26: Change in Expenditures			
Salaries and Fringe			$1,427,607
Steps, Lanes, COLAs, Net Change in Staffing		$191,037	
Incorporate 10.96 FTE approved by BOD in FY25			
	5.50 FTE Paraprofessionals (programs)	$193,943	
	1.70 FTE Professional Staff	$174,020	
	3.76 Net Support Staff (Custodial, Admin, and SDPA)	$233,115	
Add FY26 proposed new staff changes			
	Add 2.00 FTE Paraprofessionals (programs)	$71,048	
	Add 3.20 FTE Professional Staff (programs)	$251,650	
	Reduce 0.4 FTE Professional Learning	($40,463)	
	Add 1.08 ESY Staffing (TCS)	$19,496	
Increase health insurance and net fringe benefits		$333,761	
Non-Salary (recurring)			$98,948
Rent - step increase (Robbins Rd)		$43,084	
Rent - step increase (Mansion Dr.)		$6,063	
Instructional Supplies & Equipment		$67,522	
Net other expenditures		($17,721)	
Non-Salary (capital)			($246,127)
FY25 to FY26 Net Technology & Equipment		($13,528)	
FY25 to FY26 Robbins Rd. Renovations		($232,600)	
Total Change			**$1,280,428**

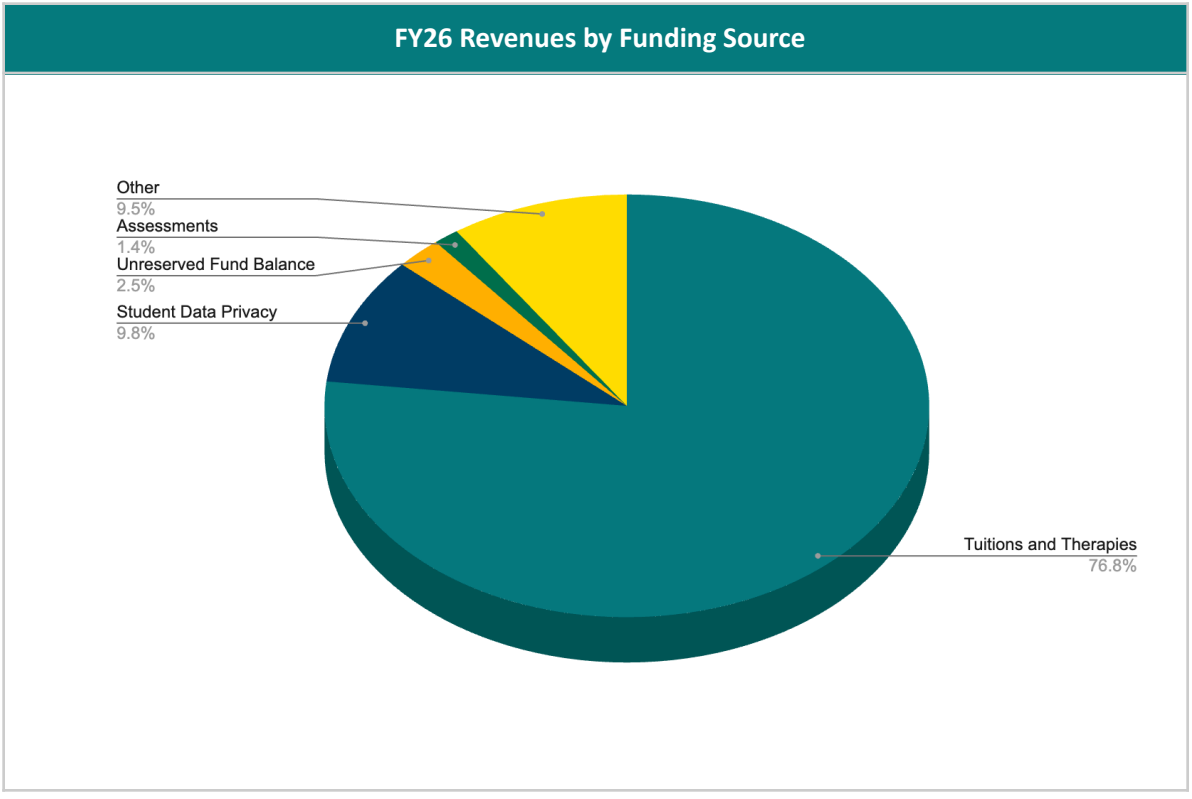
Financial Summary

In the tables and charts below revenues and expenditures have been separated into seven major categories by source.

FY26 Revenues

The majority of TEC's revenues are generated through billings for tuition and therapy services with additional funding from Sublease and Sponsorship Revenue, the TEC Member Assessment, Professional Development, Internships and Online Courses, Student Data Privacy, and Business Services. It is important to note that TEC is proposing to use funds from its unreserved fund balance in the amount of $322,093, $118,400 of which is to support capital costs associated with additional Robbins Rd renovations in the FY26 budget.

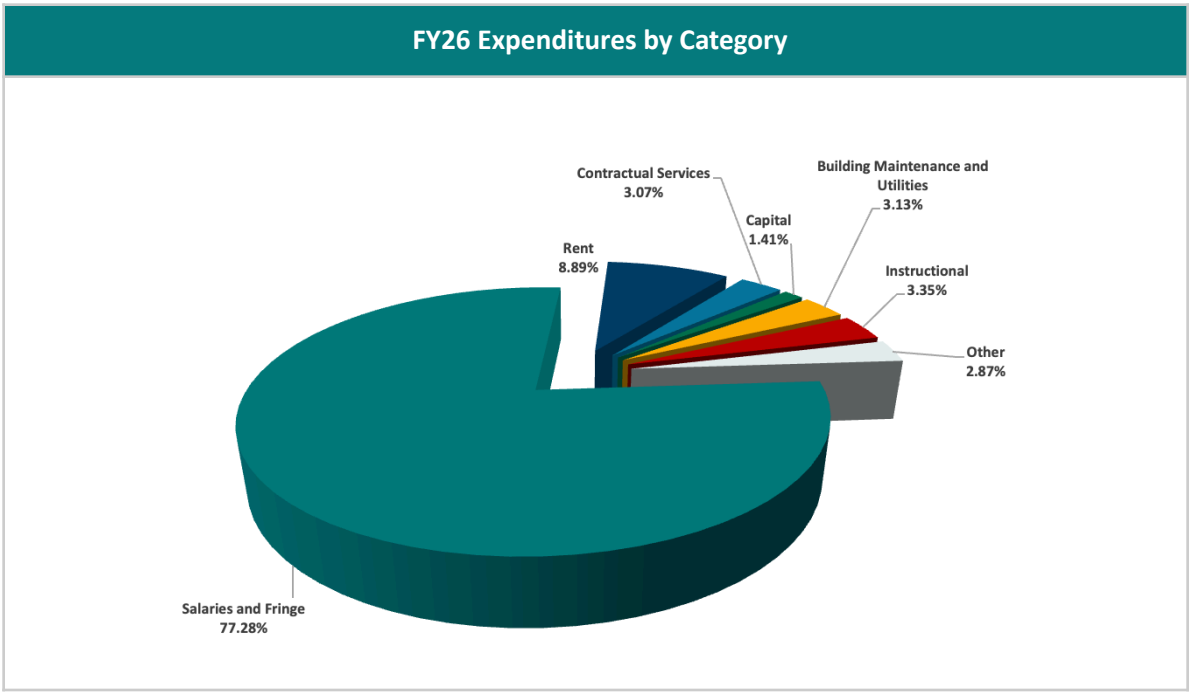
Proposed FY26 Funding by Source		
Revenue Type	**Amount**	**Percentage**
Tuitions and Therapies	$10,075,062	76.8%
Student Data Privacy	$1,286,000	9.8%
Unreserved Fund Balance	$322,093	2.5%
Assessments	$178,991	1.4%
Other	$1,248,463	9.5%
Total	$13,110,609	100.00%



FY26 Expenditures

The majority of TEC's expenditures, like all Massachusetts's educational collaboratives, are related to personnel and the associated fringe benefits. The "Other" category is a grouping of expenditures that includes software and technology, insurance, travel, postage, advertising, professional development and others of lesser financial significance. Rent includes the lease cost associated with the 141 Mansion Dr. location, the new lease at the Robbins Rd. Campus location, and the lease of a classroom space at Westwood High School.

Proposed FY26 Expenditure by Category		
Expenditure Category	**Amount**	**Percentage**
Salaries and Fringe	$10,132,406	77.28%
Rent	$1,164,971	8.89%
Contractual Services	$402,685	3.07%
Capital	$185,072	1.41%
Building Maintenance and Utilities	$410,270	3.13%
Instructional	$439,032	3.35%
Other	$376,173	2.87%
Total	$13,110,609	100.00%



Detailed Expenses

Building Expenses

TEC's main campus is at 141 Mansion Drive in East Walpole, MA. In addition to the administrative offices, the main campus currently houses TEC Campus School, TEC High School, and TEC Academy – Lower. TEC's Transition High School program is hosted in a leased classroom space at Westwood High School and TEC Academy - Phoenix is located at 111 Robbins Rd in Walpole. (The FY26 budget proposes relocating TEC Academy – Lower to Robbins Rd so that all of TEC Academy is at the same location.)

The chart below details the budgetary impact of the facility and the additional costs of classroom leases in FY26. The chart also includes the budgeted revenue generated from the TECCA sublease that partially offsets the cost of the Mansion Dr. facility.

Detailed Building Expenditure and Sublease Offset (Proposed Budget FY26)	
Description	**Amount**
Expenditure	
141 Mansion Dr.	
Lease Expense	$950,180
Property Taxes	$96,000
Management Fee and Owner Insurance	$28,250
Utilities	$144,940
Janitorial Supplies	$14,500
Miscellaneous Building	$104,500
Total TEC Mansion Dr. Facility	**$1,338,370**
Additional Building Expenditures	
TEC Academy Phoenix	$208,791
Westwood Classroom	$6,000
Total Additional Building Expenses	**$214,791**
Extended Total Building Expenses	**$1,553,161**
Sublease Offset	
TECCA Sublease Revenue	($286,892)
Net Building Cost (Mansion Dr., Robbins Rd., Westwood)	**$1,266,269**

Personnel Expenses

The following table lists the personnel by function and the basis for a 1.0 FTE in the budget.

Position Type	FTE Based in Work Week Hours	School Yr. (days)	Summer School (days)
Administrative & Professional	37.5	260	N/A
Instructor Supervisor	37.5	200	N/A
Instructor Teacher/Therapist	35.0	183	28
Instructor Aide/Specialist	35.0	183	28

Proposed personnel costs (exclusive of benefits) account for $8,836,912 or 67.4% of TEC's proposed budget for FY26. As shown in the tables below, total salary costs in FY26 reflect a 14.1% increase over FY25. The increase in salary is driven by step increases, a COLA for off-scale staff, and an increase in FTE to support increases in enrollment, programming, and services.

Staffing and Salary Changes: FY25 to FY26				
	FY25	**FY26**	**Change**	**Percentage**
FTEs	111.97	128.81	16.84	15.0%
Total Salary	$7,743,311	$8,836,912	$1,093,601	14.1%

Most staff in the FY26 budget are student-facing, serving the students enrolled in our programs:

FY26 Staffing and Salaries by Functional Category			
Functional Category	**Budget FY26 FTEs**	**Budget FY26 Total Salary**	**Percentage of Total Salaries**
Administration and Business Services	12.00	$1,178,941	15.0%
SPED Program Dirs. & Assistant Dirs.	4.00	$496,668	4.6%
Teachers	25.00	$1,989,173	25.6%
Nurses	6.00	$417,921	4.8%
Counselors	6.00	$558,890	6.6%
Paraprofessionals	34.20	$1,286,653	12.3%
Therapist	18.35	$1,582,333	16.1%
School Support Staff	5.00	$276,821	4.0%
Professional Develop., SDPA, Internships & Online Learning	8.65	$663,631	6.4%
Summer Staff [2]	9.61	$385,881	4.6%
TOTAL	**128.81**	**$8,836,912**	**100.0%**

[2] *Full-time summer staff is equivalent to .17 FTEs.*

The FY26 budget proposes a net increase in staff of 16.84 FTE. **However, it is important to note that 10.96 FTE of these positions were approved by the Board of Directors during FY25 in order to support current student enrollment and TEC SDPA expansion.** The table below lists by cost center positions already approved by the Board of Directors in FY25 that have been incorporated into the FY26 proposed budget:

Staff Changes: Approved by BOD (FY25)		
Cost Center	**Position**	**FTE**
TEC Campus School	Nurse	1.0
	Therapist (SLP)	0.4
	Paraprofessional	3.5
	Net Change	***4.9***
TEC Academy	Counselor	1.0
	Program Coordinator	(0.5)
	Paraprofessional	2.0
	Net Change	***2.5***
TEC High School	Therapist	(0.2)
	Net Change	***(0.2)***
Student Data Privacy	Student Data Privacy Billing and Accounts	1.0
	Student Data Privacy Coordinator	2.0
	Net Change	***3.0***
Central Office	Administrative and Custodial	0.76
	Net Change	***0.76***
NET CHANGE		**10.96**

The FY26 budget proposes an additional net 5.88 FTE reflecting new positions to support the projected enrollment increase next year and a small reduction in Professional Learning. The tables below breaks down the new staff changes by cost center:

Staff Changes: New Positions (FY26)		
Cost Center	**Position**	**FTE**
TEC Campus School	Paraprofessional	1.0
	Therapist (OT)	0.8
	Net Change	***1.8***
TEC Academy	Special Education Teacher	1.0
	Paraprofessional	1.0
	Therapist (OT & SLP)	1.4
	Net Change	***3.4***
Professional Learning	Innovative Learning Coordinator	(0.4)
	Net Change	***(0.4)***
Summer Program	Instructional Staff	1.08
	Net Change	***1.08***
NET CHANGE		**5.88**

Capital Expenditures

The proposed FY26 Capital Budget includes funding for the leasehold improvements for a classroom buildout at the Robbins Road campus to accommodate the TEC Academy - Phoenix middle school expansion and relocation of the K-2 program. The buildout includes dividing a room currently used as a faculty area into two classrooms with two breakout rooms within the classrooms. This also includes the installation of technology, mini-split HVAC unit, and electrical work to outfit the additional classrooms. All capital purchase requests are indicative of our continuing effort to improve our programs and enhance the learning experience of our students.

Proposed Capital Funding FY26	
TEC Phoenix Academy Robbins Rd. Classroom Buildout	$118,400
All programs technology Refresh cycle	$66,672
Proposed Capital Budget	$185,072

FY26 Budget Exhibits

SPED Program Budgets

Proposed FY'26 Budgets						
Instructional Programs						
	B10 Campus School	30 Campus Summer School	42B Elementary Behavior	42 Phoenix	41 TEC HS	Total FY26
Enrollments	57.00	57.00	6.00	32.00	19.00	**114.00**
Revenue	5,143,367	908,424	465,626	2,148,456	1,179,479	**9,845,351**
Personnel						
FTEs	**59.85**	**9.61**	**6.00**	**20.65**	**12.25**	**108.36**
Salary Expense						
Administrative	70,214	-	-	75,011	37,537	182,762
Instructional	3,665,570	379,638	473,967	1,382,652	909,751	6,811,578
Total Salaries	**3,735,785**	**379,638**	**473,967**	**1,457,663**	**947,288**	**6,994,340**
Fringe	555,909	11,560	36,932	225,033	136,821	966,255
Total Salaries & Fringe	**4,291,694**	**391,199**	**510,898**	**1,682,696**	**1,084,108**	**7,960,595**
Other Expenses						
Rent	6,000	-	-	208,791	-	**214,791**
Instructional	230,045	26,149	22,850	102,390	57,598	**439,032**
Other	19,478	380	540	37,673	8,886	**66,957**
Capital	28,489			8,667	10,682	**47,838**
Total Other Expense	**284,012**	**26,529**	**23,390**	**357,521**	**77,166**	**768,618**
Total Operating Expenses	**4,575,706**	**417,728**	**534,288**	**2,040,218**	**1,161,274**	**8,729,214**
Net Income	**567,661**	**490,696**	**(68,663)**	**108,238**	**18,205**	**1,116,137**

FY26 TEC Member Assessment by District

Proposed FY26 TEC Member Assessment			
Member District	**Actual FY25**	**Proposed FY26**	**Change**
Canton	11,726	10,574	(1,152)
Dedham	11,719	10,727	(992)
Dover, Sherborn, Dover-Sherborn	12,252	11,034	(1,218)
Framingham	11,453	10,114	(1,337)
Holliston	11,986	10,880	(1,106)
Hopkinton	12,252	10,880	(1,372)
King Philip	0	9,961	9,961
Medfield	12,785	11,187	(1,598)
Medway	11,986	10,421	(1,565)
Millis	12,785	11,187	(1,598)
Natick	11,986	10,727	(1,259)
Needham	10,920	10,114	(806)
Norwood	10,654	9,501	(1,153)
Sharon	0	11,187	11,187
Walpole	11,450	8,582	(2,868)
Wayland	12,518	11,034	(1,484)
Westwood	12,518	10,880	(1,638)
Total Member Assessment	**$178,991**	**$178,991**	**$0**

FY26 TEC Tuition Rate Sheet

School Year Programs (180 Days)			
	TEC Tuition	**Non-TEC Tuition**	**Services included in tuition**
TEC Campus School	$71,709	$93,076	• Nursing • OT, Speech (60 min/wk) • PT (90 min/wk) • APE (45 min/wk) • Music Therapy (45 min/wk) • Behavior Services (60 min consultation per month)
TEC High School	$53,813	$71,171	• Individual therapy • Group therapy • Behavior therapy • Psychological consultation • OT, Speech
TEC Academy - Phoenix	$57,676	$74,627	• Individual therapy • Group therapy • Behavior therapy • Psychological consultation • OT, Speech
TEC Academy - Lower	$66,070	$85,839	• Individual therapy • Group therapy • Behavior therapy • Psychological consultation • OT, Speech

Additional Services	**TEC Tuition**	**Non-TEC Tuition**
Additional Therapies & Consultation Services (APE, OT, PT, SLP, Music, Nursing, Reading, Behavior)	$86.40/hr	$101.10/hr
Vision Therapy	$93.00/hr	$108.00/hr
Bill Back Aide 1:1	$40.25/hr	$51.00/hr
45 Day Interim Placement	Program daily rate + 5%	Program daily rate + 5%
40 Day Extended Evaluation	Program daily rate + 5%	Program daily rate + 5%
Orientation & Mobility (O&M)	$103.55/hr	$134.50/hr
Teacher of the Deaf (TOD)	141.70/hr	$184/hr
AAC and AT Consult	$245.25/hr	$318/hr

Summer Programs	**TEC Tuition**	**Non-TEC Tuition**
TEC Campus School	$12,830	$16,567
TEC Academy - Phoenix	$2,450	$3,185
TEC High School	$2,450	$3,185
TEC Academy - Lower	$3,210	$4,170

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the education COOPERATIVE

COLLABORATIVE AGREEMENT

Effective July 1, 2025

MASSACHUSETTS
Department of Elementary and Secondary Education
Russell D. Johnston | Acting Commissioner

March 15, 2025

Emily J. Parks, Executive Director
The Education Cooperative
141 Mansion Drive, Suite 200
East Walpole, MA 02032

Re: The Education Cooperative (TEC) – Collaborative Articles of Agreement *(Amended)*

Dear Executive Director Parks:

On behalf of the Board of Elementary and Secondary Education, and in accordance with M.G.L.c. 40, § 4E, and 603 C.M.R. 50.00, I am pleased to report that the proposed amendments to The Education Cooperative (TEC) Articles of Agreement have been approved. These amendments: add the school committees of the King Philip Regional and the Sharon Public Schools as member districts and updates language to be consistent with statutory changes; add language to Article VI. D. 8; and change the required notice to withdraw from the collaborative from 6 months to 12 months (Article VI. C).

Effective July 1, 2025, the membership of TEC will consist of the following member school committees: Canton, Dedham, Dover, Dover/Sherborn, Framingham, Holliston, Hopkinton, King Philip Regional, Medfield, Medway, Millis, Natick, Needham, Norwood, Sharon, Sherborn, Walpole, Wayland, and Westwood.

Please inform the TEC Board of Directors (board) of this approval and request that they provide their member school committees with a copy of the approved Articles of Agreement for their records. Please also assure your board of our continued support of your collaborative efforts to supplement and strengthen the programs of your member school committees.

Thank you for your assistance throughout this process. Should you have any questions, please contact Paulajo Gaines, Collaborative Coordinator, at EducationCollaborativeTeam@mass.gov.

Sincerely,

Russell D. Johnston, Ph.D.
Acting Commissioner of Elementary and Secondary Education

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CONTENTS

ARTICLE I – MISSION, OBJECTIVES, FOCUS AND PURPOSES 1
A. Mission Statement 1
B. Objectives 1
C. Focus/Purposes 1
ARTICLE II – GOVERNANCE 2
A. Name 2
B. Formation and Duties of TEC Board 2
C. Authority to Contract 4
D. Meetings and Notice 4
E. Minutes 5
F. Quorum 5
G. Minimum Vote for Action 5
H. Board Officers 5
I. Compliance with Policies of the DESE 5
J. Compliance with M.G.L. c. 40, § 4E 5
ARTICLE III – BUDGETS 5
A. Annual Budget Preparation and Assessment of Costs 5
B. Presentation to Board 6
C. Board Approval 6
D. Transmitting the Budget and Payment Terms 7
E. Budget Amendments 7
F. Transmittal of Budget Amendment 7
G. Procurement of Goods and Services 7
ARTICLE IV – PROGRAMS AND SERVICES 7
A. Educational Programs 7
B. Coordinating Services 8
C. Services to Non-Member Districts 8
D. New Programs 8
ARTICLE V – CONDITIONS OF MEMBERSHIP 8
A. Attendance at Board Meetings 8
B. Removal 9

Docusign Envelope ID: E0A04CE3-C82B-446A-88E9-B70CB4AF942D

ARTICLE VI – DURATION, TERMINATION, WITHDRAWAL AND NEW PARTICIPATION 9
A. Effective Date of this Agreement.....9
B. Method of Termination of TEC.....9
C. Withdrawal From this Agreement.....10
D. New Member Districts.....11
ARTICLE VII – THE COLLABORATIVE FUND.....12
A. The TEC Fund.....12
B. Financial Accounting for TEC Fund.....12
C. Financial Statements of TEC Fund.....13
D. Independent Audit.....13
E. Treasurer.....13
ARTICLE VIII – BORROWING, LOANS AND MORTGAGES.....14
A. Process to Borrow Funds.....14
B. Real Property.....14
ARTICLE IX – SURPLUS FUNDS.....14
ARTICLE X - CAPITAL RESERVE.....15
ARTICLE XI – AMENDMENT AND SEVERANCE.....15
A. Amendment.....15
B. Severance.....16

Docusign Envelope ID: E0A04CE3-C82B-446A-88E9-B70CB4AF942D

The School Committees of Canton, Dedham, Dover, Dover/Sherborn, Framingham, Holliston, Hopkinton, King Philip Regional, Medfield, Medway, Millis, Natick, Needham, Norwood, Sharon, Sherborn, Walpole, Wayland and Westwood, Massachusetts, (hereinafter referred to as "Member Districts"), acting for and on behalf of said Towns and Regions respectively, enter into this Collaborative Agreement (hereinafter referred to as "Agreement") for the purposes authorized by M.G.L. c. 40, § 4E which includes the formulation and provision of educational programs and services on a collaborative basis among the Member Districts. This Agreement and any subsequent amendments hereto, shall not take effect unless and until approved by the school committees of the Collaborative's member districts and approved by the Massachusetts Board of Elementary and Secondary Education (referred to as "BESE"), upon recommendation by the Commissioner of the Department of Elementary and Secondary Education ("Commissioner").

After the approval of the Member Districts and BESE, this Agreement will replace the original Agreement, dated 1979-80, and most recently amended June 20, 2020, and will become effective upon July 1, 2025.

ARTICLE I – MISSION, OBJECTIVES, FOCUS AND PURPOSES

A. Mission Statement

The Education Cooperative (hereinafter referred to as "TEC") actively develops and coordinates educational and organizational programs to meet the needs of member communities and their students.

B. Objectives

The overall objectives of TEC include:

1. To enhance and expand learning opportunities to meet the diverse needs of all students; 2. To enhance and expand professional development that meets and anticipates Member Districts' needs; 3. To strengthen our relationships and partnerships with member and non-member communities, and 4. To improve our ability to provide proactive support to TEC programs.

C. Focus/Purposes

Notwithstanding any other provision of these articles, TEC is organized exclusively for educational purposes, as specified in Section 501 (c) (3) of the Internal Revenue Code, and shall not carry on any activities not permitted to be carried on by any entity exempt from Federal income tax under said code. No substantial part of the activities of TEC shall be carrying on of propaganda, or otherwise attempting to influence legislation, or participating in, or intervening in (including the publication or distribution of statements) any political campaign on behalf of any candidate for public office.

Docusign Envelope ID: E0A04CE3-C82B-446A-88E9-B70CB4AF942D

TEC does not discriminate on the basis of race, color, sex, gender identity, religion, national origin, disability, or sexual orientation and ensures that all students have equal rights of access and equal enjoyment of the opportunities, advantages, privileges and courses of study. TEC is an Equal Opportunity Employer. This Agreement will permit TEC to focus on the continuation of programs and services supplied under previous Agreements among the Member Districts. Said programs and services supplement and strengthen the education programs and services offered by each Member District. The cost-savings aspects of said programs and services include the effective apportionment of expenses and budgetary items among all participants. These expenses would be significantly greater for each Member District if it were required to establish and fund each program and service individually.

ARTICLE II – GOVERNANCE

A. Name

The entity hereby established shall be known and referred to as The Education Cooperative, a Massachusetts Educational Collaborative established under the authority of M.G.L. c. 40, § 4E, as amended.

B. Formation and Duties of TEC Board

All programs conducted pursuant to this Agreement shall be approved, undertaken and administered by an Education Collaborative Board, which shall be known as the Board of Directors of The Education Cooperative (hereinafter referred to as "the Board"). The Board's membership shall consist of one school committee representative or Superintendent from each Member District (hereinafter referred to as "appointed representative(s)"). Each appointed representative will be annually appointed and will have one (1) vote. In addition, the Commissioner shall appoint an individual to serve as a liaison from the Department of Elementary and Secondary Education (hereinafter referred to as "DESE") to the Board. Appointed representatives shall not delegate their powers or send a representative in their place as a voting member.

The Board shall manage TEC and shall be responsible for providing fiduciary and organizational oversight and accountability over the operation of TEC. The Board shall be vested with all authority and responsibilities provided to it by M.G.L. c. 40, § 4E and 603 CMR 50.00 and all acts and regulations amendatory thereof, including but not limited to the following:

1. It is the function and responsibility of the Board to formulate and maintain policies for TEC, including but not limited to policies relative to personnel, students, finance and internal controls, and health and nursing, to hire all staff, and to ensure compliance with applicable state and federal laws and regulations, including M.G.L. c. 40, § 4E and 603 CMR 50.00.

Docusign Envelope ID: E0A04CE3-C82B-446A-88E9-B70CB4AF942D

2. The Education Cooperative shall be a public entity.
3. The Board shall be responsible for:
    a. ensuring adherence to this Agreement and progress toward achieving the purposes and objectives set forth in the Agreement;
    b. determining the cost-effectiveness of programs and services offered by TEC;
    c. determining the appropriateness and cost-effectiveness of any borrowing, loans, or mortgages, in accordance with Article VIII; and
    d. approving all borrowing and the purchase and sale of real estate in accordance with Article VIII.
4. The Board has standing to sue and be sued to the same extent as a city, town, or regional school district.
5. The Board is a public employer, shall hire all employees of TEC, and ensure that all employees possess the necessary and required credentials and approvals, including, but not limited to, those required by M.G.L. c. 71, § 38G, 603 CMR 7.00, M.G.L. c. 74, 603 CMR 4.00, and all acts and regulations amendatory thereof.
6. The Board shall hire an Executive Director to oversee and manage the operation of TEC; a Business Manager, or an employee with responsibilities similar to those of a town accountant, to oversee TEC finances; at least one school nurse to support TEC programs; and a Treasurer, who shall annually give bond consistent with the requirements of M.G.L. c. 40, § 4E. The Board shall ensure that there is segregation of duties between the Executive Director, Treasurer, and Business Manager, and that these employees shall not serve as a member of the Board or as an officer or employee of any related for-profit or non-profit organization as defined in M.G.L. c. 40, § 4E. The Board shall review the Executive Director's and Treasurer's performances annually.
7. The Board shall be vested with the authority to enter into agreements with Member and Non-Member Districts, or other collaboratives to establish mutually beneficial programs and services or pricing arrangements.
8. The Board shall be responsible for ensuring that any borrowing, loans, or mortgages is cost-effective, necessary to carry out the purposes for which the Collaborative is established, in the best interest of the Collaborative and its Member Districts, and consistent with the terms of this Agreement, including the provisions of Article VIII.
9. Each appointed representative must complete the training required by DESE as outlined in M.G.L. c. 40, § 4E, 603 CMR 50.05, and 603 CMR 50.12(3). Should an appointed representative fail to complete the required training within the timelines set in law and regulations, the Member District shall automatically become an inactive member of the Board, shall not count towards a quorum, and shall not have voting rights on the Board, but shall continue to have all other rights and obligations of membership. The Member District shall become an active member and voting rights shall be reinstated once the appointed representative completes the training or a new representative is appointed.
10. Each appointed representative shall be responsible for providing timely information and updates to its appointing Member District(s) on TEC activities, as outlined in M.G.L. c. 40, § 4E and 603 CMR 50.04(2), and for providing other information as required or requested.

Docusign Envelope ID: E0A04CE3-C82B-446A-88E9-B70CB4AF942D

11. Appointed representatives shall be public employees subject to M.G.L. c. 268A. No appointed representative shall serve on the board of directors or as an officer or employee of a related for-profit or non-profit organization, as defined in M.G.L. c. 40, § 4E, as most recently amended. The Executive Director, Treasurer, and Business Manager shall not serve as an appointed representative, or as an officer, or employee of any related for-profit or non-profit organization. No employee of an educational collaborative shall be employed at any related for-profit or non-profit organization.
12. The Board shall ensure that an annual report for the preceding fiscal year be prepared, and upon approval by the Board and no later than January 1 of each year, submit such report to the Commissioner and the chair of each member district.
13. The Board shall establish and maintain an internet website in accordance with M.G.L. c. 40, § 4E, which shall include, at a minimum:
    a. a list of the appointed representatives on the Board;
    b. copies of the minutes of open meetings held by the Board;
    c. a copy of the Agreement and any amendments;
    d. a copy of the Annual Report and Annual Independent Audit required by M.G.L. c.40, § 4E, and 603 CMR 50.08; and
    e. contact information for key TEC staff members.

C. Authority to Contract

With the approval of the Board, the Executive Director may contract for the purchase of supplies and materials and for the services of such persons as it deems necessary in order to carry on its functions. The Executive Director, acting on behalf of and with approval of the Board, may contract with corporations, individuals, associations, agencies, and/or any other entities in order to obtain and provide services for a Member District(s).

The Board may apply, through an appropriate vote, for state, federal, corporate or foundation grants, and may enter into contracts to obtain the funds necessary to carry out the purpose for which TEC was established.

D. Meetings and Notice

The Board shall hold at least six (6) meetings per fiscal year. A "fiscal year" is defined as the period commencing July 1 and ending the following June 30. Notice of each Board meeting and agenda shall be provided in accordance with the Massachusetts Open Meeting Law, M.G.L. c. 30A, §§ 18-25, and posted on the TEC website. All meetings shall be subject to such Open Meeting Law. Duplicate notice of such meetings shall be sent to the appointed representatives of each Member District at least three (3) days, with the exclusion of Saturday, Sunday and holidays, before such meeting, unless such meeting shall have been scheduled by the Board at a previous meeting and notice of such scheduling shall have been given to all appointed representatives absent. The Executive Director, or designee, will act as Executive Secretary to the Board. The Executive Director shall attend all Board meetings but shall not be entitled to a vote.

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E. Minutes

Minutes of each Board meeting will be taken in accordance with the Massachusetts Open Meeting Law, M.G.L. c. 30A, §§ 18-25. Minutes will be approved by the full Board at an open meeting and then posted on the TEC website.

F. Quorum

A majority of the appointed representatives serving on the Board shall constitute a quorum for all purposes.

G. Minimum Vote for Action

The affirmative vote of the majority of the appointed representatives present at any meeting of the Board shall be required to decide any question, including the adjournment of a meeting.

H. Board Officers

The Board shall annually organize itself by electing a Chairperson, and Vice-Chairperson by a majority vote of the appointed representatives present at the first Board meeting of the year. The Chairperson, by vote of the Board, may appoint subcommittees as needed to make recommendations to the Board concerning policies. These subcommittees shall be subject to Massachusetts Open Meeting Law, M.G.L. c. 30A, §§ 18-25.

I. Compliance with Policies of the DESE

It is the intention of this Agreement to fully comply with the policies and procedures of DESE, in accordance with 603 CMR 50.00.

J. Compliance with M.G.L. c. 40, § 4E

It is the intention of this Agreement to fully comply with M.G.L. c. 40, § 4E.

ARTICLE III – BUDGETS

A. Annual Budget Preparation and Assessment of Costs

1. The Board shall annually determine the collaborative budget consistent with the timelines, terms, and requirements in M.G.L. c. 40, § 4E, regulations promulgated by BESE, and this Agreement.
2. By March 31 of each year, the Board shall propose a budget for the upcoming fiscal year. The budget shall identify all of the programs or services to be offered by TEC in the upcoming fiscal year and the corresponding costs.
3. The budget shall contain all planned financial activity for the upcoming fiscal year and support TEC's mission

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statement, and long and short-range goals.

4. Expenditures from grant funds, trust funds and other funds not designated as general funds that, by law, may be expended by the Board without further appropriation shall be segregated in the budget.
5. The general fund budget shall segregate all operating expenditures, capital expenditures, debt service payments, and deposits to capital reserve.
6. The budget shall be classified into such line items as the Board shall determine, but shall, at a minimum, delineate amounts for operating expenditures, including, administration, instructional and rental expenses and capital expenditures, including debt service payments and deposits to capital reserve.
7. The budget shall include the methodology used to determine tuition prices for students from Member and Non-Member Districts as well as the methodology to determine fees for services and membership dues. Non-Member District tuitions will be set at no more than 30% above the Member District tuitions as determined by the Board annually during the budget process. This surcharge will be used, in addition to the Member District assessment, to offset the total administrative cost of TEC. All tuitions and fees will be based on the total cost of providing TEC's programs, including administration, divided by the number of students or users expected to enroll in each program or service.
8. As applicable, capital costs shall be included in the budget and built into the total costs of the programs. Capital costs will be built into the tuition(s) and/or fee(s) of the program(s) and/or service(s) that will benefit from the capital expenditure.
9. Membership dues, if assessed, shall be assessed to each Member District on July 1st of each year. The amount will be assessed based on a set amount shared equally amongst all member districts as determined by the Board. This set amount will be reduced based on the pro rata population of the total number of TEC Member District special education students in TEC programs on December 1st of the previous year and as determined annually by a majority vote of the Board. The membership dues, in addition to the Non-Member District surcharge, will offset the total administrative cost of TEC.

B. Presentation to Board

The proposed budget shall be presented at a public meeting and notice shall be provided to each Member District ten (10) working days before the date of the Board meeting at which the proposed meeting will be discussed.

C. Board Approval

At a Board meeting at least ten (10) working days following the Board meeting at which the budget was first proposed, the Board shall approve, by at least majority vote, the budget for the upcoming fiscal year. Notice of the Board meeting will be given to each Member District and the public, consistent with the Open Meeting Law, and no less than ten (10) working days before the date of the Board meeting.

Docusign Envelope ID: E0A04CE3-C82B-446A-88E9-B70CB4AF942D

D. Transmitting the Budget and Payment Terms

1. The Treasurer shall certify and transmit the budget and the tuition rates, membership dues, payment terms, and fees for services for the upcoming fiscal year to each Member District no later than June 30th of the preceding fiscal year.
2. The Collaborative shall submit invoices to all districts for services and tuitions on a quarterly basis. Invoices will be mailed thirty (30) days prior to payment being due.
3. Membership dues will be invoiced annually on July 1st.
4. Fees for services, dues and tuitions shall be paid within thirty (30) days from invoicing.

E. Budget Amendments

All budget amendments shall be proposed at a public meeting of the Board. Any amendment that does not result in an increase in tuition rates, membership dues, or fees for services shall be approved by the Board by a majority vote. Any amendment to the budget that results in an increase in the tuition rates, membership dues, or fees-for services shall be:

1. Reported to the Member Districts by the appointed representative for the Member District within ten (10) working days of the public meeting at which the amendment was first proposed;
2. Voted on by the Board at a second public meeting of the Board no earlier than thirty (30) working days after the Board meeting at which the amendment was first proposed; and
3. Adopted by a majority vote of the Board.

F. Transmittal of Budget Amendment

The Treasurer shall certify and transmit amended tuition rates, membership dues and fees for services to each Member District no later than ten (10) working days following the majority affirmative vote by the Board.

G. Procurement of Goods and Services

TEC is subject to M.G.L. c. 30B for the procurement of goods and services.

ARTICLE IV – PROGRAMS AND SERVICES

A. Educational Programs

TEC shall provide educational programs and services which shall complement and strengthen the school programs of Member Districts and increase educational opportunities for children when it is determined that such programs and services can most effectively and/or economically be provided on a collaborative basis. In addition, TEC will continue to increase and expand its level of service in general education, occupational-vocational education, staff development and training, educator licensure programs, cooperative purchasing, online teaching and learning, and research and

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development of innovative programs, consistent with M.G.L. c. 40, § 4E. TEC shall provide educational programs for special education students and may offer other programs and services as the Board may deem appropriate, consistent with M.G.L. c. 40, § 4E.

B. Coordinating Services

TEC shall provide such other coordinating services as permitted by applicable law and regulations, and as the Board may establish to be in the best interest of the Member Districts.

C. Services to Non-Member Districts

TEC shall offer educational or training programs or related services to selected non-Member Districts on an individual contract basis; provided, however, such educational or training programs or related services shall not result in an additional cost to any Member District.

D. New Programs

The Board may authorize the Executive Director the power to add new programs to meet specific needs of Member Districts that arise during the fiscal year, consistent with the requirements of M.G.L. c. 40, § 4E and 603 CMR 50.00.

ARTICLE V – CONDITIONS OF MEMBERSHIP

A. Attendance at Board Meetings

Each appointed representative is expected to attend every Board meeting. In the event that an appointed representative is not able to attend, he/she shall notify the Executive Director or his/her designee of the absence. If the appointed representative misses one-half of the meetings within a fiscal year, the Board will notify the respective Member District. The school committee of the Member District will determine if a new appointed representative should be appointed to ensure representation on the Board.

No appointed representative on the Board shall serve as a member of a board of directors or as an officer or employee of any related for-profit or non-profit organization as defined in M.G.L. c.40, § 4E, as most recently amended.

No appointed representative shall receive an additional salary or stipend for his/her service as an appointed representative.

No appointed representative shall delegate his/her powers, or send a representative in his/her place as a voting appointed representative, and no Member District shall delegate the rights, responsibilities, or duties of its appointed representative to any other individual, unless the Member District is replacing the appointed representative with that individual.

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B. Removal

In the event that membership dues have not been paid and/or a Member District has in some way failed to meet the terms of this Agreement, written notice of possible suspension of voting rights shall be sent to the Member District by the Executive Director, on behalf of the Board. The Member District will have 45 calendar days from the date of the notice to respond in writing to the notice and resolve the issue(s) noted. In the event the issue(s) remains unresolved beyond the 45-day notice, the Board may suspend the voting rights of the Member District by a majority vote.

ARTICLE VI – DURATION, TERMINATION, WITHDRAWAL AND NEW PARTICIPATION

A. Effective Date of this Agreement

This Agreement shall become effective on July 1st after the approval of the Member Districts' School Committees, Member charter school boards and the BESE. This Agreement shall be effective following all requisite approvals and shall continue thereafter until such time as it is amended. No agreement or subsequent amendment shall take effect unless and until approved by the Member Districts and by the BESE, upon the recommendation of the Commissioner.

B. Method of Termination of TEC

1. A Member District may request that the Board initiate proceedings to terminate this Agreement by giving notice to all other Member Districts and the Executive Director at least twelve (12) months before the end of the intended final year.
2. Within thirty (30) days of a request that the Board initiate termination proceedings, the Board shall discuss the request to terminate TEC, determine next steps and notify DESE.
3. A unanimous vote of the Board is required in order to initiate termination proceedings. Should the Board vote to initiate termination proceedings, notice must be provided to all Member Districts within ten (10) working days of such vote.
4. The Agreement shall be terminated at the end of any fiscal year following a unanimous vote in favor of termination by the school committees and/or charter school boards of the Member Districts.
5. The Agreement shall only be terminated at the end of a fiscal year.
6. Any vote to terminate TEC must be taken no less than one hundred eighty (180) days prior to its intended effective date.
7. The Executive Director shall notify the Member Districts, the Commissioner and DESE in writing at least two hundred twenty (220) days before the intended effective date of termination.
8. Following the affirmative votes of the Member Districts to terminate the Agreement, a final independent audit will take place and will be provided to all appointed representatives and Member Districts as well as to

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the Commissioner, including an accounting of assets and liabilities (debts and obligations) of TEC and the proposed disposition of same.

9. Following the affirmative vote of the Member Districts to terminate the Agreement, the Board shall notify the Commissioner of the official termination date of TEC, and shall submit the documentation required by 603 CMR 50.11 to the Commissioner.
10. Prior to termination, the Board shall:
    a. determine the fair market value of all assets for TEC, including, but not limited to, real estate, capital property, equipment and supplies owned by TEC;
    b. determine the process for the appropriate disposition of federal/state funds;
    c. identify the Member District responsible for maintaining all fiscal records;
    d. identify the Member District responsible for maintaining employee and program records;
    e. ensure records relating to individual students are returned to the sending school districts;
    f. determine the means of meeting all liabilities (debts and obligations) of TEC, including obligations for post-employment benefits. All liabilities must be met by TEC before any monies are distributed to Member Districts; and
    g. ensure the appropriate disposition of all assets of TEC, including any unencumbered funds held by the Collaborative, and any capital property and real estate owned by TEC. Unless the Board determines otherwise, all assets shall be sold and the monies shall be distributed to the Member Districts on an pro-rata basis based on the students enrolled in each district during the most recently completed fiscal year.
11. Should the DESE revoke and/or suspend the approval of the Agreement, the Board will follow all instructions from the Commissioner, and Sections VI.B.8-11, inclusive, shall be implemented to the extent these procedures are consistent with the order of the DESE terminating the Agreement.

C. Withdrawal From this Agreement

Any Member District may withdraw from the Agreement as of July 1 by giving written notice by July 1st of the prior fiscal year. Said withdrawal notice shall be sent to the following: (1) the Chair of the School Committee of each participating Member District; (2) the School Superintendent of each Member District; (3) the Executive Director; and (4) the Board. Said withdrawal notice must also include the following: (1) Notification addressed to the chair of the Board and the Executive Director that the Member District has voted to withdraw from TEC with the effective date of withdrawal; and (2) A copy of the minutes from the school committee or charter school board meeting in which the Member District voted to withdraw from TEC.

Within thirty (30) days of notification of a Member District's intent to withdraw from TEC, the Executive Director must provide written notification of such intent to the Commissioner. An amendment shall be prepared in accordance with Article VIII to reflect changes in the Agreement caused as a result of the change in membership of TEC. The

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Board must approve this amendment reflecting said withdrawal by a majority vote.

In order to be effective on July 1 of a fiscal year, the amendment must be approved to reflect the withdrawal of any Member District by the Member Districts and by the BESE by April 30 of the prior fiscal year.

Upon withdrawal, a former Member District shall not be entitled to any assets or a portion of any assets of TEC, including any surplus funds that may have been carried over from prior years and any capital reserve fund that may have been established by the Board.

The withdrawing school committee or charter school board must fulfill all of its financial obligations and commitments to TEC. A school committee or charter school board that has withdrawn from TEC will continue to be liable to TEC for its pro-rata share of any debts, claims, demands, or judgments against TEC, including obligations for post-employment benefits, incurred during the period of said school committee's or charter school board's membership, based on the number of students enrolled in the district during the last full fiscal year of membership.

Upon withdrawal, the withdrawing district will be reimbursed any funds prepaid to TEC by the Member District for tuition or services under M.G.L. c. 40, § 4E. The withdrawing district will not be reimbursed any surplus funds, if available.

The withdrawal of any Member District(s) at any time shall not affect the status of the Agreement and the same shall remain in full force and effect until specifically changed or amended by the Board, and approved by the Member Districts and the BESE.

If, after the withdrawal of a Member District(s), less than two Member Districts remain, the Board will initiate termination proceedings as provided in this Article.

D. New Member Districts

A school district, through its school committee, or charter school board, may become a member of TEC consistent with the following terms:

1. At least 180 days prior to the beginning of a new fiscal year, the prospective Member District shall submit to the Chair of the Board and the Executive Director of TEC notification of intent to join TEC and a copy of the school committee/charter school board minutes that indicates an affirmative vote of the committee/charter school board to seek membership in TEC.
2. Upon receipt of the prospective Member District's notification of intent to join TEC and the minutes, the Board will consider the request.

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3. Upon a majority vote of the Board, the Agreement may be amended to add the new Member District.
4. The Agreement shall be amended consistent with Article XI.
5. The authorizing votes of the Member Districts' school committees may provide for the deferral of the admission of a new Member District until July 1 of the subsequent fiscal year.
6. The admission of a new Member District to TEC shall become effective only after the execution and delivery by the current Member Districts and the applicant school committee or charter school board of an amendment to the Agreement agreeing to be bound by all the terms and conditions thereof, and approval by the BESE.
7. A school committee or charter school board may be admitted to TEC as of July 1st of any fiscal year provided that all required approvals, including that of the BESE, are obtained by the preceding April 30th of the fiscal year prior to the fiscal year in which the new Member District is to be admitted to TEC.
8. Following the final approval for admission to the collaborative and continuing until the actual date of such admission, the school committee may designate a non-voting representative to the Board of Directors.

ARTICLE VII – THE COLLABORATIVE FUND

A. The TEC Fund

The Board shall establish and manage a fund to be known as The Education Cooperative Educational Collaborative Fund (hereinafter referred to as "the TEC Fund"). The TEC Fund is to be subject to the terms and conditions herein and as said Board shall determine.

B. Financial Accounting for TEC Fund

TEC shall maintain a financial accounting system, in accordance with generally accepted accounting principles as prescribed by the governmental accounting standards board and any supplemental requirements prescribed jointly by the Commissioner and the Department of Revenue, in consultation with the state auditor. At a minimum, the financial accounting system shall delineate:

1. administration and overhead;
2. rental of real property;
3. program costs;
4. capital expenditures, including fixed assets, real property or the improvement of real property;
5. debt payments;
6. deposits into a capital reserve; and
7. all additional disclosures required in 603 CMR 50.08(2).

The TEC Fund shall be the depository of all monies paid by the Member Districts and Non-Member Districts, and all grants, gifts, or contracts from the federal government, state government, charitable foundations, private corporations,

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or any other source; all such monies shall be paid directly to the Board and deposited in the TEC fund in compliance with M.G.L. c. 40, § 4E.

C. Financial Statements of TEC Fund

The Board shall ensure that TEC annually, no later than January 1 of each year, prepares financial statements, including:

1. a statement of net assets (government-wide);
2. a statement of activities (government-wide);
3. a governmental funds balance sheet;
4. a governmental funds statement of revenues, expenditures, and changes in fund balance;
5. a general fund statement of revenues, expenditures and changes in fund balance, budget and actual;
6. a statement of fiduciary net assets;
7. a statement of changes in fiduciary fund net assets; and
8. a capital plan identifying current capital obligations or future planned capital projects.

D. Independent Audit

The Board shall ensure that an independent audit is completed annually, and, upon the approval by the Board and no later than January 1 of each year, submit the audit report for the preceding fiscal year to the chair of each Member District, DESE and the State Auditor.

E. Treasurer

The Board shall appoint a Treasurer upon such terms and conditions, including compensation for his services, as the Board may determine. The Treasurer may, but need not necessarily be, the Treasurer of a Member District. No member of the Board shall be eligible to serve as Treasurer. The Treasurer shall give bond annually for the faithful performance of his duties as Treasurer in a form approved by the Department of Revenue and in such sum, not less than the amount established by said Department of Revenue, as shall be fixed by the Board.

The Treasurer, subject to the direction of the Board, shall receive and disburse all money belonging to TEC without further appropriation.

The Treasurer may make appropriate investments of the money of TEC consistent M.G.L. c. 44, § 55B. All payments and investments must be approved by a majority vote the Board.

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ARTICLE VIII – BORROWING, LOANS AND MORTGAGES

A. Process to Borrow Funds

TEC, by an appropriate vote of the Board, may borrow money or enter into short- or long-term agreements or mortgages, provided that all borrowing, loans and mortgages shall be discussed at a public meeting of the Board and the following terms shall apply:

1. the Board shall investigate options related to borrowing, loans and mortgages in order to determine that the terms related to any borrowing, loans and mortgages are the most favorable available at the time of the application;
2. the Board shall determine, at a public meeting, through a majority vote, that the terms related to borrowing, loans and mortgages are cost-effective, in the best interests of TEC and its Member Districts, consistent with the terms of the Agreement, consistent with standard lending practices, and are the most favorable available at the time of the application; and
3. the Board shall determine, at a public meeting, through a majority vote, that the borrowing, loans and mortgages are necessary to carry out the purposes for which TEC is established.

B. Real Property

In the event that such borrowing loan or mortgage is for the acquisition or improvement of real property:

1. the Board shall discuss its intent to apply for a real estate mortgage at a public meeting of the Board prior to the meeting of the Board at which a final vote is taken;
2. the Board shall provide notice to each Member District within thirty (30) calendar days of applying for real estate mortgages; and
3. the Board shall approve such action by a majority vote.

ARTICLE IX – SURPLUS FUNDS

Unexpended general funds, as defined in 603 CMR 50.00, at the end of the fiscal year, plus any previous year's surplus funds, as determined through the financial statements, will be considered cumulative surplus.

The determination of cumulative surplus shall not include funds deposited in a capital reserve as provided for in 603 CMR 50.07(10), funds deposited in trust in accordance with M.G.L. c. 32B, § 20, and any amounts prepaid for services or tuitions in accordance with M.G.L., c. 40, § 4E.

The Board will retain no more than 25 percent in cumulative surplus.

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On an annual basis, after the Board has discussed the audit results of the previous fiscal year, the Board shall approve, by majority vote, the final dollar amount of the cumulative surplus.

The Board shall annually determine whether such surplus funds are within the established 25 percent limit, and whether the funds will be retained by TEC or whether all or some portion will be refunded to the Member Districts.

In the event an amount is to be refunded to the Member Districts, each Member District share will be apportioned in accordance with the average student membership enrolled at TEC from each district during the most recently completed fiscal year.

ARTICLE X - CAPITAL RESERVE

The Board may create a capital reserve fund to support costs associated with the acquisition or improvement of fixed assets, including real property, with a unit cost of $5,000 or greater and a useful life of one year or more.

Similar items purchased together or items to be used as one system, which total $5,000 or greater in aggregate, should also be capitalized.
In order to create a capital reserve fund

a. a capital plan must be developed and approved by the Board;
b. 2/3 vote of the Member Districts must approve the establishment of the capital reserve fund; and
c. the request for approval must state the reason for the reserve and a limit on the balance that may be held in the reserve. 603 CMR 50.07 (10).

Deposits and expenditures from the capital reserve fund must be included in the budget and may be used only for the project or purpose stated in the capital plan.

ARTICLE XI – AMENDMENT AND SEVERANCE

A. Amendment

Any voting appointed representative, Member District, or the Executive Director may propose an amendment to the Agreement. The proposed amendment shall be presented in writing to the Executive Director of TEC and the Chair of the Board. Prior to the Board meeting at which the amendment is first discussed, the Executive Director shall cause copies thereof to be sent to all appointed representatives and the chairs of the school committees of the Member

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Districts, with notice as to the time and place of the first reading of the proposed amendment.

Following the first reading of any proposed amendment and any changes as requested by the Board, the Executive Director shall submit the proposed amendment to the DESE for initial review. Following DESE review, the Executive Director shall make such changes as the DESE requires. The Executive Director shall cause copies of the revised amendment to be sent to all appointed representatives and the chairs of the Member Districts with notice as to the time and place of the second reading of the amendment. The proposed amendment shall be read a second time at a Board meeting subsequent to the DESE review and revision, at which time, in order to be approved, there must be a majority vote of the Board in favor of the amendment.

Following approval by the Board, the amended Agreement shall be submitted by the Chair of the Board to the Member Districts for a vote to approve the amended Agreement. Once a majority of Member Districts have approved and signed the amended Agreement, the Collaborative shall submit the signed amended Agreement, in accordance with 603 CMR 50.00, to the Commissioner and BESE for approval. No amendment to the Agreement shall be effective until approved and authorized by a majority of the Member Districts and by the BESE. Member Districts shall not delegate the authority to approve agreements or amendments to the Agreement to any other person or entity.

B. Severance

If any part or parts of the Agreement or amendments hereto shall be deemed inapplicable or void by any court of competent jurisdiction, such part or parts shall be deemed as severed from this Agreement and any subsequent amendments, and the remaining part or parts of this Agreement and amendments shall survive.

This Agreement will take effect on July 1, 2025 following all required votes of approval as listed on the signature pages of this document, and the Acting Commissioner, on behalf of the Massachusetts Board of Elementary and Secondary Education, no later than April 30, 2025.

IN WITNESS WHEREOF, the School Committees of the Member Districts, acting for and on behalf of the Member Districts, and the Commissioner, on behalf of BESE, in approval of this Agreement and in acknowledgment of receipt of a copy hereof, have all hereunto set their hands and seals on the respective dates hereinafter indicated.

Approved on behalf of the Board of Elementary and Secondary Education by

Russell D. Johnston, Ph.D.
Acting Commissioner of Elementary and Secondary Education

3/15/2025
Date

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Approved by school committees:

Chair, Town of Canton School Committee

Kendall O'Halloran

Print Name

Signed by: Kendall O'Halloran B1B74844A20940E...

Signature

Date: 2/7/2025

Chair, Town of Dedham School Committee

Mayanne MacDonald Briggs

Print Name

Signed by: Mayanne MacDonald Briggs 590CE8DAE0694D7...

Signature

Date: 2/7/2025

Chair, Town of Dover School Committee

Jeff Cassidy

Print Name

Signed by: Jeff Cassidy 7C602739E17C4A5...

Signature

Date: 2/9/2025

Chair, Town of Dover-Sherborn School Committee

Christine Walsh

Print Name

Signed by: Christine Walsh 3BEDA6556D804DE...

Signature

Date: 2/14/2025

Chair, City of Framingham School Committee

Jessica Barnhill

Print Name

Signed by: Jessica Barnhill 956BFB316197440...

Signature

Date: 2/7/2025

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Chair, Town of Holliston School Committee

Daniel Alfred

Print Name

Signed by:
Daniel Alfred
289F77B666F04C6...

Signature

Date: 2/14/2025

Chair, Town of Hopkinton School Committee

Nancy Cavanaugh

Print Name

Signed by:
Nancy Richards-Cavanaugh
AA1B9147129A4E3...

Signature

Date: 2/14/2025

Chair, King Philip Regional School Committee

Jim Lehan

Print Name

Signed by:
Jim Lehan
06C35229791449F...

Signature

Date: 2/14/2025

Chair, Town of Medfield School Committee

Michelle Kirkby

Print Name

Signed by:
Michelle Kirkby
3C5F873C90864A8...

Signature

Date: 2/7/2025

Chair, Town of Medway School Committee

Cindy Sullivan

Print Name

Signed by:
Cindy Sullivan
257FEDA9F7CA410...

Signature

Date: 2/7/2025

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Chair, Town of Millis School Committee

Robyn Briggs

Print Name

Signed by: Robyn Briggs 69CC8021901848A...

Signature

Date: 2/14/2025

Chair, Town of Natick School Committee

Shai Fuxman

Print Name

DocuSigned by: Shai Fuxman EC1EC4A1293D4F9...

Signature

Date: 2/9/2025

Chair, Town of Needham School Committee

Elizabeth Lee

Print Name

Signed by: Elizabeth Lee 98BBC7C5C4F443E...

Signature

Date: 2/14/2025

Chair, Town of Norwood School Committee

Anne Marie Mazzola

Print Name

Signed by: Anne Marie Mazzola 400BF5B83FAF40B...

Signature

Date: 2/14/2025

Chair, Town of Sharon School Committee

Julie Rowe

Print Name

Signed by: Julie Rowe DFDF95A9F9DF4A9...

Signature

Date: 2/7/2025

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Chair, Town of Sherborn School Committee

Mark Healey

Print Name

2/7/2025

Date: _____

Signed by:
Mark Healey
142B1A607034427...

Signature

Chair, Town of Walpole School Committee

William J. Buckley, Jr.

Print Name

2/18/2025

Date: _____

Signed by:
William J. Buckley, Jr.
525B0F68776243F...

Signature

Chair, Town of Wayland School Committee

Erin Gibbons

Print Name

2/14/2025

Date: _____

Signed by:
Erin Gibbons, Chair
6448B2F0ECDC4B8...

Signature

Chair, Town of Westwood School Committee

Amanda Phillips

Print Name

2/11/2025

Date: _____

Signed by:
Amanda Phillips
A65F9DBBB110433...

Signature

ACCEPT
Education Collaborative

Center for Learning and Growth • 4 Tech Circle, Natick, MA 01760
Main Office • 508.653.6776 • 508.653.0878 Fax • accept.org
Transportation • 508.620.3875 • 508.655.5008 Fax

March 31, 2025

Re: Memo to the Board

To ACCEPT Board of Directors,

As with any organization that services students with disabilities, we have a fluid enrollment process with variable student numbers. Our central mission is to prepare students to return to their home district. Our student enrollment on opening day was 120 students with our end of Q3 number at 122 students (111 placements and 11 extended evaluations). We continue to receive student referrals and process those as quickly as possible to ensure appropriate placement of students. Our priority centers on our member districts' students.

There are currently 15 Home Based Services cases being served by 8 BCBA supervisors and 11 direct therapists. In addition to home services for students and parent training, ACCEPT has conducted 11 functional behavioral assessments and adaptive behavior assessments with 3 additional assessments in progress within homes. Home Based Services has increased their outreach to families for community gatherings.

The Transportation Department provides out of district transportation for 7 member districts. Currently, we transport 132 students across the state of Massachusetts through the efforts of 53 drivers and 23 monitors to 68 schools in 46 towns and cities.

ACCEPT's mid-year financial audit look-in is currently underway with an end of April report anticipated for the Board's review.

With regard to finances, ACCEPT has invoiced $11,120,101 for services rendered. $9,882,558 has been received and is accounted for in our year to date profit and loss with an additional $1,237,543 in accounts receivable. To date ACCEPT has expended $10,700,073 and has encumbered $4,100,379 for FY25 salaries. ACCEPT presents **actual** current net profit/loss of $420,028 as of March 17th 2025.

Sincerely,

J. LeSage, LMHC

Jacqueline LeSage, LMHC
Acting Executive Director

Approved 3.6.25

Dover School Committee
Meeting of January 14, 2025

Members Present:	Jeff Cassidy
	Kate Cook
	Goli Sepehr
	Martha Castle
	Shanakawa Pereira
Also Present:	Beth McCoy, Superintendent
	Denny Conklin, Assistant Superintendent
	Dawn Fattore, Business Manager

1) **Call to Order**

Jeff Cassidy called the meeting to order 5:31 pm.

2) Community Comments - none

3) Superintendent Comments - Beth McCoy updated recent and upcoming meeting/events in the District.

4) Financial Reports

- Warrant Report
- FY25 Monthly Report
  - Out of District: tuition encumbrances are reflected for all placements as of January 7th. There are currently 19 placements, one more than budgeted. The total negative variance in tuition costs is approximately $1,025,000, comprised of $830,000 from new placements and $420,000 from changes in placements, offset by $225,000 of savings from students leaving and graduating early. Transportation costs are currently projected to be under budget by approximately $150,000.

5) **Discussion Items**

- Proposed FY26 Budget - Version 2.0
  - Operating: there is a salary adjustment based on anticipated retirements of ($85,000). The final retirement adjustment, if needed, will be presented at the March meeting as educators have until February 1st to confirm their status.
  - Out-of-District Tuition and Transportation: a meeting has been scheduled with the Warrant Committee on January 22nd to discuss accounting for the new costs resulting from the changes in OOD projections.

6) Action Items

- ACED Recommendations - the ACED Committee voted to move the following proposal forward for funding consideration: Mentor Leader (Elementary) at 1.0 ratio ($1,600). The position would be split equally between Chickering and Pine Hill and funded by the Title II Grant.

Martha Castle made a motion to approve the FY26 Operating Budget as presented . Kate Cook seconded.
25-01 VOTE: 4 - 0

7) Consent Items

- Approval of Minutes: November 19, 2024
- Grants: $16,450 through DESE Math and Science High-Quality Instructional Materials Professional Development and Purchase Opportunity to cover costs of additional professional development for the new math curriculum. The funds cover both outside training consultants and educator stipends.
- Town Report
- Pre-School Tuition FY26 Rates: 4% increase which brings the 3-day rate to $6,460 and the 5-day rate to $11,430.

Martha Castle made a motion to approve the Consent Agenda with amendment. Kate Cook seconded.
25-02 VOTE: 4 - 0

8) **Informational Items**

9) Items for March 6, 2025 meeting - FY26 Budget Hearing

10) Adjournment at 6:01 pm.

Respectfully submitted,
Amy Davis

Approved 3.17.25

Sherborn School Committee
Meeting of February 4, 2025

Members Present:	Christine Walsh
	Megha Kadiyala
	Becca Hammond
Also Present:	Beth McCoy, Superintendent
	Denny Conklin, Assistant Superintendent

1) **Call to Order**

Cristine Walsh called the meeting to order at 5:32 pm in the DSMS Library.

2) Community Comments - none

3) **Superintendent Comments -** Beth McCoy updated recent and upcoming meeting/events in the District including educator evaluations and math curriculum parent meetings.

4) Financial Reports

- Warrant Report
- FY25 Monthly Report
  - Salaries: there are no changes since the last report
  - Expenditures: there are no changes since the last report
  - Out-of-District: the FY25 Budget included 13 placements; currently there are 14 placements. The additional placement has increased tuition costs by approximately $65,000 which reduces the positive variance in tuition costs to $89,000. Transportation costs continue to be over0budget by $162,000 resulting in a negative OOD variance of approximately $70,000.
  - Capital Projects: the Project Team from CES Engineering has completed the initial design work and the bid will be posted as of February 4th. The bid is being posted with a base bid for the Library unit, first alternative for the Cafeteria unit, and the second alternate for the Auditorium unit which will allow the administration to evaluate potential next steps based on available funding. The bid opening date is February 27th.

5) **Discussion Items**

- Proposed FY26 Budget
  - Operating: the latest version of the budget reflects a reduction of $50,000 due to salary savings from a confirmed retirement.
  - Out-of-District: overall decrease of $40,000 due to updated placement projections as well as an increase in proposed use of Circuit Breaker funds.
  - Overall: reduction of $10,000 to $8,432,285 which is $190,475 (or 2.31%) over FY25.

6) **Action Items**

- ACED Recommendations - the ACED Committee voted to move the following proposal forward for funding consideration: Mentor Leader (Elementary) at 1.0 ratio ($1,600). The position would be split equally between Chickering and Pine Hill and funded by the Title II Grant.

Becca Hammond made a motion to approve the ACED recommendations as presented. Megha Kadiyala seconded.
25-01 VOTE: 3 - 0

Approved 3.17.25

- District Bullying Prevention Plan: 2nd read - the term “victim” needs to be changed to “target”.

Becca Hammond made a motion to approve the Bullying Prevention Plan with changes to terms as indicated. Megha Kadiyala seconded.
25-02 VOTE: 3 - 0

7) Consent Items

- Approval of Minutes: November 12, 2024
- Approval of FY26 Pre-School Tuition Rates - 4% increase which brings the 3-day rate to $6,460 and the 5-day rate to $11,430.
- Approval of Grant - $16,450 through DESE Math and Science High-Quality Instructional Materials Professional Development and Purchase Opportunity to cover costs of additional professional development for the new math curriculum. The funds cover both outside training consultants and educator stipends.
- Approval of Gift - $1,257 from the Sherborn Business Association to support much-needed updates to the book in the Pine Hill Book Room.

Becca Hammond made a motion to approve the Consent Agenda. Megha Kadiyala seconded.
25-03 VOTE: 3 - 0

8) **Informational Items**

- Dover Sherborn Regional Committee minutes of November 5 and December 3, 2024
- Dover School Committee Minutes of October 22 and November 19, 2024

9) Items for March 11, 2025 - FY26 Budget Hearing

10) Adjournment at 6:11 pm.

Respectfully submitted,
Amy Davis