Pursuant to Chapter 30A of the Massachusetts General Laws, you are hereby notified of the following meeting:

MARION SCHOOL COMMITTEE MEETING
MARION PUBLIC SCHOOLS
16 Spring Street
Marion, Massachusetts

March 18, 2026 at 7:00 p.m.

ZOOM LINK:
https://oldrochester-org.zoom.us/j/95561881344?pwd=OxKszymWvS8ZMw4qrs4PR5MgaDhcal.1
Meeting ID: 955 6188 1344
Passcode: 798324

This meeting will be conducted in a hybrid format. School Committee, administration and the public will have the option of meeting in person in the Community Room at Sippican School located at 16 Spring Street, Marion, MA 02738 or via zoom. Supporting documentation for agenda items can be found on the School Committee webpage: https://www.oldrochester.org/district/sc.

I. Meeting to Order

II. FY2027 School Choice Public Hearing (VOTE)
That the School Committee open a public hearing for discussion of School Choice for Sippican School. Public comment is available during the hearing.

III. Approval of Minutes (VOTE)
That the School Committee review for approval the following minute(s)
- **a. Regular Session Minutes: December 11, 2025**
- **b. Executive Session Minutes: December 11, 2025**

IV. General
- **a. FY2027 School Choice Vote (VOTE)**
  That the School Committee review school choice for the 2026-2027 school year.
- **b. Approval of Donation(s) (VOTE)**
  That the School Committee review a donation from Art to Remember in the amount of $1,474.97 from the art fundraiser and the book *Wildheart: The Daring Adventures of John Muir* by Julie Bertagna from Steve and MaryLou Pires grandparents of a current 6th grade student.
- **c. Approval of Grant(s) (VOTE)**
  That the School Committee review a grant from the Feinstein Foundation in the amount of $2,700 for the participation in the Jr. Scholar Pantry and Jr. Scholar Kindness Tree programs.
- **d. Approval of School Health Unit Application (VOTE)**
  That the School Committee discuss the School Health Unit Application through the Massachusetts Department of Public Health.
- **e. Approval of Disposal of Technology Materials (VOTE)**
  That the School Committee review for disposal seven (7) digital cameras (2005) and eight (8) laptops (2017 – cannot be updated) from the Technology Team to be recycled as they are non-operational and exhausted their useful life.

V. Administrative and School Committee Reports
- **a. Chairperson Report**
  That the School Committee hear a report from the Chairperson regarding current happenings in the school and local community.
- **b. Central Office Reports**
  - i. Superintendent
    1. That the School Committee review the most recent Superintendent's Newsletter.
  - ii. Teaching & Learning

1. That the School Committee hear an update on current happenings of curriculum, professional development, new teacher induction program and teaching and learning initiatives.

iii. Student Services
1. That the School Committee hear an update on current happenings of the student services department, including community outreach events, and updates on initiatives related to school climate and culture, and safe schools.

iv. Business Office
1. That the School Committee review the current FY2026 Financial Report of obligations paid or encumbered to date.
2. That the School Committee review the Record of Warrant(s) as signed by the sole signatory for December 11 and 30, 2025 and January 15 and 29, February 11, 20, 27 and March 11, 2026.

v. Facilities
1. That the School Committee review this month's update from Facilities Director Eugene Jones.

vi. Food Service
1. That the School Committee review this month's update from Food Service Director Jill Henesey.

vii. Personnel
1. William Erickson resigned as a paraprofessional and Annette Grady resigned as a lunch monitor. Elle Gendreau was hired as a paraprofessional.

c. Principal and School Council Report
That the School Committee review the Principal's report including student recognition, classroom lessons, community events and school council information.

VI. School Committee Reports
View agendas, resources and minutes online**:** https://www.oldrochester.org/district/sc.

a. Budget Subcommittee
b. Capital Subcommittee
c. Equity Subcommittee
d. Policy Subcommittee
e. District Wellness Committee
f. ORR District Committee
g. Tri-Town Education Foundation Fund
h. Early Childhood Council
i. SMEC
j. READS
k. MASC
l. Superintendent's Goals Subcommittee

VII. Information and Future Agenda Items
a. Information
i. SMEC Annual Report FY2025
ii. SMEC Audit Report FY2025
iii. 2026-2027 School Calendar Approved by Joint School Committee
iv. READS Quarterly Report – February/March 2026
v. Letter from Senator Kelly A. Dooner a recent literacy bill passed in the Senate

b. Timeline
i. Next Marion School Committee: *Tuesday, June 2, 2026
ii. Next Joint School Committee: June 9, 2026

c. Future Agenda Items
i. Approval of Leases (June)
ii. School Committee Reorganization (June)
iii. School Improvement Plan Approval (June)

iv. Student Handbook Approval (June)

District-wide news is available on our website: https://www.oldrochester.org/district/news
District-wide events are available on our website: https://www.oldrochester.org/district-calendar
The 2025-2026 school calendar is available on our website: https://tinyurl.com/239tr9xa

VIII. Public Comment

Public comment is governed by approved school committee policy.

IX. Executive Session (VOTE)

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

X. Adjournment (VOTE)

The list of agenda items are those reasonably anticipated by the Chair to be discussed at the meeting. If you need more information or reasonable accommodations for this meeting, please contact the Superintendent's Office at 508-758-2772 ext. 1956. Meeting resources, minutes and recordings are available on the School Committee webpage: https://www.oldrochester.org/district/sc

Meeting Minutes

MARION SCHOOL COMMITTEE MEETING
MARION PUBLIC SCHOOLS
16 Spring Street
Marion, Massachusetts

December 11, 2025 at 6:00 p.m.

MEMBERS PRESENT: April Nye, Chairperson (in-person), Nichole Daniel (in-person), Mary Beauregard (remote), Nichole Nye McGaffey (remote) and Michelle Smith (in-person).

MEMBERS ABSENT: None

OTHERS PRESENT: Michael S. Nelson, Superintendent of Schools (in-person), Shari Fedorowicz, Assistant Superintendent of Teaching and Learning (in-person), Jaime Curley, Assistant Superintendent of Student Services (in-person), Lynn Dessert, Principal (in-person), Greg Thomas, Assistant Principal (in-person) and Melissa Wilcox, Recording Secretary (remote).

I. Meeting to Order

The meeting was called to order at 6:01pm by Chairperson Nye. Chairperson Nye stated in accordance with Massachusetts Open Meeting Law, the Agenda has been set, the meeting is being recorded, and unless there are any emergencies that need to be added, the Agenda will be followed as outlined. Chairperson Nye added that the meeting is being conducted in hybrid format and the public has the ability to participate in-person or remotely through zoom with the link provided.

II. Approval of Minutes

That the School Committee review for approval the following minute(s)

a. Regular Session Minutes: October 30, 2025

Motion to approve the regular session minutes from October 30, 2025 by Michelle Smith
Seconded by Nichole Daniel
Motion Carries 4-0-1
Roll Call: Nye (yes), Daniel (yes), Beauregard (abstain), Nye McGaffey (yes), Smith (yes)

b. **Executive Session Minutes: October 30, 2025**

These minutes were held for executive session.

c. Budget Subcommittee Minutes: October 30 and December 1, 2025

Motion to approve the Budget Subcommittee minutes from October 30, 2025 and December 1, 2025 by Nichole Nye McGaffey
Seconded by April Nye
Motion Carries 5-0
Roll Call: Nye (yes), Daniel (yes), Beauregard (yes), Nye McGaffey (yes), Smith (yes)

III. General

a. Approval of Donation(s)

That the School Committee review the following donation(s):

- A donation of $1,572.06 from Shutterfly for Sippican's fall photos.
- A donation of two outdoor recess storage containers from VASE.

Motion to approve the Shutterfly and Vase donations as presented by Michelle Smith
Seconded by Nichole Daniel
Motion Carries 5-0
Roll Call: Nye (yes), Daniel (yes), Beauregard (yes), Nye McGaffey (yes), Smith (yes)

b. Approval of Grant(s)

That the School Committee review a grant from the Feinstein Foundation for $1,000 to support the school pantry and $850 from the Simons Laufer Mathematical Sciences Institute to the Sippican Library to expand the collection of fiction and nonfiction books related to mathematics.

Motion to approve the $1,000 grant from the Feinstein Foundation and $850 from the Simon Laufer Mathematical Sciences Institute as presented by Nichole Daniel
Seconded by Michelle Smith
Motion Carries 5-0
Roll Call: Nye (yes), Daniel (yes), Beauregard (yes), Nye McGaffey (yes), Smith (yes)

c. FY2027 Budget Update

That the School Committee hear an update from administration on the FY2027 Budget.
Superintendent Nelson explained that a level service draft budget for FY2027 will be shared with the Town soon. The Budget Subcommittee has been monitoring class sizes and reviewing requests from administration. At the next meeting a detailed explanation will be shared and the administration will continue to work with Town officials and the Finance Committee ahead of the public meeting to vote on the budget.

d. MCAS Presentation

That the School Committee hear a presentation from administration.
Superintendent Nelson shared Dr. Fedorowicz will explain state-wide and district-wide trends along with Sippican results, and what the future will call for regarding teaching and learning during this MCAS presentation. He explained MCAS results were affected state-wide by the vote of Question 2 last year in the state as MCAS is no longer a graduation requirement for high school students. He also reminded the School Committee that it is important to analyze these results, but it is one data point among many that the administration and faculty consider for all students. Dr. Fedorowicz presented MCAS results and Principal Dessert presented highlights and action steps at Sippican School. Please see Appendix A.

School Committee Feedback:
Ms. Daniel commended the scores being above state average but the trends showing level or a decrease are a concern. She understands new ELA and math programs take a few years to show improvement. Dr. Fedorowicz did agree that she was hopeful ELA would have improved this year but recognized it can take 3-5 years for a shift. The same may be true with the new math program, enVisions, which started this school year. She also acknowledged that last year was the first year for Ms. Dessert and Mr. Thomas, and consistent leadership will help with looking at data in real time, understanding the kids in each classroom and utilizing their Flex Block in scheduling to support improvement. Ms. Daniel appreciated the meaningful conversations with staff. Ms. Dessert explained that PLC time is being used to look at the data and triangulate MCAS results with a variety of other data points.

IV. Administrative and School Committee Reports

a. Chairperson Report

Chairperson Nye shared the following: *As we prepare to wrap up another wonderful year here at Sippican School, I want to take a moment to appreciate the special season that we're entering. The holidays are always such a magical time, full of lights, laughter, and the joy that comes from being together. And in elementary school, that magic feels even brighter, and there truly is nothing better than seeing that holiday magic through a child's eyes. You can see it in the excitement of our students as they make crafts, practice for their winter performances, or simply share their holiday family traditions with their classmates. I also want to express my heartfelt thanks to all of our teachers and staff members, to our administration, and to our students and families, and of course, to all of the wonderful volunteers. Your dedication, creativity, and care are what make this school such a welcoming and joyful place for all Sippican children and everyone within our community. The holiday season reminds us how lucky we are to have a community that works so hard and supports one another so deeply. And for that, I will always be thankful and blessed to be a part of. As we look ahead to the new year, let's carry this spirit of gratitude and togetherness with us. A new year brings new opportunities, new goals for our students, new projects for their classrooms, and new chances for us to grow as a school community. I'm excited for all we will accomplish, and for the continued partnership that makes this school truly shine. Thank you again for everything you all do here at Sippican. I wish each and every one of you a peaceful, joyful Christmas season, and a bright, happy new year. Merry Christmas and Happy Holidays to all.*

b. Central Office Reports

i. Superintendent

Superintendent Nelson shared his most recent Newsletter. He highlighted the recent drama production, the Junior High School's 32nd annual Thanksgiving dinner for Tri-Town seniors and

food assistance resources distributed to the school community. He commended the partnership with the local police departments and another successful Unified Basketball game. Even though the police called in himself and Principal Mike Devoll for back-up, the Unified team won again! Superintendent Nelson shared remarks related to the MCAS results presented this evening, explaining as the school committee is aware, the district has already taken the steps in recent years to bring in high-quality instructional materials, working with the town to secure funding for more explicit social emotional learning curriculum, IntoReading and enVisions math. He is proud of the work and initiatives that have been put in place in recent years and he hopes the teachers begin to feel settled in with the new programs and steady leadership moving forward and feels it's important to recognize all of their efforts.

ii. Teaching & Learning
Dr. Fedorowicz shared that a math night was held at the end of October for elementary families to learn about our new math program, enVisions. We had a number of faculty members present to share materials and show lessons. Learning walks continue and Center School hosted last week. November 10th was a full professional development day with the major theme being social emotional learning and Fly Five training along with Looney Consultants providing math professional development. The most recent New Teacher Induction meeting was held and a mentor panel was offered for new teachers to inquire about best practices and their expertise.

iii. Student Services
Dr. Curley shared that SEPAC held a Basic Rights Workshop on October 15th and the next meeting is January 7th. Elementary principals met on November 21st with BIRch Center to review the preliminary findings from the audit from last year and developed an action plan. The academic site visits have occurred in all of our buildings. Dr. Curley met with Ms. Thurston on December 2nd to review preliminary findings and develop an action plan. The Unified Basketball Team hosted their 4th annual game against the Tri-Town Police Departments on November 18th and won again! The District Wellness Committee met this month and conducted an assessment of where the schools currently stand and identified possible areas of focus for the remainder of the school year and moving forward.

iv. Business Office
Superintendent Nelson reviewed the current FY2026 Financial Report in which the Marion School District currently has $902,905 available of the general funds appropriated for the 2026 Fiscal Year. He also shared the Record of Warrants as signed by the sole signatory for October 30, November 13 and 25, 2025.

v. Facilities
Superintendent Nelson shared the following update from Facilities Director Eugene Jones
- Replaced inoperative front sidewalk light pole heads.
- Replaced seal on #2 circulator pump.
- Replaced igniter on boiler #1.
- Received two Buddy Benches for front and back playground area.
- Conducted routine maintenance on all facility systems.

vi. Food Service
Superintendent Nelson shared the following update from Food Service Director Jill Henesey:
- Meals continue to be free for all students. Each student will receive one free breakfast and one free lunch, per day. Second meals, a la carte drinks, snacks and milk only are available for purchase.
- Café staff and their families volunteered their time to cook and serve another successful Tri-Town Senior Citizen Thanksgiving Dinner banquet, hosted by the ORR Junior High School.
- ORRSD recently shared information, to our school community, on resources to support families in need of additional food assistance. Resources can be found at ORRschoolmeals.com.
- Bulldog Café is looking for cafeteria help: on-call substitute. If you are looking for a flexible and rewarding part time job – this may be the opportunity for you. Contact Jill Henesey for more details.

vii. Personnel
1. Makayla Bumpus transferred from a paraprofessional to Reading Specialist.

c. Principal and School Council Report

Principal Dessert shared the following:

As we move into this festive season, Sippican Elementary continues to shine with learning, leadership, and joyful community spirit. November was filled with gratitude, service, and meaningful learning — and December promises continued growth and celebration as we close out the calendar year. Thank you to our staff, students, families, and community partners for supporting a warm, connected school environment built on respect, responsibility, and kindness.

Thanksgiving All-School Meeting

Right before break, our school came together for a joyful celebration of music, gratitude, and student leadership. Highlights included:

- Jazz Band performance kicking off the assembly with energy and talent.
- Junior Reporters presenting a student-created "What We're Grateful For" video.
- Norman Awards recognizing students modeling Respect, Responsibility, and Kindness.
- Character Counts recognitions honoring students showing empathy, inclusion, and kindness.
- First Grade Thanksgiving Songs, performed with big voices and even bigger smiles.
- These assemblies continue to strengthen community pride, celebration, and leadership — and students look forward to them each month.

Fly Five SEL

Classrooms continue teaching Fly Five lessons with growing consistency. Students are practicing:

- Empathy
- Problem-solving
- Respectful communication
- Perspective-taking
- These lessons are now becoming part of student routines, language, and reflection across grade levels.

Mathematics

Our implementation of EnVision Math 2025 continues to deepen. Professional learning with Dr. Sue Looney supports:

- Clear pacing structures
- Consistent lesson routines
- Meaningful student discourse
- The Eight Effective Mathematics Teaching Practices
- Teachers continue to refine problem-based learning structures and math talk routines as students grow more confident in explaining their thinking

Executive Function & "Get Ready–Do–Done"

Planning tools and EF routines are visible in many classrooms and are helping students learn how to organize materials, break down tasks, and manage work time more independently.

Supporting Students – BBST/MTSS

- Our Building-Based Support Team continues reviewing academic, behavior, and attendance data to ensure:
- Early identification of students needing support
- Consistent family communication
- Targeted interventions aligned with need
- Students are receiving strategic support in literacy, math fluency, and self-regulation as we continue to build strong Tier 1 systems.

Norman & Officer Tracy

Norman remains a highlight across the building — greeting students, joining classroom lessons, and supporting emotional regulation. Norman Awards continue to reinforce our expectations, recognizing students who go above and beyond to demonstrate kindness, respect, and responsibility.

Feinstein Leadership & Service Projects

Our Feinstein student leaders and Kindness Crew continue building momentum with:

- Kindness Tree, growing with hundreds of student-named acts of kindness
- Sippican Pantry collections
- Coat Drive
- Toy Drive

- Participation has been joyful and meaningful — demonstrating the power of student leadership, empathy, and action.

Project 351 Ambassadors
Our ambassadors continue developing leadership skills and are helping support school-wide service.
Operations & Facilities
- Custodial teams have begun winter readiness preparations.
- Playground updates and buddy bench installation remain on track for early winter arrival pending delivery timelines.

Looking Ahead
December brings joyful traditions and meaningful learning, including:
- Winter concerts, spirit week, and celebrations
- Continued Fly Five SEL lessons
- Ongoing work with the EnVision Math curriculum
- The launch of winter service initiatives led by Feinstein leaders and Project 351 ambassadors
- As always, we remain Anchored with Purpose, Sailing with Heart — supporting student growth academically, socially, and emotionally.

V. School Committee Reports

a. Budget Subcommittee – no report
b. Capital Subcommittee – Superintendent Nelson shared they met the Town's requirements and provided a 10-year plan and met with the Capital Planning team to present their requests.
c. Equity Subcommittee – Mary Beauregard reported they met in October and heard a presentation about Marion Institute's Farm to School program which is now in all three elementary districts along with an update on the Equity Action Plan.
d. Policy Subcommittee - Mary Beauregard reported they met earlier today to approve revisions to policy JFAE Middle School Pathways and also approved new policies IKF Graduation Requirements and IKFE Competency Determination.
e. District Wellness Committee – Nichole Nye McGaffey reported they met yesterday as Dr. Curley reported.
f. ORR District Committee – Michelle Smith reported they met recently and recognized the golf team, approved travel to Japan, approved donations and heard the MCAS results, an update on the field project and approved the administration to discuss a tuition agreement with Acushnet Public Schools.
g. Tri-Town Education Foundation Fund – Nichole Nye McGaffey reported they have met a few times in recent months and reorganized the board, created a subcommittee for event planning and finalized the grant application for this year. The first fundraising event is tentatively scheduled for May 2026.
h. Early Childhood Council – Nichole Daniel reported their next meeting is January 14th.
i. SMEC – Michelle Smith reported they last met on October 24th.
j. READS – Superintendent Nelson reported they met on November 6th and approved minutes, the audit, surplus items and the school nurse medication delegation along with hearing an update on the DHH building.
k. MASC – no report
l. Superintendent's Goals Subcommittee – no report

VI. Information and Future Agenda Items

a. Information
i. School Calendar 2026-2027 Draft
ii. READS Annual Report FY2025

b. Timeline
i. Next Marion School Committee: February 26, 2026
ii. Next Joint School Committee: January 29, 2026

c. Future Agenda Items
i. School Choice Public Hearing (February)
ii. Health Unit Application (February)
iii. Budget Public Hearing (March)
iv. Approval of Leases (April)

v. School Committee Reorganization (June)
vi. School Improvement Plan Approval (June)
vii. Student Handbook Approval (June)

The 2025-2026 school calendar is available on our website: https://tinyurl.com/239tr9xa
District-wide events are available on our website: https://www.oldrochester.org/district-calendar

VII. Public Comment

Public comment is governed by approved school committee policy.
There were no public comments.

VIII. Executive Session

That the School Committee enter into executive session for purposes of exception #3, to discuss strategy with respect to collective bargaining or litigation if an open meeting may have a detrimental effect on the bargaining or litigating position of the public body and the chair so declares, and exception #7, to comply with the provisions of any general or special law or federal grant-in-aid requirements.
Motion to enter into executive session at 7:00pm for the purposes of exception #3, to discuss strategy with respect to collective bargaining or litigation if an open meeting may have a detrimental effect on the bargaining or litigating position of the public body and the chair so declares, and exception #7, to comply with the provisions of any general or special law or federal grant-in-aid requirements only to return to adjourn by Michelle Smith
Seconded by Nichole Daniel
Motion Carries 5-0
Roll Call: Nye (yes), Daniel (yes), Beauregard (yes), Nye McGaffey (yes), Smith (yes)

Motion to exit executive session at 7:12pm, only to return to adjourn by Michelle Smith
Seconded by Nichole Daniel
Motion Carries 5-0
Roll Call: Nye (yes), Daniel (yes), Beauregard (yes), Nye McGaffey (yes), Smith (yes)

IX. Adjournment

Motion to adjourn at 7:13pm by Michelle Smith
Seconded by Nichole Daniel
Motion Carries 5-0
Roll Call: Nye (yes), Daniel (yes), Beauregard (yes), Nye McGaffey (yes), Smith (yes)

Meeting Resources
Agenda
October 30, 2025 Minutes Draft
October 30, 2025 Minutes – Budget Draft
December 1, 2025 Minutes – Budget Draft
Shutterfly Donation
Vase Donation
Feinstein Grant
Mathical Collection Award
MCAS Presentation
Superintendent's Newsletter
FY26 Financial Report Memo
FY26 Financial Report
Warrant(s)
Facilities Report
Food Service Report
Principal's Report
2026-2026 School Calendar Draft
Reads Annual Report FY2025

Art to Remember, Inc.
V001536--Sippican School (7476)
Print As: Sippican School

Margaret Harrington - Art Teacher
16 Spring St
Marion, MA 02738-1519

206051
PNC Bank
PNC 5195 5195
Date: 01/16/2026

Date	Bill no	Reference Number	Amount Due	Amount Paid/Applied
01/16/2026	prf-27287		$1,474.97	$1,474.97
Net Amount				$1,474.97

Art to Remember, Inc.
9425 E. 59th Street
Indianapolis, IN 46216

PNC Bank
PNc Bank, N.A. 071
Indianapolis, IN

206051
Date: 01/16/2026

Pay To
The Order Of Sippican School

One Thousand Four Hundred Seventy Four Dollars and 97 Cents $**1,474.97**

Sippican School
Margaret Harrington - Art Teacher
16 Spring St
Marion, MA 02738-1519
United States

Karen E Hilman

⑈206051⑈ ⑆071921891⑆ 464480519 5⑈

Old Rochester Regional School District
Massachusetts Superintendency Union #55

Library Book Donation Review Form 2

Date of Receipt:	December 23, 2025
Name of Donating Individual/Group:	Steve and MaryLou Pires (current library volunteers, grandparents of a 6th grade student)
Contact Information (phone/email):	mlpires@comcast.net
Date of Librarian Review:	January 6, 2026
Title and Author of Book:	*Wildheart: The Daring Adventures of John Muir* by Julie Bertagna
Professional Reviews Available: *If no professional reviews are available, the rubric below may not be applicable.	For Series Specific Titles: For Publisher Specific Titles: Reviews available and posted here School Library Journal (02/01/2019): Gr 4-8--John Muir comes to life in this affectionate graphic format biography of the 19th-century environmentalist, inventor, and adventurer. Muir narrates, covering everything from childhood escapades to mountain climbing in Yosemite with President Theodore Roosevelt. Even as a boy, Muir was drawn to the outdoors, scampering across the Scottish countryside with his younger brother, Davie, and when he and his family moved to the United States, his love of nature grew stronger. Muir's travels as an adult throughout the country, seeing its beauty, grandeur, and, at times, danger, became fodder for writing that would inspire generations of readers. Goldsmith's charming cartoons, with black line drawings and washes of color, match the exuberant story. The author often relies on the subject's own words (a list of sources can be found at the end), and the result is a quick but deeply personal glimpse at a legendary figure. The text concludes with information on how Muir's work has spurred many to become lovers of the outdoors and protectors of the planet. VERDICT The graphic format will draw in many readers; a worthy purchase for most libraries, especially those seeking biographies.--*Jody Kopple, Shady Hill School, Cambridge, MA*

Criteria for Selection of Library Materials

The following general selection criteria will apply to all library materials, including electronic, print, and non-print resources:

	Select a Response
1. Library materials shall support and be consistent with the general educational goals of the state and district and the aims and objectives of the individual schools and specific curricula.	Item Meets Critera
2. Library materials shall meet high standards of quality in factual content (accuracy, authenticity, clarity), artistic and literary value, and presentation	Item Meets Critera

(including special features such as: tables of contents, indexes, illustrations, photographs, maps, charts, graphs).	
3. Library materials shall be appropriate for the subject area and for the age, emotional development, ability level, learning styles, and social development of students for whom materials are selected.	Item Meets Critera
4. Library materials shall support and foster an appreciation for both informational and recreational reading, viewing, and listening.	Item Meets Critera
5. Library material shall meet the curriculum needs of students and staff.	Item Meets Critera
6. Physical format of library material shall be suitable for their intended use.	Item Meets Critera
7. Library materials shall be current and up-to-date.	Item Meets Critera
8. Library materials shall be selected to help students gain an awareness of our diverse society.	Item Meets Critera
9. Library materials shall be selected for their strengths rather than rejected for their weaknesses, examining the value of any work as a whole.	Item Meets Critera
10. Materials selected on controversial issues will present fair and unbiased information and will be directed towards maintaining a diverse collection representing various views.	Not applicable

Following policy on Criteria for Selection of Library Materials and the professional examination by Library Media Specialist:

This book meets the criteria for inclusion in the library collection.

Reason:

This book meets the Criteria for Selection of Library Materials rubric for selection of library materials.

(select)

Signed: Jessica C. Barrett

Massachusetts Department of Public Health
School Health Services Unit

Massachusetts Controlled Substance Registration (MCSR) Guidance Document:

1) School Health Controlled Substance Registration (Medication Delegation)
2) School Epinephrine Controlled Substance Registration (Epinephrine Training)

All primary and secondary public and non-public schools in the Commonwealth are required to comply with M.G.L. 94C: *The Controlled Substances Act* and 105 CMR 210.000: *The Administration of Prescription Medications in Public and Private Schools*.

All primary and secondary public and non-public school entities that handle and store medications must obtain a Massachusetts Controlled Substance Registration (MCSR) via the Massachusetts Department of Public Health (MDPH) School Health Services (SHS).

Only **licensed healthcare professionals** may administer medications in Massachusetts primary and secondary public and non-public schools **unless** the school entity's Registered Nurse (RN) completes the application for the **School Health MCSR** (delegation) **and/or** the application for **School Epinephrine MCSR** (epinephrine training).

This guidance document details the process by which primary and secondary public and non-public school entities in the Commonwealth can apply for authorization to allow a school nurse (RN) to:

1. **Delegate** the administration of medications to Unlicensed School Personnel (UAP)
2. **Train** their staff on the administration of student-specific pre-dosed epinephrine

While 105 CMR 210.000 allows a school committee or board of trustees, in consultation with the board of health, to seek authorization from MDPH SHS to delegate administration of medications to UAPs; delegation to UAPs is not intended to take the place of a school nurse but rather intended to add flexibility to the nurse's daily practice.

105 CMR210.000 requires that *"The School Committee or Board of Trustees, in consultation with the Board of Health where appropriate, shall provide assurance that sufficient school nurse(s) are available to provide proper supervision of unlicensed school personnel."*

MDPH SHS recommends that a needs assessment be completed by the school nurse with attention paid to those children with special health care needs, as well as emergency response time for each building when determining safe and appropriate health office staffing.

Note: An RN must always be on-call/available for consultation when a delegated medication is being administered by the trained UAP. Training materials can be found on BU SHIELD's Medication Admin and Delegation resource page.

The primary or secondary school/district must have policies for handling, storage, delegation, and disposal of prescription medications and these policies must comply with the laws of the Commonwealth and the regulation 105 CMR 210. The written policies can be requested by MDPH SHS at any time.

The RN that applies for the MCSR(s) **is** the Medication Manager (the Medication Manager must be a Registered Nurse in the Commonwealth of Massachusetts) and is legally responsible for the management of the medication administration and/or epinephrine training program for their school entity.

Please Note: When the Medication Manager (RN) leaves their position, they **must** inform the MDPH School Health Unit via email medication.delegation@mass.gov. Otherwise, the RN will remain on the MCSR as the RN responsible for the management of the school entity's medication program.

Registration Instructions for Medication Delegation & Epinephrine Training

- ☐ Obtain certificates of attendance from the two mandatory BU SHIELD courses, *Medication Administration in a School Setting: School Nurse Practice in Massachusetts* (credit or audit version) and *Medication Administration in Schools: What School Nurse Managers Need to Know*. Both classes need to be taken every **three** (3) years.
- ☐ Meet with the signatories to review the school/district policies regarding health services, medication administration, and/or epinephrine training at least every other year. All signatories must sign the MDPH Signature Page. The signatures can be scanned and emailed or be an electronic signature (typed signatures will not be accepted).

  Please note: This is the **only** approved signature page. It is used for **both** MCSR applications.
- ☐ Fill out the MDPH Staffing Spreadsheet when applying for the **School Health MCSR**. The staffing spreadsheet is **not** required for the School Epinephrine MCSR application. Please include only the healthcare professionals and health office support staff that are working in the school health office. Healthcare professionals assigned to an individual student or specific classroom should not be included in the staffing spreadsheet. Other school staff (i.e. secretaries, teachers, school administrators, etc.) are **not** to be included on the staffing

spreadsheet.

- ☐ Create a Health Professions Licensing System (HPLS) user account (account needs to be in the RN Medication Program Manager's name. Recommended to use your school/work email address).
- ☐ Log onto your HPLS account. Complete the **online** application(s).

  MDPH School Health Services MCSR Application Instruction Guide

  If you need assistance with the **website**, please complete the online complete the online eLicensing Support Request Form or call the Help Desk at (800) 414-0168. If you have questions specific to the application process after following this guidance reach out to medication.delegation@mass.gov.
- ☐ The school entity's registration expires **one year** (365 days) from the MCSR approval date. School entities can apply for a **new** registration up to 90 days prior to the expiration date. It is recommended that your application is submitted **at least** two (2) weeks prior to the expiration date to avoid a lapse in registration, as this is the average processing/approval time. Applications are approved in the order they go into the system. **Please note:** There is **no option for renewal**; it is a **new** application **each year** for **both** MCSRs.

Optional Back-Up Medication Manager (RN)

School entities have the option to include a back-up Medication Manager (RN) with their MCSR application(s). In the event the primary Medication Manager (RN) leaves their position, or steps down from this registration, the back-up Medication Manager (RN) on this application can immediately fill in as the primary Medication Manager (RN), without lapse of registration. In the event there is no back-up Medication Manager (RN), or the back-up Medication Manager (RN) does not confirm their intention to become the primary Medication Manager (RN) within **10 business days** (2 weeks), the school district/school's registration will be null and void and the school district/school cannot delegate medication to unlicensed school staff.

The optional back-up Medication Manager (RN) **must:**

1. Be a Registered Nurse in the Commonwealth of Massachusetts
2. Complete both required BU SHIELD medication courses. The certificates of completion for both courses need to be uploaded to the online application under 2nd RN Contact section. Both classes need to be taken every **three (3)** years.
   - *Medication Administration in a School Setting: School Nurse Practice in Massachusetts (credit or audit version)*
   - *Medication Administration in Schools: What School Nurse Managers Need to Know*

Massachusetts Department of Public Health (MDPH) School Health Services
Massachusetts Controlled Substance Registration (MCSR) Signature Page

Medication Program Manager (Registered Nurse)

I hereby attest that as the Medication Program Manager (RN), I have completed this application and understand my roles as manager and supervisor of the medication storage, handling, delegation, and training program for the applicant school entity. I will act as the MDPH contact on all matters relating to the administration of medications for this school entity. I have developed and/or reviewed the policies and procedures in compliance with regulations 105 CMR 210 in consultation with the school physician and have recommended to the School Committee/Governing Body adoption of the policies. I understand that my name will remain on the school entity's MCSR until I notify MDPH School Health Services otherwise.

Karen Bertram RN, BSN, NCSN — Medication Program Manager **Signature/Credentials (RN)**

Karen Bertram — Medication Program Manager **Print Name**

01/12/26 — Date MM/DD/YY

Sippican Elementary School — School/District Applying for MCSR

RNs assigned a school but applying for the district, put district name here

16 Spring St Marion, MA 02738 — City, State, Zip

(508) 748-0100 — Telephone

karenbertram@oldrochester.org — Email

RN 196494 — RN License #

School Physician (MD/DO)

I hereby attest that as School Physician (MD/DO), I have consulted with the Medication Program Manager (RN) in the preparation of this application. I have reviewed the regulations, policies and procedures and have recommended to the School Committee/Governing Body adoption of the policies.

MD — School Physician **Signature/Credentials (MD/DO)**

Steven J. Mendes, MD — School Physician **Print Name**

2/2/26 — Date MM/DD/YY

508 295 8622 — Telephone

Steven.Mendes@childrens.harvard.edu — Email

Superintendent or Administrator of School

I hereby attest that as Superintendent of Schools or Administrator of the School, I agree with the intent of the regulations and with the policies as specified in this application. I thus acknowledge the Medication Program Manager role and responsibility as registered nurse and manager of the medication program as defined in regulation 105 CMR 210. I have reviewed the regulations, policies and procedures and have recommended to the School Committee/Governing Body adoption of the policies.

Superintendent/Administrator Signature

Richard S Nelson — Superintendent/Administrator Print Name

02/02/26 — Date MM/DD/YY

508-758-7722 X1956 — Telephone

mnewerson@oldrochester.org — Email

Chair of School Committee or Governing Body

I hereby attest that as Chair, School Committee or Chair, Governing Body, the Committee/Body has agreed to adopt the policies and procedures governing the administration of prescription medications as defined by statute and regulation (M.G.L. 94C and 105 CMR 210). The School Committee/Governing Body understands the Medication Program Manager role as registered nurse and manager of the medication program in the school.

Chair of School Committee/Governing Body Signature

Chair of School Committee/Governing Body Print Name

Date MM/DD YY

Telephone

Email

Tech Disposal List March 2026

7 digital cameras (2005)
8 laptops 2017 (cannot be updated)



Superintendent's Newsletter

February 2026

Message of the Month



Dear School Community,

Monday marks our first day back together following vacation week and a week of snow days. It will be an important day for our schools.

As many know, we will return carrying the loss of Madelyn “Maddie” Eitas, a sixth-grade student at Rochester Memorial School, who died in a skiing accident while on vacation with her family in Utah. Her passing is felt deeply across our tri-town community and throughout all six of our schools.

Throughout the day, I’m certain I’ll witness students and staff supporting one another in quiet and meaningful ways. For some, returning to the structure of school will be helpful. For others, the day will feel heavy. Some students will want to talk and share memories. Others will crave routine and normalcy. These are all natural responses.

Maddie was known for her energy, kindness, athleticism and leadership. She brought people together, whether in the classroom, on the soccer field, or among friends. Her absence is significant.

Counselors and support staff will once again be available Monday and will remain available in the days ahead. We are also partnering with the Riverside Trauma Center to provide additional resources for students, staff and families. Grief does not follow a predictable timeline. Reactions

may continue to surface in the coming days and weeks. If your child needs support, please reach out to your child's principal or school counselor.

Services for Maddie will be held this weekend. A Mass of Christian Burial will be held at 10 a.m. on Saturday, Feb. 28, at Saint Patrick Church, 94 High St., Wareham. A celebration of Maddie's life will follow at 1 p.m. on Sunday, March 1, at Century House, 107 South Main St. in Acushnet. All who knew Maddie are welcome to attend.

The school-system will be holding a Parent/Guardian Zoom Meeting on Tuesday, March 3rd at 7 p.m.. During this meeting, Riverside Trauma Center staff members will review common reactions to traumatic grief, normalize reactions and feelings, examine coping strategies and answer any questions that parents may have related to their own coping or managing their child's coping. Please use this link if you would like to attend.

Our thoughts remain with Maddie's immediate and extended family and her loved ones. As a school community, we will continue to take care of one another.

Respectfully,

Michael S. Nelson
Superintendent of Schools

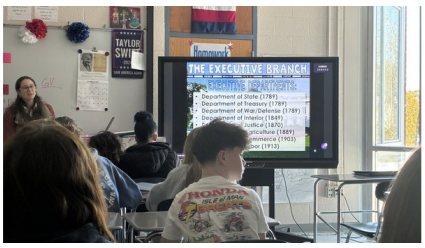
PDF **Potential Reactions to Death** Download 124.0 KB

PDF **Children's Understanding of Death with Tips and Resources** Download 321.5 KB

PDF **Reactions to Highly Stressful or Potentially Traumatic Events** Download 264.8 KB

PDF **RTC Crisis Response Description of Services** Download 258.2 KB

Pictures of Superintendent's School Visits



Ms. Makein's Class



OHS Students Video Chat with Astronaut Dr. Chris Williams



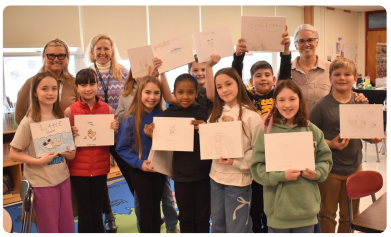
ORRHS Student Council and Transition Program



Thank you SNOW much to our entire facilities team, along with the towns of Marion, Mattapoisett and Rochester, first responders and utility crews for working tirelessly over the last week to get our schools cleared of snow and ready to welcome students and staff back. See you Monday!

Office of Teaching and Learning

From Dr. Fedorowicz
Assistant Superintendent of Teaching and Learning



Sippican Learning Walks

On February 4, our administrative team had the pleasure of visiting Sippican Elementary School for Learning Walks, and we were truly inspired by the classes we visited. During FLEX time in Ms. Dineen's classroom, students were

immersed in an authentic literacy experience by writing and illustrating their very own hardcover books. Drawing inspiration from mentor texts they had read in the classroom, students thoughtfully crafted original stories, carefully studying author techniques, structure, and illustration styles to create their own books.

Students eagerly shared their completed books with us, excited to talk about their ideas, characters, and creative choices. We were fortunate to read several of these impressive pieces and witness firsthand the depth of student voice and imagination. This work exemplifies the power of choice, creativity, and strong literacy instruction coming together. We are incredibly proud of our students and teachers for making FLEX time a meaningful space for innovation, ownership, and joyful learning.

Massachusetts State Seal of Biliteracy at Old Rochester Regional High School
We are proud to share that Old Rochester Regional High School will participate again this year in the Massachusetts State Seal of Biliteracy. This statewide initiative recognizes students who demonstrate proficiency in English and at least one additional language, whether learned at home, in school, or in the community. The Seal celebrates multilingualism, honors cultural and linguistic diversity, and prepares students with valuable skills for college, careers, and global citizenship.

Through this opportunity, eligible students who meet graduation requirements and demonstrate high levels of language proficiency may earn formal recognition on their diploma. We are excited to expand pathways that value language study and cultural understanding while highlighting the many talents and backgrounds represented within our high school community. We extend our sincere appreciation to our World Language Department Coordinator, Steven Bernardo, and our dedicated World Language teachers for their leadership and commitment in bringing this opportunity to our students.A letter will be sent to families informing them of eligibility criteria.

Office of Student Services

From Dr. Curley
Assistant Superintendent of Student Services



Special Education Parent Advisory Council (SEPAC)
The mission of the Marion, Mattapoisett, Rochester and Old Rochester Regional Special Education Parent Advisory Council (ORR SEPAC) is to work for understanding of, respect for and support of all children with special needs in our community. To that end, the ORR SEPAC will work to promote a network of parents of children with and without special needs, and provide a forum to share information and:

- Advise the Districts on development of special education programs;
- Promote communication and programs within the community to encourage understanding, acceptance and inclusion;
- Provide informational forums to families, educators, students and professionals.

If you are interested in becoming a member, please contact 508-758-2772, ext. 1942 to learn more!

The SEPAC is seeking input from parents and caregivers of students with disabilities to better understand your needs, interests, and any barriers to participation. Your feedback will help guide

SEPAC meeting topics, communication methods, and outreach efforts so that the SEPAC is accessible, inclusive, and responsive to families. Please use this link. The survey will close on March 6, 2026. Thank you to those who have already responded!

Collaborative Problem Solving
Collaborative Problem Solving (CPS) is an evidence based, trauma informed approach developed in the Department of Psychiatry at Massachusetts General Hospital and taught worldwide through Think:Kids. CPS helps parents and caregivers better understand their child's behavior as a skill-building opportunity rather than a willful challenge. Whether a child faces social, emotional, or behavioral struggles, CPS offers a compassionate approach that empowers caregivers and supports families. To learn more about CPS, click here.

Through generous funding from *The Goodness Web Foundation for Mental Health Philanthropy*, Think:Kids is now able to offer an on-demand course for parents and caregivers—**FREE** through August 2026! This course teaches families how to use CPS to solve everyday challenges collaboratively, helping children build essential life skills while improving family dynamics. This course offers caregivers the tools they need to:
• Set clear, realistic expectations and work together with their children to achieve them.
• Foster essential skills in children that prepare them for future success.
• Strengthen communication and build stronger relationships with their children.
• Understand why traditional discipline methods, like rewards and consequences, may not always lead to lasting behavior change.
• Identify and proactively address triggers for challenging behaviors.
• Solve problems with their children in a collaborative way.

This online course is self-paced, with three hours of practical and engaging instruction, and is available in both English and Spanish. If you are interested in signing up for the course, you may do so here. For questions about the course, please contact enhill@MGB.org.

Feedback Sought on High School Graduation Requirements

The Healey-Driscoll Administration announced a new public survey to help inform the creation and implementation of new high school graduation requirements. Students, families, educators, district leaders, businesses, and community members can complete the survey online, which should take 10-12 minutes.



2026-2027 Kindergarten Registration Available

All Marion, Mattapoisett, and Rochester children who will reach the age of 5 before Sept. 1, 2026, are eligible to register to attend kindergarten at the elementary school in the town they reside in

for the 2026-2027 school year.



Families must complete pre-registration for their student via the elementary school website:

- Click here for Sippican School in Marion
- Click here for Center School in Mattapoisett
- Click here for Rochester Memorial School in Rochester

After the student is pre-registered, their records must be provided to the elementary school building. Paperwork can be delivered to the building during the school's regular hours of operation.

The required documents include:

- Child's valid birth certificate and military records, if applicable
- Proof of residency and proof of occupancy (i.e., property tax bill, mortgage statement, utility bill, current signed lease with dates and address as required by the Residency Policy)
- Child's medical records
- Child's updated record of immunization, including DPT (Diphtheria, Pertussis, Tetanus), MMR (Measles, Mumps, Rubella), Hib, Polio, Hepatitis-B, Varicella, record of lead testing, TB screening, and vision screening/Stereopsis

Families are encouraged to complete the registration process by Friday, March 6, 2026.

Families that have completed the registration process will receive an email with a link to sign up for kindergarten screening.

Screenings are required by state law and help to identify children who might have a special need. This process allows schools to appropriately provide for the child's needs. Screenings will be held at Sippican School, Center School and Rochester Memorial School on Tuesday, May 26, Thursday, May 28, and Friday, May 29, with each appointment expected to take approximately 30 minutes. Children must be present for the screening, and parents can wait in the lobby during the appointment.

Additionally, a **Kindergarten School-Based Building Orientation** will take place on **Thursday, March 26, 2026 at 6 p.m.** This in-person orientation allows parents and guardians to meet key staff members, learn about a student's daily schedule and gain valuable insights into the transition into kindergarten.

Questions about the registration process should be directed to the student's elementary school: Sippican School at 508-748-0100, Center School at 508-758-2521, Rochester Memorial School at 508-763-2049.

2026-2027 School Calendar Approved

OLD ROCHESTER REGIONAL SCHOOL DISTRICT
MASSACHUSETTS SCHOOL SUPERINTENDENCY UNION #55
School Calendar 2026-2027

July 2026				
M	T	W	T	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	31

7/3 - Independence Day Observed

August 2026				
M	T	W	T	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				

8/31 All Staff Report

September 2026				
M	T	W	T	F
	[1]	2*	3	4E**
7	8	9	10	11
14	15	16	17	18
21	22	23X	24	25
28	29	30		

[ ] Prof. Devl. Day
*Opening Day - Gr. 1-12
E** - K First Day and Early Release
9/7 - Labor Day
X - Prof. Dev. All Schools Early Release
20 days | 20 days accrued

October 2026				
M	T	W	T	F
			1	2
5	6	7	8	9X
12	13	14	15	16
19	20	21	22	23
26	27	28	29P	30P

10/12- Columbus Day
X - Prof. Dev. All Schools Early Release
P- Elementary - Early Release Parent Conf.
21 days | 41 days accrued

November 2026				
M	T	W	T	F
2	[3]	4	5	6
9	10	*11*	12	13
16	17	18	19	20
23	24	25E	*26*	*27*
30				

[ ]-Prof. Devl. Day
11/11 - Veterans' Day
E- Early Release for Students & Teachers
11/26-27 Thanksgiving Vacation
17 days | 58 days accrued

December 2026				
M	T	W	T	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23E	*24*	*25*
28	*29*	*30*	*31*	

E- Early Release for Students & Teachers
12/24-12/31 Holiday Vacation
17 days | 75 days accrued

January 2027				
M	T	W	T	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27X	28	29

1/1 Holiday Vacation
1/18 - Martin Luther King, Jr. Day
X - Prof. Dev. All Schools Early Release
19 days | 94 days accrued

February 2027				
M	T	W	T	F
1	2	3	4	5
8	9	10	11	12
15	*16*	*17*	*18*	*19*
22	23	24	25	26

2/15-2/20 School Vacation
15 days | 109 days accrued

March 2027				
M	T	W	T	F
1	2	3	4	5
8	9	10	11	12
15	16	17X	18	19
22	23	24	25	26
29	30	31		

X - Prof. Dev. All Schools Early Release
23 days | 132 days accrued

April 2027				
M	T	W	T	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	*20*	*21*	*22*	*23*
26	27	28	29	30

4/19-4/23 School Vacation
17 days | 149 days accrued

May 2027				
M	T	W	T	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26X	27	28
31				

5/31 - Memorial Day
X - Prof. Dev. All Schools Early Release
20 days | 169 days accrued

June 2027				
M	T	W	T	F
	1	2	3	4
7	8	9	10	11
14	15*	16	17	*18*
21	22	23**	24	25
28	29	30		

* 180th Day, Early Release
** 185th Day, Early Release
6/18 - Juneteenth (observed)
11 days | 180 days accrued

Holidays - No School for Students and Teachers

7/4 - Independence Day	**Start & End Times:**
9/7- Labor Day	ORR Jr. High School
10/12- Columbus Day	7:20 a.m. to 2:04 p.m.
11/11 - Veterans' Day	ORR High School
11/26 - Thanksgiving Day	7:30 to 2:03 p.m.
12/25- Christmas day	Center School & OHS
1/1- New Year's Day	8:30 a.m. to 2:45 p.m.
1/18 - Martin Luther King, Jr. Day	Sippican School
2/15 - Presidents' Day	8:40 a.m. to 2:57 p.m.
4/19- Patriots' Day	Rochester Memorial School
5/31 - Memorial Day	8:40 a.m. to 3:00 p.m.
6/19 - Juneteenth (observed 6/18)	

Early Release Times (Codes X E)

		Code P
ORR Jr. & Sr. High Schools	11:30 a.m.	N/A
Center & Old Hammondtown	12:20 p.m.	11:30 a.m.
Sippican School	12:20 p.m.	11:30 a.m.
Rochester Memorial School	12:30 p.m.	12:30 p.m.

Approved by the Joint School Committee
01.29.2026
www.oldrochester.org

Our school calendars and events are always available on our website here.

2026-2027 Project Grow Preschool Registration Available



Project GROW has long provided high-quality pre-schooling to children in Marion, Mattapoisett and Rochester.

“Project GROW continues to be an important entry point into learning for many of our youngest students,” Superintendent Nelson said. “Project GROW reflects our commitment to early childhood education by offering a welcoming, supportive environment where children can build confidence, curiosity and essential social skills.”

The program provides children with a part-day, high-quality preschool experience in a public school setting, in addition to an inclusive learning environment for children with special needs.

The program is being offered at three district schools:

- Sippican Elementary School, Marion (9 a.m. – 1 p.m.)
- Center School, Mattapoisett (8:50 a.m. – 12:50 p.m.)
- Rochester Memorial School, Rochester (9 a.m. – 1 p.m.)

The program consists of two classes:

- Tuesday and Thursday ($2,520/year)
- Monday, Wednesday, Friday ($3,780/year)

All classes follow the ORR public school calendar.

This four-hour program is open to all children residing in Marion, Mattapoisett and Rochester who will be 3 years of age before Sept. 1, 2026.

Each Project GROW class is held at the town elementary school where the family resides. Parents and guardians are reminded that they are responsible for providing transportation to and from the program each day.

“Project GROW is designed to meet children where they are developmentally while encouraging independence, creativity and collaboration,” said Early Childhood Coordinator Doreen Lopes. “Our educators focus on meaningful experiences that help children develop a strong sense of readiness for kindergarten and beyond.”

Each preschool class is staffed by a certified teacher and assistant. The program aligns with the Massachusetts Curriculum Frameworks and follows the High/Scope curriculum.

For more information or to register your child for the program, click here.

Massachusetts School and District Report Cards

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

Immigration Updates

DESE has provided the following resources for families including the one-page Immigrant Students’ Right to Attend School: A Guide for Families, which is available in Spanish, Portuguese, Haitian Creole, Vietnamese, and Chinese. The Attorney General’s Office has also published an emergency planning guide also available in Spanish, Portuguese, Haitian Creole, and Chinese and an emergency planning fact sheet for parents with uncertain immigration status in Spanish, Portuguese, Haitian Creole, and Chinese.

School Committee Happenings

In March, public hearings will be held for FY2027 Proposed Superintendent's Budget, along with School Choice, in each district. Click here for the complete schedule, meeting resources and minutes.

Upcoming meetings (subject to change):
March 18th - Marion School Committee
March 19th - Mattapoisett School Committee
March 25th - Rochester School Committee
March 26th - ORR School Committee

Joint School Committe Policy Updates

The Joint School Committee approved updates and revisions to the following policies in January 2026:
BAA - Evaluation of School Committee Operational Procedures
BG - Policy Adoption
ECAB - Access to Buildings and Grounds
GBEBC - Gifts to and Solicitations by Staff
IKF- Graduation Requirements
IFKE - Competency Determination
IN - Artificial Intelligence
JFAD - ORRHS Admission Policy for Vocational Technical Education Programs
JFAE - Middle School Pathway Exploration Policy
KBG - Parent Advisory Councils for Special Education and English Language Learners

Our complete online policy manual is available here for your reference.

Recent News



ORRHS received another Career Pathways grant. This brings the total to $135,000 since April 2025. There are currently 23 students at Old Rochester Regional High School who are on pathways to develop practical skills, earn college credits and get a taste of what work is like in their career of interest. Read more.

Students at Old Hammondtown School recently spoke with Astronaut Dr. Chris Williams, who is currently orbiting the earth in the International Space Station! Read more.



View the news from all our schools!

Community Information and Flyers

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

ORRconnect on Facebook

ORRconnect is also on Facebook!
Like us on Facebook to stay up-to-date with school happenings.

You can follow all of our schools on Facebook too!
Center School
Old Hammondtown School
Rochester Memorial School
Sippican School
ORR Junior High School
ORR High School

ORRconnect Mobile App

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

ORRconnect

Missed last month's newsletter? Click here.

Michael S. Nelson, Superintendent

www.oldrochester.org

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

Old Rochester Regional School District

Massachusetts School Superintendency Union 55

Memo

To: **School Committee Members of Marion**

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

Cc: **Michael S. Nelson, Superintendent of Schools**

Date: **March 18, 2026**

Re: **Financial Report – Fiscal Year 2026**

Financial Report:

Please find the following financial report in relation to the general funds of Marion Elementary School District:

· Budget Report by Department for March 15, 2026

For the purpose of our Financial Forecasting:

The Marion School District currently has $398,882 available of the general funds appropriated for the 2026 Fiscal Year. Per the attached Year to Date Budget Report by Department, we are able to identify how our funds are encumbered and expended. This report recognizes the activity of the total $7,623,549 appropriated to the Marion School District.

- **$ 7,623,549 - General Funds Approved**
- $ 7,224,667 - Obligations Paid or Encumbered Year to Date
- **$ 398,882 - Remaining Available Funds**

FY25-26 APPROVED BUDGET

From Date: 7/1/2025 To Date: 6/30/2026

Fiscal Year: 2025-2026 ☐ Subtotal by Collapse Mask ☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
01.302.001.1110.04.33	MEMBERSHIPS	$1,500.00	$0.00	$0.00	$1,500.00	$0.00	$1,500.00	100.00%
01.302.001.1110.04.35	CENSUS	$875.00	$0.00	$0.00	$875.00	$0.00	$875.00	100.00%
01.302.001.1110.04.36	DOE AUDIT	$2,000.00	$152.29	$152.29	$1,847.71	$0.00	$1,847.71	92.39%
01.302.001.1110.05.36	SUPPLIES	$1,600.00	$400.00	$400.00	$1,200.00	$0.00	$1,200.00	75.00%
01.302.001.1110.06.36	ADVERTISING	$1,000.00	$0.00	$0.00	$1,000.00	$220.00	$780.00	78.00%
01.302.001.1110.06.37	CONFERENCES	$400.00	$0.00	$0.00	$400.00	$0.00	$400.00	100.00%
01.302.001.1430.04.36	LEGAL COUNSEL	$1,100.00	$364.36	$364.36	$735.64	$0.00	$735.64	66.88%
	Dept: SCHOOL COMMITTEE - 001	$8,475.00	$916.65	$916.65	$7,558.35	$220.00	$7,338.35	86.59%
01.302.004.1110.04.35	CENSUS	$0.00	$875.00	$875.00	($875.00)	$0.00	($875.00)	0.00%
01.302.004.1210.01.02	SUPERINTENDENT	$37,529.86	$25,922.39	$25,922.39	$11,607.47	$10,881.71	$725.76	1.93%
01.302.004.1210.02.02	EXEC ASST SUPT	$11,544.16	$9,446.32	$9,446.32	$2,097.84	$3,564.01	($1,466.17)	-12.70%
01.302.004.1210.04.33	ASSOCIATIONS & DUES	$2,300.00	$3,966.30	$3,966.30	($1,666.30)	$0.00	($1,666.30)	-72.45%
01.302.004.1210.05.20	GENERAL SUPPLIES	$500.00	$0.00	$0.00	$500.00	$0.00	$500.00	100.00%
01.302.004.1210.05.21	POSTAGE	$600.00	$717.00	$717.00	($117.00)	$0.00	($117.00)	-19.50%
01.302.004.1210.05.22	SUPPLIES	$1,500.00	$3,557.34	$3,557.34	($2,057.34)	$0.00	($2,057.34)	-137.16%
01.302.004.1210.06.36	MISCELLANEOUS	$0.00	$3,818.04	$3,818.04	($3,818.04)	$0.00	($3,818.04)	0.00%
01.302.004.1210.06.37	TRAVEL & CONFERENCES	$3,660.00	$1,322.87	$1,322.87	$2,337.13	$0.00	$2,337.13	63.86%
01.302.004.1220.01.02	ASSISTANT SUPERINTENDENT OF CU	$24,896.39	$16,994.88	$16,994.88	$7,901.51	$7,525.11	$376.40	1.51%
01.302.004.1220.02.02	ADMIN ASSISTANT OF CURRICULUM	$8,826.00	$6,094.29	$6,094.29	$2,731.71	$1,929.91	$801.80	9.08%
01.302.004.1410.01.02	ASSISTANT SUPERINTENDENT OF FI	$27,747.10	$19,472.58	$19,472.58	$8,274.52	$8,424.04	($149.52)	-0.54%
01.302.004.1410.03.02	FINANCE OFFICE STAFF	$32,022.52	$25,350.62	$25,350.62	$6,671.90	$12,701.78	($6,029.88)	-18.83%
01.302.004.1420.03.02	HR BENEFITS COORDINATOR	$13,557.90	$7,169.62	$7,169.62	$6,388.28	$4,412.05	$1,976.23	14.58%
01.302.004.1450.04.27	COMPUTER SERVICES	$6,000.00	$0.00	$0.00	$6,000.00	$0.00	$6,000.00	100.00%
01.302.004.1450.05.21	ADMINISTRATIVE TECHNOLOGY	$500.00	$0.00	$0.00	$500.00	$0.00	$500.00	100.00%
01.302.004.4130.04.15	TELEPHONE	$3,000.00	$1,098.68	$1,098.68	$1,901.32	$0.00	$1,901.32	63.38%
01.302.004.4230.04.27	MAINTENANCE OF EQUIPMENT	$1,500.00	$0.00	$0.00	$1,500.00	$0.00	$1,500.00	100.00%
01.302.004.5300.04.21	COPIER RENTAL	$1,500.00	$0.00	$0.00	$1,500.00	$0.00	$1,500.00	100.00%
	Dept: SUPERINTENDENTS OFFICE - 004	$177,183.93	$125,805.93	$125,805.93	$51,378.00	$49,438.61	$1,939.39	1.09%
01.302.007.2210.01.02	PRINCIPAL	$132,262.40	$93,333.89	$93,333.89	$38,928.51	$34,386.11	$4,542.40	3.43%
01.302.007.2210.01.05	ASST PRINCIPAL	$117,329.17	$82,796.11	$82,796.11	$34,533.06	$30,503.89	$4,029.17	3.43%
01.302.007.2210.02.02	PRINCIPAL'S SECRETARY	$46,303.95	$31,268.15	$31,268.15	$15,035.80	$18,143.64	($3,107.84)	-6.71%
01.302.007.2210.02.09	CLERICAL	$0.00	$180.00	$180.00	($180.00)	$0.00	($180.00)	0.00%
01.302.007.2210.03.08	AIDES SUPERVISORY	$20,040.28	$4,800.60	$4,800.60	$15,239.68	$0.00	$15,239.68	76.05%
01.302.007.2210.04.33	ASSOCIATION DUES	$1,300.00	$259.00	$259.00	$1,041.00	$0.00	$1,041.00	80.08%
01.302.007.2210.05.22	SUPPLIES ADMINISTRATION	$3,000.00	$817.80	$817.80	$2,182.20	$0.00	$2,182.20	72.74%
01.302.007.2210.05.23	SUPPLIES COPYING	$4,800.00	$3,699.10	$3,699.10	$1,100.90	$1,100.90	$0.00	0.00%
01.302.007.2210.05.24	SUPPLIES GENERAL SCHOOL	$6,400.00	$3,053.43	$3,053.43	$3,346.57	$653.37	$2,693.20	42.08%
01.302.007.2210.05.25	POSTAGE	$1,900.00	$975.37	$975.37	$924.63	$234.29	$690.34	36.33%
01.302.007.2210.06.36	ADVERTISING	$250.00	$0.00	$0.00	$250.00	$0.00	$250.00	100.00%
01.302.007.2210.06.37	TRAVEL/CONFERENCES	$250.00	$2,544.00	$2,544.00	($2,294.00)	$0.00	($2,294.00)	-917.60%
01.302.007.2440.05.22	COMPUTER SOFTWARE/ TECHNOLOG	$1,000.00	$0.00	$0.00	$1,000.00	$0.00	$1,000.00	100.00%
01.302.007.4230.04.28	MAINTENANCE OF EQUIPMENT	$2,000.00	$1,861.44	$1,861.44	$138.56	$1,138.56	($1,000.00)	-50.00%
01.302.007.5260.06.38	POSITION BONDS	$200.00	$0.00	$0.00	$200.00	$0.00	$200.00	100.00%
01.302.007.5300.04.28	COPIER RENTAL	$14,000.00	$9,982.68	$9,982.68	$4,017.32	$6,017.32	($2,000.00)	-14.29%
	Dept: SCHOOL ADMINISTRATION - 007	$351,035.80	$235,571.57	$235,571.57	$115,464.23	$92,178.08	$23,286.15	6.63%
01.302.010.2305.01.03	TEACHERS	$1,746,094.00	$985,139.48	$985,139.48	$760,954.52	$718,641.40	$42,313.12	2.42%
01.302.010.2324.01.34	LONG TERM SUBS - PROFESSIONAL	$0.00	$16,228.48	$16,228.48	($16,228.48)	$0.00	($16,228.48)	0.00%
01.302.010.2324.03.34	LONG TERM SUBS - OTHER	$0.00	$4,698.05	$4,698.05	($4,698.05)	$0.00	($4,698.05)	0.00%

FY25-26 APPROVED BUDGET

From Date: 7/1/2025 To Date: 6/30/2026

Fiscal Year: 2025-2026 ☐ Subtotal by Collapse Mask ☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
01.302.010.2325.03.34	SUBSTITUTES	$50,000.00	$51,229.90	$51,229.90	($1,229.90)	$0.00	($1,229.90)	-2.46%
01.302.010.2325.03.35	SUBSTITUTES PROFESSIONAL DEVEL	$10,000.00	$0.00	$0.00	$10,000.00	$0.00	$10,000.00	100.00%
01.302.010.2351.04.03	TUITION REIMBURSEMENT	$8,000.00	$341.10	$341.10	$7,658.90	$0.00	$7,658.90	95.74%
01.302.010.2351.06.37	TRAVEL & CONF TEACHERS	$2,500.00	$330.00	$330.00	$2,170.00	$0.00	$2,170.00	86.80%
01.302.010.2430.05.23	SUPPLIES CLASSROOM TEACHERS	$0.00	$9,311.70	$9,311.70	($9,311.70)	$0.00	($9,311.70)	0.00%
	Dept: CLASSROOM TEACHERS - 010	$1,816,594.00	$1,067,278.71	$1,067,278.71	$749,315.29	$718,641.40	$30,673.89	1.69%
01.302.013.2305.01.03	TEACHERS	$202,354.00	$120,073.80	$120,073.80	$82,280.20	$88,454.20	($6,174.00)	-3.05%
01.302.013.2330.03.08	PARAPROFESSIONALS	$37,594.84	$21,975.20	$21,975.20	$15,619.64	$15,528.48	$91.16	0.24%
01.302.013.2415.05.23	SUPPLIES KINDERGARTEN	$0.00	$516.84	$516.84	($516.84)	$0.00	($516.84)	0.00%
01.302.013.2430.05.23	SUPPLIES	$4,950.00	$440.86	$440.86	$4,509.14	$0.00	$4,509.14	91.09%
	Dept: KINDERGARTEN - 013	$244,898.84	$143,006.70	$143,006.70	$101,892.14	$103,982.68	($2,090.54)	-0.85%
01.302.016.2305.01.03	TEACHERS	$65,823.00	$32,147.25	$32,147.25	$33,675.75	$23,714.75	$9,961.00	15.13%
01.302.016.2430.05.23	SUPPLIES & MATERIALS ART	$4,950.00	$3,298.16	$3,298.16	$1,651.84	$0.00	$1,651.84	33.37%
	Dept: ART PROGRAM - 016	$70,773.00	$35,445.41	$35,445.41	$35,327.59	$23,714.75	$11,612.84	16.41%
01.302.024.2305.01.03	TEACHERS	$22,342.83	$5,222.88	$5,222.88	$17,119.95	$6,850.45	$10,269.50	45.96%
01.302.024.2356.06.37	TRAVEL & CONFERENCES ELL	$0.00	$0.00	$0.00	$0.00	$75.00	($75.00)	0.00%
	Dept: ELL PROGRAM - 024	$22,342.83	$5,222.88	$5,222.88	$17,119.95	$6,925.45	$10,194.50	45.63%
01.302.025.2305.01.03	TEACHERS	$189,565.00	$104,256.49	$104,256.49	$85,308.51	$76,855.13	$8,453.38	4.46%
01.302.025.2330.03.08	PARAPROFESSIONALS	$66,568.93	$16,929.40	$16,929.40	$49,639.53	$11,901.56	$37,737.97	56.69%
01.302.025.2430.05.23	SUPPLIES	$4,950.00	$305.99	$305.99	$4,644.01	$0.00	$4,644.01	93.82%
	Dept: ENGLISH - 025	$261,083.93	$121,491.88	$121,491.88	$139,592.05	$88,756.69	$50,835.36	19.47%
01.302.037.2430.05.23	SUPPLIES	$4,950.00	$263.73	$263.73	$4,686.27	$0.00	$4,686.27	94.67%
	Dept: MATHEMATICS - 037	$4,950.00	$263.73	$263.73	$4,686.27	$0.00	$4,686.27	94.67%
01.302.040.2340.01.03	LIBRARIAN	$105,666.00	$60,961.05	$60,961.05	$44,704.95	$44,904.95	($200.00)	-0.19%
01.302.040.2415.04.25	AV MATERIALS	$0.00	$554.71	$554.71	($554.71)	$0.00	($554.71)	0.00%
01.302.040.2415.05.23	SUPPLIES	$0.00	$353.02	$353.02	($353.02)	$0.00	($353.02)	0.00%
01.302.040.2415.05.24	BOOKS & MAGAZINES	$0.00	$2,139.42	$2,139.42	($2,139.42)	$857.51	($2,996.93)	0.00%
01.302.040.2415.06.37	TRAVEL & CONFERENCES	$0.00	$92.00	$92.00	($92.00)	$0.00	($92.00)	0.00%
01.302.040.2430.05.23	SUPPLIES	$4,950.00	$1,928.83	$1,928.83	$3,021.17	$0.00	$3,021.17	61.03%
01.302.040.4230.04.29	MAINTENANCE OF EQUIPMENT	$0.00	$315.18	$315.18	($315.18)	$0.00	($315.18)	0.00%
	Dept: MEDIA SERVICES - 040	$110,616.00	$66,344.21	$66,344.21	$44,271.79	$45,762.46	($1,490.67)	-1.35%
01.302.043.2305.01.03	TEACHER	$208,458.00	$120,898.80	$120,898.80	$87,559.20	$88,859.20	($1,300.00)	-0.62%
01.302.043.2330.04.09	ACCOMPANIST	$850.00	$150.00	$150.00	$700.00	$0.00	$700.00	82.35%
01.302.043.2415.06.37	TRAVEL/CONFERENCES	$0.00	$379.00	$379.00	($379.00)	$0.00	($379.00)	0.00%
01.302.043.2430.05.23	SUPPLIES	$4,950.00	$1,393.67	$1,393.67	$3,556.33	$0.00	$3,556.33	71.85%
01.302.043.4230.04.29	MAINTENANCE OF EQUIPMENT	$0.00	$560.00	$560.00	($560.00)	$0.00	($560.00)	0.00%
	Dept: MUSIC - 043	$214,258.00	$123,381.47	$123,381.47	$90,876.53	$88,859.20	$2,017.33	0.94%
01.302.049.2305.01.03	TEACHER	$166,087.00	$54,793.20	$54,793.20	$111,293.80	$70,667.60	$40,626.20	24.46%
01.302.049.2415.06.37	TRAVEL/CONFERENCES	$0.00	$500.00	$500.00	($500.00)	$0.00	($500.00)	0.00%
01.302.049.2430.05.23	SUPPLIES	$4,950.00	$3,128.56	$3,128.56	$1,821.44	$0.00	$1,821.44	36.80%
	Dept: PHYSICAL EDUCATION - 049	$171,037.00	$58,421.76	$58,421.76	$112,615.24	$70,667.60	$41,947.64	24.53%
01.302.052.2430.05.23	SUPPLIES	$4,950.00	$3,884.24	$3,884.24	$1,065.76	$0.00	$1,065.76	21.53%

FY25-26 APPROVED BUDGET

From Date: 7/1/2025 To Date: 6/30/2026

Fiscal Year: 2025-2026 ☐ Subtotal by Collapse Mask ☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
	Dept: SCIENCE - 052	$4,950.00	$3,884.24	$3,884.24	$1,065.76	$0.00	$1,065.76	21.53%
01.302.055.2430.05.23	SUPPLIES	$4,950.00	$0.00	$0.00	$4,950.00	$0.00	$4,950.00	100.00%
	Dept: SOCIAL STUDIES - 055	$4,950.00	$0.00	$0.00	$4,950.00	$0.00	$4,950.00	100.00%
01.302.061.2351.01.03	Curriculum Leaders	$4,000.00	$0.00	$0.00	$4,000.00	$0.00	$4,000.00	100.00%
01.302.061.2351.01.35	CURRICULUM DEVELOPMENT	$2,500.00	$1,019.90	$1,019.90	$1,480.10	$0.00	$1,480.10	59.20%
01.302.061.2351.05.23	SUPPLIES	$5,500.00	$533.74	$533.74	$4,966.26	$0.00	$4,966.26	90.30%
01.302.061.2358.04.03	Curriculum Program - Continuou	$20,000.00	$0.00	$0.00	$20,000.00	$0.00	$20,000.00	100.00%
01.302.061.2358.04.33	Academic Curriculum - New - Co	$0.00	$14,699.99	$14,699.99	($14,699.99)	$0.00	($14,699.99)	0.00%
01.302.061.2358.04.35	Professional Development - Con	$8,500.00	$0.00	$0.00	$8,500.00	$0.00	$8,500.00	100.00%
01.302.061.2415.05.23	Academic SciEd Program Materia	$5,000.00	$0.00	$0.00	$5,000.00	$0.00	$5,000.00	100.00%
01.302.061.2430.05.23	Curriculum Program Materials -	$70,000.00	$36,059.63	$36,059.63	$33,940.37	$0.00	$33,940.37	48.49%
01.302.061.2455.04.23	Academic Instructional Softwar	$0.00	$801.50	$801.50	($801.50)	$0.00	($801.50)	0.00%
	Dept: CURRICULUM DEVELOPMENT - 061	$115,500.00	$53,114.76	$53,114.76	$62,385.24	$0.00	$62,385.24	54.01%
01.302.067.2305.01.03	TEACHER	$104,466.00	$61,126.05	$61,126.05	$43,339.95	$44,904.95	($1,565.00)	-1.50%
01.302.067.2430.05.23	SUPPLIES	$4,950.00	$2,628.47	$2,628.47	$2,321.53	$0.00	$2,321.53	46.90%
	Dept: ENRICHMENT PROGRAM - 067	$109,416.00	$63,754.52	$63,754.52	$45,661.48	$44,904.95	$756.53	0.69%
01.302.076.3200.01.11	NURSE	$90,871.00	$52,425.60	$52,425.60	$38,445.40	$38,445.40	$0.00	0.00%
01.302.076.3200.04.11	CONTRACTED PHYSICIAN	$4,200.00	$0.00	$0.00	$4,200.00	$4,200.00	$0.00	0.00%
01.302.076.3200.05.23	SUPPLIES	$1,900.00	$1,838.92	$1,838.92	$61.08	$0.00	$61.08	3.21%
01.302.076.3200.06.36	ASSOCIATION DUES	$200.00	$0.00	$0.00	$200.00	$0.00	$200.00	100.00%
01.302.076.3200.06.37	TRAVEL & CONFERENCES	$350.00	$0.00	$0.00	$350.00	$0.00	$350.00	100.00%
01.302.076.4230.04.29	MAINTENANCE OF EQUIPMENT	$100.00	$0.00	$0.00	$100.00	$0.00	$100.00	100.00%
	Dept: HEALTH SERVICES - 076	$97,621.00	$54,264.52	$54,264.52	$43,356.48	$42,645.40	$711.08	0.73%
01.302.079.3300.06.40	REGULAR EDUCATION - PUPIL K-6	$353,450.00	$210,104.23	$210,104.23	$143,345.77	$143,345.77	$0.00	0.00%
01.302.079.3300.06.41	REGULAR EDUCATION - FUEL ADJUS	$10,000.00	$0.00	$0.00	$10,000.00	$0.00	$10,000.00	100.00%
	Dept: TRANSPORTATION - 079	$363,450.00	$210,104.23	$210,104.23	$153,345.77	$143,345.77	$10,000.00	2.75%
01.302.085.3600.04.35	ATTENDANCE OFFICER	$1,500.00	$0.00	$0.00	$1,500.00	$0.00	$1,500.00	100.00%
	Dept: SCHOOL SECURITY - 085	$1,500.00	$0.00	$0.00	$1,500.00	$0.00	$1,500.00	100.00%
01.302.088.4100.06.37	CUSTODIAL TRAVEL	$0.00	$999.03	$999.03	($999.03)	$0.97	($1,000.00)	0.00%
01.302.088.4110.01.02	DISTRICT FACILITIES MANAGER	$18,254.87	$12,107.02	$12,107.02	$6,147.85	$5,541.22	$606.63	3.32%
01.302.088.4110.03.10	CUSTODIAL SUPERVISOR	$54,024.21	$41,357.07	$41,357.07	$12,667.14	$14,643.56	($1,976.42)	-3.66%
01.302.088.4110.03.11	CUSTODIAL OVERTIME	$10,000.00	$5,948.79	$5,948.79	$4,051.21	$0.00	$4,051.21	40.51%
01.302.088.4110.04.35	CONTRACTED CUSTODIAL	$166,810.00	$108,994.04	$108,994.04	$57,815.96	$57,815.96	$0.00	0.00%
01.302.088.4120.04.18	GAS	$53,000.00	$51,135.04	$51,135.04	$1,864.96	$30,864.96	($29,000.00)	-54.72%
01.302.088.4130.04.15	TELEPHONE	$8,200.00	$4,252.25	$4,252.25	$3,947.75	$4,127.75	($180.00)	-2.20%
01.302.088.4130.04.16	ELECTRICITY	$132,000.00	$73,010.87	$73,010.87	$58,989.13	$46,218.11	$12,771.02	9.68%
01.302.088.4210.04.32	MAINTENANCE OF GROUNDS	$4,500.00	$17,153.45	$17,153.45	($12,653.45)	$0.00	($12,653.45)	-281.19%
01.302.088.4220.04.32	MAINTENANCE OF BUILDING	$40,000.00	$74,177.56	$74,177.56	($34,177.56)	$27,253.91	($61,431.47)	-153.58%
01.302.088.4220.05.26	CHEMICALS	$6,800.00	$200.00	$200.00	$6,600.00	$2,000.00	$4,600.00	67.65%
01.302.088.4220.05.27	PAPER	$19,500.00	$10,283.70	$10,283.70	$9,216.30	$1,716.30	$7,500.00	38.46%
01.302.088.4220.05.28	CUSTODIAL SUPPLIES	$22,000.00	$17,933.94	$17,933.94	$4,066.06	$1,066.06	$3,000.00	13.64%
01.302.088.4220.05.29	LIGHTING	$500.00	$0.00	$0.00	$500.00	$0.00	$500.00	100.00%
	Dept: OPERATION & MAINTENANCE - 088	$535,589.08	$417,552.76	$417,552.76	$118,036.32	$191,248.80	($73,212.48)	-13.67%

FY25-26 APPROVED BUDGET

From Date: 7/1/2025 To Date: 6/30/2026

Fiscal Year: 2025-2026 ☐ Subtotal by Collapse Mask ☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
01.302.093.2130.03.04	NETWORK TECHNICIAN	$64,184.97	$43,717.96	$43,717.96	$20,467.01	$19,430.14	$1,036.87	1.62%
01.302.093.2130.04.33	IN SERVICE TRAINING	$500.00	$656.92	$656.92	($156.92)	$0.00	($156.92)	-31.38%
01.302.093.2250.05.23	SUPPLIES SOFTWARE	$23,500.00	$516.95	$516.95	$22,983.05	$0.00	$22,983.05	97.80%
01.302.093.2430.05.23	SOFTWARE	$0.00	$19,130.88	$19,130.88	($19,130.88)	$0.00	($19,130.88)	0.00%
01.302.093.2451.05.23	EDUCATIONAL EQUIPT	$5,000.00	$43,950.00	$43,950.00	($38,950.00)	$0.00	($38,950.00)	-779.00%
01.302.093.4130.04.15	TELEPHONE	$12,250.00	$13,198.33	$13,198.33	($948.33)	$0.00	($948.33)	-7.74%
01.302.093.4230.04.28	ACQUISITION OF EQUIPT	$2,500.00	$0.00	$0.00	$2,500.00	$0.00	$2,500.00	100.00%
01.302.093.4230.04.29	MAINTENANCE OF EQUIPMENT	$2,500.00	$1,671.76	$1,671.76	$828.24	$0.00	$828.24	33.13%
	Dept: COMPUTER PROGRAM - 093	$110,434.97	$122,842.80	$122,842.80	($12,407.83)	$19,430.14	($31,837.97)	-28.83%
01.302.100.2110.01.02	DIRECTOR STUDENT SERVICES	$24,265.29	$16,574.40	$16,574.40	$7,690.89	$7,366.40	$324.49	1.34%
01.302.100.2110.02.09	ADMIN ASST STUDENT SVCS	$11,745.45	$9,658.54	$9,658.54	$2,086.91	$1,997.48	$89.43	0.76%
01.302.100.2110.04.36	LEGAL SERVICES	$10,000.00	$946.00	$946.00	$9,054.00	$9,054.00	$0.00	0.00%
01.302.100.2110.06.37	TRAVEL & CONFERENCES	$6,000.00	$651.96	$651.96	$5,348.04	$0.00	$5,348.04	89.13%
01.302.100.2415.04.33	ASSOCIATION DUES	$110.00	$233.14	$233.14	($123.14)	$0.00	($123.14)	-111.95%
01.302.100.4130.04.15	TELEPHONE	$120.00	$41.00	$41.00	$79.00	$0.00	$79.00	65.83%
01.302.100.4230.04.31	SOFTWARE LICENSES	$2,000.00	$3,509.77	$3,509.77	($1,509.77)	$0.00	($1,509.77)	-75.49%
	Dept: SPECIAL NEEDS ADMINISTRATION - 100	$54,240.74	$31,614.81	$31,614.81	$22,625.93	$18,417.88	$4,208.05	7.76%
01.302.102.2305.01.03	TEACHERS	$74,229.00	$42,824.32	$42,824.32	$31,404.68	$31,404.62	$0.06	0.00%
01.302.102.2330.03.08	PARAPROFESSIONALS	$53,848.59	$30,166.84	$30,166.84	$23,681.75	$21,682.34	$1,999.41	3.71%
01.302.102.2356.06.37	TRAVEL & CONFERENCES	$500.00	$44.24	$44.24	$455.76	$210.76	$245.00	49.00%
01.302.102.2430.05.24	SUPPLIES/MATERIALS	$3,500.00	$925.37	$925.37	$2,574.63	$0.00	$2,574.63	73.56%
	Dept: PROJECT GROW - 102	$132,077.59	$73,960.77	$73,960.77	$58,116.82	$53,297.72	$4,819.10	3.65%
01.302.103.2305.01.03	TEACHERS	$661,959.00	$414,671.25	$414,671.25	$247,287.75	$305,412.75	($58,125.00)	-8.78%
01.302.103.2330.03.08	PARAPROFESSIONALS	$274,563.29	$157,601.37	$157,601.37	$116,961.92	$112,062.66	$4,899.26	1.78%
01.302.103.2356.01.03	PROFESSIONAL DEVELOPMENT	$660.00	$0.00	$0.00	$660.00	$0.00	$660.00	100.00%
01.302.103.2451.05.24	EDUCATIONAL EQUIPT	$0.00	$1,546.04	$1,546.04	($1,546.04)	$0.00	($1,546.04)	0.00%
01.302.103.3300.02.12	BUS MONITORS	$24,000.00	$40,442.89	$40,442.89	($16,442.89)	$0.00	($16,442.89)	-68.51%
	Dept: LEARNING SUPPORT CENTER - 103	$961,182.29	$614,261.55	$614,261.55	$346,920.74	$417,475.41	($70,554.67)	-7.34%
01.302.106.4230.04.31	SOFTWARE LICENSES	$0.00	$1,769.09	$1,769.09	($1,769.09)	$0.00	($1,769.09)	0.00%
	Dept: LEARNING SUPPORT CENTER - 106	$0.00	$1,769.09	$1,769.09	($1,769.09)	$0.00	($1,769.09)	0.00%
01.302.118.2305.01.03	TEACHERS	$103,029.00	$59,439.75	$59,439.75	$43,589.25	$43,789.25	($200.00)	-0.19%
01.302.118.2430.05.24	SUPPLIES	$6,500.00	$1,110.80	$1,110.80	$5,389.20	$0.00	$5,389.20	82.91%
01.302.118.2440.06.37	TRAVEL & CONFERENCES	$1,320.00	$0.00	$0.00	$1,320.00	$0.00	$1,320.00	100.00%
01.302.118.2451.05.24	EDUCATIONAL EQUIPT	$1,000.00	$0.00	$0.00	$1,000.00	$0.00	$1,000.00	100.00%
01.302.118.2800.04.35	THERAPY SPEECH	$107,000.00	$30,639.95	$30,639.95	$76,360.05	$91,919.84	($15,559.79)	-14.54%
	Dept: SPEECH - 118	$218,849.00	$91,190.50	$91,190.50	$127,658.50	$135,709.09	($8,050.59)	-3.68%
01.302.121.2210.02.02	SPECIAL NEEDS SECRETARY	$43,824.00	$26,702.72	$26,702.72	$17,121.28	$16,689.16	$432.12	0.99%
01.302.121.2305.01.03	TEACHER VISUALLY IMPAIRED	$6,000.00	$0.00	$0.00	$6,000.00	$0.00	$6,000.00	100.00%
01.302.121.2415.05.24	SUPPLIES	$3,000.00	$341.70	$341.70	$2,658.30	$0.00	$2,658.30	88.61%
01.302.121.2415.06.37	TRAVEL & CONFERENCES	$660.00	$0.00	$0.00	$660.00	$0.00	$660.00	100.00%
01.302.121.2440.04.35	EXTENDED YEAR SERVICES	$63,000.00	$43,951.45	$43,951.45	$19,048.55	$3,062.50	$15,986.05	25.37%
01.302.121.2710.04.03	SPECIALIZED INSTRUCTION	$15,000.00	$1,800.00	$1,800.00	$13,200.00	$0.00	$13,200.00	88.00%
01.302.121.2710.04.35	Clinical consult - case mgmt	$125,000.00	$66,910.79	$66,910.79	$58,089.21	$33,352.21	$24,737.00	19.79%
01.302.121.2800.04.35	THERAPY	$0.00	$12,882.18	$12,882.18	($12,882.18)	$0.00	($12,882.18)	0.00%
	Dept: SUPPORT SERVICES - 121	$256,484.00	$152,588.84	$152,588.84	$103,895.16	$53,103.87	$50,791.29	19.80%

FY25-26 APPROVED BUDGET

From Date: 7/1/2025 To Date: 6/30/2026

Fiscal Year: 2025-2026 ☐ Subtotal by Collapse Mask ☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
01.302.127.2710.01.03	COUNSELOR	$78,072.00	$45,042.15	$45,042.15	$33,029.85	$33,030.85	($1.00)	0.00%
01.302.127.2800.01.03	PSYCHOLOGIST	$66,858.00	$0.00	$0.00	$66,858.00	$200.00	$66,658.00	99.70%
01.302.127.2800.04.03	PSYCHOLOGICAL SERVICES	$0.00	$30,000.00	$30,000.00	($30,000.00)	$8,000.00	($38,000.00)	0.00%
01.302.127.2800.04.13	EVALUATIONS	$19,000.00	$6,453.00	$6,453.00	$12,547.00	$4,964.00	$7,583.00	39.91%
01.302.127.2800.05.24	SUPPLIES	$3,600.00	$2,133.46	$2,133.46	$1,466.54	$0.00	$1,466.54	40.74%
01.302.127.2800.06.37	TRAVEL & CONFERENCES	$660.00	$145.00	$145.00	$515.00	$0.00	$515.00	78.03%
01.302.127.2810.01.03	SOCIAL WORKER	$64,797.00	$38,708.95	$38,708.95	$26,088.05	$32,056.70	($5,968.65)	-9.21%
	Dept: PSYCHOLOGICAL SERVICES - 127	$232,987.00	$122,482.56	$122,482.56	$110,504.44	$78,251.55	$32,252.89	13.84%
01.302.130.3300.06.43	SPED TRANSPORTATION- COLLABOR.	$202,817.00	$96,621.01	$96,621.01	$106,195.99	$103,510.00	$2,685.99	1.32%
01.302.130.3300.06.44	SPED TRANSPORTATION - DAY SCHO	$48,195.00	$28,350.00	$28,350.00	$19,845.00	$16,650.00	$3,195.00	6.63%
01.302.130.3300.06.45	SPED TRANSPORTATION - PRESCHOC	$29,000.00	$0.00	$0.00	$29,000.00	$0.00	$29,000.00	100.00%
01.302.130.3300.06.46	SPED TRANSPORATION - MCKINNEY	$10,000.00	$0.00	$0.00	$10,000.00	$0.00	$10,000.00	100.00%
01.302.130.3300.06.47	SPED TRANSPORTATION - INTEGRAT	$43,120.00	$24,380.00	$24,380.00	$18,740.00	$17,020.00	$1,720.00	3.99%
	Dept: SPED TRANSPORTATION - 130	$333,132.00	$149,351.01	$149,351.01	$183,780.99	$137,180.00	$46,600.99	13.99%
01.302.133.9300.04.13	TUITION RESIDENTIAL (502.6)	$150,000.00	$41,354.60	$41,354.60	$108,645.40	$72,463.90	$36,181.50	24.12%
01.302.133.9300.06.13	TUITION PRIVATE SCHOOLS	$189,463.00	$74,228.04	$74,228.04	$115,234.96	$56,248.56	$58,986.40	31.13%
01.302.133.9400.06.13	TUITION COLLABORATIVES	$298,474.00	$93,516.92	$93,516.92	$204,957.08	$116,810.11	$88,146.97	29.53%
	Dept: SPED PROGRAMS W/OTHERS - 133	$637,937.00	$209,099.56	$209,099.56	$428,837.44	$245,522.57	$183,314.87	28.74%
	Grand Total:	$7,623,549.00	$4,354,987.42	$4,354,987.42	$3,268,561.58	$2,869,680.07	$398,881.51	5.23%

End of Report

MARION PUBLIC SCHOOLS VOUCHER

Voucher No: 2428 **Voucher Date:** 12/11/2025 Prepared By: Michelle Charette

Printed: 12/11/2025 10:42:04 AM

MARION PUBLIC SCHOOLS is hereby authorized to draw warrants against MARION PUBLIC SCHOOLS funds for the sum of $72,851.81 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

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

Ms. April Nye Chairperson

Ms. Nichole Daniel Vice Chairperson

Ms. Michelle Smith School Committee Member

Ms. Mary Beauregard School Committee Member

Ms. Nichole Nye McGaffey School Committee Member

MARION PUBLIC SCHOOLS

Fund		Amount
01	GENERAL FUND	$61,100.26
11	CIRCUIT BREAKER	$10,876.80
20	MARION SPEC REVENUE REVOLVING	$800.00
26	FY26 FEDERAL GRANTS	$74.75
		$72,851.81

MARION PUBLIC SCHOOLS VOUCHER

Voucher No: 2428 **Voucher Date:** 12/11/2025 Prepared By: Michelle Charette

Printed: 12/11/2025 10:42:04 AM

MARION PUBLIC SCHOOLS is hereby authorized to draw warrants against MARION PUBLIC SCHOOLS funds for the sum of $72,851.81 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

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

Ms. April Nye — Chairperson

Ms. Nichole Daniel — Vice Chairperson

Ms. Michelle Smith — School Committee Member

Ms. Mary Beauregard — School Committee Member

Ms. Nichole Nye McGaffey — School Committee Member

MARION PUBLIC SCHOOLS

Fund		Amount
01	GENERAL FUND	$61,100.26
11	CIRCUIT BREAKER	$10,876.80
20	MARION SPEC REVENUE REVOLVING	$800.00
26	FY26 FEDERAL GRANTS	$74.75
		$72,851.81

MARION PUBLIC SCHOOLS VOUCHER

Voucher No: 2429 **Voucher Date:** 12/30/2025 Prepared By: Michelle Charette

Printed: 12/30/2025 09:47:28 AM

MARION PUBLIC SCHOOLS is hereby authorized to draw warrants against MARION PUBLIC SCHOOLS funds for the sum of $299,888.58 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

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

Thomas P Bunker

Ms. April Nye Chairperson

Ms. Nichole Daniel Vice Chairperson

Ms. Michelle Smith School Committee Member

Ms. Mary Beauregard School Committee Member

Ms. Nichole Nye McGaffey School Committee Member

MARION PUBLIC SCHOOLS

Fund		Amount
01	GENERAL FUND	$289,689.08
11	CIRCUIT BREAKER	$9,589.00
45	FY25 PRIVATE GRANTS	$610.50
		$299,888.58

MARION PUBLIC SCHOOLS VOUCHER

Voucher No: 2430 **Voucher Date:** 01/15/2026 Prepared By: Michelle Charette

Printed: 01/15/2026 10:20:24 AM

MARION PUBLIC SCHOOLS is hereby authorized to draw warrants against MARION PUBLIC SCHOOLS funds for the sum of $122,386.79 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

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

Howard Burke

Ms. April Nye Chairperson

Ms. Nichole Daniel Vice Chairperson

Ms. Michelle Smith School Committee Member

Ms. Mary Beauregard School Committee Member

Ms. Nichole Nye McGaffey School Committee Member

MARION PUBLIC SCHOOLS

Fund		Amount
01	GENERAL FUND	$110,059.75
11	CIRCUIT BREAKER	$12,327.04
		$122,386.79

MARION PUBLIC SCHOOLS VOUCHER

Voucher No: 2431 **Voucher Date:** 01/29/2026 Prepared By: Michelle Charette

Printed: 01/29/2026 12:30:16 PM

MARION PUBLIC SCHOOLS is hereby authorized to draw warrants against MARION PUBLIC SCHOOLS funds for the sum of $319,892.93 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

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

Howard Barber

Ms. April Nye Chairperson

Ms. Nichole Daniel Vice Chairperson

Ms. Michelle Smith School Committee Member

Ms. Mary Beauregard School Committee Member

Ms. Nichole Nye McGaffey School Committee Member

MARION PUBLIC SCHOOLS

Fund		Amount
01	GENERAL FUND	$101,852.67
25	FY25 FEDERAL GRANTS	$775.26
40	ON BEHALF OF TOWN	$217,265.00
		$319,892.93

ENCUMBRANCES

MARION PUBLIC SCHOOLS VOUCHER

Voucher No: 2432 **Voucher Date:** 01/29/2026 Prepared By: Michelle Charette

Printed: 01/29/2026 02:49:06 PM

MARION PUBLIC SCHOOLS is hereby authorized to draw warrants against MARION PUBLIC SCHOOLS funds for the sum of $1,505.00 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

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

Howard Barber

Ms. April Nye Chairperson

Ms. Nichole Baker Vice Chairperson

Ms. Michelle Smith School Committee Member

Ms. Mary Beauregard School Committee Member

Ms. Nichole Nye McGaffey School Committee Member

MARION PUBLIC SCHOOLS

Fund		Amount
45	FY25 PRIVATE GRANTS	$1,505.00
		$1,505.00

Created By: michellecharette **Posted By:** michellecharette **Date:** 01/29/2026 14:48:05 Page: 1

MARION PUBLIC SCHOOLS VOUCHER

Voucher No: 2433 **Voucher Date:** 02/11/2026 Prepared By: Michelle Charette

Printed: 02/11/2026 01:42:51 PM

MARION PUBLIC SCHOOLS is hereby authorized to draw warrants against MARION PUBLIC SCHOOLS funds for the sum of $199,675.50 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

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

Howard C Bauleke

Ms. April Nye	Chairperson
Ms. Nichole Daniel	Vice Chairperson
Ms. Michelle Smith	School Committee Member
Ms. Mary Beauregard	School Committee Member
Ms. Nichole Nye McGaffey	School Committee Member

MARION PUBLIC SCHOOLS

Fund		Amount
01	GENERAL FUND	$171,314.03
20	MARION SPEC REVENUE REVOLVING	$210.00
40	ON BEHALF OF TOWN	$28,151.47
		$199,675.50

ENCUMBRANCE

MARION PUBLIC SCHOOLS VOUCHER

Voucher No: 2434 **Voucher Date:** 02/20/2026 Prepared By: Michelle Charette

Printed: 02/20/2026 02:20:08 PM

MARION PUBLIC SCHOOLS is hereby authorized to draw warrants against MARION PUBLIC SCHOOLS funds for the sum of $3,393.40 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

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

Howard Burbine

Ms. April Nye Chairperson

Ms. Nichole Daniel Vice Chairperson

Ms. Michelle Smith School Committee Member

Ms. Mary Beauregard School Committee Member

Ms. Nichole Nye McGaffey School Committee Member

MARION PUBLIC SCHOOLS

Fund		Amount
01	GENERAL FUND	$3,393.40
		$3,393.40

Created By: michellecharette **Posted By:** michellecharette **Date:** 02/20/2026 14:19:39 Page: 1

MARION PUBLIC SCHOOLS VOUCHER

Voucher No: 2435 **Voucher Date:** 02/27/2026 Prepared By: Michelle Charette

Printed: 02/27/2026 11:20:29 AM

MARION PUBLIC SCHOOLS is hereby authorized to draw warrants against MARION PUBLIC SCHOOLS funds for the sum of $76,790.29 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

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

Howard Barber

Ms. April Nye Chairperson

Ms. Nichole Daniel Vice Chairperson

Ms. Michelle Smith School Committee Member

Ms. Mary Beauregard School Committee Member

Ms. Nichole Nye McGaffey School Committee Member

MARION PUBLIC SCHOOLS

Fund		Amount
01	GENERAL FUND	$75,254.96
25	FY25 FEDERAL GRANTS	$1,535.33
		$76,790.29

MARION PUBLIC SCHOOLS VOUCHER

Voucher No: 2436 **Voucher Date:** 03/11/2026 Prepared By: Michelle Charette

Printed: 03/11/2026 12:27:05 PM

MARION PUBLIC SCHOOLS is hereby authorized to draw warrants against MARION PUBLIC SCHOOLS funds for the sum of $103,665.56 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

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

Howard Bunker

Ms. April Nye Chairperson

Ms. Nichole Daniel Vice Chairperson

Ms. Michelle Smith School Committee Member

Ms. Mary Beauregard School Committee Member

Ms. Nichole Nye McGaffey School Committee Member

MARION PUBLIC SCHOOLS

Fund		Amount
01	GENERAL FUND	$91,806.61
11	CIRCUIT BREAKER	$10,876.80
26	FY26 FEDERAL GRANTS	$300.00
46	FY26 PRIVATE GRANTS	$682.15
		$103,665.56



Facilities Director's Report: March 2026

Sippican Elementary School

- Completed Blizzard operations.
- Conducted after storm cleanup operations.
- Conducted fire sprinkler testing.
- Installed two Buddy Benches in back playground area.
- Installation of GaGa Pit completed by back playground.
- Resurfaced early childhood playground with Engineered Wood Fiber (EWF).
- New Chiller built and arrived in contractors rigging lot (Capital Project). Installation in-process.
- Submitted FY27 Capital Requests to Town.
- Conducted routine maintenance on all facility systems.

Sincerely,

Gene Jones
Director of Facilities
Office: 508-758-2772 x1954
Cell: 508-509-6763
E-Mail: eugenejones@oldrochester.org

Old Rochester Regional School District
Massachusetts Superintendency Union #55

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

Food Service Director's Report: March 2026
Sippican Elementary

Directors Update:

- Sippican Café officially opened the Café Share Table and Cooler on January 7th.
- Completed a successful DESE Child Nutrition Administrative Review Audit.
- Starting the process of procuring foods for the SY 26-27.
- Working with our partners at the Marion Institute's Grow Education program on food waste, composting and nutrition education.
- Resources to help support families in need of additional food assistance can be found at ORRschoolmeals.com
- Bulldog Café is looking for cafeteria help: on-call substitute. If you are looking for a flexible and rewarding part time job – this may be the opportunity for you. Contact Jill Henesey for more details.

Students Receiving Free and Reduced Meals:								
Free:					108		32 %	
Reduced:					10		3 %	
Student Meal Participation								
SY 24/25					SY 25/26			
	Breakfast Counts	%	Lunch Counts	%	Breakfast Counts	%	Lunch Counts	%
August	189	18 %	429	42 %	175	19 %	413	45 %
September	1,635	2 3%	4,029	57 %	2,009	29 %	3,862	56 %
October	1,874	24 %	4,502	59 %	2,169	31 %	4,141	59 %
November	1,525	26 %	3,482	60 %	1,420	28 %	3,011	59 %
December	1,209	24 %	2,991	59 %	1,554	29 %	3,230	60 %
January	1,673	24 %	4,104	58 %	1,507	28 %	3,245	61 %
February	1,077	22 %	2,827	58 %	850	27 %	1,909	61 %
March	1,670	23 %	4,254	59 %				
April	1,406	24 %	3,437	59 %				
May	1,602	22 %	4,160	57 %				
June	639	23 %	1,360	49 %				

Jan 2 snow days; February 5 snow days due to Blizzard week

Jill Henesey
Director of Food and Nutrition Services
Office: 508-758-2772 x1543
Mobile: 774-320-0801
Email: jillhenesey@oldrochester.org
https://www.facebook.com/ORRnutrition4kids

Sippican Elementary School

16 Spring Street, Marion, Massachusetts 02738
Telephone: (508) 748-0100 FAX: (508) 748-1953

Lynn Dessert, Principal
lynndessert@oldrochester.org

Gregory Thomas, Assistant Principal
gregorythomas@oldrochester.org

To: Superintendent Michael S. Nelson, Members of the Marion School Committee, Administrative Team Members

From: Lynn Dessert, Principal
Re: **Principal's Report**
Date: March 18, 2026

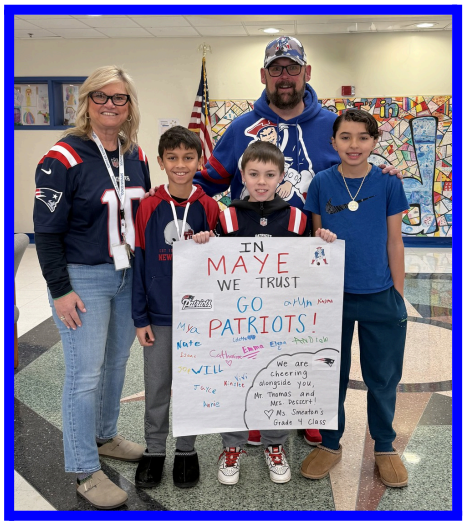
Principal's Report to the Marion School Committee

Anchored with Purpose, Sailing with Heart – Year Two at Sippican School

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📍 Principal's Report —March 18, 2026





As we through the month of March, Sippican Elementary continues to shine with learning, leadership, and a strong sense of community. After an extended February break due to the snowstorm, it has been wonderful welcoming everyone back and seeing the energy and enthusiasm throughout the building.

This month, our students and staff are preparing for upcoming MCAS assessments, while also looking forward to the excitement of our Glow Run on March 10th, which is

always a fun way to bring our school community together.

Thank you to our dedicated staff, supportive families, and wonderful community partners who help make Sippican such a special place. Together, we continue to create a school environment rooted in respect, responsibility, and kindness.

School Community Highlights

Sippican Celebrates 100 Days of School









Anchored in Harmony: Sippican's Winter Concert 🎶❄️

The Sippican chorus choir and band students showcased their talents at the winter concert, delivering another outstanding performance. Mrs. Richard and Mrs. Moore consistently demonstrated their exceptional abilities, exceeding expectations once again. 🎼🎶🎵🎤



🎶 Sippican Chorus Shines with Harmony and Heart!



Our Jazz Band lit up the Winter Concert 🎵 with incredible energy and talent!





🎺 Sippican Grades 4–6 Band Performs with Power, Precision, and Pride!



Our January 2026 All-School Meeting — celebrating leadership, learning, and the Sippican 3 to Be.



🎤 Junior Reporters presenting a student video.



🌟 Character Counts recognitions honoring students showing empathy, inclusion, and kindness.





🎉 Patriots Rally — Celebrating School Spirit and Community Energy!

This reflects our gathering to boost enthusiasm, unity, and pride across the school — just like a pep rally where students come together with excitement and support for

one another. These assemblies continue to build school pride, celebrate student accomplishments, and foster leadership — and they remain a highlight that students eagerly anticipate each month



⚓ Teaching & Learning Update: Anchored in Data, Sailing Forward with Purpose

At Sippican Elementary, we are Anchored with Purpose and Sailing with Heart as we review our middle-of-the-year benchmark data in literacy and math. Our teachers are thoughtfully analyzing student growth to celebrate progress, identify next steps, and ensure every child continues to move forward.

Using this data, we are refining instructional plans and adjusting our FLEX blocks — dedicated time in our schedule where we personalize learning. During FLEX, students may receive targeted skill support, practice to build stamina and confidence, or enrichment opportunities to extend their learning.

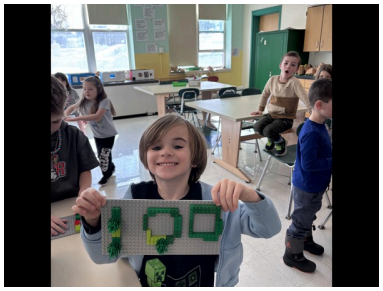
This work reflects our commitment to the Sippican 3 to Be — Respectful, Responsible, and Kind — Every Day, Every Way.

- We are responsible for using data to guide instruction.
- We are respectful of each child's unique learning path.
- We are kind in ensuring students receive the support or challenge they need to thrive.

By focusing intentionally on literacy and math, we are ensuring that every student has strong foundational skills and the opportunity to grow with confidence.

Together, we remain anchored in what matters most — student success.





🐾 Norman & Officer Tracy

Norman continues to be a bright spot in our building each day — greeting students with a wag, visiting classrooms, and helping support emotional regulation and calm spaces throughout the school. Alongside Officer Tracy, he brings comfort, connection, and a sense of joy to our Sippican community.

Our Norman Awards proudly recognize students who model the Sippican 3 to Be — Respectful, Responsible, and Kind — Every Day, Every Way. These awards celebrate students who go above and beyond to demonstrate positive choices, leadership, and heart.





🌟 Feinstein Jr. Scholar Update

We are proud to share that Sippican Elementary has been awarded $2,700 from the Feinstein Foundation in support of our student service projects!

These funds will directly support our Kindness Tree initiatives and our school food pantry, helping us extend generosity and care to families in our community. This recognition reflects our students' commitment to service and their dedication to living the Sippican 3 to Be — Respectful, Responsible, and Kind — Every Day, Every Way.

We are grateful for this partnership and proud of the meaningful difference our students continue to make. 🌳💙

🚸 Operations & Facilities Update

With the recent snowstorms and extended cold weather, our custodial team has worked tirelessly to ensure that Sippican remains safe and welcoming for students and staff. Early mornings, snow removal, salting, and continuous monitoring of walkways have helped maintain clear and safe pathways around the building.

We are incredibly grateful for their dedication and attention to detail during challenging winter conditions. Their efforts ensure that our school community can arrive and learn safely — no matter the weather. ❄️

Our Share Table launched January 2026! 💙

We're proud to announce that beginning January 2026, our school will be offering a Share Table and Cooler during meals. This space allows students to place unopened, uneaten food items so that their peers may enjoy them.
The Share Table helps:

- Reduce food waste
- Support students experiencing food insecurity
- Provide additional access to fresh, healthy options each day

Please encourage your child to only share unopened, safe-to-eat items so we can keep everyone healthy and safe. Together, we are making our school meals more sustainable, inclusive, and supportive of all students.



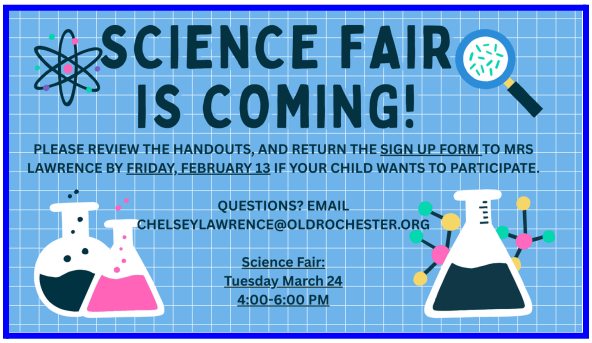
🎉 Looking Ahead & Upcoming Events

➔ **Field Trips!**

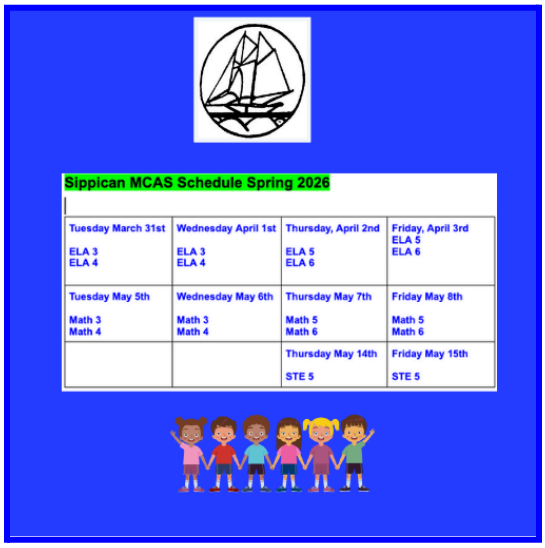
Kindergarten: 6/1/26 Roger Williams Zoo
1st Grade: 5/14/26 Buttonwood Park Zoo
2nd Grade: 5/22/26 Lloyd Center for the Environment
3rd Grade: 5/15/26 Plimoth Patuxet & Mayflower
4th Grade: 5/28/26 Cape Cod Museum of Natural History

5th Grade: 5/29/26 New Bedford Whaling Museum
6th Grade - TBA

➔ MOP is coming back on March 17th











As always, we remain Anchored with Purpose, Sailing with Heart — supporting student growth academically, socially, and emotionally.



Respectfully submitted,

Lynn Dessert, M.Ed.
Principal, Sippican Elementary School
16 Spring Street, Marion, MA 02738
📞 508-748-0100 📠 508-748-1953

LEARNING *for* LIFE





FY2025 Annual Report





To Whom It May Concern:

Attached, you will find the FY25 annual report for the Southeastern Massachusetts Educational Collaborative (SMEC), covering the period of July 1, 2024 to June 30, 2025. This report contains all of the regulatory reporting requirements of MGL Chapter 40, Section 4E, including summarized information about the programs and services offered by the Collaborative during the prior fiscal year, a discussion of the cost effectiveness of each program and service offered by SMEC, information regarding our governance and administration and a discussion of the progress made toward reaching our agency's stated goals and objectives. In addition, our FY25 Independent Audited Financial Statements are complete, and the relevant figures are embedded in this annual report.

During FY25, we continued to prioritize the recruitment of new personnel in order to expand our level of services. We have been fortunate to add several new educators and therapists to our team allowing us to expand our school-age programs and district-based staffing services. Our Board of Directors has been extremely supportive and approved our recommendation to increase our starting salaries and provide additional recruitment and retention benefits for both our school and adult service programs. Despite these advancements, we continue to see the impacts of the ongoing national workforce crisis, which has impacted our ability to further expand our capacity as quickly as we would like. We are hopeful that our recent hiring trend will continue to move in a positive direction.

During this past year, we have been able to further develop our new intensive Early Childhood Program and finalize plans to expand our Multidisciplinary Learning Center to the high school level in early FY26.

Balancing the needs of our students, consumers and staff with the realities and ambiguities of the information coming from our contracted revenue streams creates a difficult business climate for a self-sustaining organization such as ours. SMEC continues to advocate statewide, along with other Educational Collaboratives, for designated funding for Collaborative facilities, workforce development, regulatory relief and program enhancement and we look forward to a return to fiscal and regulatory stability in FY26 and beyond.

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

Sincerely,

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

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GENERAL INFORMATION

The Southeastern MA Educational Collaborative (SMEC) is a public Educational Collaborative established in 1975 pursuant to the provisions of MGL Ch. 40, Section 4E. SMEC's administrative offices are located at 25 Russells Mills Road in Dartmouth. The Collaborative provides services to 10 member school districts and several non-member districts from throughout Southeastern Massachusetts in addition to providing adult services through state contracts.

GOVERNANCE

SMEC membership during FY25 was comprised of the school districts of Acushnet, Dartmouth, Fairhaven, Fall River, Marion, Mattapoisett, New Bedford, Rochester, Old Rochester Regional and Greater New Bedford Regional Vocational Technical High School. Each of these school committees appointed a member to serve on the SMEC Board for the 2024-2025 school year as follows:

BOARD OF DIRECTORS 2024-2025

Melissa Cordeira, Acushnet

Jack LeBrun, Mattapoisett

Brendalee Smith, Fairhaven*

Christopher Cotter, New Bedford

Collin Dias, Fall River

Michael Shea, Greater New Bedford Regional Vocational Technical High School

Michelle Smith, *Vice Chair*, Marion

Anne Fernandes, Rochester

Christopher Oliver, *Chair*, Dartmouth

Rosemarie Bowman, Old Rochester Regional

LEADERSHIP

In addition to the Board of Directors, the 2024-2025 SMEC leadership team also included the following:

ADMINISTRATIVE TEAM

Catherine Cooper, *Executive Director*

Kimberly Wilmot, *Director of Student Services*

Sherri Tetrault, *Director of Communication and PD*

Audrey Rodrigues, *Human Resources Manager*

Christopher Haraden, *Director of Business Services*

Sean Mitchell, *SAIL Program Director*

Sharon Donovan, *ADH Program Director*

Charles Farrell, *Payroll Manager*

* Term ended April 7, 2025.

TREASURER

John Nunes

2024-2025 STEERING COMMITTEE MEMBERS

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

Kimberli Bettencourt: Acushnet

Laurie Dionisio: Dartmouth

Tanya Dawson: Fairhaven

Lori Obenchain: Fall River

Jaime Curley: Marion, Mattapoisett, Rochester and Old Rochester Regional

Paul Bottome: New Bedford

Erin Ptaszenski: Greater New Bedford Regional Vocational Technical HS

Mission Statement

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

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







Guiding Principles

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

Objectives



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

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

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

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



Progress



TOWARD MEETING OUR MISSION AND OBJECTIVES

SMEC provides programs and services for individuals with special needs ages 3 to adult. Our programs have a strong focus on community integration and independence. Student services and programs are available at the preschool, elementary and secondary levels. Students who transition into adult services at age 22 and who are eligible to receive adult service funding through DDS, MA Health or MCB have the option to choose SMEC as their adult service provider. Over 90% of our eligible students in this category choose SMEC as their adult service provider upon turning 22.

Offering high-quality programs requires us to continually examine our facilities to ensure that they meet the needs of our students, consumers and staff. Our student services programs are housed in both public school classrooms and separate public day school buildings. Our adult service programs are located in two leased buildings in Dartmouth. Expansion of our programs requires us to continually search for appropriate space and we have issued several RFPs in that effort in recent years. SMEC was able to identify, through an RFP, a building in Dartmouth to expand our TLC social/emotional public day school program, complete the purchase of the property and relocate the program to the new site at the very beginning of FY24. By moving the TLC public day program to the new, larger facility, we were able to

repurpose the Collaborative's smaller building in New Bedford and acquire an additional DESE public day school license to open a new intensive early childhood program at the very end of FY24 and have expanded enrollment during FY25.

Our FY25 professional development offerings focused on providing educators with the tools that they need to teach all learners as well as implementation of the new Massachusetts IEP process and form. In addition to providing in-service training for our own staff on Reducing Anxiety and Challenging Behavior in the Classroom, Self-Care, and Maintaining Appropriate Boundaries, as well as our annual trainings in CPR/First Aid, Mandated Reporting, Civil Rights, Safety Care non-violent crisis intervention, RBT, suicide prevention and cultural proficiency, SMEC provided a wide variety of professional development opportunities to 976 faculty and staff from more than 158 school districts, charter schools, private schools and other Collaboratives throughout Massachusetts during the year. Our own staff members also provided onsite staff training and consultation for many additional district educators.

Courses and workshops offered for outside educators during FY25 included Sheltered English Immersion (SEI) instruction including SEI endorsement courses for regular and vocational educators and administrators, as well as Building Relationships with English Language Learners, Supporting Special Education Students to be Successful, IEP Writing Strategies, Implementing the New Massachusetts IEP, Parapro Test Preparation, and Educator Mentoring.

In addition to staff training, SMEC also offered virtual sessions for parents and guardians entitled Understanding the New Massachusetts IEP form and Powerful Strategies to Help Children Develop Executive Functioning Skills. We also held several in-person family engagement events throughout the year in conjunction with our parents' group, the Friends of SMEC, including a wellness walkathon, holiday movie and sing-along, student community art show and dance fundraiser auction.

SMEC is a member of the Massachusetts Organization of Educational Collaboratives (MOEC). MOEC represents and advocates for the 24 Educational Collaboratives statewide. SMEC's Executive Director sits on the MOEC Board of Directors and chairs its Legislative Committee. SMEC is also a member of the Association of Developmental Disabilities Providers (ADDP) and the Massachusetts Adult Day Service Association (MADSA).

SMEC is one of the very few regional sites in Massachusetts authorized to administer the Parapro examination through the Educational Testing Service. Employment as a paraprofessional in Title I schools and most other public school districts in Massachusetts requires either a minimum of an Associate's Degree/ Equivalent or a passing score on the Parapro assessment. SMEC offers both the test administration and an optional Parapro test preparation workshop. 178 individuals from at least 15 different districts took the Parapro test in-person at SMEC during FY25.

We focused on goals addressing personal health and safety as well as the strengthening of our student and adult services, quality staff recruitment and retention, increasing parent engagement and public awareness of SMEC and its services, ensuring that our programs are located in suitable facilities, addressing internal

organizational and developmental issues including improving overall communication, increasing our resource development capacity and maintaining strong leadership, governance and financial capacity.

Other infrastructure improvements, such as acquiring and maintaining a safe and reliable van pool, updating our technology infrastructure and attracting and retaining high quality staff, are ongoing priorities and built into the administrative decision making process for all programs. The Collaborative maintains ongoing communication with our districts and local state agencies to ensure that we are targeting our efforts to meet their ever-changing needs as well as ensuring compliance and readiness for all DESE and other state agency mandates. The nationwide workforce crisis has made it difficult to expand our services during the past couple of years, however we continue to prioritize the needs of our districts, staff, students and adult consumers.

FY25 GENERAL STATISTICS

Years in Service	50
Employees	228[1]
Member Districts	10
Districts Served in 2024-2025	157[2]
Program Facility Sites	10
Students Served in SMEC School Programs and District Services in FY25	961[3]
Adult (Age 22+) Consumers Served FY25	179

FY25 REVENUE

Tuition and Services Member	$6,076,435
Tuition and Services Non-Member	$1,094,414
DDS Contracts	$3,303,752
MCB Contracts	$217,314
MassHealth/Medicaid	$2,487,473
DESE CACFP	$124,002

[1] Includes full- and part-time employees on payroll during FY25. Does not include 1099/outside contractors.

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

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

Professional Development	$266,505
Intergovernmental/ Intergovernmental on Behalf	$1,604,361
Investment Income	$6,814
Miscellaneous and Governmental[4]	129,430
Total FY25 Revenue	**$15,310,508[5]**

ADULT SERVICE OPERATIONAL EXPENDITURES[6]

FY25 AMOUNT EXPENDED ON SERVICES FOR STUDENTS/CONSUMERS AGE 22+

SAIL Program (Expenses Funded by DDS/MCB Contracts)	$2,091,768
ADH Program (Expenses Funded by Medicaid/MA Health and CACFP)	$1,605,148
FY25 Total Adult Service Expenses	**$3,696,9166[6]**

COST SAVINGS TO SCHOOL DISTRICTS

AVERAGE FY25 MA PRIVATE CH. 766 DAY SCHOOL SPECIAL EDUCATION

Daily Tuition Rate	$525.64/Day[7]
FY25 SMEC Daily Member Tuition 180 Day Standard School Day Program	$319/Day
Average Local Private Agency Therapy Fee (SLP, OT, PT, TVI)	$120-$185+/hour
FY25 SMEC Member Therapy Fee (SLP, OT, PT)	$89/hour[8]

Cost savings to districts are realized by sharing resources regionally, utilizing district-owned facilities to house Collaborative programs when possible, sharing agency administrative and indirect costs between the Collaborative's adult services departments and student services departments and having district representatives guide our program and service development. Exact savings figures are difficult to quantify, however a comparison of the average private day school FY25 tuition of $525.64 per day versus the standardized FY25 SMEC program tuition of $319 per day for all of our 180-day/school-day programs

[4] Includes grants, self-pays, donations, insurance claim payments, e-rate reimbursement and revenues not otherwise designated.

[5] Based on FY25 Independently Audited Financial Statements-Governmental Funds Statement of Revenues.

[6] Extracted from FY25 Independently Audited Financial Statements-Governmental Funds Statement of Expenditures.

[7] www.mass.gov/osdFY25; average of private day school FY25 daily tuition rates using day program data only.

[8] FY25 SMEC member rate for hourly therapy services. Does not include contractual staffing FTEs which are staff specific.

indicates significant average annual savings of $37,195.20 per student as does a comparison of a range of contractual service costs offered by private agencies in the geographic area against the cost to districts to access the same therapeutic services through SMEC. If SMEC programs and services were not available, districts would undoubtedly be forced to utilize these higher-cost private programs and services. Our programs serve students with low incidence special needs from multiple districts allowing the districts to share the costs of operating a high-quality specialized program for several students instead of each district funding and operating an in-district program for one or two students. In addition, services provided by the Collaborative have a value-added component in that we provide services specifically tailored to the needs and requests of our districts and students, thereby reducing costs for certain amenities that may be included in the services offered by private providers but not necessarily required to provide a high-quality program or targeted services to address specific district and students' needs.

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

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







FY25 Program Descriptions

SMEC PRIMARY LANGUAGE PROGRAM

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

SMEC INTEGRATED SERVICES PROGRAM I

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

SMEC INTEGRATED SERVICES PROGRAM II

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

SMEC ALTERNATIVE LEARNING CLASSROOM I

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

SMEC ALTERNATIVE LEARNING CLASSROOM II

The SMEC ALC II program is located at Dartmouth High School, serving students in grades 9-12 with social/emotional, behavioral and learning disabilities. Students are served in a substantially

separate classroom with a small student/staff ratio and inclusion opportunities. Services are provided by a special education teacher, paraprofessionals, a licensed mental health counselor, speech pathologist, occupational therapist and physical therapists as needed as well as a consulting BCBA and employment development coordinator.

THERAPEUTIC LEARNING CENTER

The Therapeutic Learning Center (TLC) is a DESE-licensed public day school program in New Bedford. Serving students in grades K-8 with significant social/emotional disabilities and trauma backgrounds, the TLC offers a therapeutic milieu with a high staff to student ratio and specialized support. Services are provided by licensed special education teachers, paraprofessionals, a licensed school adjustment counselor, a BCBA, school nurse, OT, PT and SLP. Instruction in art and yoga are provided. School year and part-time summer programming options are available.

THERAPEUTIC LEARNING PROGRAM

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

EARLY CHILDHOOD PROGRAM

Opened in April 2024, the ECP is an intensive early childhood center serving students with developmental and language delays in grades PK-K on a full-day/full-week school year basis. Providing an intensive, therapy rich environment with specialized teachers, paraprofessionals, therapists, clinicians and board-certified behavioral analysts, our ECP program is located in a SMEC-owned building in the far north end of New Bedford.

TRANSITIONAL SERVICES

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

THE MULTIDISCIPLINARY LEARNING CENTER

SMEC's Multidisciplinary Learning Center is an elementary program serving students in grades PK-8 with significant physical or intellectual disabilities and/or medical fragility. An experienced special education teacher, CNA Paraprofessionals and an RN create a safe, supportive learning environment for students with multi-disabilities. Therapeutic

services are provided by an OT, PT. TVI and SLP. The MLC program offers a 180-day program with a part-time five-week summer component. The program is located in a public elementary school building in Mattapoisett and accepts referrals from all school districts. Plans to expand to the high school level are in place for the start of the 2025-2026 school year.

SUPPORTING ADULTS FOR INCLUSIVE LIVING (SAIL) PROGRAM

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

SMEC ADULT DAY HEALTH (ADH) PROGRAM

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



ANCILLARY SERVICES

SMEC provides specialized staffing and therapeutic services to school districts throughout our region. SMEC's speech pathologists, occupational therapists, physical therapists, PTAs, COTAs, SLPAs, BCBA and ELL teachers provide therapeutic, evaluation and consultation services to students and staff in member and non-member districts, vocational and charter schools throughout the region on a contractual basis.

PROFESSIONAL DEVELOPMENT

SMEC offers a variety of professional development activities for educators from member and non-member districts throughout the year. SMEC is one of the few DESE qualified providers of Sheltered English Immersion endorsement classes for all teachers, including vocational teachers, and administrators. In FY25, our professional development courses were offered in both virtual and in-person training formats. In FY25, 976 educators from over 158 public school districts, private schools, and Educational Collaboratives took part in SMEC professional development activities.

PARAPRO ASSESSMENT

178 paraprofessionals or aspiring paraprofessionals sat for the Parapro examination at SMEC between July 2024 and June 2025. Many also participated in our Parapro prep course focusing on math and literacy skills during FY25.

SPECIAL EDUCATION TRANSPORTATION

In 2024-2025, SMEC offered special education transportation services to our member school districts. Cost benefit to district varies based on route and competitive bidding quotes from private vendors. During FY25, due to staffing and vehicle capacity limits, SMEC's transportation services were primarily limited to students attending SMEC programs or SMEC member districts' in-house programs.













Summary

This annual report summarizes the activities of the Southeastern Massachusetts Educational Collaborative during the fiscal year ending June 30, 2025. The ongoing workforce crisis, as well as the current impacts of politics and social media on our schools and businesses, has brought unprecedented challenges to our students, staff and families. Our team has risen to the challenge and has put forth tremendous effort to ensure that we can conduct high-quality, student-centered services, teaching and learning.

We are very proud to serve the communities in the Southeastern corner of the Commonwealth and to be able to partner with a wonderful group of school districts and state agencies to ensure that a wide array of high quality services is available to meet the needs of all individuals. We are looking forward to many changes in FY26 and beyond, including the expansion of our multi-disability program to the high school level, that will allow us to strengthen and expand our services and instruction so that we can provide the very best in programs and support across all grade and age levels. We welcome and encourage the readers of this report to contact us or visit our website or Facebook page in order to truly see and hear about the great work that is done here.



SMEC Southeastern Massachusetts

Educational Collaborative

Visit us online at **SMECollaborative.org**







SOUTHEASTERN MASSACHUSETTS EDUCATIONAL COLLABORATIVE

FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2025

(With Independent Auditors' Report Thereon)

SOUTHEASTERN MASSACHUSETTS EDUCATIONAL COLLABORATIVE

FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2025

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CBIZ CPAs P.C.

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Independent Auditors' Report

To the Board of Directors
Southeastern Massachusetts Educational Collaborative

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Southeastern Massachusetts Educational Collaborative ("Collaborative"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Collaborative's basic financial statements as listed in the table of contents.

In our opinion, the accompanying 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 Collaborative, as of June 30, 2025, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States ("*Government Auditing Standards")*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the financial Statements section of our report. We are required to be independent of the Collaborative and to meet our 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.

Emphasis of Matter

As discussed in Note 12 to the financial statements, in 2025, the Collaborative adopted new accounting guidance, GASB Statement 101 *Compensated Absences.* Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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 Collaborative's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Collaborative'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 Collaborative's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in this report. The other information comprises the required disclosures by the Massachusetts Department of Elementary and Secondary Education for Massachusetts Educational Collaboratives but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 11, 2025, on our consideration of the Collaborative's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Collaborative's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Collaborative's internal control over financial reporting and compliance.

CBIZ CPAs P.C.

Merrimack, NH
December 11, 2025

Management's Discussion and Analysis

Southeastern Massachusetts Educational Collaborative

Management's Discussion and Analysis

June 30, 2025

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

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

Financial Highlights

- The Collaborative's tuition funding of $7.0 million was from member public school systems and other non-member public school systems in Southeastern Massachusetts.
- The Massachusetts Department of Developmental Services and Massachusetts Commission for the Blind continued their support of the Collaborative's Supporting Adults for Inclusion Living (SAIL) program through various service contracts totaling $3.5 million for the year.
- MassHealth supports the Adult Day Health (ADH) program by funding tuition based on consumer's attendance as well as reimbursing for transportation costs. MassHealth payments totaled $2.7 million for tuition and transportation costs.
- The total assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources (net position) for the year by $1.4 million.
- The Collaborative reported a net other postemployment benefit liability totaling $1.4 million, as well as related deferred outflows of resources and inflows of resources totaling $346,000 and $1.6 million, respectively.

Overview of the Financial Statements

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

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

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

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

The government-wide financial statements distinguish functions that are principally supported by tuition, charges for services, and intergovernmental revenues (*governmental activities).* The governmental activities include administration, instruction, other school services, operations and maintenance, fixed charges, intergovernmental on-behalf payments, health services, other postemployment benefits, summer programs, ADH, SAIL, unallocated depreciation, and interest.

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

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

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

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

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

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

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. Assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $1.4 million at the close of 2025.

Net position of $853,000 reflects the Collaborative's net investment in capital assets (e.g., building, building improvements, vehicles, and equipment); less any related debt used to acquire those assets that is still outstanding. The Collaborative uses these capital assets to provide services to pupils; consequently, these assets are *not* available for future spending. The remaining balance of unrestricted net position resulted in a $530,000 surplus.

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

	2025	2024
Assets:		
Current assets	$ 3,921,761	$ 2,986,211
Capital assets, non depreciable	468,715	468,715
Capital assets, net of accumulated depreciation	1,449,211	1,818,686
Total assets	**5,839,687**	**5,273,612**
Deferred outflows of resources	**346,070**	**532,057**
Liabilities:		
Current liabilities (excluding debt)	542,978	99,500
Noncurrent liabilities (excluding debt)	1,636,027	1,676,382
Current debt	264,616	633,782
Noncurrent debt	800,440	1,064,420
Total liabilities	**3,244,061**	**3,474,084**
Deferred inflows of resources	**1,558,642**	**1,851,096**
Net position:		
Net investment in capital assets	852,870	589,199
Unrestricted	530,184	(108,710)
Total net position	$ **1,383,054**	$ **480,489**

The Collaborative's net position increased $903,000 in 2025. This increase was mainly related to positive budgetary operations in the general fund totaling $751,000, and a decrease in the Collaborative's net other postemployment benefit liability, net of related deferred outflows/(inflows) of resources of $71,000.

	2025	2024 (As restated)
Program Revenues:		
Charges for services	$ 6,467,269	$ 6,183,028
Operating grants and contributions	1,654,113	2,171,635
General Revenues:		
Tuition	7,048,926	6,556,147
Unrestricted investment income	6,814	11,488
Miscellaneous	11,463	39,545
Total revenues	**15,188,585**	**14,961,843**
Expenses:		
Administration	1,013,626	990,173
Instruction	5,335,642	4,744,574
Other school services	214,487	212,426
Operations and maintenance	326,294	381,512
Fixed charges	1,006,117	1,054,407
Intergovernmental on-behalf payments	1,604,361	2,041,963
Health services	367,574	297,211
Other postemployment benefits	-	150,000
Summer programs	270,228	216,732
ADH	1,573,698	1,454,718
SAIL	2,091,768	2,070,255
Unallocated depreciation	400,925	434,214
Interest	81,300	88,096
Total expenses	**14,286,020**	**14,136,281**
Change in net position	**902,565**	**825,562**
Net position, beginning of year, as previously reported	480,489	12,929
Implementation of GASB Statement 101	-	(358,002)
Net position, beginning of year, as restated	**480,489**	**(345,073)**
Net position, end of year	$ **1,383,054**	$ **480,489**

Total revenues increased $226,000 over the previous year, which mainly related to an increase in tuition revenue and charges of services, mainly related to the SAIL program. The decrease in operating grants and contributions mainly relates to a decrease in on-behalf payments received by the Massachusetts' Teachers Retirement System as well as the Massachusetts' State Employee Retirement System.

Overall, expenses increased $150,000. This increase mainly related to an increase in instructional costs which were offset by a decrease in intergovernmental on-behalf payments.

Financial Analysis of the Governmental Funds

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

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

At the end of the current year, governmental funds reported combined ending fund balances of $3.5 million. The general fund balance increased by $751,000 and there was no activity in the capital reserve fund.

The general fund is the Collaborative's chief operating fund. At year end, unassigned fund balance in the general fund totaled $3.2 million. The increase of $751,000 in the general fund relates to a budgetary surplus.

Ending fund balance in the Collaborative's capital reserve fund was $250,000. There was no activity in the capital reserve fund during 2025.

General Fund Budgetary Highlights

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

The original 2025 approved budget for the general fund authorized $13.0 million in appropriations. During the year, the original budget increased by $195,000 once more information was made available regarding estimated revenues.

Actual revenues were more than the budget by $115,000 and actual expenditures were less than the budget by $339,000.

Capital Asset and Debt Administration

The Collaborative's capital assets, net of accumulated depreciation, totaled $1.9 million as of June 30, 2025. Capital acquisitions during the year totaled $31,000, and depreciation expense in the amount of $401,000 was recorded.

The Collaborative has entered into a lease agreement for the Collaborative's administrative office building, which ends in June 2026, and a building used for other various programs, which ends in October 2026. The cost of the lease in 2025 totaled $457,581 and was reported as debt service principal and interest on right to use leases. The outstanding obligation reported at June 30, 2025, totaled $261,582, which represents the present value of the future lease payments.

Please refer to the Notes 4, 5 and 6 of the basic financial statements for further discussion of the capital asset and debt activity.

Collaborative Highlights

During 2025, some of the Collaborative's highlights included:

- The Collaborative's MA Health rates for the Adult Day Health program for both attendance and transportation were increased in 2024 and maintained at those rates in 2025.

- The Fairhaven School District appointed Ms. Brendalee Smith to fill their vacant spot on the SMEC Board in May 2024. Subsequently, Ms. Smith did not win the election to keep her seat in the April 2025 election, so her seat was vacant for the last Board meeting of 2025.

- The Fall River School Committee appointed Mr. Collin Dias to fill a vacant spot in November, 2024.

- The Mattapoisett School Committee appointed Mr. Jack LeBrun to fill their Board vacancy in September, 2024.

- For the fiscal year 2025, the Massachusetts Education and Government Association conducted an audit of SMEC's payroll records for the previous fiscal year. The Collaborative submitted all requested documentation, and all applicable standards were deemed to have been met.

- For fiscal year 2025, the Department of Developmental Services Division of Investigations conducted its annual audit of SMEC's policies and procedures around the administration of CORI screenings for employees. The audit found SMEC in compliance with all relevant regulations.

- The Collaborative applied for and was awarded a Comprehensive School Health Services affiliate grant from the Department of Mental Health in the amount of $24,000, to supplement our school health services.

Economic Factors and Next Year's Budget

Ms. Kelly Ochoa was appointed to the SMEC Board by the Fairhaven School Committee and Ms. Ebony McGlynn was appointed to fill Acushnet's seat, both for the start of the 2025-2026 school year.

Following a first reading on April 29, 2025, the original 2026 preliminary spending plan was approved at the May 29, 2025, Board meeting. Due to our 2026 adult service contracts not being finalized at the time of the budget presentation and the limitations of expanding our school programs due to the nationwide staffing shortage, the 2026 budget proposal was based on our best estimates, historical trends and conservative state contract and program enrollment figures.

After moving our TLC public day school program to the newly acquired building at 267 Samuel Barnet Boulevard in August 2023, we began rehabbing our Collaborative-owned building at 4238 Acushnet Avenue in New Bedford with a plan to open an intensive full day early childhood program at that site, serving students in PK-K. We received final DESE approval in April 2024 and began accepting referrals. Our first students started in May 2024, at the very end of the 2023-2024 school year. Program growth was seen over the course of FY25. The program has a maximum enrollment of 16 at that location.

The Collaborative's lease with the Fairhaven Public Schools is set to expire in the first quarter of fiscal year 2027. The Collaborative has received approval by the Fairhaven School Committee to commence a new lease term effective November 1, 2026. This is an intergovernmental transfer, with reduced procurement requirements. All publications and notices have been conducted.

As of September 2025, the Collaborative's ADH program enrollment and daily attendance has nearly reached our current licensed capacity of 84. The Collaborative's LEA (school) programs have also shown an increase in enrollment numbers over September 2024 numbers. Our SAIL Community Based Day Support Program has also been able to fill more vacant positions leading to an increase in enrollment and attendance reaching pre-pandemic levels.

The Collaborative has received 501(c)(3) designation from the IRS during the first quarter of 2026 in order to expand our ability to apply for grant funding.

The Collaborative Board voted to amend the Collaborative's Capital Reserve account language to include the term "acquire" in relation to Collaborative facilities, increase the maximum potential balance to $2,000,000, and add clarifying language regarding the source of potential funding. Member school committee approval is in the process of being voted in the fall of 2026.

The Collaborative underwent a DESE Financial Review in early 2025 with all criteria fully met with the exception of two criterion receiving the score of partially met.

Southeastern Massachusetts Educational Collaborative

Management's Discussion and Analysis

June 30, 2025

Requests for Information

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

Basic Financial Statements

Southeastern Massachusetts Educational Collaborative

Statement of Net Position

June 30, 2025

	Primary Government
	Governmental Activities
ASSETS	
CURRENT:	
Cash and cash equivalents	$ 1,828,354
Receivables, net of allowance for uncollectibles:	
Member tuition	562,732
Non member tuition	112,167
Intergovernmental	1,418,508
Total current assets	3,921,761
NONCURRENT:	
Capital assets, nondepreciable	468,715
Capital assets, net of accumulated depreciation	1,449,211
Total noncurrent assets	1,917,926
TOTAL ASSETS	5,839,687
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to other postemployment benefits	346,070
LIABILITIES	
CURRENT:	
Warrants payable	42,930
Accrued payroll and related withholdings	111,247
Other liabilities	500
Unearned revenue	272,921
Right to use lease liabilities	247,519
Compensated absences	115,380
Loan payable	17,097
Total current liabilities	807,594
NONCURRENT:	
Right to use lease liabilities	14,063
Compensated absences	282,299
Net other postemployment benefits liability	1,353,728
Loan payable	786,377
Total noncurrent liabilities	2,436,467
TOTAL LIABILITIES	3,244,061
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to other postemployment benefits	1,558,642
NET POSITION	
Net investment in capital assets	852,870
Unrestricted	530,184
TOTAL NET POSITION	$ 1,383,054

See notes to basic financial statements.

Southeastern Massachusetts Educational Collaborative

Statement of Activities

Year Ended June 30, 2025

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue
Primary Government:				
Governmental Activities:				
Administration	$ 1,013,626	$ 266,505	$ -	$ (747,121)
Instruction	5,335,642	-	-	(5,335,642)
Other school services	214,487	-	-	(214,487)
Operations and maintenance	326,294	-	-	(326,294)
Fixed charges	1,006,117	-	-	(1,006,117)
Intergovernmental on-behalf payments	1,604,361	-	1,604,361	-
Health services	367,574	-	24,000	(343,574)
Summer programs	270,228	-	-	(270,228)
ADH	1,573,698	2,679,698	25,752	1,131,752
SAIL	2,091,768	3,521,066	-	1,429,298
Interest	81,300	-	-	(81,300)
Unallocated depreciation	400,925	-	-	(400,925)
Total Governmental Activities	$ 14,286,020	$ 6,467,269	$ 1,654,113	$ **(6,164,638)**

(Continued)

See notes to basic financial statements.

Southeastern Massachusetts Educational Collaborative

Statement of Activities (Continued)

Year Ended June 30, 2025

		Governmental Activities
Changes in net position:		
Net (expense) revenue from previous page	$	**(6,164,638)**
General revenues:		
Tuition		7,048,926
Unrestricted investment income		6,814
Miscellaneous revenue		11,463
Total general revenues		7,067,203
Change in net position		902,565
Net position:		
Beginning of year, as previously reported		838,491
Implementation of GASB Statement 101		(358,002)
Beginning of year, as restated		480,489
End of year	$	1,383,054

See notes to basic financial statements.

Southeastern Massachusetts Educational Collaborative

Governmental Funds
Balance Sheet

June 30, 2025

	General	Capital Reserve Fund	Total Governmental Funds
ASSETS			
Cash and cash equivalents	$ 1,577,910	$ 250,444	$ 1,828,354
Receivables, net of uncollectibles:			
Member tuition	562,732	-	562,732
Non member tuition	112,167	-	112,167
Intergovernmental	1,418,508	-	1,418,508
TOTAL ASSETS	$ 3,671,317	$ 250,444	$ 3,921,761
LIABILITIES			
Warrants payable	$ 42,930	$ -	$ 42,930
Accrued payroll and related withholdings	111,247	-	111,247
Other liabilities	500	-	500
Unearned revenue	272,921	-	272,921
TOTAL LIABILITIES	427,598	-	427,598
FUND BALANCES			
Committed	-	250,444	250,444
Unassigned	3,243,719	-	3,243,719
TOTAL FUND BALANCES	3,243,719	250,444	3,494,163
TOTAL LIABILITIES AND FUND BALANCES	$ 3,671,317	$ 250,444	$ 3,921,761

See notes to basic financial statements.

Southeastern Massachusetts Educational Collaborative

Reconciliation of the Governmental Funds Balance Sheet Total Fund Balances to the Statement of Net Position

June 30, 2025

Total governmental fund balances		$ 3,494,163
Capital assets (net) used in governmental activities are not financial resources and, therefore, are not reported in the funds		1,917,926
The statement of net position includes certain deferred inflows of resources and deferred outflows of resources that will be amortized over future periods. In governmental funds, these amounts are not reported		(1,212,572)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds:		
Loans payable	(803,474)	
Net other postemployment benefits liability	(1,353,728)	
Right to use lease liabilities	(261,582)	
Compensated absences	(397,679)	
Net effect of reporting long-term liabilities		(2,816,463)
Net position of governmental activities		$ 1,383,054

See notes to basic financial statements.

Southeastern Massachusetts Educational Collaborative

Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances

Year Ended June 30, 2025

	General	Capital Reserve Fund	Total Governmental Funds
REVENUES:			
Member tuition	$ 5,954,512	$ -	$ 5,954,512
Non-member tuition	1,094,414	-	1,094,414
Department of Developmental Services	3,303,752	-	3,303,752
Massachusetts Commission for the Blind	217,314	-	217,314
Department of Elementary and Secondary Education	124,002	-	124,002
MassHealth	2,487,473	-	2,487,473
Intergovernmental	49,752	-	49,752
Intergovernmental for on-behalf payments	1,604,361	-	1,604,361
Professional development	266,505	-	266,505
Miscellaneous	79,686	-	79,686
Investment income	6,814	-	6,814
TOTAL REVENUES	15,188,585	-	15,188,585
EXPENDITURES:			
Current:			
Administration	1,076,087	-	1,076,087
Instruction	5,335,642	-	5,335,642
Other school services	214,487	-	214,487
Operations and maintenance	326,294	-	326,294
Fixed charges	1,006,117	-	1,006,117
Intergovernmental on-behalf payments	1,604,361	-	1,604,361
Health services	367,574	-	367,574
Summer programs	270,228	-	270,228
SAIL	2,091,768	-	2,091,768
ADH	1,605,148	-	1,605,148
Debt service:			
Principal payments	15,459	-	15,459
Principal payments on right to use leases	442,680	-	442,680
Interest payments	66,399	-	66,399
Interest payments on right to use leases	14,901	-	14,901
TOTAL EXPENDITURES	14,437,145	-	14,437,145
NET CHANGE IN FUND BALANCES	751,440	-	751,440
FUND BALANCES AT BEGINNING OF YEAR	2,492,279	250,444	2,742,723
FUND BALANCES AT END OF YEAR	$ 3,243,719	$ 250,444	$ 3,494,163

See notes to basic financial statements.

Southeastern Massachusetts Educational Collaborative

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities

Year Ended June 30, 2025

Net change in fund balances - total governmental funds		$ 751,440
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	31,450	
Depreciation expense	(400,925)	
Net effect of reporting capital assets		(369,475)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are unavailable and amortized in the Statement of Activities.		
Principal payments on right to use lease liabilities	442,680	
Debt service principal payments	15,459	
Net effect of reporting long-term debt		458,139
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	(8,658)	
Net change in deferred outflow/(inflow) of resources related to other postemployment benefits	106,467	
Net change in net other postemployment benefits liability	(35,348)	
Net effect of recording long-term liabilities		62,461
Change in net position of governmental activities		$ 902,565

See notes to basic financial statements.

Southeastern Massachusetts Educational Collaborative

Fiduciary Funds
Statement of Fiduciary Net Position

June 30, 2025

	Other Postemployment Benefit Trust Fund
ASSETS	
Cash and cash equivalents	$ 13,547
Investments:	
Equity mutual funds	658,770
Fixed income mutual funds	210,577
TOTAL ASSETS	882,894
NET POSITION	
Restricted for other postemployment benefits	$ 882,894

See notes to basic financial statements.

Southeastern Massachusetts Educational Collaborative

Fiduciary Funds
Statement of Changes in Fiduciary Net Position

Year Ended June 30, 2025

	Other Postemployment Benefit Trust Fund
ADDITIONS:	
Contributions:	
Employer contributions for other postemployment benefit payments	$ 80,066
Net investment income:	
Investment income	71,998
Less: investment expense	(1,589)
Net investment income	70,409
TOTAL ADDITIONS	150,475
DEDUCTIONS:	
Other postemployment benefit payments	80,066
NET INCREASE IN NET POSITION	70,409
NET POSITION AT BEGINNING OF YEAR	812,485
NET POSITION AT END OF YEAR	$ 882,894

See notes to basic financial statements.

Southeastern Massachusetts Educational Collaborative

Notes to Basic Financial Statements

June 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

A. Reporting Entity

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

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

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

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

Fund Financial Statements

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

Major Fund Criteria

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

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

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

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

Fiduciary funds are reported by fund type.

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

Government-Wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded when the liabilities are incurred. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

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

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

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

Fund Financial Statements

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

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

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

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

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

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

The following fiduciary fund types are reported:

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

D. Cash and Investments

Government-Wide and Fund Financial Statements

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

E. Fair Value Measurements

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

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

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

Level 1 – Quoted prices are available in active markets for identical instruments as of the reporting date. Instruments, which are generally included in this category, include actively traded equity and debt securities, certain 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, and certain U.S. government obligations are classified as Level 2 because fair values are estimated using pricing models, matrix pricing, or discounted cash flows.

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

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

Market price is affected by a number of factors, including the type of instrument and the characteristics specific to the instrument. Instruments with readily available active quoted prices generally will have a higher degree of market price observability and a lesser degree of judgment used in measuring fair

value. It is reasonably possible that change in values of these instruments will occur in the near term and that such changes could materially affect amounts reported in these financial statements. See Note 2 – Cash and Investments.

F. Accounts Receivable

Government-Wide and Fund Financial Statements

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

Due from member and non-member tuitions

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

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

Intergovernmental and other

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

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

G. Inventories

Government-Wide and Fund Financial Statements

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

H. Capital Assets

Government-Wide Financial Statements

Capital assets, which include buildings and right to use buildings, building improvements, vehicles, and equipment, are reported in the government-wide financial statements. Capital assets are recorded at

historical cost, or at estimated historical cost, when actual historical cost could not be determined. Donated capital assets are recorded at acquisition value.

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

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

Capital Asset Type	Estimated Useful Life (in years)
Building and right to use buildings	5-40
Building improvements	25-30
Vehicles	5
Equipment	5-7

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

The Collaborative reviews the carrying value of its long-lived assets to ensure that any impairment issues are identified and appropriately reflected in the financial statements. Should the expected cash flows be less than the carrying value, an impairment loss would be recognized to reduce the carrying value. There was no impairment loss recorded during 2025.

Governmental Fund Financial Statements

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

I. Deferred Outflows/(Inflows) of Resources

Government-Wide Financial Statements (Net Position)

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

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

J. Interfund Receivables and Payables

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

Fund Financial Statements

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

Government-Wide Financial Statements

Transactions of a buyer/seller nature between and within governmental funds are eliminated from the governmental activities in the statement of net position.

K. Interfund Transfers

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

Government-Wide Financial Statements

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

Fund Financial Statements

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

L. Net Position and Fund Equity

Government-Wide Financial Statements (Net Position)

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

Sometimes the Collaborative will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Collaborative's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Fund Financial Statements (Fund Balances)

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

The governmental fund balance classifications are as follows:

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

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

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

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

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

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

M. Long-Term Debt

Government-Wide Financial Statements

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

Governmental Fund Financial Statements

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

N. Right to Use Lease Liability

Government-Wide Financial Statements

Right to use lease liabilities are reported at the present value of their future minimum lease payments. Lease payments are reported as reductions of the lease liability and as interest expense during the lease term.

Governmental Fund Financial Statements

The present value of the future minimum lease payments is reported within the governmental funds as other financing sources and a capital expenditure. Lease payments are reported as debt service expenditures.

O. Investment Income

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

P. Compensated Absences

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

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

Government-Wide Financial Statements

Vested or accumulated sick leave is reported as liabilities and expensed as when the benefits are earned by employees.

Governmental Fund Financial Statements

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

Q. Use of Estimates

Government-Wide and Fund Financial Statements

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

R. Total Column

Government-Wide Financial Statements

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

Fund Financial Statements

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

NOTE 2 – CASH AND INVESTMENTS

A cash and investment pool is maintained that is available for use by all funds. Each fund type's portion of this pool is displayed on the balance sheet as "Cash and Cash Equivalents". The deposits and investments of trust funds are held separately from those of other funds.

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

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

Custodial Credit Risk – Deposits

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

At year-end, the carrying amount of deposits totaled $1,841,901 and the bank balance totaled $1,242,488. Of the bank balance, $472,084 was covered by Federal Depository Insurance, $1,568,222 was collateralized, and $215,730 remained uninsured and uncollateralized.

Investments

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

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

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

As of June 30, 2025, the Collaborative had $658,770 invested in equity mutual funds, and $210,577 invested in fixed income mutual funds within its OPEB Trust fund. These investments are classified in Level 1 of the fair value hierarchy and are valued using prices quoted in active markets for those securities.

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of a failure by the counterparty, the entity will not be able to recover the value of its investments or collateral security that are in the possession of an outside party. The Collaborative's investment policy specifies that the financial institution's financial statements will be reviewed as well as the background of the sales representative before investing with the financial

institution to limit the OPEB Trust Fund's exposure to only institutions with proven financial strength, capital adequacy and overall affirmative reputation in the municipal industry.

Interest Rate Risk

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

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfil its obligation to the holder of the investment. Credit risk is measured by the assignment of a rating by a nationally recognized statistical rating organization. Because obligations of the United States Government and some of its agencies are not considered to have credit risk, the Collaborative does not limit the amount it can invest in these securities.

For fixed income investments, the Collaborative's investment policy only allows for purchases of investment grade securities with a high concentration in securities rated A or better. These investments in fixed income securities will be made primarily for income and capital preservation.

For lower-quality investments, the Collaborative's investment policy only allows for these investments to be held through diversified vehicles, such as mutual funds or exchange-traded funds. Also, the investment policy specifies that there is no limit to the amount of funds that can be placed in MMDT.

The Collaborative's investments in fixed income and money market mutual funds were unrated.

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of the Collaborative's investment in a single issuer. The Collaborative's policy is to diversify the investment portfolio so that the impact of potential losses from any one type of security or issuer will be minimized. Securities of a single corporate issuer (with the exception of U.S. Government Agencies) will not exceed 5% of the total portfolio value.

At June 30, 2025, no more than 5% of the Collaborative's investments were invested in any one corporate issuer.

NOTE 3 – RECEIVABLES

At June 30, 2025, receivables for the major governmental funds are as follows:

	Gross Amount	Allowance for Uncollectibles	Net Amount
Receivables:			
Member tuition	$ 562,732	$ -	$ 562,732
Non member tuition	112,167	-	112,167
Intergovernmental	1,418,508	-	1,418,508
Total	$ 2,093,407	$ -	$ 2,093,407

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2025, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated:				
Land	$ 468,715	$ -	$ -	$ 468,715
Capital assets being depreciated:				
Building and right to use building	2,825,694	-	-	2,825,694
Building improvements	218,183	-	-	218,183
Vehicles	880,915	31,450	-	912,365
Equipment	101,635	-	-	101,635
Total capital assets being depreciated	4,026,427	31,450	-	4,057,877
Less accumulated depreciation for:				
Building and right to use building	(1,402,551)	(370,380)	-	(1,772,931)
Building improvements	(48,921)	(8,081)	-	(57,002)
Vehicles	(654,634)	(22,464)	-	(677,098)
Equipment	(101,635)	-	-	(101,635)
Total accumulated depreciation	(2,207,741)	(400,925)	-	(2,608,666)
Total capital assets being depreciated, net	1,818,686	(369,475)	-	1,449,211
Total governmental activities capital assets, net	$ 2,287,401	$ (369,475)	$ -	$ 1,917,926

Unallocated depreciation expense totaled $400,925 for the year ended June 30, 2025.

NOTE 5 – RIGHT TO USE LEASES

The Collaborative has entered into lease agreements for the Collaborative's administrative office building, which ends in June 2026, and a building used for other various programs, which ends in October 2026. The cost of these leases for 2025, totaled $457,581 and are reported as debt service principal and interest on right to use leases in the general fund. A corresponding right to use lease building in the amount of the present value of the future lease payments has been reported as a capital asset. The cost of the assets acquired through these leases totaled $2.8 million, and the accumulated depreciation on those assets totaled $1.8 million. The future lease payments under these agreements are as follows:

Years ending June 30th:	Principal	Interest	Total
2026.....	$ 247,519	$ 2,438	$ 249,957
2027.....	14,063	56	14,119
Total.....	$ 261,582	$ 2,494	$ 264,076

NOTE 6 – LOANS PAYABLE

Short-Term Financing

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

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

Short-term loans are general obligations and carry maturity dates that are limited by statute. Interest on short-term borrowings is accounted for in the general fund.

As of June 30, 2025, the Collaborative had no short-term financing.

Line of Credit

On July 24, 2012, the Collaborative was approved for a line of credit agreement with Rockland Trust that provides for secured borrowings of up to $200,000. On July 26, 2023, the Collaborative entered into loan modification agreement which increase the borrowing amount available under the line of credit to $455,000. The secured line of credit is on a revolving basis and is payable on demand. The Collaborative is required to pay down the outstanding balance of principal under the line of credit to not more than 40% of the borrowing amount available for a period of 30 consecutive days during each 12-month period. The line of credit will terminate, and any outstanding balance will be due and payable on May 26, 2026. As collateral for the loan, the Collaborative grants the bank a valid first mortgage on the property located in New Bedford, Massachusetts along with the assignment of rents and leases. In addition, the Collaborative grants the bank a valid first security interest in all business assets. The principal amount of the loan outstanding bears interest at an annual flowing rate using the national prime rate plus 0.50% per annum.

In 2025, the Collaborative paid down the balance on the line of credit totaling $175,007. As of June 30, 2025, the Collaborative did not have an outstanding balance of under the line of credit.

Loan Payable

On July 26, 2023, the Collaborative secured long-term financing in the form of a Promissory Note (Note) in the amount of $832,000, to acquire the property at 267 Samuel Barnet Boulevard to support a therapeutic learning center. The promissory note provides for an initial interest rate of 6.05%, and the interest rate may be increased or decreased beginning on July 26, 2028, and then every five years thereafter. The Note requires consecutive monthly payments in the amount of $5,429 consisting of principal and interest beginning on August 28, 2023, except for the final payment. The final payment shall be due on July 26, 2033, in the amount of the outstanding principal balance and any unpaid accrued interest.

Debt service requirements for the loan payable in future years were as follows:

Year	Principal	Interest	Total
2026	$ 17,097	$ 48,051	$ 65,148
2027	18,160	46,987	65,147
2028	19,290	45,858	65,148
2029	20,490	44,658	65,148
2030	21,764	43,383	65,147
2031	23,118	42,029	65,147
2032	24,556	40,591	65,147
2033	26,084	39,064	65,148
2034	632,915	3,183	636,098
Total	$ 803,474	$ 353,804	$ 1,157,278

Changes in Long-Term Liabilities

During the year ended June 30, 2025, the following changes occurred in long-term liabilities:

	(As Restated) Beginning Balance	Other Increases	Other Decreases	Ending Balance	Due Within One Year
Loan payable.....	$ 818,933	$ -	$ (15,459)	$ 803,474	$ 17,097
Right to use lease payable.....	704,262	-	(442,680)	261,582	247,519
Compensated absences.....	389,021	39,677	(31,019)	397,679	115,380
Net other postemployment benefits.....	1,318,380	115,414	(80,066)	1,353,728	-
Total governmental activity long-term liabilities.....	$ 3,230,596	$ 155,091	$ (569,224)	$ 2,816,463	$ 379,996

NOTE 7 – GOVERNMENTAL FUND BALANCE CLASSIFICATIONS

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

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

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

- Restricted: fund balances that are constrained by external parties, constitutional provisions, or enabling legislation.

- Committed: fund balances that contain self-imposed constraints of the government from its highest level of decision-making authority.

- Assigned: fund balances that contain self-imposed constraints of the government to be used for a particular purpose.

- Unassigned: fund balance of the general fund that is not constrained for any particular purpose. In other governmental funds, the unassigned classification is used to only report a deficit balance

resulting from overspending for specific purposes for which amounts had been restricted, committed or assigned.

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

As of June 30, 2025, the governmental fund balances consisted of the following:

	General	Capital Reserve Fund	Total Governmental Funds
Fund Balances:			
Committed to:			
Capital reserve.....	$ -	$ 250,444	$ 250,444
Unassigned.....	3,243,719	-	3,243,719
Total Fund Balances.....	$ 3,243,719	$ 250,444	$ 3,494,163

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

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

NOTE 8 – RISK FINANCING

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

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

NOTE 9 – PENSION PLAN

*Plan Description*s

The Collaborative is a member of the Massachusetts State Employees' Retirement System (MSERS), a public employee retirement system that administers a cost-sharing multi-employer defined benefit plan covering substantially all employees of the Commonwealth and certain employees of the independent authorities and agencies. The MSERS is part of the Commonwealth's reporting entity and the audited financial report may be obtained by visiting https://www.macomptroller.org/gasb-68-reports/.

The Collaborative is also a member of the Massachusetts Teachers' Retirement System (MTRS), a cost-sharing multi-employer defined benefit plan. MTRS is managed by the Commonwealth of Massachusetts (Commonwealth) on behalf of municipal teachers and municipal teacher retirees. The Commonwealth is a nonemployer contributor and is responsible for 100% of the contributions and future benefit requirements of the MTRS. The MTRS covers certified teachers in cities (except Boston), towns, regional school districts, charter schools, educational collaboratives and Quincy College. The MTRS is part of the Commonwealth's reporting entity and the audited financial report may be obtained by visiting https://mtrs.state.ma.us/service/financial-reports/.

Special Funding Situations

The Commonwealth is a nonemployer contributor and is required by statute to make 100% of all actuarially determined employer contributions on behalf of the Collaborative's teachers and retired teachers to the MTRS. Therefore, the Collaborative is considered to be in a special funding situation as defined by GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and the Commonwealth is a nonemployer contributor in MTRS. Since the Collaborative does not contribute directly to MTRS, the Collaborative does not have a net pension liability. The total of the Commonwealth provided contributions have been allocated based on each employer's covered payroll to the total covered payroll of employers in MTRS as of the measurement date of June 30, 2024. The Collaborative's portion of the collective pension expense, contributed by the Commonwealth, of $662,320 is reported in the general fund as intergovernmental revenue and pension expense in the current fiscal year. The portion of the Commonwealth's collective net pension liability associated with the Collaborative is $8,024,073 as of the measurement date.

A special funding situation was created by Massachusetts General Laws for all educational collaboratives in the Commonwealth. Collaboratives contribute amounts equal to the normal cost of non-teaching employees' benefits at a rate established by the Public Employees' Retirement Administration Commission (PERAC), currently 6.1% of covered payroll. Legally, the Collaboratives are only responsible for contributing the annual normal cost of their employees' benefits (i.e., the present value of the benefits earned by those employees in any given year) and are not legally responsible for the past service cost attributable to those employees or previously retired employees of the Collaboratives. Therefore, the Collaborative does not have a net pension liability. The Collaborative's required contribution to MSERS equaled its actual contribution for the year ended December 31, 2024, which was $276,891 and 6.1% of covered payroll.

The Commonwealth as a nonemployer is legally responsible for the entire past service cost related to the non-teaching employees of the Collaboratives and therefore has a 100% special funding situation. The total of the Commonwealth provided contributions are allocated based on each employer's covered payroll to the total covered payroll of employers in MSERS as of the measurement date of June 30, 2024. The Collaborative's portion of the collective pension expense, contributed by the Commonwealth, of $942,041 is reported as intergovernmental revenue and pension expense in the current fiscal year. The portion of the Commonwealth's collective net pension liability associated with the Collaborative is $9,125,980 as of the measurement date.

Benefits Provided

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

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

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

NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

Plan Description

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

Funding Policy

The required contribution is based on a pay-as-you-go financing requirement. The Collaborative contributes 50 percent of the cost of medical insurance premiums for eligible retired plan members and their spouses. Plan members receiving benefits contribute the remaining portion of their premium costs. For 2025, the Collaborative contributed approximately $80,066 towards these benefits, which included contributions in excess of the pay-as-you-go financing requirement for plan benefits.

The Commonwealth of Massachusetts passed special legislation that has allowed the Collaborative to establish a postemployment benefit trust fund and to enable the Collaborative to begin pre-funding its other postemployment benefit (OPEB) liabilities. During 2025, the Collaborative did not contribute additional funds to the OPEB trust fund in excess of the pay-as-you-go required contributions. As of June 30, 2025 the balance of this fund totaled $882,894.

Plan Membership

The following table represents the Plan's membership at July 1, 2023:

Active members	139
Inactive members currently receiving benefits	4
Total	143

Components of OPEB liability

The following table represent the components of the Plan's OPEB liability as of June 30, 2025:

Total OPEB liability	$ 2,236,622
Less: OPEB plan's fiduciary net position	(882,894)
Net OPEB liability	$ 1,353,728
The OPEB plan's fiduciary net position as a percentage of the total OPEB liability	39.47%

Significant Actuarial Methods and Assumptions

The total OPEB liability in the July 1, 2023, actuarial valuation was determined by using the following actuarial assumptions, applied to all periods including the measurement date that was updated to June 30, 2025:

Valuation date	Actuarially Determined Contribution was calculated as of July 1, 2023.
Actuarial cost method	Individual Entry Age Normal.
Asset valuation method	Fair Value of Assets as of the measurement date, June 30 2025.
Investment rate of return	6.37%, net of OPEB plan investment expense, including inflation.
Discount rate	5.56%, net of OPEB plan investment expense, including inflation.
Inflation rate	2.50% as of June 30, 2025 and for future periods.
Salary increases	3.00% annually as of June 30, 2025, and for future periods.
Municipal bond rate	4.81% as of June 30, 2025 (S&P Municipal Bond 20-Year High Grade Index - SAPIHG.
Mortality rates:	
Pre-Retirement mortality	General: RP-2014 Mortality Table for Blue Collar Employees projected generationally with scale MP-2021, set forward 1 year for females. Teachers: PubT-2010 Mortality Table (Headcount-weighted) for Employees projected generationally with scale MP-2021.
Post-Retirement mortality	General: RP-2014 Mortality Table for Blue Collar Healthy Annuitants projected generationally with scale MP-2021, set forward 1 year for females. Teachers: PubT-2010 Mortality Table (Headcount-weighted) for Healthy Annuitants projected generationally with scale MP-2021.
Disabled mortality	General: RP-2014 Mortality Table for Blue Collar Healthy Annuitants projected generationally with scale MP-2021, set forward 1 year for males and 2 years for females. Teachers: PubT-2010 Mortality Table (Headcount-Weighted) for Healthy Annuitants projected generationally with scale MP-2021.

Rate of Return

For the year ended June 30, 2025, the annual money-weighted rate of return on investments, net of investment expense, was 8.67%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The Plan's expected future real rate of return of 4.12% is added to the expected inflation of 2.5% to produce the long-term expected nominal rate of return of 6.62%, and net of investment expense of 0.25%, a net investment rate of return of 6.37%. Best estimates of arithmetic real rates of return for each major asset class included in the OPEB plan's target asset allocation as of June 30, 2025, are summarized in the following table:

Asset Class	Long-Term Expected Asset Allocation	Long-Term Expected Real Rate of Return
Domestic equity-large cap	50.00%	4.52%
Domestic equity-small/mid cap	5.00%	5.06%
International equity-developed markets	8.75%	5.08%
International equity-emerging markets	2.75%	5.80%
Domestic fixed income	22.00%	2.44%
International fixed income	2.00%	2.13%
Alternatives	5.25%	6.09%
Real estate	2.75%	3.73%
Cash and cash equivalents	1.50%	0.00%
Total	100.00%	

Discount Rate

The discount rate used to measure the total OPEB liability was 5.56% as of June 30, 2025, and 4.92% 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 Collaborative's funding policy. Based on those assumptions, the OPEB plan's fiduciary net position is projected to be insufficient to make all projected benefit payments to current plan members. Therefore, the long-term expected rate of return on the OPEB plan assets is applied to the projected benefits payments which the Fiduciary Net Position is expected to be sufficient to cover and the Municipal Bond Rate is applied thereafter. The Municipal Bond Rate is based on the S&P Municipal Bond 20 – Year High Grade Index ("SAPIHG"), which was

4.81% as of June 30, 2025. The S&P Municipal Bond 20 – Year High Grade Index is the index rate for 20-year, tax exempt general obligation municipal bonds with an average rate of AA/Aa or higher.

Changes in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2024	$ 2,130,865	$ 812,485	$ 1,318,380
Changes for the year:			
Service cost	152,385	-	152,385
Interest	110,390	-	110,390
Changes in assumptions	(76,952)	-	(76,952)
Investment income	-	70,409	(70,409)
Contributions to trust	-	80,066	(80,066)
Benefit payments	(80,066)	(80,066)	-
Net change	105,757	70,409	35,348
Balance at June 30, 2025	$ 2,236,622	$ 882,894	$ 1,353,728

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

The following table presents the net other postemployment benefit liability, calculated using the discount rate of 5.56%, as well as what the net other postemployment benefit liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.56%) or 1-percentage-point higher (6.56%) than the current rate.

	1% Decrease (4.56%)	Current Discount Rate (5.56%)	1% Increase (6.56%)
Net OPEB liability	$ 1,538,444	$ 1,353,728	$ 1,192,541

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

The following table presents the net other postemployment benefit liability, calculated using the current healthcare trend rate of 4.96% in 2025 decreasing to an ultimate trend rate of 3.63%, as well as what the net other postemployment benefit liability would be if it were calculated using a healthcare trend rate that is 1-percentage-point lower or 1-percentage-point higher.

	1% Decrease	Current Trend	1% Increase
Net OPEB liability.....	$ 1,129,736	$ 1,353,728	$ 1,614,742

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

For the year ended June 30, 2025, the Collaborative recognized OPEB expense/(benefit) of ($71,119). At June 30, 2025, the Collaborative reported deferred outflows of resources and deferred inflows of resources related to OPEB of $346,070 and $1,558,642, respectively, from the following sources:

Deferred Category	Deferred Outflows of Resources	Deferred Inflows of Resources	Total
Differences between expected and actual experience.....	$ -	$ (1,437,699)	$ (1,437,699)
Difference between projected and actual earnings, net.....	-	(34,768)	(34,768)
Changes in assumptions.....	346,070	(86,175)	259,895
Total deferred outflows/(inflows) of resources.....	$ 346,070	$ (1,558,642)	$ (1,212,572)

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

Year ended June 30:	
2026.....	$ (225,308)
2027.....	(257,437)
2028.....	(285,641)
2029.....	(217,145)
2030.....	(216,047)
Thereafter.....	(10,994)
Total.....	$ (1,212,572)

Changes of Assumption

The discount rate increased from 4.92% to 5.56%.

Changes in Plan Provisions

None.

NOTE 11 – CONTINGENCIES

Various legal actions and claims are pending against the Collaborative. Litigation is subject to many uncertainties, and the outcome of individual litigated matters is not always predictable. Although the amount of liability, if any, at June 30, 2025 cannot be ascertained, management believes any resulting liability should not materially affect the financial position at June 30, 2025.

NOTE 12– RESTATEMENT OF NET POSITION PREVIOUSLY REPORTED

In 2025, GASB Statement #101 Compensated Absences was required to be implemented by the Collaborative. This standard establishes new recognition and measurement requirements for compensated absences, such as unused vacation, sick leave, and other paid time off benefits. GASB Statement 101 requires that liabilities for compensated absences be recognized when earned by employees, rather than when paid or taken. The implementation of GASB Statement 101 resulted in a material change to the reported amount of the compensated absences liability in the financial statements.

	Reporting Units Affected by Adjustment to Beginning Net Position
	Governmental Activities
June 30, 2024, as previously reported…… $	838,491
Adjustment:	
Implementation of GASB Statement 101……	(358,002)
June 30, 2025, as restated…… $	480,489

NOTE 13 – IMPLEMENTATION OF NEW GASB PRONOUNCEMENTS

During 2025, the following GASB pronouncements were implemented:

- GASB Statement #101, *Compensated Absences*. The Collaborative implemented GASB Statement 101 in 2025. As more fully described in Note 12, the implementation of this pronouncement required a restatement of beginning net position.

- GASB Statement #102, *Certain Risk Disclosures*. This pronouncement did not impact the basic financial statements.

The following GASB pronouncements will be implemented in the future:

- The GASB issued Statement #103, *Financial Reporting Model Improvements,* which is required to be implemented for fiscal years beginning after June 15, 2025.

- The GASB issued Statement #104, *Disclosure of Certain Capital Assets*, which is required to be implemented for fiscal years beginning after June 15, 2025.

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

Required Supplementary Information

General Fund
Budgetary Comparison Schedule

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

Southeastern Massachusetts Educational Collaborative

General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual

Year Ended June 30, 2025

	Budgeted Amounts			
	Original Budget	Final Budget	Actual Budgetary Amounts	Variance to Final Budget
REVENUES:				
Member and Non-member tuition	$ 7,222,000	$ 7,225,000	$ 7,048,926	$ (176,074)
Department of Developmental Services	3,000,000	3,000,000	3,303,752	303,752
Massachusetts Commission for the Blind	187,959	217,304	217,314	10
Department of Elementary and Secondary Education	120,000	120,000	124,002	4,002
MassHealth	2,660,000	2,700,000	2,487,473	(212,527)
Intergovernmental	16,000	32,000	49,752	17,752
Professional development	115,000	175,000	266,505	91,505
Miscellaneous	-	-	79,686	79,686
Investment income	-	-	6,814	6,814
TOTAL REVENUES	13,320,959	13,469,304	13,584,224	114,920
EXPENDITURES:				
Current:				
Administration	925,851	1,211,651	1,167,153	44,498
Instruction	5,914,500	5,227,300	5,335,642	(108,342)
Other school services	158,895	220,000	214,487	5,513
Operations and maintenance	291,200	241,050	326,294	(85,244)
Fixed charges	656,300	874,900	1,006,117	(131,217)
Health services	-	330,800	367,574	(36,774)
Acquisition of equipment	-	40,000	-	40,000
Summer programs	174,950	270,390	270,228	162
SAIL	2,949,948	2,830,300	2,230,619	599,681
ADH	1,823,613	1,851,056	1,832,812	18,244
Debt service:				
Principal	15,459	15,459	15,459	-
Interest	66,241	59,241	66,399	(7,158)
TOTAL EXPENDITURES	12,976,957	13,172,147	12,832,784	339,363
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	344,002	297,157	751,440	454,283
OTHER FINANCING SOURCES (USES):				
Transfers in	-	75,000	-	(75,000)
NET CHANGE IN FUND BALANCE	344,002	372,157	751,440	379,283
FUND BALANCES AT BEGINNING OF YEAR	2,492,279	2,492,279	2,492,279	-
FUND BALANCES AT END OF YEAR	$ 2,836,281	$ 2,864,436	$ 3,243,719	$ 379,283

See notes to required supplementary information.

Pension Plan Schedules

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

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

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

See notes to required supplementary information.

Southeastern Massachusetts Educational Collaborative

Schedule of Contributions
Massachusetts State Employees' Retirement System

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

Year	Collaborative's Statutory Required and Actual Contribution for Normal Cost	Collaborative's Covered Payroll	Amount of Contributions Recognized by the Pension Plan in Relation to Covered Payroll
2025.....	$ 276,891	$ 4,539,197	6.10%
2024.....	257,792	4,226,098	6.10%
2023.....	235,465	3,860,082	6.10%
2022.....	239,849	3,931,951	6.10%
2021.....	308,922	5,064,295	6.10%
2020.....	268,358	4,399,311	6.10%
2019.....	297,556	4,877,967	6.10%
2018.....	247,281	4,415,732	5.60%
2017.....	222,012	3,964,500	5.60%
2016.....	210,599	3,760,696	5.60%

See notes to required supplementary information.

Southeastern Massachusetts Educational Collaborative

Schedule of the Special Funding Amounts of the Net Pension Liability
Massachusetts State Employees' Retirement System

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

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

Year	Commonwealth's 100% Share of the Associated Net Pension Liability	Expense and Revenue Recognized for the Commonwealth's Support	Plan Fiduciary Net Position as a Percentage of the Total Liability
2025.....	$ 9,125,980	$ 942,041	72.90%
2024.....	10,236,135	1,215,347	70.71%
2023.....	8,940,726	702,765	71.05%
2022.....	6,662,132	419,321	77.54%
2021.....	13,836,113	2,065,510	62.48%
2020.....	11,412,139	1,895,727	66.28%
2019.....	11,008,959	1,450,352	67.91%
2018.....	9,795,622	1,267,485	67.21%
2017.....	9,814,472	1,363,015	63.48%
2016.....	7,674,190	859,294	67.87%

See notes to required supplementary information.

Southeastern Massachusetts Educational Collaborative

Schedule of the Special Funding Amounts of the Net Pension Liability
Massachusetts Teachers' Retirement System

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

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

Year	Commonwealth's 100% Share of the Associated Net Pension Liability	Expense and Revenue Recognized for the Commonwealth's Support	Plan Fiduciary Net Position as a Percentage of the Total Liability
2025.....	$ 8,024,073	$ 662,320	61.45%
2024.....	8,853,107	826,616	54.48%
2023.....	6,877,930	565,777	57.75%
2022.....	5,191,784	416,619	62.03%
2021.....	6,487,540	801,304	50.67%
2020.....	5,666,368	687,145	53.95%
2019.....	4,923,807	498,957	54.84%
2018.....	4,636,745	483,951	54.25%
2017.....	4,243,316	432,846	52.73%
2016.....	3,440,564	279,060	55.38%

See notes to required supplementary information.

Other Postemployment Benefits Plan Schedules

The Schedule of Changes in the Collaborative's Net Other Postemployment Benefit Liability and Related Ratios presents multi-year trend information on changes in the Plan's total OPEB liability, changes in the Plan's net position, and ending net OPEB liability. It also demonstrates the Plan's net position as a percentage of the total liability and the Plan's net other postemployment benefit liability as a percentage of covered-employee payroll.

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

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

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

Southeastern Massachusetts Educational Collaborative

Schedule of Changes in the Collaborative's Net OPEB Liability and Related Ratios

Other Postemployment Benefit Plan

	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024	June 30, 2025
Total OPEB Liability									
Service Cost	$ 143,374	$ 121,095	$ 135,798	$ 115,908	$ 121,415	$ 143,160	$ 169,275	$ 190,921	$ 152,385
Interest	96,650	106,134	129,668	130,106	165,283	162,885	157,680	166,960	110,390
Differences between expected and actual experience	247,743	-	-	(140,481)	-	(962,746)	-	(1,407,034)	-
Changes of assumptions	-	-	-	264,242	235,492	530,484	23,954	(28,302)	(76,952)
Benefit payments	(47,992)	(79,618)	(94,416)	(101,900)	(116,920)	(122,767)	(112,452)	(127,823)	(80,066)
Net change in total OPEB liability	439,775	147,611	171,050	267,875	405,270	(248,984)	238,457	(1,205,278)	105,757
Total OPEB liability - beginning	1,915,089	2,354,864	2,502,475	2,673,525	2,941,400	3,346,670	3,097,686	3,336,143	2,130,865
Total OPEB liability - ending (a)	$ 2,354,864	$ 2,502,475	$ 2,673,525	$ 2,941,400	$ 3,346,670	$ 3,097,686	$ 3,336,143	$ 2,130,865	$ 2,236,622
Plan fiduciary net position									
Employer contributions	$ 50,000	$ 25,000	$ 125,000	$ -	$ -	$ -	$ 75,000	$ 150,000	$ -
Employer contributions for OPEB payments	47,992	79,618	94,416	101,900	116,920	122,767	112,452	127,823	80,066
Net investment income (loss)	7,836	12,150	18,840	10,523	106,839	(38,788)	57,907	72,976	70,409
Benefit payments	(47,992)	(79,618)	(94,416)	(101,900)	(116,920)	(122,767)	(112,452)	(127,823)	(80,066)
Net change in plan fiduciary net position	57,836	37,150	143,840	10,523	106,839	(38,788)	132,907	222,976	70,409
Plan fiduciary net position - beginning of year	139,202	197,038	234,188	378,028	388,551	495,390	456,602	589,509	812,485
Plan fiduciary net position - end of year (b)	$ 197,038	$ 234,188	$ 378,028	$ 388,551	$ 495,390	$ 456,602	$ 589,509	$ 812,485	$ 882,894
Net OPEB liability - ending (a)-(b)	$ 2,157,826	$ 2,268,287	$ 2,295,497	$ 2,552,849	$ 2,851,280	$ 2,641,084	$ 2,746,634	$ 1,318,380	$ 1,353,728
Plan fiduciary net position as a percentage of the total OPEB liability	8.37%	9.36%	14.14%	13.21%	14.80%	14.74%	17.67%	38.13%	39.47%
Covered-employee payroll	$ 6,502,663	$ 6,697,743	$ 6,898,675	$ 6,038,644	$ 6,219,803	$ 6,353,085	$ 6,543,678	$ 7,737,065	$ 7,969,177
Net OPEB liability as a percentage of covered-employee payroll	33.18%	33.87%	33.27%	42.28%	45.84%	41.57%	41.97%	17.04%	16.99%

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.

Southeastern Massachusetts Educational Collaborative

Schedule of the Collaborative's Contributions

Other Postemployment Benefit Plan

Year	Actuarially determined contribution	Contributions in relation to the actuarially determined contribution	Contribution deficiency (excess)	Covered-employee payroll	Contributions as a percentage of covered-employee payroll
June 30, 2025.....	$ 215,372	$ (80,066)	$ 135,306	$ 7,969,177	1.00%
June 30, 2024.....	247,635	(277,823)	(30,188)	7,737,065	3.59%
June 30, 2023.....	285,956	(187,452)	98,504	6,543,678	2.86%
June 30, 2022.....	256,632	(122,767)	133,865	6,353,085	1.93%
June 30, 2021.....	241,477	(116,920)	124,557	6,219,803	1.88%
June 30, 2020.....	282,401	(101,900)	180,501	6,038,644	1.69%
June 30, 2019.....	272,674	(219,416)	53,258	6,898,675	3.18%
June 30, 2018.....	257,252	(104,618)	152,634	6,697,743	1.56%
June 30, 2017.....	273,584	(97,992)	175,592	6,502,663	1.51%

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

See notes to required supplementary information.

Southeastern Massachusetts Educational Collaborative

Schedule of Investment Returns

Other Postemployment Benefit Plan

Year	Annual money-weighted rate of return, net of investment expense
June 30, 2025.....	8.67%
June 30, 2024.....	12.38%
June 30, 2023.....	11.60%
June 30, 2022.....	-7.83%
June 30, 2021.....	27.50%
June 30, 2020.....	2.78%
June 30, 2019.....	8.04%
June 30, 2018.....	5.80%
June 30, 2017.....	5.63%

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

See notes to required supplementary information.

Southeastern Massachusetts Educational Collaborative

Notes to Required Supplementary Information

Year Ending June 30, 2025

NOTE A – BUDGETARY BASIS OF ACCOUNTING

A. Budgetary Information

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

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

The Collaborative adopts an annual budget for the general fund in conformity with the guidelines described above. The original 2025 approved budget for the general fund authorized approximately $13.0 million in appropriations. During 2025, the original budget increased by approximately $370,000, which resulted from an increase in expected revenue.

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

B. Budgetary - GAAP Reconciliation

For budgetary financial reporting purposes, a budgetary basis of accounting is followed, which differs from the GAAP basis of accounting. A reconciliation of budgetary-basis to GAAP-basis results for the general fund for the year ended June 30, 2025, is presented below:

Net change in fund balance - budgetary basis	$	751,440
Basis of accounting differences:		
Recognition of revenue for on-behalf payments		1,604,361
Recognition of expenditures for on-behalf payments		(1,604,361)
Net change in fund balance - GAAP basis	$	751,440

Southeastern Massachusetts Educational Collaborative

Notes to Required Supplementary Information

Year Ending June 30, 2025

NOTE B – PENSION PLAN

Pension Plan Schedules

A. Schedule of Collaborative's Contributions

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

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

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

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

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

NOTE C – OTHER POSTEMPLOYMENT BENEFITS

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

Southeastern Massachusetts Educational Collaborative

Notes to Required Supplementary Information

Year Ending June 30, 2025

The Other Postemployment Benefit Plan

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

The Schedule of Changes in the Collaborative's Net Other Postemployment Benefit Liability and Related Ratios presents multi-year trend information on changes in the Plan's total OPEB liability, changes in the Plan's net position, and ending net OPEB liability. It also demonstrates the Plan's net position as a percentage of the total liability and the Plan's net other postemployment benefit liability as a percentage of covered employee payroll.

Schedule of the Collaborative's Contributions

The Schedule of the Collaborative's Contributions includes the Collaborative's annual required contribution to the Plan, along with the contribution made in relation to the actuarially determined contribution and the covered employee payroll. The Collaborative is not required to fully fund this contribution. It also demonstrates the contributions as a percentage of covered employee payroll. The actuarially determined contribution rate is calculated as of June 30, two years prior to the end of the fiscal year in which the contributions are reported. Methods and assumptions used to determine contribution rates are shown below.

Valuation date……	Actuarially Determined Contribution was calculated as of July 1, 2023.
Actuarial cost method……	Individual Entry Age Normal.
Asset valuation method……	Fair Value of Assets as of the measurement date, June 30 2025.
Investment rate of return……	6.37%, net of OPEB plan investment expense, including inflation.
Discount rate……	5.56%, net of OPEB plan investment expense, including inflation.
Inflation rate……	2.50% as of June 30, 2025 and for future periods.
Salary increases……	3.00% annually as of June 30, 2025, and for future periods.
Municipal bond rate……	4.81% as of June 30, 2025 (S&P Municipal Bond 20-Year High Grade Index - SAPIHG.

Southeastern Massachusetts Educational Collaborative

Notes to Required Supplementary Information

Year Ending June 30, 2025

Mortality rates:	
Pre-Retirement mortality……	General: RP-2014 Mortality Table for Blue Collar Employees projected generationally with scale MP-2021, set forward 1 year for females. Teachers: PubT-2010 Mortality Table (Headcount-weighted) for Employees projected generationally with scale MP-2021.
Post-Retirement mortality……	General: RP-2014 Mortality Table for Blue Collar Healthy Annuitants projected generationally with scale MP-2021, set forward 1 year for females. Teachers: PubT-2010 Mortality Table (Headcount-weighted) for Healthy Annuitants projected generationally with scale MP-2021.
Disabled mortality……	General: RP-2014 Mortality Table for Blue Collar Healthy Annuitants projected generationally with scale MP-2021, set forward 1 year for males and 2 years for females. Teachers: PubT-2010 Mortality Table (Headcount-Weighted) for Healthy Annuitants projected generationally with scale MP-2021.

Schedule of Investment Returns

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

Changes of Assumptions

The discount rate increased from 4.92% to 5.56%.

Changes in Provisions

None.

Other Information

Southeastern Massachusetts Educational Collaborative

Other Information

Year Ending June 30, 2025

REQUIRED DISCLOSURES FOR MASSACHUSETTS EDUCATIONAL COLLABORATIVES

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

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

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

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

Lease

The Collaborative has entered into a lease agreement for the Collaborative's administrative office building, which ends in June 2026, and a building used for other various programs, which ends in October 2026. The cost of this lease for 2025 totaled $442,680, and $14,901 and is reported as debt service principal and interest on leases, respectively, in the general fund.

The future lease payments under this agreement are as follows:

Years ending June 30th:	Principal	Interest	Total
2026	$ 247,519	$ 2,438	$ 249,957
2027	14,063	56	14,119
Total	$ 261,582	$ 2,494	$ 264,076

In 2024, the Collaborative purchased land and a building at 267 Samuel Barnet Boulevard, for $1,049,071. To finance a portion of the purchase, the Collaborative issued $832,000 of long-term loans.

The future loan payments under this agreement are as follows:

Year	Principal	Interest	Total
2026	$ 17,097	$ 48,051	$ 65,148
2027	18,160	46,987	65,147
2028	19,290	45,858	65,148
2029	20,490	44,658	65,148
2030	21,764	43,383	65,147
2031	23,118	42,029	65,147
2032	24,556	40,591	65,147
2033	26,084	39,064	65,148
2034	632,915	3,183	636,098
Total	$ 803,474	$ 353,804	$ 1,157,278

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

The following table presents the total compensation for the Collaborative's five most highlight compensated employees for the year ended December 31, 2024, as reported on IRS form W-2, Wage and Tax Statement:

Name	Employee Position	Total Compensation
Catherine Cooper	Executive Director	$ 186,739
Christopher Haraden	Director of Finance and Operations	135,140
Kimberly Wilmot	Director of Student Services	119,338
Kristin Rego	Behavior Analyst/Assistant TLC Program Coordinator	116,763
Lindsay Best-Greenspan	Teacher/Team Leader	115,282

Southeastern Massachusetts Educational Collaborative

Other Information

Year Ending June 30, 2025

NOTE 4 – AMOUNTS EXPENDED ON ADMINISTRATION AND OVERHEAD

For the year ended June 30, 2025, the Collaborative expended $755,147 and $412,006 related to administration and overhead, respectively.

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

At June 30, 2025, there are no accounts held by the Collaborative that may be spent at the discretion of another person or entity. The Collaborative did establish an OPEB Trust Fund that is under the direction of the OPEB Board of Trustees.

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

For the year ending June 30, 2025, the Collaborative spent $2.1 million and $1.6 million, for the Supporting Adults for Inclusive Learning (SAIL) and Adult Day Health (ADH) program, respectively. These programs serve individuals over the age of 22.

Southeastern Massachusetts Educational Collaborative

Other Information

Year Ending June 30, 2025

NOTE 7 – ANNUAL DETERMINATION AND DISCLOSURE OF CUMULATIVE SURPLUS

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

The Board of Directors voted to approve and retain $3,243,719 as the amount designated as Cumulative Surplus from general funds remaining in the Collaborative's accounts as of June 30, 2025. This amount exceeds the limit of 25% of general fund expenditures for the year, and therefore the Collaborative voted surplus reductions for a total amount of cumulative surplus after reductions totaling 22.98% as shown in the following table:

	Fiscal Year 2025	Enter values below	Calculated Column		Page in FY25 FS
(A)	**Surplus as of June 30, 2024**	$ 2,492,279		(A)	**p. 18**
(B)	**Board voted uses of surplus funds during FY25**		$ -	(B)	
	(Uses of FY24 surplus used during FY25)				
	B(1) used to support the FY25 budget	$ -			
	B(2) issued as credits to member districts	$ -			
	B(3) issued as a check(s) to member district(s)	$ -			
	B(4) deposited to a restricted account(s)	$ -			
(C)	**FY25 Total General Fund Expenditures**	$ 12,832,784		(C)	**p. 18**
(D)	**FY25 Unexpended General Funds**	$ 751,440		(D)	**p. 18**
(E)	Cumulative Surplus as of June 30, 2025	(A) - (B) + (C) = (D)	$ 3,243,719		**p. 16**
(F)	Cumulative Surplus Percentage	(D) ÷ (E)	**25.28%**		
	Allowable Cumulative Surplus based upon Expenditures		$ 3,208,196		

CUMULATIVE SURPLUS REDUCTION *(if necessary)*
Allowable uses of surplus to reduce excess to or below the 25% limit

(E)	Cumulative surplus as of June 30, 2025 before Reductions		$ 3,243,719
	Cumulative Surplus Percentage before Reductions		25.28%
	25% limit (allowed)		$ 3,208,196
(G)	Cumulative Surplus **REDUCTIONS**		
	(G)1 Credited to member districts for tuition, services, etc.	$ -	
	(G)2 Deposited to an established trust and/or reserve fund	$ 295,000	
	(G)3 Returned (check) to school districts/towns	$ -	
	Total Reductions		$ 295,000
	Cumulative Surplus after Reductions		**$ 2,948,719**
	FY25 Cumulative Surplus Percentage after Reductions		**22.98%**

* net of intergovernmental on-behalf payments.

Report on Internal Control Over Financial Reporting and on Compliance

CBIZ CPAs P.C.

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Merrimack, NH 03054

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Independent Auditors' Report on Internal Control Over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Board of Directors
Southeastern Massachusetts Educational Collaborative

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Southeastern Massachusetts Educational Collaborative (the "Collaborative"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Collaborative's basic financial statements, and have issued our report thereon dated December 11, 2025.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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

CBIZ CPAs P.C.

Merrimack, NH
December 11, 2025

OLD ROCHESTER REGIONAL SCHOOL DISTRICT
MASSACHUSETTS SCHOOL SUPERINTENDENCY UNION #55
School Calendar 2026-2027

July 2026

M	T	W	T	F
		1	2	*3*
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	31

7/3 - Independence Day Observed

August 2026

M	T	W	T	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				

8/31 All Staff Report

September 2026

M	T	W	T	F
	[1]	2*	3	4E**
7	8	9	10	11
14	15	16	17	18
21	22	23X	24	25
28	29	30		

[ ] Prof. Devl. Day

***Opening Day - Gr. 1-12**

E** - K First Day and Early Release

9/7 - Labor Day

X - Prof. Dev. All Schools Early Release

20 days | 20 days accrued

October 2026

M	T	W	T	F
			1	2
5	6	7	8	9X
12	13	14	15	16
19	20	21	22	23
26	27	28	29P	30P

10/12- Columbus Day

X - Prof. Dev. All Schools Early Release

P- Elementary - Early Release Parent Conf.

21 days | 41 days accrued

November 2026

M	T	W	T	F
2	[3]	4	5	6
9	10	*11*	12	13
16	17	18	19	20
23	24	25E	*26*	*27*
30				

[ ]-Prof. Devl. Day

11/11 - Veterans' Day

E- Early Release for Students & Teachers

11/26-27 Thanksgiving Vacation

17 days | 58 days accrued

December 2026

M	T	W	T	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23E	*24*	*25*
28	*29*	*30*	*31*	

E- Early Release for Students & Teachers

12/24-12/31 Holiday Vacation

17 days | 75 days accrued

January 2027

M	T	W	T	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27X	28	29

1/1 Holiday Vacation

1/18 - Martin Luther King, Jr. Day

X - Prof. Dev. All Schools Early Release

19 days | 94 days accrued

February 2027

M	T	W	T	F
1	2	3	4	5
8	9	10	11	12
15	*16*	*17*	*18*	*19*
22	23	24	25	26

2/15-2/20 School Vacation

15 days | 109 days accrued

March 2027

M	T	W	T	F
1	2	3	4	5
8	9	10	11	12
15	16	17X	18	19
22	23	24	25	26
29	30	31		

X - Prof. Dev. All Schools Early Release

23 days | 132 days accrued

April 2027

M	T	W	T	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	*20*	*21*	*22*	*23*
26	27	28	29	30

4/19-4/23 School Vacation

17 days | 149 days accrued

May 2027

M	T	W	T	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26X	27	28
31				

5/31 - Memorial Day

X - Prof. Dev. All Schools Early Release

20 days | 169 days accrued

June 2027

M	T	W	T	F
	1	2	3	4
7	8	9	10	11
14	15*	16	17	*18*
21	22	23**	24	25
28	29	30		

* 180th Day, Early Release

**185th Day, Early Release

6/18 - Juneteenth (observed)

11 days | 180 days accrued

Holidays - No School for Students and Teachers

7/4 - Independence Day
9/7- Labor Day
10/12- Columbus Day
11/11 - Veterans' Day
11/26 - Thanksgiving Day
12/25- Christmas day
1/1- New Year's Day
1/18 - Martin Luther King, Jr. Day
2/15 - Presidents' Day
4/19- Patriots' Day
5/31 - Memorial Day
6/19 - Juneteenth (observed 6/18)

Start & End Times:

ORR Jr. High School
7:20 a.m. to 2:04 p.m.
ORR High School
7:30 to 2:03 p.m.
Center School & OHS
8:30 a.m. to 2:45 p.m.
Sippican School
8:40 a.m. to 2:57 p.m.
Rochester Memorial School
8:40 a.m. to 3:00 p.m.

Early Release Times (Codes X E)

		Code P
ORR Jr. & Sr. High Schools	11:30 a.m.	N/A
Center & Old Hammondtown	12:20 p.m.	11:30 a.m.
Sippican School	12:20 p.m.	11:30 a.m.
Rochester Memorial School	12:30 p.m.	12:30 p.m.

Approved by the Joint School Committee
01.29.2026
www.oldrochester.org

READS Collaborative - www.readscollab.org
Quarterly Report Overview - February/March 2026

- READS Strategic Plan Priorities- 2024 - 2029 (www.readscollab.org)
    - Implement Programs that Prioritize the Health, Safety, and Sense of Belonging for All Students and Staff
        - READS Collaborative officially opened the new READS DHH School located at 399 Old Colony Rd. in Norton on January 5, 2026. It houses the PreK - Grade 3 DHH students. This new school building allows our students who are able and ready to access inclusion classrooms to do so at the J. C. Solmonese Elementary School just .4 miles away.
    - Develop a 5 Year Plan for Recruiting and Retaining Diverse Highly Qualified Staff that Provides for the Development of their Skills in Educating High Needs Students from All Backgrounds
        - READS Collaborative is in the process of onboarding Frontline Education as an additional source for recruitment and hiring of K-12 staff.
    - Review and Strengthen Curriculum and Improve the Fidelity of Specialized Supports
        - The READS Academy has purchased Renaissance Star Comprehensive Suite with SAEBRS along with Freckle. Together these added educational resources will provide additional support for academic and social-emotional / behavioral regulation data collection as well as additional support for differentiated practice and instruction in ELA and math. The Academy Leadership Team is in the process of onboarding this initiative.
    - Provide Programs and Services that are Cost-Effective, as well as High Quality and Evidence-Based, to Ensure that READS is the Preferred Provider for its 20 Member Districts.
        - The new DHH School secures the ability for READS DHH programming to continue to partner with Norton Public Schools for an additional 3 years ensuring our DHH students have access to a wide range of services from substantially separate to inclusive services based on their individual educational needs. This continues to make the READS DHH program a highly sought after educational setting for those students who are Deaf and/or Hard of Hearing.
- Fiscal Update
    - The FY27 budget along with tuition and fees will be presented to the Board of Directors on 2/5/2026
    - The recently received READS Collaborative report through the Massachusetts Education Collaborative Financial Review completed in 2025 has been received and shared with the Board. The findings were positive; supporting the strong financial controls in place and confirming that READS Collaborative is operating effectively.
- Legislation/Compliance
    - READS FY26 Annual Report and FY26 Financial Audit were submitted to DESE and sent to all member districts by January 1 as required. Both documents are posted on the website.
- Programmatic Information
    - READS Academy is maintaining enrollment at approximately 100 students. The DHH Program and School are maintaining their enrollment at approximately 50 students. READS DHH staff are currently supporting 13 children within Early Intervention

The Commonwealth of Massachusetts
MASSACHUSETTS SENATE

SENATOR KELLY A. DOONER
Third Bristol and Plymouth District

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February 5, 2026

Chair April Nye
Members of the Marion School Committee
16 Spring Street
Marion, MA 02738

Dear Chair April Nye and Members of the Marion School Committee,

I am writing to share a brief update on S.2924, the early literacy bill that passed the Senate last week. This legislation is focused on strengthening reading instruction in the early grades and ensuring students receive the support they need to become strong, confident readers.

The bill requires districts to use evidence-based K–3 literacy curricula aligned with state standards and creates a statewide list of approved programs. DESE will also offer a free, full K–3 curriculum option. Districts may seek waivers to use other curricula, subject to review and accountability measures.

It also expands early screening and intervention. All K–3 students must be screened for reading progress at least twice per year, with stronger dyslexia screening and annual reporting. Parents must be notified when students are significantly below grade level and informed about the supports being provided. The bill invests in educator training and establishes a $25 million Early Literacy Fund to assist districts with curriculum, materials, and professional development. Full implementation is required by the 2027–2028 school year.

Please know I am always available as a partner as Marion prepares for these changes.

Sincerely,

Kelly A. Dooner

Senator Kelly A. Dooner
Senate Assistant Minority Leader
Third Bristol & Plymouth District