

**MATTAPOISETT SCHOOL COMMITTEE MEETING
MATTAPOISETT PUBLIC SCHOOLS
17 Barstow Street
Mattapoisett, Massachusetts**

February 5, 2026 at 6:00 p.m.

MEMBERS PRESENT: Carly Lavin, Chairperson (in-person), James Muse (remote), Cristin Cowles (remote), Mackenzie Emmons (in-person) and Jack LeBrun (in-person).

MEMBERS ABSENT: None

OTHERS PRESENT: Michael S. Nelson, Superintendent of Schools, Howard Barber, Assistant Superintendent of Finance and Operations, Sharlene Fedorowicz, Assistant Superintendent of Teaching and Learning, Jaime Curley, Assistant Superintendent of Student Services, Linda Ashley, Principal – Center School, Stephanie Wells, Principal – Old Hammondtown School and Melissa Wilcox, Recording Secretary (all in-person).

I. Meeting to Order

The meeting was called to order at 6:02pm by Chairperson Lavin. Chairperson Lavin 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 Lavin added that the meeting is being conducted via hybrid format and the public has the ability to participate in-person or remotely through zoom with the link provided.

II. Recognition

That the School Committee recognize retiree Valerie Plant, Paraprofessional at Center School and 4th grade student Ayda Medeiros for winning a Feinstein Foundation Golden Ticket.

The School Committee and administration recognized Ms. Plant's retirement and honored her with the book *Goodnight, Pickleball* for Center School. The School Committee and administration welcomed Ayda Medeiros and her family, and presented her with a certificate for being a Golden Ticket winner and supporting Globe Santa.

III. Approval of Minutes

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

- a. **Regular Session Minutes: December 4, 2025**
- b. **Executive Session Minutes: December 4, 2025**
- c. **Budget Subcommittee Minutes: December 4, 2025**

Motion to approve the regular minutes and executive session minutes from December 4, 2025 as presented by James Muse.

Seconded by Cristin Cowles

Motion Carries 5-0

Roll Call: Lavin; yes, Muse; yes, Cowles; yes, Emmons; yes, Lebrun; yes

Motion to approve the budget Subcommittee minutes from December 4, 2025 as presented by James Muse.

Seconded by Carly Lavin

Motion Carries 4-0-1

Roll Call: Lavin; yes, Muse; yes, Cowles; abstain, Emmons; yes, Lebrun; yes

IV. General

- a. **Approval of Donation(s)**

That the School Committee review a donation from Shutterfly in the amount of \$1,002.89 from fall photos at Center School.

Motion to approve the Shutterfly donation as presented by James Muse.

Seconded by Carly Lavin

Motion Carries 5-0

Roll Call: Lavin; yes, Muse; yes, Cowles; yes, Emmons; yes, Lebrun; yes

b. Approval of Grant(s)

That the School Committee review a grant from the Feinstein Foundation in the amount of \$2,700 for OHS for the participation in the Jr. Scholar Pantry and Jr. Scholar Kindness Tree programs and \$500 from Cape Cod 5 Educational Mini-Grant to Carolyn Pawlishen for the project Read to Achieve.

Motion to approve the Feinstein Foundation and Cape Cod 5 grants as presented by Cristin Cowles.

Seconded by Jack LeBrun

Motion Carries 5-0

Roll Call: Lavin; yes, Muse; yes, Cowles; yes, Emmons; yes, Lebrun; yes

c. FY2027 Budget Update

That the School Committee hear an update from administration.

Superintendent Nelson explained the Budget Subcommittee meeting scheduled for before this meeting had to be rescheduled for next week and will likely be Tuesday or Wednesday. At that meeting, a draft budget will be submitted to the subcommittee for review and approval to start discussions with the towns. The preliminary work has taken place building a level-service budget and hearing the requests from administration related to programming or staffing needs for next year. He reviewed his message from the Superintendent's Newsletter released last week that stated this year is especially challenging from the standpoint of the cost of doing business and sustainability. The current Chapter 70 formula causes the responsibility of the majority of the budget to fall to the taxpayers in wealthier towns and Mattapoisett falls somewhere in the middle. The district is currently receiving the minimum amount of state aid. He continued that it is the administration and school committee's responsibility to put forward a programmatically and fiscally responsible budget. Next, Superintendent Nelson shared enrollment projections. It is similar to recent years and they do not expect a huge influx, however the current Kindergarten projections will support three sections at this time (but not guaranteed), where there was only two in the current class. He reminded those present that one of the current faculty member's salary is supported by an anonymous donation and not incorporated in the operating budget. Next year's first grade cohort would only require two sections and grade three is projected at two sections as well because that is where the staff member not in the budget is currently teaching. He continued that as the school committee is aware, there will be 'bumping' taking place and the administration will follow the current Collective Bargaining Agreement with the teachers. He added that OHS class sizes look stable and there is one known retirement in the Special Education department to consider when looking at the movement among faculty.

d. FY2027 Initial School Choice Discussion

That the School Committee discuss school choice for the 2026-2027 school year.

Superintendent Nelson explained that Mattapoisett has historically been a school choice option and this topic is also discussed annual. There is no action tonight as this is a preliminary discussion ahead of the School Choice Public Hearing in March. He reviewed current school choice enrollment, which projects 4 students out of 14 moving on from OHS and there are already thirty-seven applications received.

School Committee Feedback:

Chairperson Lavin shared that it is an opportunity to bring diverse experiences into our towns. She also reminded those present that the school committee historically bases their decision on current enrollment projections and does not add school choice students in areas that would cause increases personnel costs, but more to fill open seats in existing classrooms. Mr. Muse agreed that over the years the school committee has agreed to welcome residents of other towns which is also an offset in the current budget to expenses the district would have either way. Mr. LeBrun inquired since 10 students would remain, if they did not add any more students, then they would not be a school choice district. Superintendent Nelson confirmed that they are obligated to those students already accepted in school choice through 6th grade and if they did not add any additional spots other than the 10 anticipated to return, that is correct, the district would not be a school choice district for next year. He reminded the school committee that if they decided to maintain the ten spots, then they would have to discuss the areas of the operating budget

expenses that are currently offset by the school choice reimbursement from the state because the funding would decrease if they decide not to maintain fourteen spots.

e. Approval of School Health Unit Application

That the School Committee discuss the School Health Unit Application through the Massachusetts Department of Public Health.

Superintendent Nelson explained this is an annual obligation which allows the appropriate staff members to administer medications to students and has already been endorsed by the school nurse, the school physician and himself.

Motion to approve School Health Unit Application as presented by Cristin Cowles.

Seconded by Mackenzie Emmons

Motion Carries 5-0

Roll Call: Lavin; yes, Muse; yes, Cowles; yes, Emmons; yes, Lebrun; yes

V. Administrative and School Committee Reports

a. Chairperson Report

Chairperson Lavin shared the following:

As we enter into the budget season, I really want to share some thoughts about where we are as a district. The superintendent has done a nice job there as well. It should be no surprise that I continue to feel we could have two things be true at once, and it's important that we hold both of those realities as we move forward together. So we have a truth of excellence. Our students continue to receive exceptional education. We have high-quality teachers who bring expertise, dedication, and genuine care to their classrooms every single day. We have made the necessary investments to strengthen our curriculum, and we have the highest academic expectations to ensure that all of our students are thriving academically. The education happening within our buildings is something that our entire community should genuinely be proud of, and it reflects the investment and the commitment that this town has made to its children. And the second truth is our challenge. We are facing and, continue to face enrollment pressures, though I am smiling to see some of the kindergarten projections, but they do require some honest conversations here amongst us. And like many rural Massachusetts communities, we're seeing overall fewer children come through the public school system. This is a demographic reality that affects the entire region. Our town's high cost of living makes it increasingly difficult for young families to move in and establish their roots here. Additionally, vendor costs such as utilities, have increased year over year. These are not problems that are unique to us, but they are problems that we must address here at Mattapoisett. As Superintendent referenced earlier, last year, we were extremely fortunate to receive a one-time, very large donation that allowed us to maintain our teacher staffing levels. That one-time support was invaluable, but as we build this year's operating budget, we need to plan for sustainable funding. We don't yet have a full kindergarten registration, but as I said, the enrollment pattern for the last two years suggests that we should prepare for continued pressure. This is not a one-time issue for us, it will be recurring. All of the budget meetings are posted. We apologize for tonight's last-minute reschedule, but I do hope that the public and any of my other fellow committee members can join us on Wednesday when things are finalized. I do encourage all of our community members to continue to attend, ask questions, and be part of these conversations. These budget meetings are where the decisions are being discussed, and I don't want anyone to feel that there are surprises. These are open to the public, and we would appreciate having participation as we continue to try and balance our commitment to educational excellence with fiscal responsibility. The work is always done better together amongst administration, the school committee, and the general community whose children and families are entrusted to us. As I said last time, I'll say again, we are stewards of something very precious, the education of our children and the financial health of our district. The road ahead requires some difficult decisions, but I am very confident in our community's ability to navigate this thoughtfully and preserve what matters most for all children and families.

b. Central Office Reports

- i. Superintendent
Superintendent Nelson shared his most recent Superintendent's [Newsletter](#) from January 2026.
- ii. Teaching & Learning
Dr. Fedorowicz shared PD was held last week which included further math work at the elementary schools. The new teachers program welcomed Dr. Gilpatrick at their last meeting and she will return again for classroom management strategies.
- iii. Student Services
Dr. Curley shared clinical staff met with the BIRch Center develop a resource map on January 28th PD day. BIRCh will be coming back on March 4th to continue with resource mapping and develop written processes. They have received draft reports from the academic audit and will be meeting with principals on March 5th and 6th to review and develop action plans. The Wellness Committee met on December 10th and completed the MA Local Wellness Policy Assessment. The next meeting is February 25th to discuss and decide on the focus areas for the remainder of the school year. SEPAC's next meeting is March 11th and they are working on apparent survey to gather insight into ways to get more participation.
- iv. Business Office
Mr. Barber reviewed the current FY2026 Financial Report of obligations paid or encumbered to date. The Mattapoissett School District currently has \$436,064 available of the general funds appropriated for the 2026 Fiscal Year. He also reviewed the Record of Warrant(s) as signed by the sole signatory for November 25, December 11 and 30, 2025 and January 15, 2026.
- v. Facilities
Mr. Barber reviewed the following on behalf of Facilities Director Eugene Jones:
Center School
 - Completed three snow removal operations.
 - Repaired leaking fire sprinkler pipe.
 - Completed routine maintenance on all facility systems.Old Hammondtown School
 - Completed three snow removal operations.
 - Completed PA upgrade.
 - Replaced Gym electronic door hinge and hardware
 - Completed routine maintenance on all facility systems.
- vi. Food Service
Mr. Barber reviewed the following on behalf of Food Service Director Jill Henesey:
 - Completed a successful DESE Child Nutrition Administrative Review Audit.
 - 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
 - We were awarded \$30,000 from the DESE MA FRESH grant to assist our schools with the school gardens and our partnership with the Marion Institute's Grow Education program.
 - Bulldog Café is looking for substitute café workers. 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.

c. Principal and School Council Report

Dr. Ashley shared the following:

- Students in grades K-3 created ornaments in art classes for the town tree lighting ceremony on December 13th. This year, the ornaments were inspired by the Northern Lights!
- Second graders used their knowledge of ecosystems to create a model showing how plants and animals rely on their environment and other living things to meet their needs in their habitats. This aligns with a Massachusetts Science Curriculum Standard.
- Mr. Squire and Mrs. Anderson collaborated on the diorama project with students working on their projects in science and art classes. Students completed a writing project about their ecosystems with their classroom teachers.

- Our winter concert on December 22nd was a big hit! Students in grades 1-3 performed winter songs to the delight of a standing-room-averse audience of family and friends. Thank you, Dr. Leahy, for providing musical inspiration and guidance to our students!
- Thank you to our generous and hard-working PTA for providing treats and a beautiful handmade ornament to all staff members for the holidays!
- All second graders participated in engaging lessons with a musician from the New Bedford Symphony Orchestra.
- Students discovered the connectivity of living parts in a salt marsh ecosystem and the connectivity among musical parts in a piece of music. They interacted with the NBSO Salt Marsh Model to explore disruptions and solutions for salt marsh conservation.
- Students orchestrated musical parts to create a musical representation of a salt marsh ecosystem in balance. Students will hear their musical pieces during their spring field trip to the BSBO concert at the Zeiterion Theater in March.
- Science and Art Integration Lessons - In science classes, first graders learn traits to help them identify bird species. Students drew detailed pictures of the birds they saw on our bird feeder camera.
- Grade 1 Science Curriculum Standard: Heredity: Inheritance and Variation of Traits - Use information from observations (first-hand and from media) to identify similarities and differences among individual plants or animals of the same kind.
- Kindergarten registration for the 2026-2027 school year is now available at elementary schools in the Old Rochester Regional School District and MA Superintendency Union #55. 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 where they reside for the 2026-2027 school year. Families must complete pre-registration for their student via the elementary school website. After the student is pre-registered, their records must be provided to the elementary school building. Families are encouraged to complete the registration process by Friday, March 6, 2026. An Online Parent Information Night for all three elementary schools will be held on Wednesday, Feb. 11, 2026, at 6 p.m. This virtual presentation will detail the registration process and required enrollment paperwork. 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 Center 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. in the Center School Cafeteria. 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. For questions about the registration process, please call the Center School Office at 508-758-2521.

Upcoming Events:

February 11 - Online Incoming Kindergarten Information Night via Zoom @ 6 p.m.

February 16-20 - February Vacation Week

February 23 - School Council @ 3:15 pm

March 4 - Early Release

- K- 3 Early Release @ 12:20 pm, lunches served

- Project Grow Early Release @ 11:30 am, No lunches served

March 10 - New Bedford Ballet Assembly for K-3 @ 10:00 am

March 18 - PTA Meeting 7:00 - 8:00 pm via Zoom

March 21 - Grades 1-3 Report Cards distributed

March 26, 28, 29 - Kindergarten Screening Appointments

March 26 - Kindergarten Information Night - Center School Cafeteria @ 6:00 pm

March 30 and 31 - Grade 6 ELA MCAS

March 30 - School Council @ 3:15 pm
 March 31 - Center/OHS Art Show @ Center School - 4:00-6:00 pm
 April 1 and 2 - Grades 4 and 5 ELA MCAS
 April 1 - PTA Meeting 7:00 - 8:00 pm via Zoom
 April 7 and 8 - Grade 3 ELA MCAS
 April 15 - Grades 1 and 2 Concert @ 9:00 am for families
 April 20 - 24 - April Vacation Week
 April 27 - School Council @ 3:15 pm
 May 4 and 5 - Grades 4 and 5 Math MCAS
 May 6 and 7 - Grade 6 Math MCAS
 May 6 - PTA Meeting 7:00 - 8:00 pm via Zoom
 May 11 and 12 - Grade 3 Math MCAS
 May 13 and 14 - Grade 5 Science MCAS
 May 18 - School Council @ 3:15 pm
 May 27 - Early Release - All field day activities and the tug-of-war will occur in the am before dismissal @ 12:20
 • Center School Field Day
 • K- 3 Early Release @ 12:20 pm, lunches served
 • Project Grow Early Release @ 11:30 am, No lunches served
 June 12 - Tentative Last Day of School

Principal Wells shared the following:

Since the December 4 School Committee meeting, Old Hammondtown School has had a strong close to the first half of the year and a positive start to January. Our work continues to focus on engaging instruction, strong school culture, and meaningful connections between students, families, and the community.

Math Curriculum Implementation - Grades 4-6

Teachers continue implementing the district's new math curriculum. The most recent professional learning and coaching conversations with Dr. Sue Looney have centered on productive struggle, specifically supporting teachers in maintaining appropriate cognitive demand and allowing students time to grapple with problems before support is provided. This is an important instructional shift, and staff are approaching it thoughtfully. Her upcoming visit will focus on student discourse in math, encouraging all students to explain their thinking and participate in meaningful mathematical conversations, increasing engagement and strengthening understanding.

Grade 6 One8 Applied Learning Hub Ideathon

Our 6th graders recently participated in a four-hour, in-school virtual Ideathon through the One8 Applied Learning Hub. As an OpenSciEd district, we were invited to partner with scientists and innovators from Flagship Pioneering and Invaio Sciences to explore a real-world agricultural problem connected to citrus greening disease. Students began with a collaborative sketching warm-up that emphasized how ideas grow stronger through teamwork, reinforcing norms to Stay Curious and Be Kind, which align with our 3 C's at OHS. Throughout the day, students worked in teams, met with mentors on Zoom, brainstormed solutions, asked questions, conducted research, and refined their thinking. Each team submitted a final solution idea and received feedback during mentor check-ins. This experience highlighted authentic scientific sense making, collaboration, and creative problem solving, while giving students a window into real STEM careers.

Grade 4 Grow Education Partnership

Our 4th graders have continued their partnership with Nate from the Marion Institute's Grow Education Program through a series of hands-on, real-world science lessons. In one recent lesson focused on pollination and food systems, students watched a short film on beekeeping and explored a demonstration beehive to understand how hives are structured and how each part supports the colony. Students sampled local honey and discussed the important role bees play in our environment and food supply. The lesson extended into civic engagement, as students wrote postcards to lawmakers about food literacy and farm-to-school initiatives. In another lesson, students learned about seeds and seed saving through a film featuring a local farmer and a demonstration of how seeds are separated and preserved. Students enjoyed popcorn as a seed-based snack and learned that cilantro, beans, radishes, and garlic

seeds will be planted in our school garden, allowing them to experience the full cycle from seed to food. These lessons connect science, sustainability, and community in meaningful and memorable ways.

Fly Five Social-Emotional Learning

This month, students have been learning that cooperation is more than just working in a group. It means being able to make and keep friends, listen to different perspectives, resolve disagreements respectfully, and work together even when things feel challenging. At All-School Meeting, students explored how communication plays an important role in cooperation. We discussed the two key parts of communication: speaking with a clear message and listening with understanding, including being able to restate others' ideas to show true understanding.

Teachers have been reinforcing these skills in classrooms by providing opportunities for group work, discussion, and collaborative learning. Students are also learning about sportsmanship as part of cooperation - doing their best, encouraging others, being gracious in defeat, being considerate in victory, and maintaining a positive attitude.

As a school, we have committed to highlighting one of the five Fly Five competencies each month for the remainder of the year. Together, these competencies form the acronym C.A.R.E.S. -Cooperation, Assertiveness, Responsibility, Empathy, and Self-Control - providing students with a shared language and structure for social and emotional growth.

Winter Concert

Our winter chorus and band concert was a highlight of the season. Under the direction of Dr. Leahy and Mr. Sweet, students in Chorus, Concert Band, Jazz Band, and 6th-grade Battle of the Bands performed twice for fellow students, families, and community members. Jazz Band created the feel of a live jazz club with improvisational solos and a look at the 12-bar structure of jazz. We also enjoyed our first cello performance in many years and several vocal soloists during the chorus selections. In 6th grade music, students had formed their own ensembles, selecting songs, arranging parts, and rehearsing collaboratively as part of Battle of the Bands. Performing in the concert gave these student-led groups an opportunity to showcase their growth, teamwork, and confidence. Events like this highlight the importance of the arts in our school.

Quahog Book Award Collaboration

We continue our partnership led by school librarian Laura Mirabito and our ELA teachers with Kevin Thompson from the Mattapoissett Free Library through the annual Quahog Book Award program. Students are encouraged to read selected titles, participate in related activities, and vote for their favorite books. This partnership promotes a love of reading while strengthening connections between school, families, and our local library. Students who are unable to visit the public library can participate through our school library, where book copies and audiobook access are available.

Shared School Partnership

We are fortunate to share our school with students from the Southeastern Massachusetts Educational Collaborative (SMEC). Our 6th-grade students have begun taking turns visiting weekly to read with SMEC students, building relationships and gaining a deeper understanding of what it means to learn and grow together as part of one school community.

Feinstein Foundation Grants

We are proud to share that OHS fourth-grader Ayda Medeiros was selected as a Feinstein Foundation Golden Ticket winner. This recognition earned Old Hammondtown School a \$2,000 grant and an additional \$500 for Ayda to donate to a charity of her choice. Ayda chose to donate her prize to Globe Santa, a nonprofit program run by The Boston Globe that provides toys and books to children in need during the holiday season. Her decision reflects the kindness, empathy, and generosity we strive to foster in our students.

In addition, OHS has received two additional \$2,000 grants from the Feinstein Foundation this year- one to support our OHS Pantry and another for our Kindness Tree initiative. These grants help us continue fostering a culture of care, generosity, and community support within our school.

PTA Support

We are grateful for the continued support of our PTA. Their recent contributions helped make our 4th-grade STEM field trip to Gillette Stadium possible, and they provided painted shell gifts for every staff member over the holidays.

These gestures and experiences mean a great deal to our students and staff and reflect the strong partnership we have with our families.

Upcoming Dates

February 11- PTA Bingo Night at OHS 6-7

February 26- Project 351 @ the high school 10-12

March 4- Early Release @ 12:20 pm, lunches served

March 13- 6th-grade student/staff basketball game @ the H.S.

March 18- Project351 @ the high school 10-12

March 30 and 31- Grade 6 ELA MCAS

March 31- Art Show @ Center School 4-6

April 1 and 2- Grades 4 & 5 ELA MCAS

May 4 and 5- Grades 4 & 5 Math

May 6 and 7- Grade 6 Math MCAS

May 13 and 14- Grade 5 Science MCAS

May 15 - Grade 5 Field Trip Boston Tea Party Ships and Museum

May 19-6th grade Cuttyhunk Field Trip, May 21st rain date

May 29-Field Day

June 5 - Grade 5 virtual field trip Edward M. Kennedy Institute 11 a.m.

VI. School Committee Reports

View agendas, resources and minutes online: <https://www.olderochester.org/district/sc>.

- a. Budget Subcommittee – no report
- b. Capital Subcommittee – Carly Lavin reported: “We have met 3 times since December. We heard from the police chief, including information about the waterfront, because harbor safety is under his domain the Fire Chief and the Department of Public Works. The Water Commissioner shared plans for water and sewer in town for this department. As a capital planning group, we look out for the next 10 years in terms of what are the major finances, anything over \$10,000 that are not in the operating budgets for each of these departments. I know that the schools will be coming shortly. I appreciate Howie, Gene’s and Mr. Nelson's efforts to get that presentation ready. As a summary, what I would tell all of you and anyone that will listen is that as a town, we have some very, very large capital projects that are in our short- and mid-term future. Those will continue to put fiscal pressure on us as a town and for our budget. From, some of these costs are replacement vehicles, building costs, water and sewer needs, as well as, be hard-pressed to miss how much road work is happening in town, village, and outside of town. So, I do think it is important to say this is the time to be paying attention as a constituent. These are where some of these decisions happen. I know we make presentations at town meeting around capital projects, but these meetings are also open to the public, and I would encourage people to attend (often on Tuesday nights).”
- c. Equity Subcommittee – Cristin Cowles reported they met on January 29th and hear an OpenSciEd presentation from 6th grade students and heard from a Mattapoisett HS student and her pathways to become an engineer.
- d. Policy Subcommittee – Cristin Cowles reported they met on January 15th and the policies were already approved by Joint School Committee last week including school committee evaluations and additions to the artificial intelligence policy.
- e. District Wellness Committee – Dr. Curley reported already.
- f. ORR District Committee – James Muse reported the high school is busy with many events and graduation prep. They are also serious financial concerns related to health insurance currently being discussed and a potential tuition agreement with Acushnet Public Schools.
- g. Tri-Town Education Foundation Fund – Mackenzie Emmons reported they have had multiple meetings this year and also developed an events subcommittee which is working on a the first annual fundraising event in May 2026.
- h. Early Childhood Council – Mackenzie Emmons reported they are currently pushing K enrollment and getting communication out to families. They are also promoting Project Grow enrollment in the coming weeks. Carly Lavin shared that at the Joint meeting the members discussed maybe sharing options for summer care with families because school starts one week later in the fall due to the Labor Day Holiday. Ms. Emmons will relay this information back to the council.

- i. SMEC – Jack LeBrun shared they met on January 27th and approved policy updates, revisions to the spending plan, updates to leases and reviewed the audit. Ms. Jen Furtado is retired after 41 years with SMEC and Executive Director Catherine Cooper also announced her retirement.
- j. READS – Superintendent Nelson reported they met this morning and reviewed FY2027 budget information and approved minutes.
- k. MASC – James Muse reported the Advocacy Day on the Hill in March is coming up and recommended all those attend that can.
- l. Superintendent’s Goals Subcommittee – Carly Lavin reported the Joint School Committee discussed the upcoming evaluation for the Superintendent at the end of this school year.

VII. Information and Future Agenda Items

a. Information

- ii. SMEC Annual Report FY2025
- iii. SMEC Audit Report FY2025

b. Timeline

- i. Next Mattapoisett School Committee: March 19, 2026
- ii. Next Joint School Committee: June 9, 2026

c. Future Agenda Items

- i. School Choice Public Hearing (March)
- ii. Budget Public Hearing (March)
- iii. Approval of Leases (April)
- iv. School Committee Reorganization (June)
- v. School Improvement Plan Approval (June)
- vi. 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.

There were no public comments.

IX. 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 7:15pm for purposes of exception #3, to discuss strategy with respect to collective bargaining or litigation if an open meeting may have a detrimental effect on the bargaining or litigating position of the public body and the chair so declares, and exception #7, to comply with the provisions of any general or special law or federal grant-in-aid requirements only to return to adjourn by Cristin Cowles.

Seconded by Jack LeBrun

Motion Carries 5-0

Roll Call: Lavin; yes, Muse; yes, Cowles; yes, Emmons; yes, Lebrun; yes

Motion to exit executive session at 7:56pm only to return to adjourn by Carly Lavin.

Seconded by Cristin Cowles

Motion Carries 5-0

Roll Call: Lavin; yes, Muse; yes, Cowles; yes, Emmons; yes, Lebrun; yes

X. Adjournment

Motion to adjourn at 7:57pm by James Muse.

Seconded by Cristin Cowles

Motion Carries 5-0

Roll Call: Lavin; yes, Muse; yes, Cowles; yes, Emmons; yes, Lebrun; yes

Meeting Resources

Agenda

December 4, 2025 Minutes Draft

December 4, 2025 Budget Minutes Draft

Shutterfly Donation

Feinstein OHS

Cape Cod 5 Grant

School Choice Report

MDPH Medication Administration Application

MDPH Signature Page

Superintendent's Newsletter

FY26 Financial Report Memo

FY26 Financial Report – Department

FY26 Financial Report – Detailed

Warrant(s)

Facilities Report

Food Service Report

Principal's Report – Center

Principal's Report – OHS

FY25 SMEC Annual Report

FY25 SMEC Audit Report

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

**MATTAPOISETT SCHOOL COMMITTEE MEETING
MATTAPOISETT PUBLIC SCHOOLS
17 Barstow Street
Mattapoisett, Massachusetts**

February 5, 2026 at 6:00 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 at Center School located at 17 Barstow Street, Mattapoisett, MA 02739 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. Recognition

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III. Approval of Minutes (VOTE)

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IV. General

a. Approval of Donation(s) (VOTE)

That the School Committee review a donation from Shutterfly in the amount of \$1,002.89 from fall photos at Center School.

b. Approval of Grant(s) (VOTE)

That the School Committee review a grant from the Feinstein Foundation in the amount of \$2,700 for OHS for the participation in the Jr. Scholar Pantry and Jr. Scholar Kindness Tree programs and \$500 from Cape Cod 5 Educational Mini-Grant to Carolyn Pawlishen for the project Read to Achieve.

c. FY2027 Budget Update

That the School Committee hear an update from administration.

d. FY2027 Initial School Choice Discussion

That the School Committee discuss school choice for the 2026-2027 school year.

e. Approval of School Health Unit Application (VOTE)

That the School Committee discuss the School Health Unit Application through the Massachusetts Department of Public Health.

V. Administrative and School Committee Reports

a. Chairperson Report

That the School Committee hear a report from the Chairperson regarding current happenings in the schools 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 November 25, December 11 and 30, 2025 and January 15, 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.
- 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**
 - ii. SMEC Annual Report FY2025
 - iii. SMEC Audit Report FY2025
- b. **Timeline**
 - vii. Next Mattapoisett School Committee: March 19, 2026
 - viii. Next Joint School Committee: June 9, 2026
- c. **Future Agenda Items**
 - i. School Choice Public Hearing (March)
 - ii. Budget Public Hearing (March)
 - iii. Approval of Leases (April)
 - iv. School Committee Reorganization (June)
 - v. School Improvement Plan Approval (June)
 - vi. 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>

**MATTAPOISETT SCHOOL COMMITTEE MEETING
MEETING MINUTES
MATTAPOISETT PUBLIC SCHOOLS
20 Shaw Street
Mattapoisett, Massachusetts**

December 4, 2025 at 6:00 p.m.

MEMBERS PRESENT: Carly Lavin, Chairperson (in-person), James Muse (in-person), Cristin Cowles (remote), and Jack LeBrun (in-person).

MEMBERS ABSENT: Mackenzie Emmons

OTHERS PRESENT: Michael S. Nelson, Superintendent of Schools (in-person), Howard Barber, Assistant Superintendent of Finance and Operations (in-person), Sharlene Fedorowicz, Assistant Superintendent of Teaching and Learning (remote), Stephanie Wells, Principal – Old Hammondtown School (in-person) and Melissa Wilcox, Recording Secretary (in-person).

I. Meeting to Order

The meeting was called to order at 6:03pm by Chairperson Lavin. Chairperson Lavin 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 Lavin added that the meeting is being conducted via hybrid format and the public has the ability to participate in-person or remotely through zoom with the link provided.

II. Tour of Building

Mr. Jones, Facilities Director, will provide a tour of the building.

Mr. Jones escorted the school committee members and administration on a tour of Old Hammondtown School to review and explain updates, on-going projects and capital plans with the group.

III. Approval of Minutes

That the School Committee reviewed the minute regular session minutes from September 11, October 31 and November 7, 2025.

Motion to approve the minutes from September 11, October 31 and November 7, 2025 as presented by James Muse.

Seconded by Jack Lebrun

Motion Carries 4-0

Roll Call: Lavin; yes, Muse; yes, Cowles; yes, Lebrun; yes

Executive Session minutes were held for Executive Session.

IV. General

a. Southeastern Massachusetts Educational Collaborative Policy Amendment

That the School Committee a proposed amendment to Southeastern Massachusetts Educational Collaborative's (SMEC) Capital Reserve Account policy.

This item was moved prior to the tour of the building.

Superintendent Nelson welcomed Ms. Cooper, Executive Director of SMEC. She explained that the current SMEC Capital Reserve Account Policy was established in 2015 and they are proposing an amendment to clarify language and increase the maximum potential balance of the account and include the ability to acquire new facilities with the funds.

Motion to approve the amendment to the SMEC Capital Reserve Account Policy as presented by James Muse.

Seconded by Cristin Cowles

Motion Carries 4-0

Roll Call: Lavin; yes, Muse; yes, Cowles; yes, Lebrun; yes

b. Approval of Donation(s)

That the School Committee review the following donations:

- A donation from the Mattapoisett PTA in the amount of \$400 for the New Bedford Ballet assembly at Center School.
- A donation from Shutterfly in the amount of \$609.66 for fall photos at Old Hammondtown School.

Motion to approve the donations from Mattapoisett PTA and Shutterfly as presented by James Muse

Seconded by Cristin Cowles

Motion Carries 4-0

Roll Call: Lavin; yes, Muse; yes, Cowles; yes, Lebrun; yes

c. Approval of Grant(s)

That the School Committee review a grant from the Feinstein Foundation for \$1,000 for Center School and \$1,000 for Old Hammondtown School to support families in need and the OHS pantry.

Motion to approve the \$1,000 to Center School and \$1,000 to Old Hammondtown School as presented by James Muse

Seconded by Jack Lebrun

Motion Carries 4-0

Roll Call: Lavin; yes, Muse; yes, Cowles; yes, Lebrun; yes

d. MCAS Presentation

That the School Committee hear a presentation from administration.

Dr. Fedorowicz and Ms. Wells presented the Center and Old Hammondtown Schools MCAS results for 2025. Please see appendix A. Dr. Fedorowicz reminded the school committee that this is an important assessment but just one of many that the district conducts to assess and support students.

School Committee Feedback:

Chairperson Lavin commended the grade three scores in English Language Arts and hopes this is a new trend as that is the youngest learners that have started with IntoReading in grade K. She questioned the data in math for Grade 5 and wondered if the administration was seeing similar data at this grade level in Aimsweb or IXL. She wondered if other data points support half of the children are not meeting expectations at grade level. Ms. Wells confirmed that this is consistent with other data and the 6th grade team is focusing on math significantly with this cohort during their flex time. This allows improvement for students not meeting, but also enrichment for students stronger in math to improve their skills. Ms. Lavin commented that this is multi-year downward trend that needs to be addressed and she does not believe it is something they have seen before. Ms. Wells also shared the faculty have been working with a consultant on math professional development. Ms. Cowles agreed with Chairperson Lavin and highlighted the efforts being made to attain a new math program that began this year. She commended the achievements in ELA as the data shows improvement getting closer to 2019 levels. Chairperson Lavin agreed, and also highlighted that there are some students that are not meeting expectations at all and from her perspective it is not acceptable. She understands there are multiple story lines to this data, but there is work to be done.

e. Approval of Disposal of Technology Materials

That the School Committee review for disposal a list of items from the Technology Team to be recycled as they are non-operational and exhausted their useful life.

5	iBook G4 Model 1999	Obsolete
2	iBook Model 1998	Obsolete
36	Chromebooks	Obsolete/Broken
4	Mac Desktop 2008	Obsolete
1	HP Switches 20 years old	Obsolete
1	Cisco Systems/ Catalyst 1999	Obsolete

43	Acer Adapters A11 & A13 for old Chromebooks	Obsolete
1	Mitel Paging Unit	Obsolete
1	iPad 7 years old	Broken
1	Elmo Document camera 15 years old	Broken
7	iBook Power Adapters	Obsolete
1	ScanSnap Scanner	Broken
12	TV racks 20+ years ols	Obsolete
2	Epson Stylus Photo 780	Broken
1	Mitel Phone	Broken
1	FlashForge 3D Printer	Obsolete/Broken

Motion to approve the disposal of technology items as presented by James Muse

Seconded by Jack Lebrun

Motion Carries 4-0

Roll Call: Lavin; yes, Muse; yes, Cowles; yes, Lebrun; yes

V. Administrative and School Committee Reports

a. Chairperson Report

Chairperson Carly Lavin shared the following report:

As we enter budget season, I want to share some thoughts about where we are as a district. It should not be a surprise that I believe strongly that two things can be true at once, and it's important we hold both realities as we move forward together.

First, the truth of our excellence: Our students receive an exceptional education. We have high-quality teachers who bring expertise, dedication, and genuine care to their classrooms every day. We have made the necessary investments to strengthen our curriculum. We have the highest academic expectations to ensure all our students are thriving academically. The education happening within our buildings is something our community can be genuinely proud of, and it reflects the investment and commitment this town has made to our children.

Second, the truth of our challenge: We are facing enrollment pressures that require honest conversation. Like many rural Massachusetts communities, we're seeing fewer children overall - this is a demographic reality across the region. Our town's high cost of living makes it increasingly difficult for young families to move in and establish roots here. Additionally, vendor costs, including utilities have increased year over year. These are not problems unique to us, but they are problems we must address.

Last year, we were fortunate to receive a one-time \$80,000 donation that allowed us to maintain our teacher staffing levels. That one-time support was invaluable, but as we build this year's operating budget, we need to plan for sustainable funding. We don't yet have kindergarten registration numbers for next fall, but the enrollment pattern of the last few years suggests we should prepare for continued pressure.

Budget meetings are posted and open to the public. I encourage community members to attend, ask questions, and be part of these conversations. The decisions we make this season will require balancing our commitment to educational excellence with fiscal responsibility, and that work is better done together.

We are stewards of something precious - the education of our children and the financial health of our district. The road ahead requires difficult decisions, but I have confidence in our community's ability to navigate this thoughtfully and preserve what matters most.

b. Central Office Reports

i. Superintendent

Superintendent Nelson reviewed his most recent Superintendent's [Newsletter](#) from November 2025. 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 with the assistance of Food Service Director Jill Henesey.

ii. Teaching & Learning

Superintendent Nelson shared on behalf of Dr. Fedorowicz 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

Superintendent Nelson shared on behalf of Dr. Curley that SEPAC held a Basic Rights Workshop on October 15th. Center and OHS 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!

iv. Business Office

Superintendent Nelson reviewed the current FY2026 Financial Report of obligations paid or encumbered to date. The Mattapoissett School District currently has \$1,063,516 available of the general funds appropriated for the 2026 Fiscal Year. He also reviewed the Record of Warrant(s) as signed by the sole signatory for September 18, October 1, 2, 16, 30 and November 13, 2025.

v. Facilities

Superintendent Nelson reviewed the following provided by Facilities Director Mr. Jones:
Center Elementary School

- Completed playground resurfacing project.
- Hosted Veteran's Day Celebration.
- Refurbished Center school sign and entrance canopy.
- Completed routine maintenance on all facility systems.

Old Hammondtown Elementary School

- Replaced outdated PA system.
- Hosted Town Special Election.
- Completed routine maintenance on all facility systems.

vi. Food Service

Superintendent Nelson reviewed the following provided by Food Service Director Jill Henesey:
Center School

- 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 in several areas: long-term substitute and 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.

Old Hammondtown Elementary School

- 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 in several areas: long-term substitute and 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.

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.

Ms. Wells reported the following on behalf of Dr. Ashley:

Our Open House in September was a huge success, with an incredible turnout and students beaming with excitement as they introduced their teachers to their families. The one word that comes to mind is heartwarming – it's terrific to see this bond between families and teachers grow stronger each year. We've had a great start to a fantastic school year, full of academic progress, enrichment opportunities, and social-emotional growth.

Families received their child's login to SavvasRealize.com, which contains family resources you can use to help your child succeed in mathematics and to help you better understand the organization of enVision® Mathematics and the Common Core State Standards for Mathematics. Family resources include lesson overviews, standard explanations and examples, topic support, math help at home pages that include sample problems and home activities, visual learning, games, videos, and so much more.

Teachers participated in professional development sessions with our math consultant, Susan Looney, during September. The teachers worked in grade-level teams on the following math instructional topics: reflecting on their beliefs about math teaching and learning, connecting their beliefs to the district's draft vision for math, exploring the flow and pacing of enVision lessons, and highlighting best practices.

Work began on the Center School playground resurfacing project on October 1, 2025. The old surface was removed, and a new Poured-in-Place rubber surfacing will be installed. The playground structures will remain in place. This included installing fencing around the playground. The playground will be closed for approximately two weeks during the project, weather permitting. During this time, students have outdoor recess on the field and blacktop areas behind the gym.

Center School recognized National Deaf Awareness Month in September. Thank you, Mrs. Eble, for teaching students in Mrs. Mendes' class how to recite the Pledge of Allegiance in American Sign Language (ASL).

Thank you, Mr. Kevin Thompson, Head of the Children's Library, for showing us the fantastic resources available at the Mattapoisett Free Public Library. Many classes enjoyed walking field trips to the Library this past month.

First graders enjoyed their walking field trip to the Mattapoisett Historical Museum! Students were particularly interested in learning about the toys children played with in the past. Students were particularly interested in learning about the toys children played with in the past.

In library classes, our thoughtful and caring students wrote what they are thankful for and created a paper chain. Here are some examples that will make your heart happy as we celebrate Thanksgiving this week: "I am thankful for my friends and I am also thankful for food and drink"; "I am thankful for my special mom and dogs"; "I am thankful that I have a house and friends"; "I am thankful that I get to go on walks with my dad."

Thank you, Mattapoisett PTA, for funding the transportation for our Grade 3 field trip to Plimoth Patuxet Museums! Students explored early American histories and interwoven communities, investigated changing landscapes, and learned about the past through immersive, hands-on experiences.

The second-grade classes participated in the first part of the NSBO educational program, "Within an Ecosystem." Through music and interactive visuals, the musicians taught that balance is key in maintaining a harmonious interaction among a biological community of interacting organisms and their environment.

Balance is also a vital component in music. In this program, students explored the concept of balance in musical orchestration and texture, and among the living parts of a salt marsh ecosystem.

- Second graders participated in a musical performance by the NBSO Education Trio last week.
- Students discovered the connectivity of living parts in a salt marsh ecosystem, and connectivity among musical parts in a piece of music.

Thank you to the Mattapoisett Land Trust and the Massachusetts Cultural Council for funding this excellent program through an education grant.

Math Night Success!

Thank you, Mrs. Dunn, Mrs. Aarsheim, and Mrs. Perreira, for preparing and presenting at Math Night last week! Families learned about the enVision Math program and visited centers set up by teachers with sample materials, manipulatives, and live lessons.

Thank you PTA! Our fabulous PTA volunteers provided a delicious breakfast buffet for staff in October.

On the November 26th early release day, all students were invited to bring a board game to play with their classmates.

Upcoming Events:

December 22 - Winter Concert @ 9:00 am for families - Grades 1-3 performing

December 23 - Early Release

- K- 3 Early Release @ 12:20 pm, lunches served
- Project Grow Early Release @ 11:30 am, No lunches served

January 7 - PTA Meeting 7:00 - 8:00 pm via Zoom

January 26 - School Council @ 3:15 pm

January 28 - Early Release

- K- 3 Early Release @ 12:20 pm, lunches served
- Project Grow Early Release @ 11:30 am, No lunches served

Feb. 4 - PTA Meeting 7:00 - 8:00 pm via Zoom

February 10 - Grade 1 Concert @ 9:00 am for families

February 23 - School Council @ 3:15 pm

March 4 - Early Release

- K- 3 Early Release @ 12:20 pm, lunches served
- Project Grow Early Release @ 11:30 am, No lunches served

March 10 - New Bedford Ballet Assembly for K-3 @ 10:00 am

March 18 - PTA Meeting 7:00 - 8:00 pm via Zoom
 March 30 and 31 - Grade 6 ELA MCAS
 March 30 - School Council @ 3:15 pm
 April 1 and 2 - Grades 4 and 5 ELA MCAS
 April 1 - PTA Meeting 7:00 - 8:00 pm via Zoom
 April 7 and 8 - Grade 3 ELA MCAS
 April 15 - Grade 2 Concert @ 9:00 am for families
 April 27 - School Council @ 3:15 pm
 May 4 and 5 - Grades 4 and 5 Math MCAS
 May 6 and 7 - Grade 6 Math MCAS
 May 6 - PTA Meeting 7:00 - 8:00 pm via Zoom
 May 11 and 12 - Grade 3 Math MCAS
 May 13 and 14 - Grade 5 Science MCAS
 May 18 - School Council @ 3:15 pm
 May 27 - Early Release
 • K- 3 Early Release @ 12:20 pm, lunches served
 • Project Grow Early Release @ 11:30 am, No lunches served
 June 10 - Tentative Last Day of School

Ms. Wells reported the following:

As we head into December, OHS continues to be a vibrant and joyful community. Our daily All- School Meetings remain a powerful anchor, helping students practice the 3 C's (Care, Curiosity, Compassion) and the 3 R's (Respect Yourself, Respect Others, Respect the Space) while building connection, belonging, and a positive school culture. Students look forward to traditions created by our Project 351 student leaders like Mindful Monday, Trivia Tuesday, and Would You Rather Wednesday, which reinforce engagement and strengthen our school identity.

This fall, Project 351 students have engaged our school community in meaningful cultural learning connected to the ORR District Equity Action Plan's commitment to representation, belonging, and inclusive school communities. In September, we highlighted Deaf Awareness Month and Hispanic Heritage Month. In October, students learned about Dyslexia Awareness Month, celebrated Italian and Polish heritage (including a Polish mini-lesson from one of our own students), and explored the NFL's Crucial Catch campaign to raise cancer awareness. In November, we recognized Native American Heritage Month and World Diabetes Day.

We have also continued to make the 3 R's and 3 C's come alive throughout the building. Students discussed what Respect Yourself, Respect Others, and Respect the Space look like in locations such as hallways, the cafeteria, and recess. Staff and students regularly share shout-outs for peers who demonstrate the 3 C's and the 3 R's, and we celebrate these recognitions together during All School Meetings and through Paws-itive Calls Home from the principal.

Students and staff remain actively engaged in instructional initiatives and interdisciplinary enrichment: enVision Math continues to support rigorous instruction centered on problem-solving and student discussion. Teachers have participated in professional development with Sue Looney, our consultant from Looney Math, to deepen familiarity with the new program and explore topics such as growth mindset and productive struggle in the math classroom.

Through the Marion Institute's Grow Education partnership, fourth graders engaged in seasonal work in our new raised garden beds, including preparing the soil for winter using sustainable practices and cover crops.

Students enjoyed several enrichment opportunities, including an author visit from David A. Kelly and a Mastery Martial Arts assembly, made possible through our collaboration with the Feinstein Foundation.

Teachers participated in fall data meetings to review assessment trends, identify students requiring targeted support, and plan instruction aligned to individual learning needs. These meetings supported

grade-level teams in using data collaboratively to inform Tier 1 instruction and guide interventions provided during our Flex Block.

These experiences strengthen student learning and engagement, foster real-world connections, and support Vision 2028 Objective 1: Teaching and Learning, while also reinforcing Objective 3 through our commitment to tiered supports.

Student leadership and engagement continue to be a strong focus this fall: Shout-outs during All School Meetings highlight students who demonstrate the 3 C's and the 3R's, reinforcing our shared expectations and community values.

Our Project 351 Ambassadors have been an integral part of All-School Meetings. They have met together during lunch and recess at OHS to plan what they share and how they contribute to the school community. Additionally, they attended two leadership workshops at ORR High School that included reflective activities about what it means to be a leader and scenario-based discussions about handling challenging situations with empathy and integrity.

Fall Spirit Week, sponsored by our Project 351 Ambassadors, brought energy, creativity, and school pride to OHS through themed days and community-building activities.

These opportunities align with Vision 2028 Objective 4.4 by empowering students to lead, collaborate, and contribute to a positive school environment.

We continue to benefit from strong partnerships with families and community organizations: The Mattapoisett Fire Department visited during Fire Prevention Week and joined us for an All School Meeting, where they shared upper-elementary fire safety information, including reminders about replacing smoke-detector batteries and an introduction to the fire tetrahedron to help students connect fire safety to science concepts.

Sixth graders once again participated in the Lions Club Peace Poster Contest, reflecting on themes of peace, unity, and global citizenship.

Families also participated in fall parent conferences during the week of October 21–25, with official conference days on October 23 and 24. These meetings provided valuable time for collaboration and partnership around student progress.

Officer Church and Officer Meyers also joined us during an All School Meeting to speak to the whole school about Halloween safety, offering helpful reminders to keep students safe while trick-or-treating.

Science Specialist Ben Squire partnered with the Mattapoisett Land Trust for the annual daffodil planting, offering students a hands-on opportunity to learn about ecosystems, stewardship, and seasonal change.

The OHS Chorus performed at the Providence Bruins game, continuing an exciting tradition of community performance.

The OHS PTA continues to support our staff in countless ways. Their “Hocus Pocus Buffet” during Halloween week offered a fun spread of seasonal treats for staff, while the “Stuff the Fridge” event the Monday of Thanksgiving week provided an array of healthy alternatives and grab-and-go options. These thoughtful gestures were deeply appreciated and contribute to a positive, caring school climate. These partnerships reinforce Vision 2028 Objective 4.3 by strengthening community connections and enhancing student learning beyond the classroom.

We continue to expand supports for student regulation and well-being:

Students consistently practice the 3 R's across settings, supported by clear routines and shared language.

Our school counseling spaces have been upgraded and equipped to create calming, supportive environments thanks to a generous grant from the Feinstein Foundation. Additional sensory tools and calming supports are also being added to special education spaces to ensure students have access to regulation tools throughout the building.

Staff are implementing refined behavior logging practices in PowerSchool that emphasize proactive communication, data-informed decision-making, and tiered intervention planning. This work supports Vision 2028 Objective 3.1 by strengthening our multi-tiered systems of support.

Upcoming Dates

December 12- Term 1 report cards go home

December 17- Winter Band & Chorus Concert, show for families, 9:00 am

December 23- Early Release @ 12:20 pm, lunches served

December 24-January 2- Holiday Vacation

January 26- Looney Math

February 22- Project 351 @ the high school 10-12

March 16- Looney Math

March 18- Project351 @ the high school 10-12

March 30 and 31- Grade 6 ELA MCAS

April 1 and 2- Grades 4 & 5 ELA MCAS

April 28- Looney Math

May 4 and 5- Grades 4 & 5 Math

May 6 and 7- Grade 6 Math MCAS

May 13 and 14- Grade 5 Science MCAS

May 15 - Grade 5 Field Trip Boston Tea Party Ships and Museum

May 19- 6th grade Cuttyhunk Field Trip, May 21st rain date

May 29- Field Day

VI. School Committee Reports

- a. Budget Subcommittee – Chairperson Lavin shared that the first meeting was held today and budget season has official started and she recommended the community attended the meetings and learn more earlier in the process this year.
- b. Capital Subcommittee – Chairperson Lavin shared the first meeting was held and the Capital Planning process for the Town has begun. She encouraged the public to participate and attend the meetings.
- c. Equity Subcommittee – Ms. Cowles reported they met in October, elected Frances-Feliz Kearns as Chairperson. They heard a presentation on the Marion Institute and an update on the Equity Action Plan.
- d. Policy Subcommittee – Ms. Cowles reported they met on September 25th and elected Margaret McSweeney as Chairperson. Many of the policies discussed were already reviewed and approved at the Joint School Committee.
- e. District Wellness Committee – Ms. Cowles reported they met on September 17th as a kickoff meeting and reviewed the policy and discussed mental health being included. They meet again next week.
- f. ORR District Committee – Mr. Muse reported they heard an MCAS presentation and discussed a potential partnership with Acushnet Public Schools.
- g. Tri-Town Education Foundation Fund – no report
- h. Early Childhood Council – no report
- i. SMEC – Mr. LeBrun reported they met on November 24th and heard an audit report, discussed lease renewals and approved the draft annual report. They meet again in January.
- j. READS – Superintendent Nelson shared that READS met on November 26th and reviewed the audit, heard a Special Education report and approved surplus, a revision to FY26 budget, the annual report and the school nurse medication delegation application. They also heard an update on the DHH building.
- k. MASC – Mr. Muse reported the conference took place last month and the members that attended conducted advocacy work related to transportation for the regional district.

VII. Information and Future Agenda Items

- a. **Information**

- i. School Calendar 2026-2027 Draft
 - ii. READS FY25 Annual Report
- b. Timeline**
 - i. Next Mattapoisett School Committee: February 5, 2026
 - ii. Next Joint School Committee: January 29, 2026
- c. Future Agenda Items**
 - i. Initial Budget Review (January)
 - ii. School Choice Public Hearing (January)
 - iii. Health Unit Application (February)
 - iv. Budget Public Hearing (March)
 - v. Approval of Leases (April)
 - vi. School Committee Reorganization (June)
 - vii. School Improvement Plan Approval (June)
 - viii. Student Handbook Approval (June)

Superintendent Nelson shared the informational items and reviewed the timeline.

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>

VIII. Public Comment

Public comment is governed by approved school committee policy.

Chairperson Lavin read the following: Per the committee's policy we will offer up to 30 minutes for public comments this evening. Public comment is not a discussion, debate, or dialogue between individuals and the School Committee. However, the committee takes any public comment made seriously and appreciates hearing from the public. Anyone looking to provide a public comment must be acknowledged by the Chairperson before addressing the committee. Those making a public comment will have up to three minutes to address the committee and must start their comment by stating their name and the town they reside in. For those in-person, there is a sign in sheet for those looking to make a public comment located on the side wall and those on zoom, if you are attending this meeting by zoom, you can send a message in the chat with your name and the town you reside in. The chairperson will alternate between in-person and zoom participants.

There were no public comments.

IX. 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 executive session at 7:28pm 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 James Muse

Seconded by Carly Lavin

Motion Carries 4-0

Roll Call: Lavin; yes, Muse; yes, Cowles; yes, Lebrun; yes

Motion to exit executive session at 7:51pm only to return to adjourn by James Muse

Seconded by Carly Lavin

Motion Carries 4-0

Roll Call: Lavin; yes, Muse; yes, Cowles; yes, Lebrun; yes

X. Adjournment

Motion to adjourn at 7:52pm by James Muse

Seconded by Jack LeBrun

Motion Carries 4-0

Roll Call: Lavin; yes, Muse; yes, Cowles; yes, Lebrun; yes

Meeting Resources

Agenda

September 11, 2025 Minutes Draft

October 31, 2025 Minutes Draft

October 31, 2025 Minutes Draft

SMEC Capital Reserve Policy Amendment Draft

PTA and Shutterfly Donation

Feinstein Donation

MCAS Presentation

List Disposal of Tech Items

Superintendent's Newsletter

FY26 Financial Memo

FY26 Financial Report – Detailed

FY26 Financial Report – Department

Warrants

Facilities Report

Food Service Report

Principal's Report – Center

Principal's Report – OHS

2026-2027 School Calendar Draft

READS Annual Report 2025



*Center/OHS
MCAS Data
Presentation
Mattapoisett School
Committee
2025*

MCAS Achievement Levels for Next-Generation:

Exceeding Expectations 530-560	A student who performed at this level exceeded grade-level expectations by demonstrating mastery of the subject matter.
Meeting Expectations 500-529	A student who performed at this level met grade-level expectations and is academically on track to succeed in the current grade in this subject.
Partially Meeting Expectations 470-499	A student who performed at this level partially met grade-level expectations in this subject. The school, in consultation with the student's parent/guardian, should consider whether the student needs additional academic assistance to succeed in this subject.
Not Meeting Expectations 440-469	A student who performed at this level did not meet grade-level expectations in this subject. The school, in consultation with the student's parent/guardian, should determine the coordinated academic assistance and/or additional instruction the student needs to succeed in this subject.

Student Growth Percentiles (SGP) and How Are They Calculated

Student Growth Percentiles (SGPs) provide a measure of how student-level achievement has grown or changed over time. Student growth percentiles are calculated separately for ELA and mathematics in grades 4-8 and 10 and are not calculated for science. At the student level, the SGP represents how an individual student's achievement compares to the achievement of other students with similar MCAS histories. At the school or student group level, DESE reports the mean SGP, which represents the average student growth for that school or student group.

SGPs use students' current and prior scores to assign an SGP that ranges from 1 to 99. Students who have a current year's score and a prior year's score—and have met the consecutive grade requirement—are issued an SGP.

Overall Statewide Data Trends

- Statewide trend: Overall statewide 2025 MCAS results and trends show a slight increase in ELA achievement across grades 3-8 compared to 2024 (+3), but still -10 from pre-pandemic 2019 scores. High School showed a -6 from 2024 and -10 from 2019
- Math scores showed no improvement (0) with a -8 from pre-pandemic 2019 scores grades 3-8
- Science results showed no improvement (0) in grades 5 and 8 and a decline in grade 10
- Mattapoisett:
 - ELA 3-6 exceeded the state by 26%
 - Increased 7% above 2024
 - Math 3-6 exceeded the state by 16%
 - Decreased -7% below 2024
 - Science exceeded the state by 21%
 - Increased 3% above 2024
- The State is comparing Recovery from 2019 to 2025 MCAS

District-Wide Grades 3-12 Achievement from 2019-2025 for English Language Arts

53%

Students Meeting/Exceeding

501

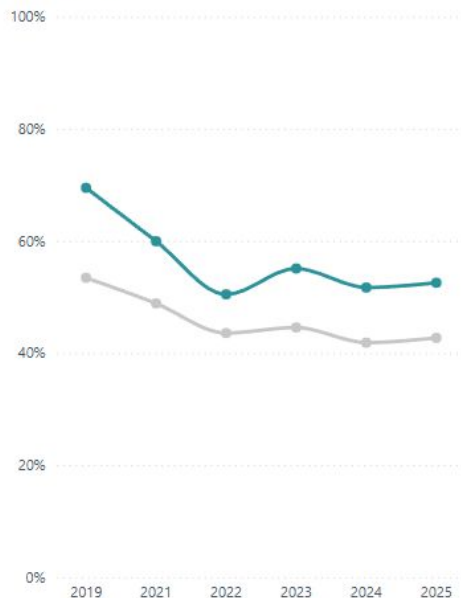
Average Scaled Score

48.1

Avg SGP

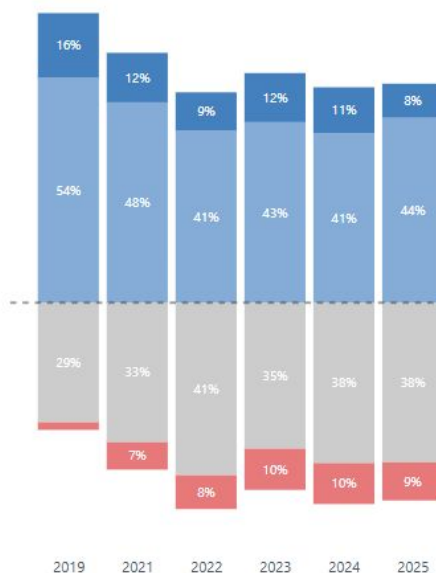
% Meet/Exceed Over Time - ELA

State District



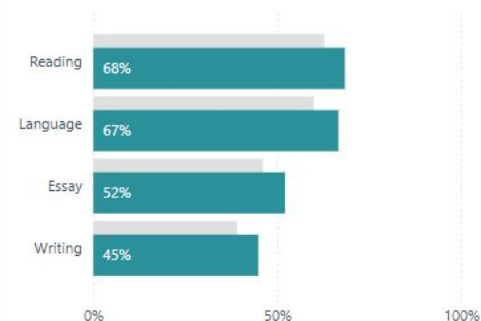
Performance Levels over Time - ELA

Not Meeting Partially Meeting Meeting Exceeding



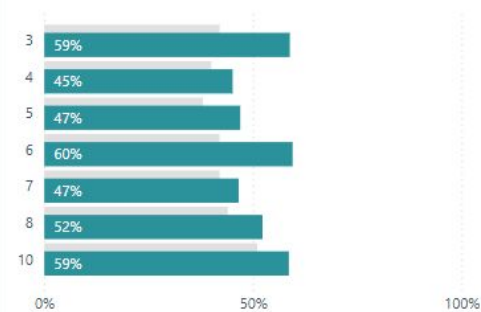
Average Percent Correct by Category - ELA

State District



% Meet/Exceed by Grade Level - ELA

State District



District-Wide Grades 3-6 Achievement from 2019-2025 for English Language Arts

53%

Students Meeting/Exceeding

501

Average Scaled Score

52.7

Avg SGP

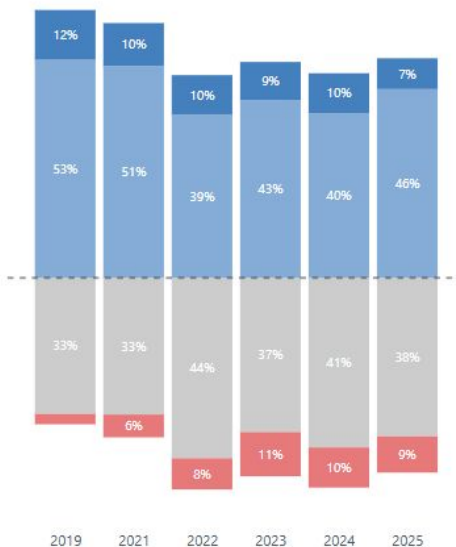
% Meet/Exceed Over Time - ELA

State Selected schools



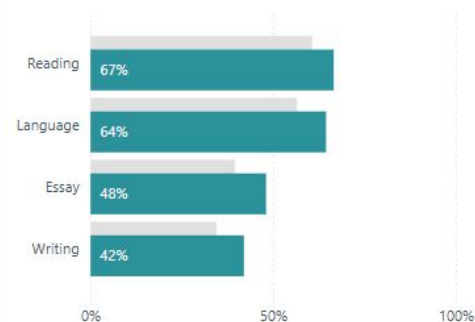
Performance Levels over Time - ELA

Not Meeting Partially Meeting Meeting Exceeding



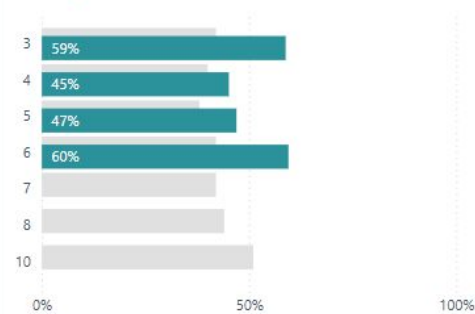
Average Percent Correct by Category - ELA

State Selected schools



% Meet/Exceed by Grade Level - ELA

State Selected schools



Mattapoissett Grades 3-6 Achievement from 2019-2025 for English Language Arts

67%

Students Meeting/Exceeding

509

Average Scaled Score

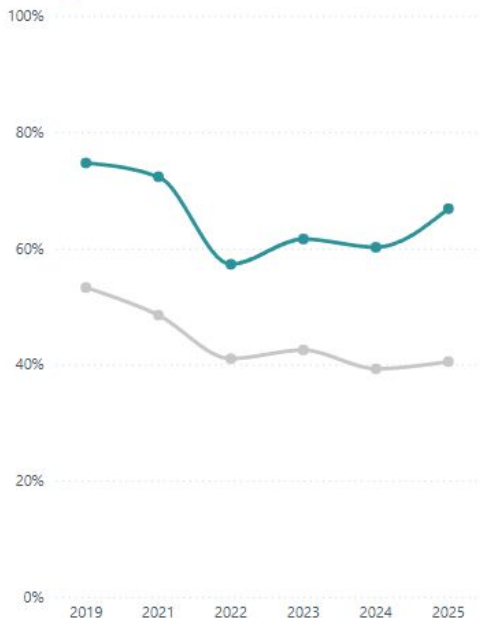
63.6

Avg SGP

% Meet/Exceed

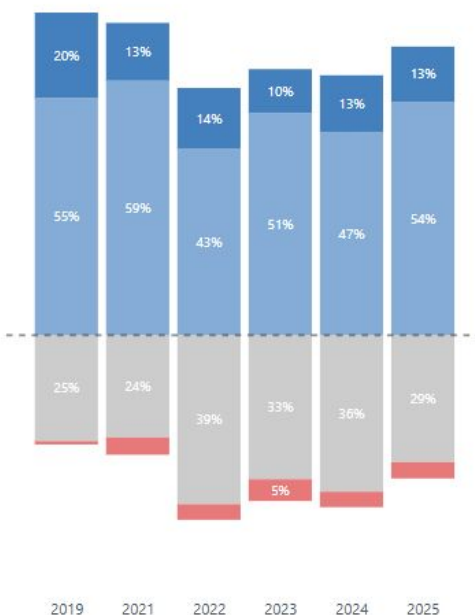
Over Time - ELA

State Selected schools



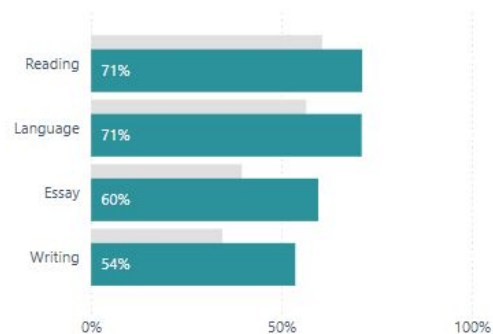
Performance Levels over Time - ELA

Not Meeting Partially Meeting Meeting Exceeding



Average Percent Correct by Category - ELA

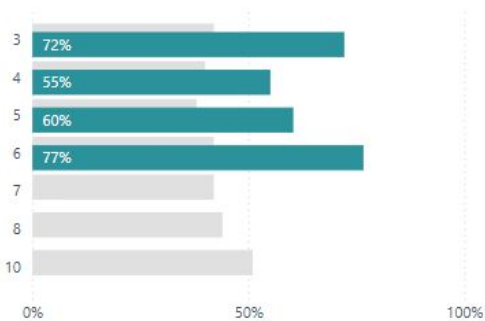
State Selected schools



% Meet/Exceed

by Grade Level - ELA

State Selected schools



Center School Grade 3 Achievement from 2019-2025 for English Language Arts

72%

Students Meeting/Exceeding

508

Average Scaled Score

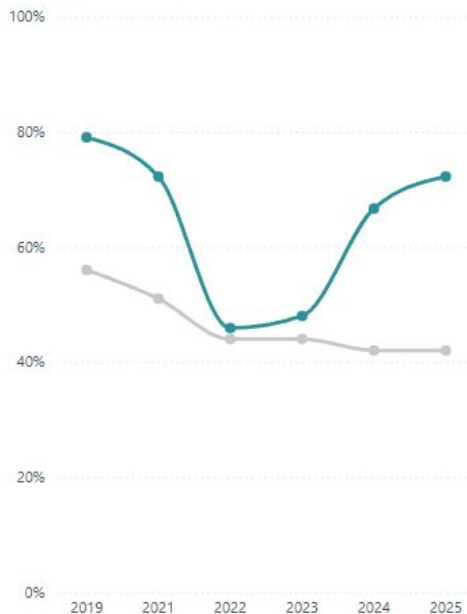
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Avg SGP

% Meet/Exceed

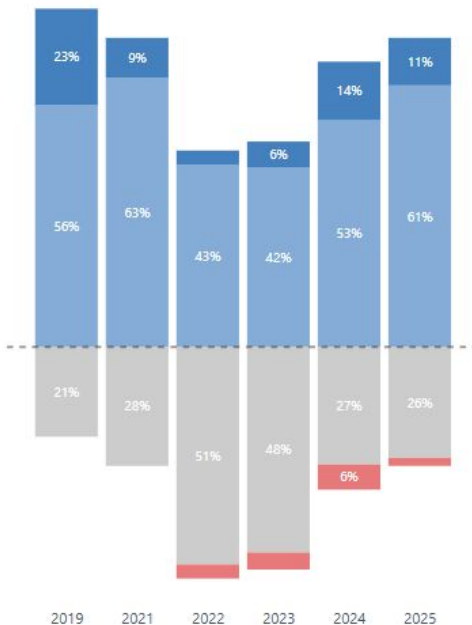
Over Time - ELA

State Selected schools



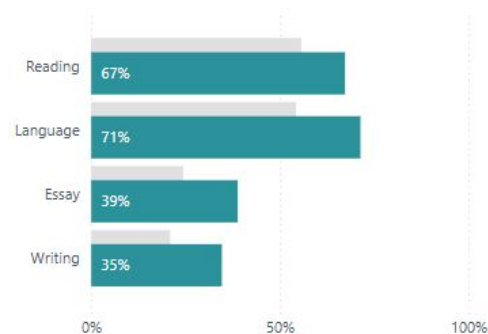
Performance Levels over Time - ELA

Not Meeting Partially Meeting Meeting Exceeding



Average Percent Correct by Category - ELA

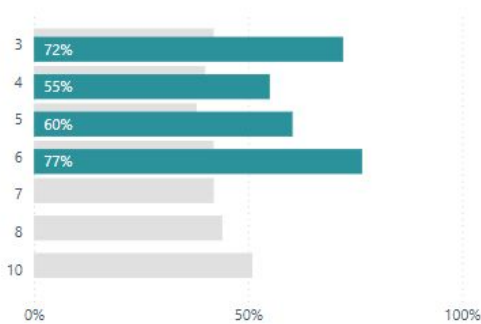
State Selected schools



% Meet/Exceed

by Grade Level - ELA

State Selected schools



OHS Grade 4 Achievement from 2019-2025 for English Language Arts

55%

Students Meeting/Exceeding

504

Average Scaled Score

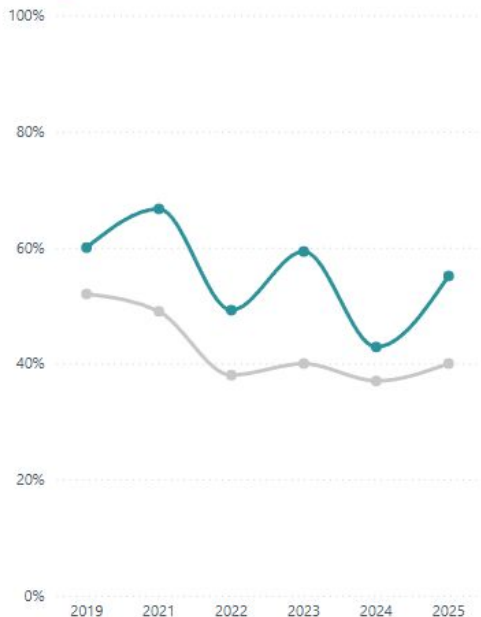
49.5

Avg SGP

% Meet/Exceed

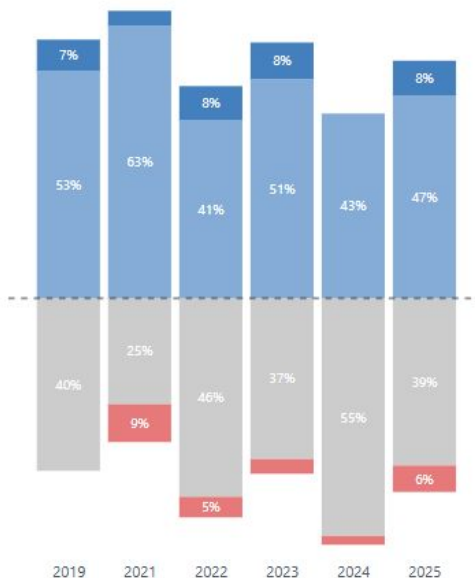
Over Time - ELA

State Selected schools



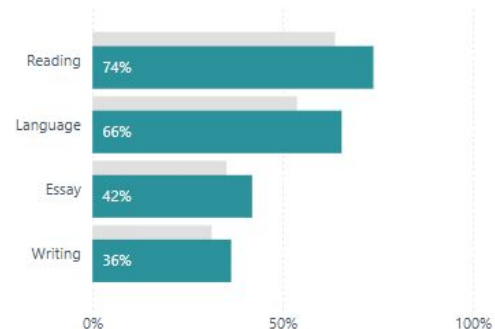
Performance Levels over Time - ELA

Not Meeting Partially Meeting Meeting Exceeding



Average Percent Correct by Category - ELA

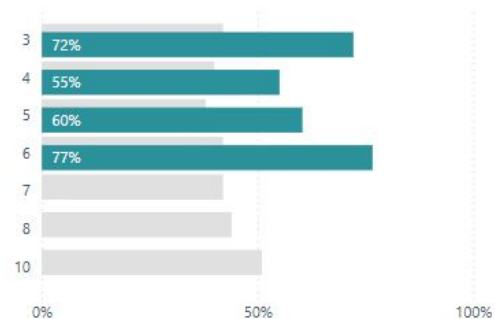
State Selected schools



% Meet/Exceed

by Grade Level - ELA

State Selected schools



OHS Grade 5 Achievement from 2019-2025 for English Language Arts

60%

Students Meeting/Exceeding

504

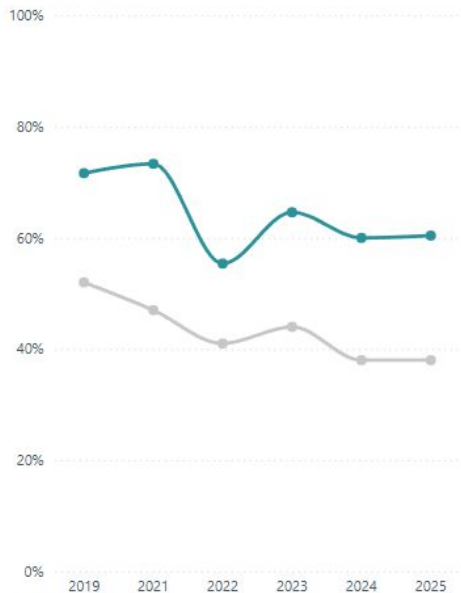
Average Scaled Score

68.0

Avg SGP

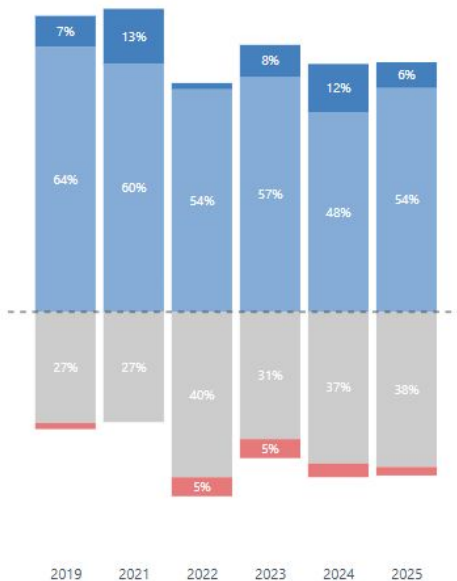
% Meet/Exceed Over Time - ELA

State Selected schools



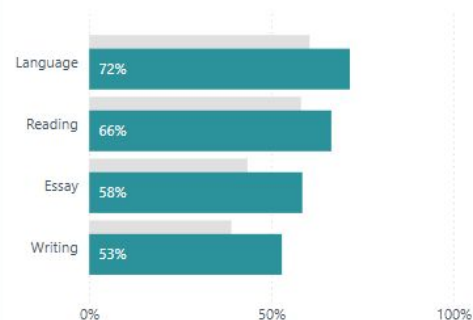
Performance Levels over Time - ELA

Not Meeting Partially Meeting Meeting Exceeding



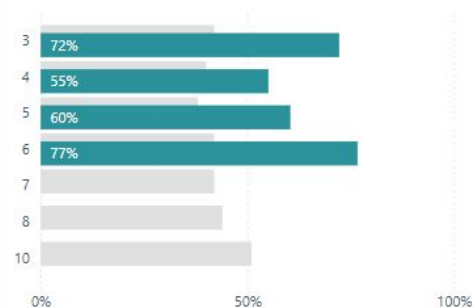
Average Percent Correct by Category - ELA

State Selected schools



% Meet/Exceed by Grade Level - ELA

State Selected schools



OHS Grade 6 Achievement from 2019-2025 for English Language Arts

77%

Students Meeting/Exceeding

516

Average Scaled Score

71.5

Avg SGP

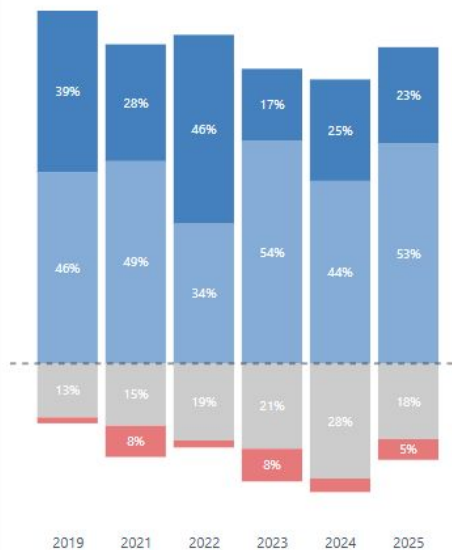
% Meet/Exceed Over Time - ELA

State Selected schools



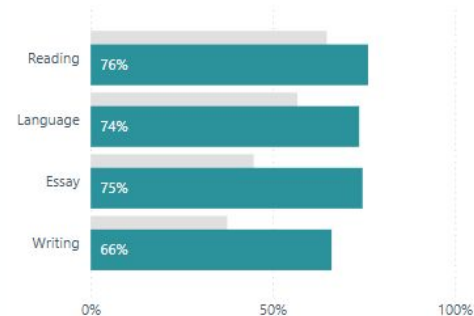
Performance Levels over Time - ELA

Not Meeting Partially Meeting Meeting Exceeding



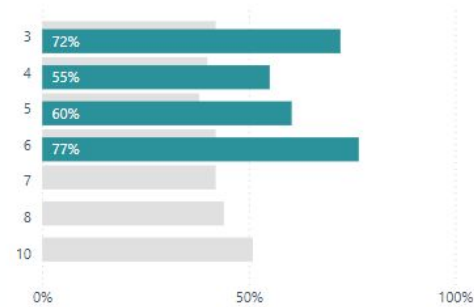
Average Percent Correct by Category - ELA

State Selected schools

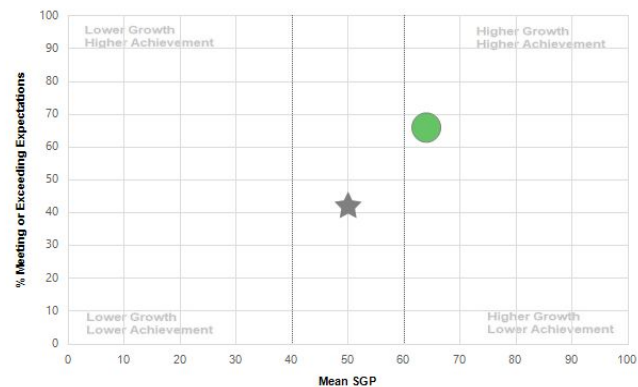


% Meet/Exceed by Grade Level - ELA

State Selected schools



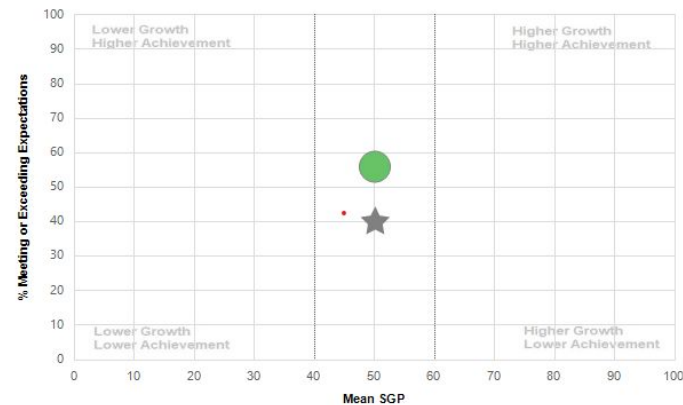
ELA Grade 4-6: SGP



★ State(50, 42%)

	Mean SGP	No. of Students Included in SGP	% Meeting or Exceeding Expectations	No. of Students Included in Achievement
Old Hammondtown (01730010)	64	152	66	154

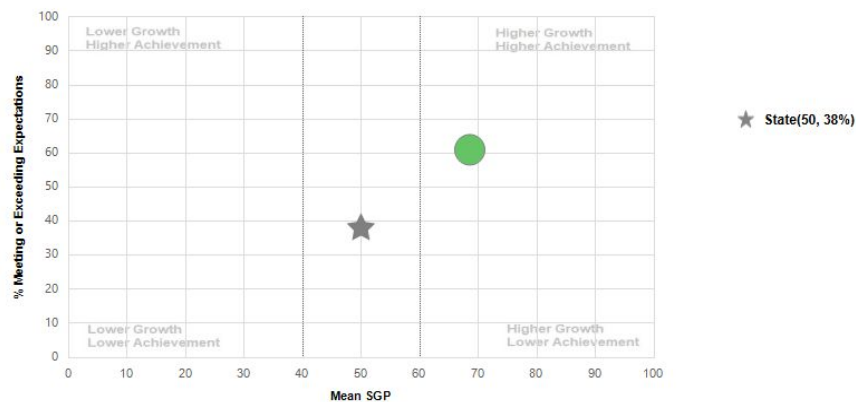
ELA Grade 4: SGP



★ State(50.1, 40%)

	Mean SGP	No. of Students Included in SGP	% Meeting or Exceeding Expectations	No. of Students Included in Achievement
Old Hammondtown (01730010)	50	47	56	48

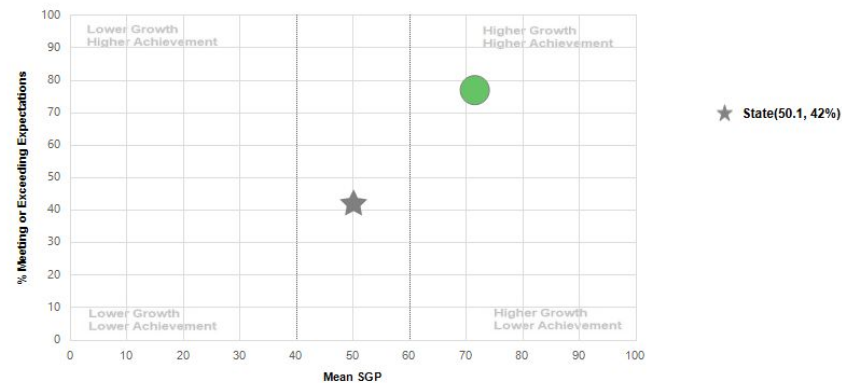
ELA Grade 5: SGP



Mean SGP	No. of Students Included in SGP	% Meeting or Exceeding Expectations	No. of Students Included in Achievement
69	46	61	46

Old Hammondtown (01730010)

ELA Grade 6: SGP



Mean SGP	No. of Students Included in SGP	% Meeting or Exceeding Expectations	No. of Students Included in Achievement
72	59	77	60

Old Hammondtown (01730010)

District-Wide Grades 3-12 Achievement from 2019-2025 for Math

49%

Students Meeting/Exceeding

500

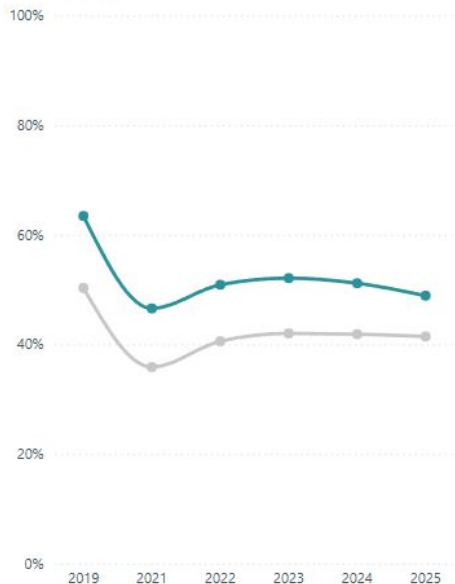
Average Scaled Score

46.7

Avg SGP

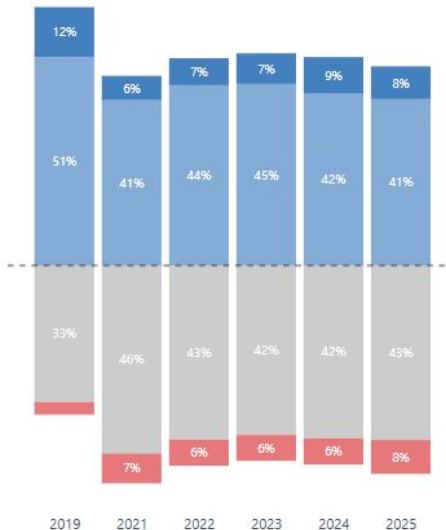
Over Time - Math

% Meet/Exceed



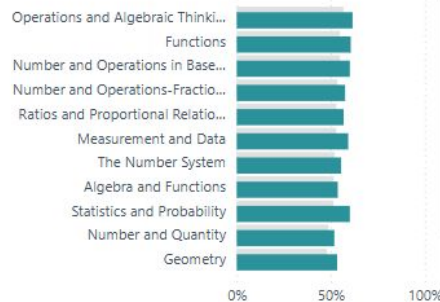
Performance Levels over Time - Math

Not Meeting Partially Meeting Meeting Exceeding



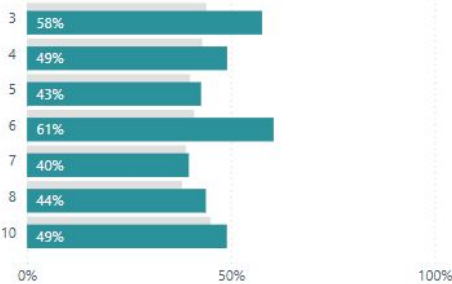
Average Percent Correct by Category - Math

State District



by Grade Level - Math

State District



District-Wide Grades 3-6 Achievement from 2019-2025 for Math

53%

Students Meeting/Exceeding

503

Average Scaled Score

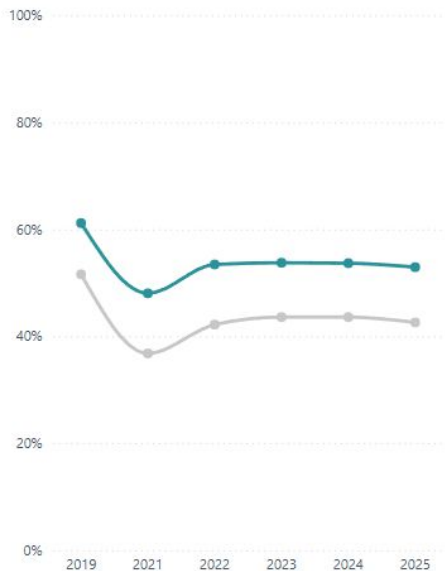
52.2

Avg SGP

% Meet/Exceed

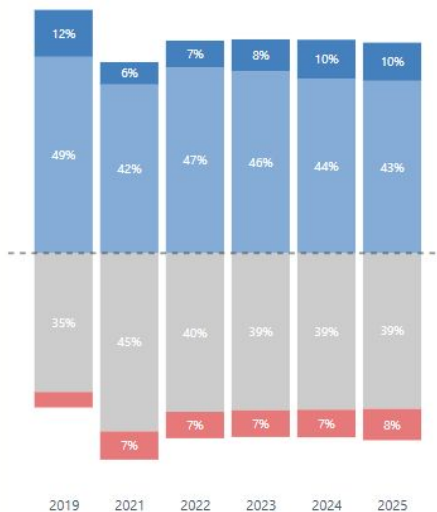
Over Time - Math

State Selected schools



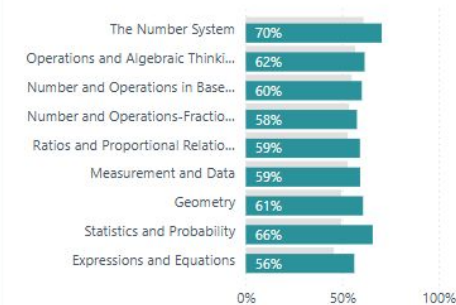
Performance Levels over Time - Math

Not Meeting Partially Meeting Meeting Exceeding



Average Percent Correct by Category - Math

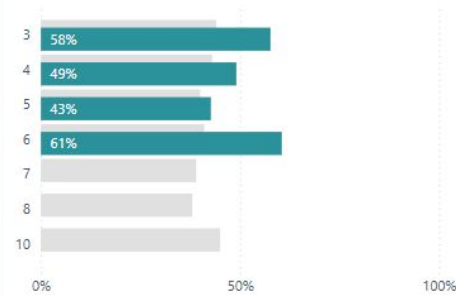
State Selected schools



% Meet/Exceed

by Grade Level - Math

State Selected schools



Mattapoissett Grades 3-6 Achievement from 2019- 2025 for Math

58%

Students Meeting/Exceeding

505

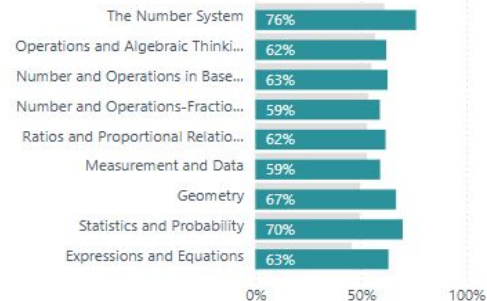
Average Scaled Score

58.8

Avg SGP

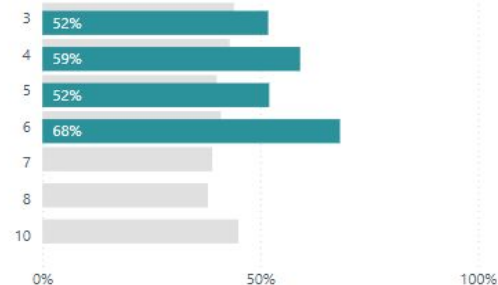
Average Percent Correct by Category - Math

State Selected schools



% Meet/Exceed by Grade Level - Math

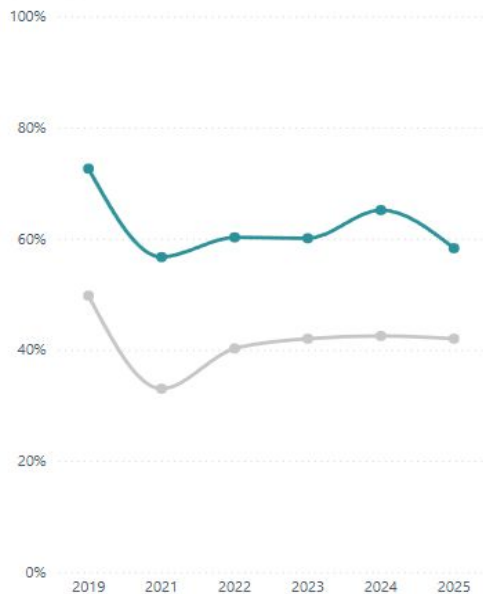
State Selected schools



% Meet/Exceed

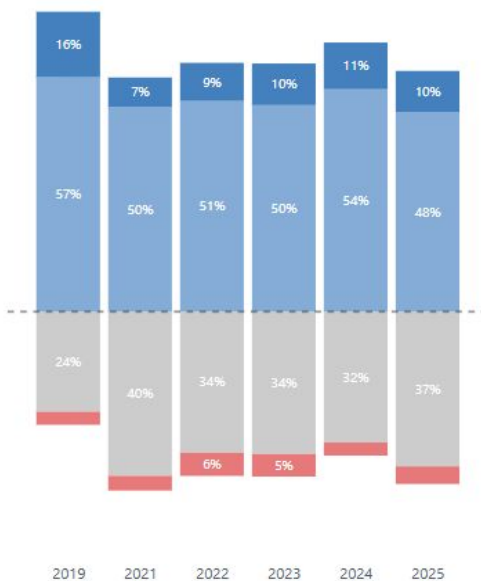
Over Time - Math

State Selected schools



Performance Levels over Time - Math

Not Meeting Partially Meeting Meeting Exceeding



Center School Grade 3 Achievement from 2019-2025 for Math

52%

Students Meeting/Exceeding

503

Average Scaled Score

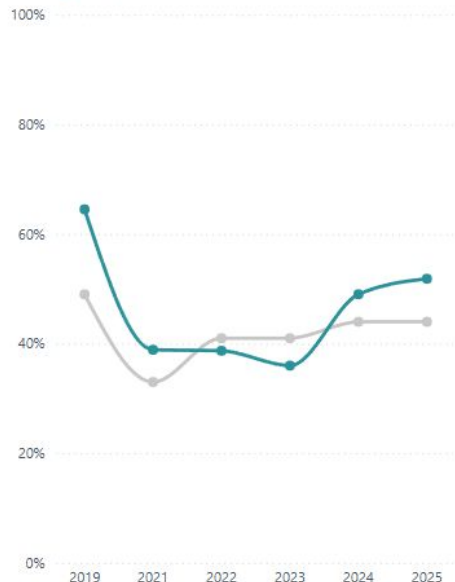
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Avg SGP

% Meet/Exceed

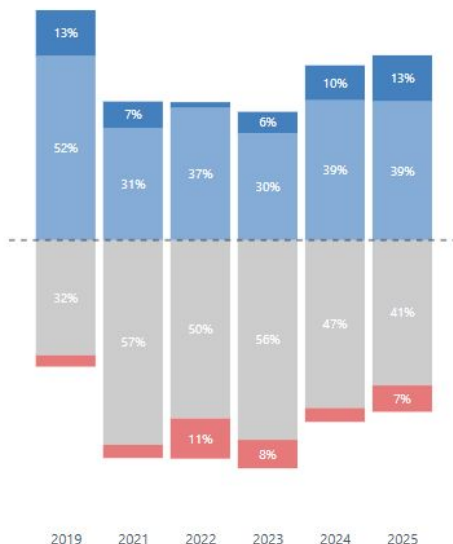
Over Time - Math

State Selected schools



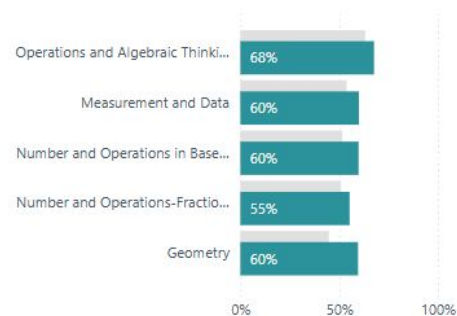
Performance Levels over Time - Math

Not Meeting Partially Meeting Meeting Exceeding



Average Percent Correct by Category - Math

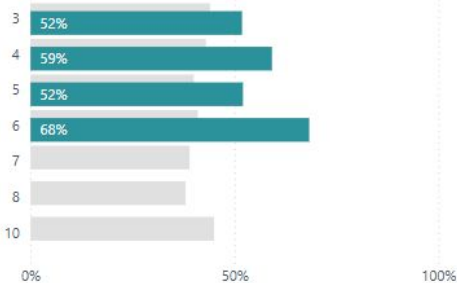
State Selected schools



% Meet/Exceed

by Grade Level - Math

State Selected schools



OHS Grade 4 Achievement from 2019-2025 for Math

59%

Students Meeting/Exceeding

504

Average Scaled Score

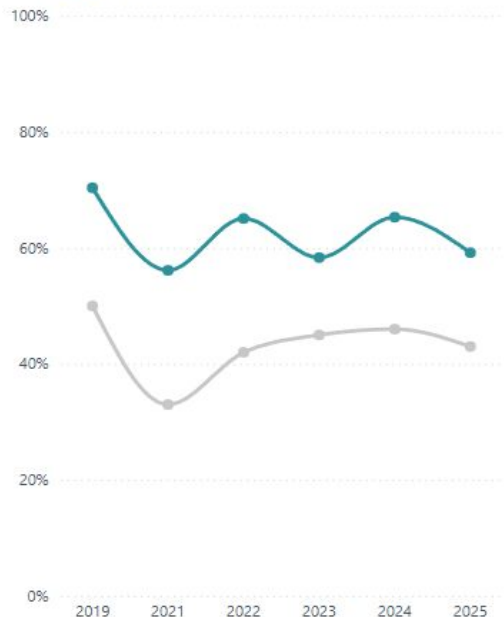
57.7

Avg SGP

% Meet/Exceed

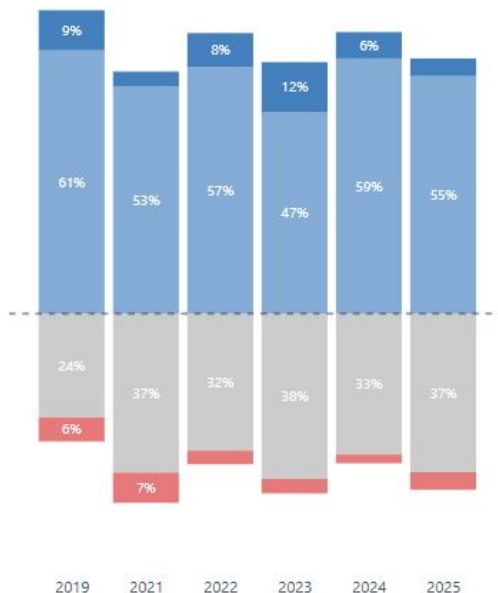
Over Time - Math

State Selected schools



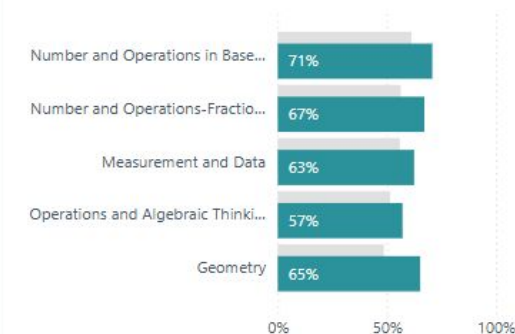
Performance Levels over Time - Math

Not Meeting Partially Meeting Meeting Exceeding



Average Percent Correct by Category - Math

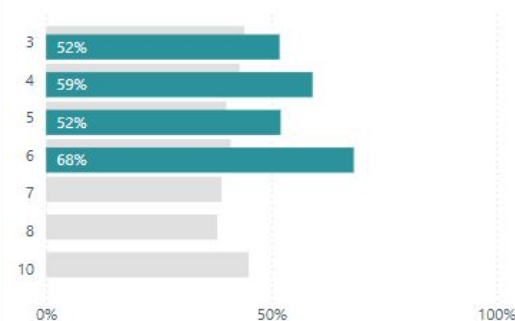
State Selected schools



% Meet/Exceed

by Grade Level - Math

State Selected schools



OHS Grade 5 Achievement from 2019-2025 for Math

52%

Students Meeting/Exceeding

499

Average Scaled Score

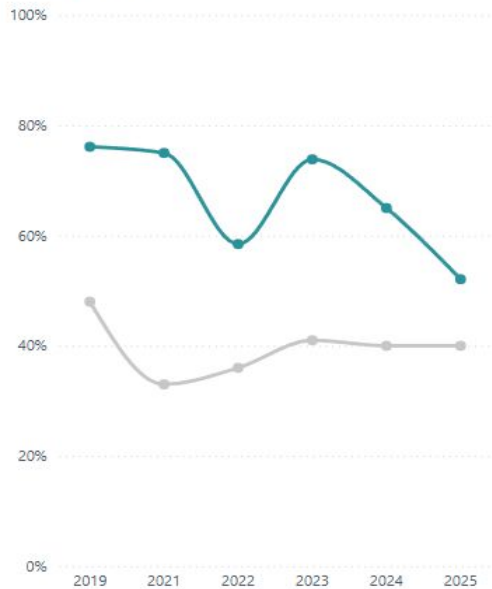
48.2

Avg SGP

% Meet/Exceed

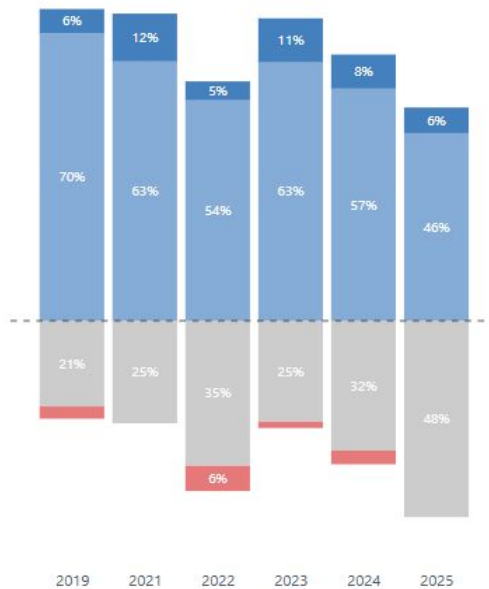
Over Time - Math

State Selected schools



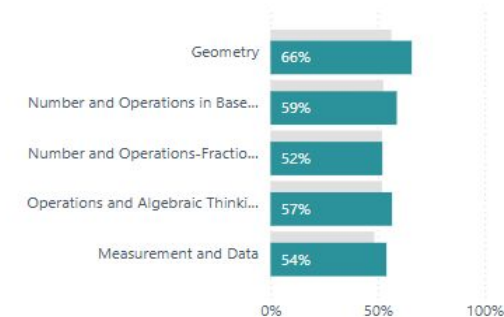
Performance Levels over Time - Math

Not Meeting Partially Meeting Meeting Exceeding



Average Percent Correct by Category - Math

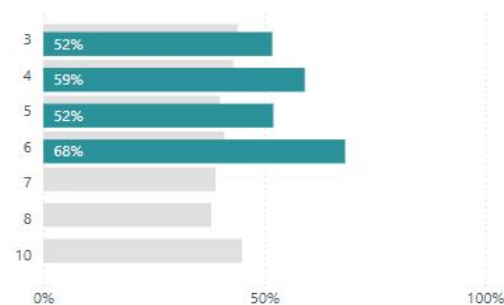
State Selected schools



% Meet/Exceed

by Grade Level - Math

State Selected schools



OHS Grade 6 Achievement from 2019-2025 for Math

68%

Students Meeting/Exceeding

511

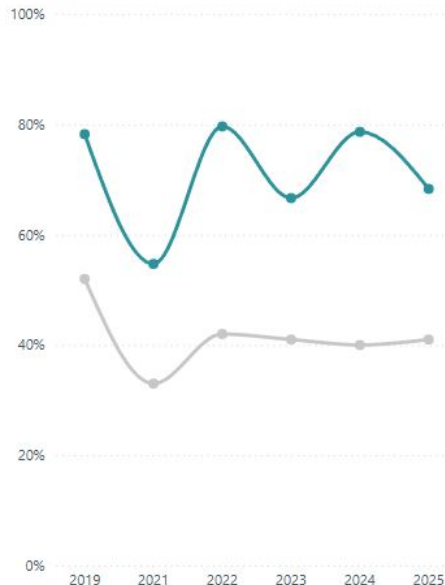
Average Scaled Score

68.2

Avg SGP

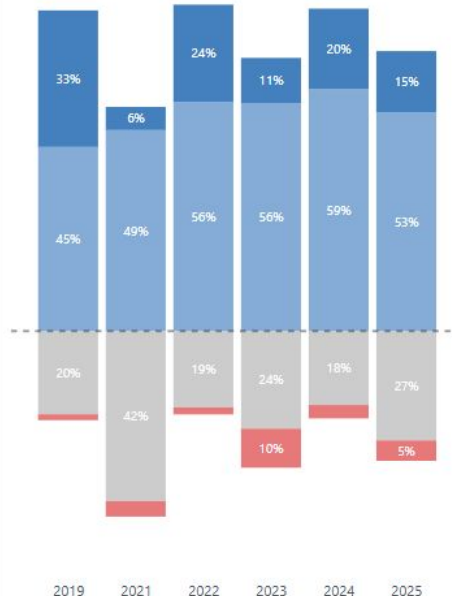
Over Time - Math

% Meet/Exceed



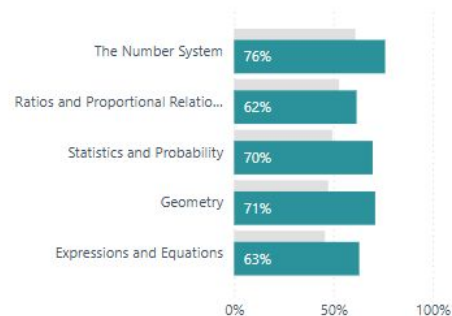
Performance Levels over Time - Math

Not Meeting Partially Meeting Meeting Exceeding



Average Percent Correct by Category - Math

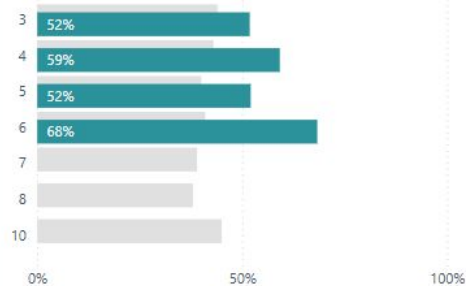
State Selected schools



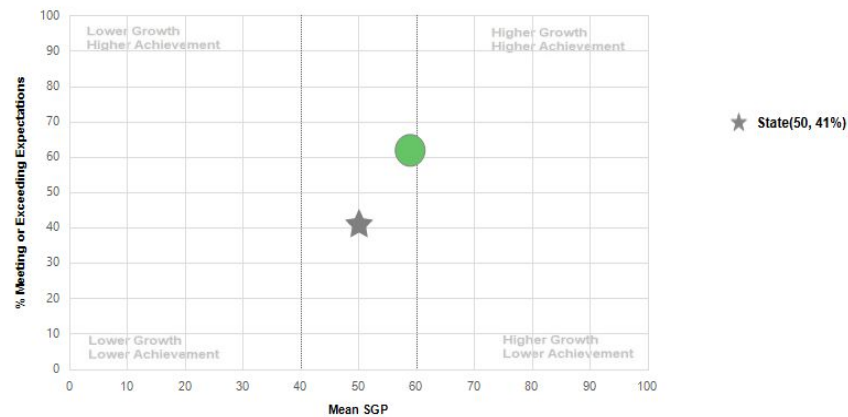
by Grade Level - Math

% Meet/Exceed

State Selected schools

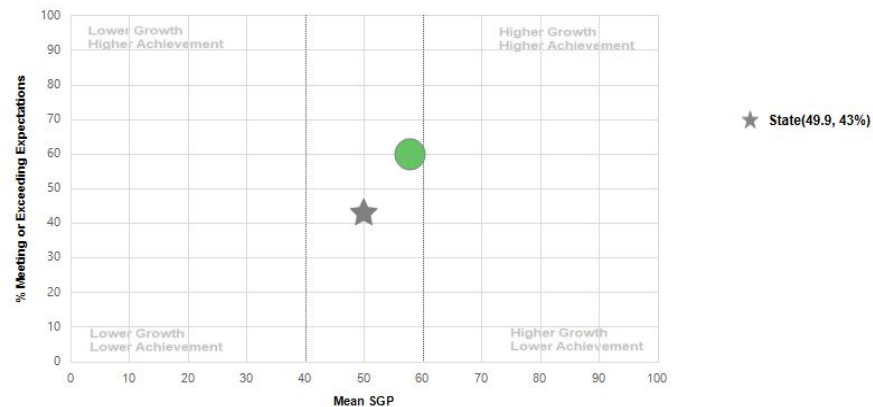


Math Grade 4-6: SGP



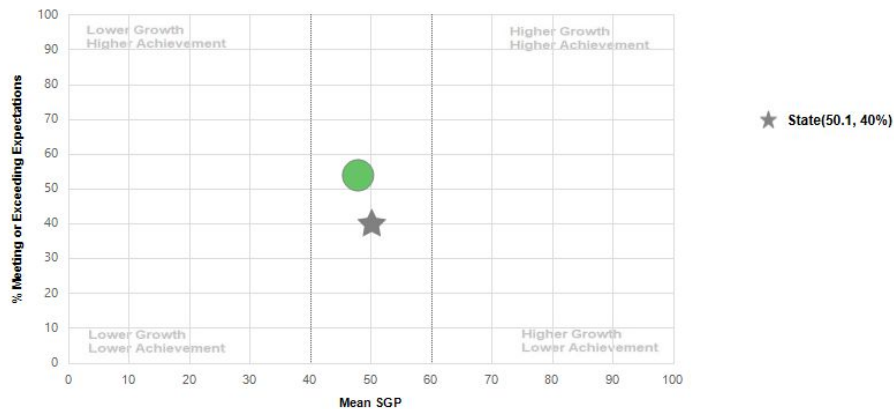
	Mean SGP	No. of Students Included in SGP	% Meeting or Exceeding Expectations	No. of Students Included in Achievement
Old Hammondtown (01730010)	59	151	62	154

Math Grade 4: SGP



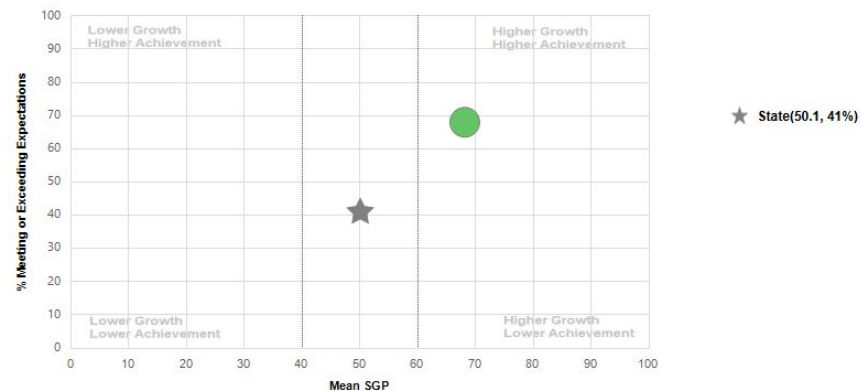
	Mean SGP	No. of Students Included in SGP	% Meeting or Exceeding Expectations	No. of Students Included in Achievement
Old Hammondtown (01730010)	58	47	60	48

Math Grade 5: SGP



Mean SGP	No. of Students Included in SGP	% Meeting or Exceeding Expectations	No. of Students Included in Achievement
48	45	54	46

Math Grade 6: SGP



Mean SGP	No. of Students Included in SGP	% Meeting or Exceeding Expectations	No. of Students Included in Achievement
68	59	68	60

District-Wide Grades 5, 8 & HS Achievement from 2019-2025 for Science

51%

Students Meeting/Exceeding

499

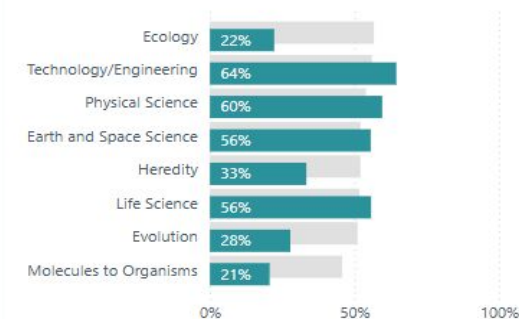
Average Scaled Score

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Avg SGP

Average Percent Correct by Category - Science

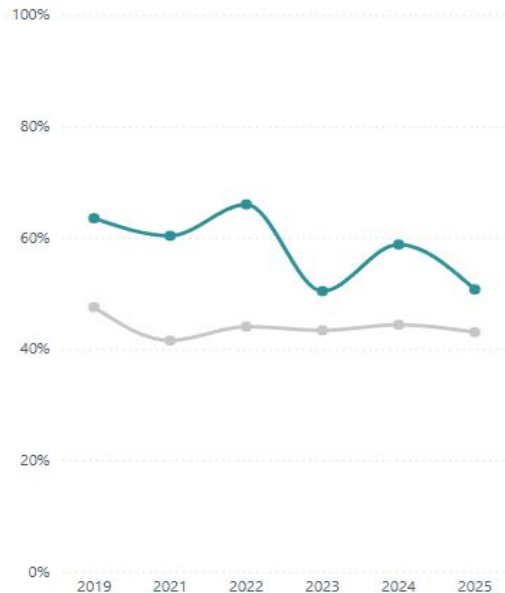
State Selected schools



% Meet/Exceed

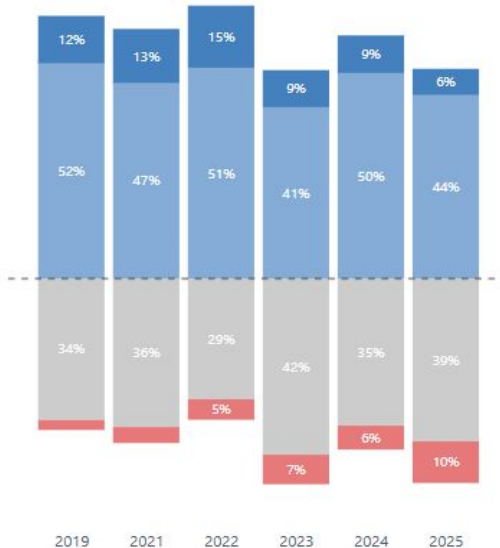
Over Time - Science

State Selected schools



Performance Levels over Time - Science

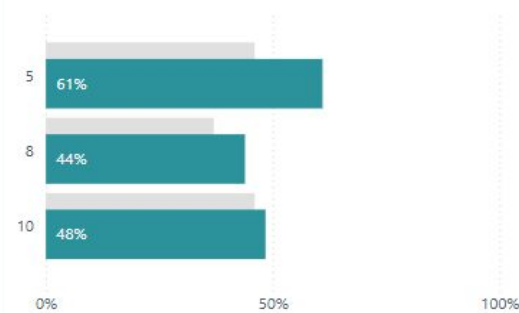
Not Meeting Partially Meeting Meeting Exceeding



% Meet/Exceed

by Grade Level - Science

State Selected schools



OHS Grade 5 Achievement from 2019-2025 for Science

67%

Students Meeting/Exceeding

507

Average Scaled Score

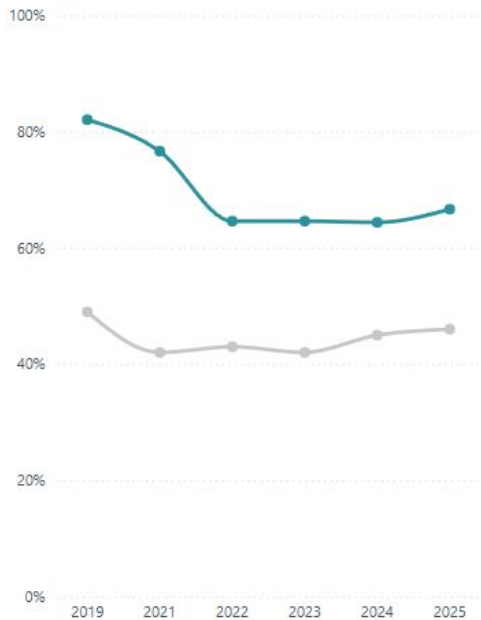
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Avg SGP

% Meet/Exceed

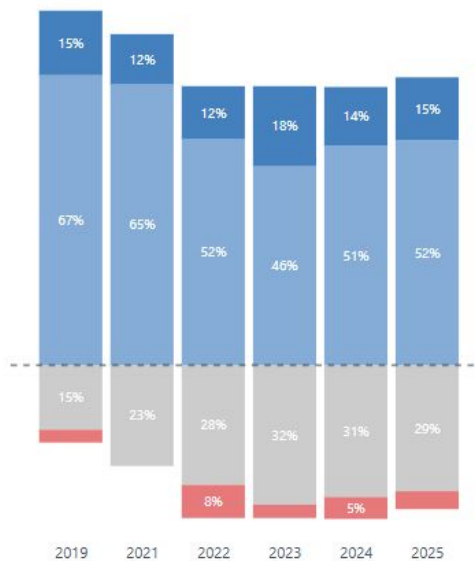
Over Time - Science

State Selected schools



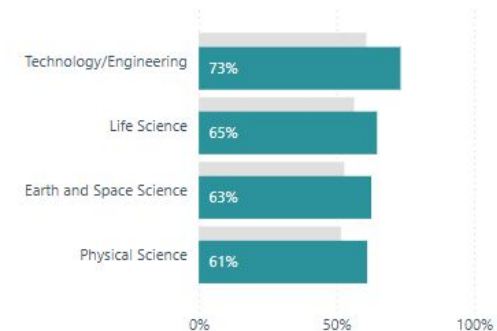
Performance Levels over Time - Science

Not Meeting Partially Meeting Meeting Exceeding



Average Percent Correct by Category - Science

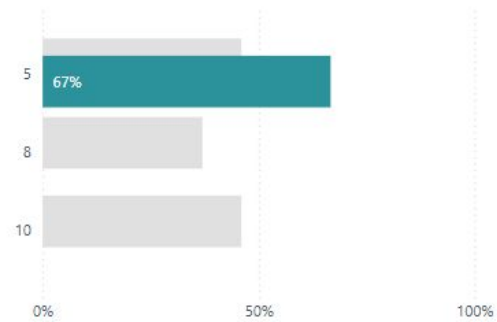
State Selected schools



% Meet/Exceed

by Grade Level - Science

State Selected schools



Areas of Strength - ELA

Grade 3:

- Grade 3 ELA scores increased from 67% meeting or exceeding grade level expectations in 2024 to 72% meeting or exceeding grade level expectations in 2025.
- Scores increased from 62% average percent correct in 2024 to 71% in 2025 in the area of Language. Third graders scored 16% above the State Average in the Language Domain.
- Scores were 11% higher than the State average in the Reading Domain. Third graders scored 21 points above the State average in identifying the point of view from which the passage is told and 16 points above in analyzing the effect of the words used in the passage.
- Third graders scored well above the State average in determining evidence that supports an idea from the passage (17 points above) and determining what specific paragraphs indicate about characters in the passage (18 points above).

Grade 4:

- The number of students meeting or exceeding expectations was 15% higher than state average and 12% higher than last years 4th grade.
- The average scaled score was 11 points above the state average.
- The average percent correct in reading was 74% with the language domain at 66%, which are well above the state average.
- The average SGP was 49.5, which is on par with the state average.*

Areas of Strength - ELA

Grade 5:

- Grade 5 remained steady, with 61% meeting or exceeding. This was 23 points higher than the state average of 38%.
- Student essay scores were 15% above the state average, while writing scores were also 14% above the state average.
- The average percent correct in Language was 72%, 12% above the state average, and Reading was 8% above the state average.
- The average SGP was 68, which exceeded the state average by 18.

Grade 6:

- Grade 6 increased from 69% to 77%, an 8-point gain.
- Students outperformed the state average of 42% by 35 points.
- Student essay scores were 30% above the state average and writing was 28% above the average.
- The average percent correct in the language domain was 74%, 17% above the state average.
- The average percent correct in reading was 76%, 11% above the state average.
- The average SGP was 71.5, which exceeded the state average by 22.

Action Steps - ELA

1. Writing and Essay standards are an area to continue to build upon throughout the school year as we continue to implement our *IntoReading* Curriculum.
2. A writing committee is being formed to explore supplemental writing programs.
3. Students need to engage in writing everyday to build their writing stamina and skill with developing their ideas.
4. Continue to build our Tier II and Tier III practices so they are more consistent throughout the school and across grade levels.
5. Outline the Tier II reading practices and routines in the general education classroom.

Areas of Strength - Math

Grade 3:

- Third grade scores increased from 49% Meeting/Exceeding grade level expectations in 2024 to 52% Meeting/Exceeding grade level expectations in 2025.
- Scores increased from 2024 to 2025 in the areas of: Operations and Algebraic Thinking from 64% to 68% correct; Measurement and Data from 58% to 60% correct; Number and Operation in Base Ten from 55% to 60% correct; and Numbers and Operations - Fractions from 40% to 55% correct.
- Third graders scored 15 points above the State average in Geometry, 6 points above the State average in Measurement and Data, 9 points above the State average in Numbers and Operations, 5 points above in Fractions, and 4 points above in Operations and Algebraic Thinking.

Grade 4:

- 59% of students met or exceeded math expectations, which is 16% higher than the state average with an average scaled score of 504.
- In all categories 4th grade outperformed the state average. Geometry was 16% higher.
- Numbers and Operations in Base Ten and Number and Operations-Fractions, were both at least 10% higher than the state average. Operations and Algebraic Thinking and Measurement and Data were higher than the state by 6% and 7% more respectively.
- The average SGP was 57.7, which exceeded the state average by 8.

Areas of Strength - Math

Grade 5:

- 52% of fifth grade students met or exceeded the expectations which is 12% higher than the state average.
- Grade 5 outperformed the state average in Geometry by 10%. They exceeded the state by 6% in Numbers and Operations in Base Ten and Measurement.
- The average SGP was 48, just 2 points below the state average.

Grade 6:

- 68% of students met or exceeded math expectations, which is 27% above the state.
- Grade 6 also outperformed the state in all categories.
- Geometry at 24% higher is the largest variance. Statistics and Probability, the Number System, and Expressions and Equations were all 15% or higher than the state average.
- The average SGP was 68 exceeding the state average.

Action Steps - Math

When analyzing trends in math MCAS data, Operations and Algebraic Thinking was the lowest scoring categories in grades 3 - 5.

Goals:

- Teachers will continue to participate professional development with Susan Looney in grade level teams focused on best math instructional practices.
- Plan spiral content throughout the year to to provide additional reinforcement and practice in Operations and Algebraic Thinking problems.
- The science specialist will continue to provide enrichment and integrate math concepts and skills into science lessons.
- To continue to breakdown the math standards and implement resources, manipulatives, and lessons within enVision Math.
- The math specialist and Title I interventionist will continue to integrate problem-solving strategies into classroom math lessons in addition to providing targeted instruction in intervention groups.
- Teachers will examine the enVision Math scope and sequence and its alignment to Curriculum Standards.

Areas of Strength - Science

Important to note: 5th grade science MCAS assesses students on science standards from 3rd, 4th and 5th grade collectively.

- 67% of the 5th grade cohort met or exceeded expectations which is 21% above the state average.
- Technology & Engineering received an average score of 73% which is 12% higher than the state average.
- Physical Science along with Life Science scores were both 9% higher than the state average.
- Earth and Space Science scores were 10% higher than the state average.

Action Steps - Science

- The 5th and 6th grade science teachers continue to utilize OpenSciEd.
 - The phenomena based curriculum prompts students to ask questions, investigate, and develop explanations, fostering a deeper understanding of scientific concepts compared to rote memorization.
- The science specialist will collaborate with grade level and content area teachers to identify where to best support science and provide enrichment opportunities as well as intervention opportunities.
- Although OpenSciEd is our primary curriculum it is based on the National Next Generation Science Standards so the district is supplementing with Amplify Science to ensure we cover all Massachusetts State Science Standards.

Questions

Appendix

**MATTAPOISETT SCHOOL COMMITTEE MEETING
MATTAPOISETT PUBLIC SCHOOLS
Budget Subcommittee
20 Shaw Street
Mattapoisett, Massachusetts**

December 4, 2025 at 4:30 p.m.

MEMBERS PRESENT: Carly Lavin, Chairperson and James Muse (both in-person).

MEMBERS ABSENT: None

OTHERS PRESENT: Michael S. Nelson, Superintendent of Schools (in-person), Howard Barber, Assistant Superintendent of Finance and Operations (in-person), Sharlene Fedorowicz, Assistant Superintendent of Teaching and Learning (remote), Jaime Curley, Assistant Superintendent of Student Services (remote), Dr. Linda Ashley, Principal – Center School (remote), Stephanie Wells, Principal – Old Hammondtown School (in-person) and Melissa Wilcox, Recording Secretary (in-person).

I. Meeting to Order

The meeting was called to order at 4:36p.m. by Chairperson Lavin.

II. General

a. FY2027 Budget Discussion

That the School Committee and administration discuss the FY2027 budget.

Superintendent Nelson welcomed Ms. Lavin and Mr. Muse. He explained that the Town of Mattapoisett has recently shared information and a timeline regarding capital plans, and he expects a budget timeline to be shared in January. He reviewed with the Subcommittee the budget approved by the Town last year was an increase of 6.8% which he is very grateful for and thanked the taxpayers for the support of public education. Budget drivers for FY2026 were contractual obligations for faculty, facilities expenses and transportation. He reminded the Subcommittee that two staff reductions took place for FY2026, but one position was recalled due to a one-time anonymous donation.

Next, Dr. Ashley discussed enrollment projects for FY2027. Superintendent Nelson reminded that there are currently three 2nd grade teachers, but one of these teachers is the position funded by anonymous donation. Chairperson Lavin thanked Dr. Ashley for her projections and confirmed that based on current enrollment, three out of four grades at Center School will likely be two sections in FY2027. Superintendent Nelson added there is one special education teacher retiring at Center School so there will likely be faculty movement across grade levels. He will communicate this information to the Mattapoisett Educators Association.

Chairperson Lavin inquired about future projections. Dr. Ashley confirmed that last year, the town census reported twenty-nine students for Kindergarten and Center School ended up with thirty-five. Superintendent Nelson explained the current draft budget for FY2027 includes the position previously funded by the anonymous donation in the event that Kindergarten needs three sections based on enrollment. He also reminded the Subcommittee members that last year, public comment did inquire about the specialists all being full-time 1.0 positions. Dr. Ashley and Ms. Wells confirmed that currently, specialists do assist with enrichment for students. Chairperson Lavin also asked the administration to consider any amendments to transportation if savings are available due to enrollment.

Mr. Barber reviewed the initial proposed FY2027 budget is an increase of 5.77%. He reviewed each department and informed the members that this proposal included two more elementary coordinator stipend positions that would be subject to bargaining, math interventionist .5 position along with requests related to teaching and learning such as a writing program, math manipulatives, professional development and DIBELS renewal which was previously supported by grant funding. Superintendent Nelson shared

that elementary coordinator positions are in addition to the two approved in last year's budget and all are subject to bargaining. There was also a request for a special education team chair stipend position but that is not yet included in the draft budget.

Chairperson Lavin thanked the administration for sharing their requests and the time put in to build the initial draft budget. She reiterated that the public be a part of the budget process by attending these subcommittee meetings and the regular school committee meetings.

III. Adjournment

Motion to adjourn at 5:56 p.m. by James Muse

Seconded by Carly Lavin

Motion Carried (2-0)

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>

Shutterfly, LLC

Customer #: 0000115222

Check Date: 11/17/25

Check # : 288300

Invoice#	PO#	Invoice Date	Gross Amount	Discount Amount	Net Amount Paid
607585		11/10/25	\$1,002.89	\$0.00	\$1,002.89
On behalf of Shutterfly Lifetouch, LLC, enclosed is a commission check for the Lifetouch Fall Individuals 2025-2026 Program. Thank you for allowing us to photograph your students. If you have any questions, concerns or suggestions please contact us at 401-7 81-6320					
TOTALS:			\$1,002.89	\$0.00	\$1,002.89

Shutterfly, LLC

Shutterfly, LLC
10 Almaden Blvd, Suite 900
San Jose CA 95113

Wells Fargo
56-382/412

\$1,002.89

Date
11/17/2025

Number
288300

Amount
\$*****1,002.89

PAY EXACTLY

ONE THOUSAND TWO and 89/100 Dollars

PAY
TO THE
ORDER
OF

CENTER SCHOOL
17 Barstow St
Mattapoisett MA 02739-2603



⑈0000288300⑈ ⑆041203824⑆ 9622001213⑈

Feinstein Jr. Scholar
Scholarships since 1992

Feinstein International
Famine Center at Tufts University

Feinstein National Campaign to
Fight Hunger - \$2.5 Billion Raised

200+ Feinstein Leadership Schools
in Rhode Island & Massachusetts

THE FEINSTEIN

Foundation

37 Alhambra Circle
Cranston, RI 02905
(401) 467-5155
feinsteinfoundation.org

Feinstein School of Humanities, Arts &
Education at Roger Williams Univ.

Feinstein Institute for Public
Service at Providence College

Feinstein School of Education &
Human Development at
Rhode Island College

Alan Shawn Feinstein
College of Education at
The University of Rhode Island

December 2025

Dear Feinstein Leadership School:

Enclosed, please find a grant in support of your school's participation in The Feinstein Foundation's 2025-2026 Jr. Scholar Pantry and Jr. Scholar Kindness Tree Grant Programs.

I would like to extend my sincere gratitude to each of you for supporting our shared values through these worthwhile programs with your Jr. Scholars. Your commitment to instilling a sense of kindness, compassion, and community – while encouraging students to help those in need – truly makes a difference. Because of your dedication, more than 200 Feinstein Leadership Schools now proudly host a Jr. Scholar Pantry and/or a Jr. Scholar Kindness Tree within their communities.

Feinstein Jr. Scholar School Pantries across Southern New England shine as beacons of support and hope. They not only help address real needs within your communities, but also teach Jr. Scholars the importance of helping one another. I encourage you to share news of this valuable resource with your school communities.

Feinstein Jr. Scholar Kindness Trees continue to sprout and grow – blossoming with good deeds carried out by your students. Highlighting these acts of kindness inspires Jr. Scholars to keep reaching out to help others and provides a wonderful way to celebrate the positive impact your students are making in the world.

Our Jr. Scholar Pantry and Kindness Tree programs will remain integral components of the 2026–2027 Feinstein Leadership School Program. Please continue to keep these initiatives active throughout the remainder of this school year and into the 2026–2027 school year.

Thank you once again for your commitment, and for all that you, your teachers, and school administrators do to support Jr. Scholars. You are the indispensable link that makes our Leadership School Program possible. Long after students leave your schools, they will carry forward the lessons of kindness and community that you have so thoughtfully instilled in them.

26 JAN 13 8:57AM

With Gratitude,

Leila Feinstein

**Leila Feinstein, President/CEO
The Feinstein Foundation**

May this letter serve as confirmation that any funds donated from The Feinstein Foundation to Feinstein Leadership Schools are to be used solely at the discretion of the school Principal. The Principal shall allocate said funds however they see fit to best benefit their school, their students and their teachers. The Principal may also pass these duties on to a 3rd party, such as the school's PTO.

THE FACE OF THIS DOCUMENT HAS A COLORED BACKGROUND ON WHITE PAPER AND ORIGINAL DOCUMENT SECURITY SCREEN ON BACK WITH PADLOCK SECURITY ICON.

THE FEINSTEIN FOUNDATION, INC.

37 ALHAMBRA CIR
CRANSTON, RI 02905-3416

BANK OF AMERICA
ACH R/T 011000138
5-13/110 MA
1866

32917

12/31/2025

PAY TO THE
ORDER OF Old Hamamdtown School

\$ **2,700.00

Two Thousand Seven Hundred and 00/100*****

DOLLARS

Old Hamamdtown School
20 Shaw St
Mattapoisett, MA 02739



AUTHORIZED SIGNATURE

MEMO

Pantry and Tree 25/26

⑈032917⑈ ⑆011000138⑆ 466005639078⑈

THE FEINSTEIN FOUNDATION, INC.

32917

Old Hamamdtown School

Date Type Reference
12/31/2025 Bill

Original Amt.
2,700.00

Balance Due
2,700.00

12/31/2025

Discount

Payment

2,700.00

Check Amount

2,700.00

Bank of America Chec Pantry and Tree 25/26

2,700.00

SECURE DOCUMENT SQUARE IMAGES FADE WHEN HEAT IS APPLIED

January 5, 2026

Dear Linda,

Congratulations! I am pleased to inform you that the following teachers from your school have been awarded a Cape Cod 5 Educational Mini-Grant to help fund their proposed project:

Teacher:	Project:	Amount:
Pawlishen, Mrs. Carolyn	Read to Achieve	\$500

Please find enclosed the checks for the Mini-Grants listed above. We ask that you coordinate directly with the recipient to ensure funding for their project.

In all, 305 teachers from 83 schools throughout Cape Cod, Martha's Vineyard, Nantucket and Southeastern Massachusetts will be receiving a Mini-Grant award this year, funding 257 projects. We are so pleased to present these awards supporting your efforts, and we very much appreciate the role you play in ensuring the success of the program within your school.

Thank you for your participation in this program, which was introduced in 2000 to enhance learning while defraying the cost of materials and resources not typically available through school funding. We commend your teachers more than ever for their innovation, adaptivity and dedication to their students.

Sincerely,
Bert

Robert A. Talerman
Chairman and President, Cape Cod 5 Charitable Endowment

VOID AFTER ONE YEAR

53-7107
2113

002732

**CAPE
COD5**
Charitable Endowment

1500 Iyannough Road
Hyannis, MA 02601

DATE

12/11/2025

AMOUNT

** 500.00 **

TO THE
ORDER
OF
PAY

OLD ROCHESTER REGIONAL SCHOOL DISTRICT

Five Hundred and 00/100

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



SECOND SIGNATURE LINE REQUIRED \$100,000 OR MORE

Kristen Forester
AUTHORIZED SIGNATURE

⑈002732⑈ ⑆211371078⑆ 83 2753009⑈

Mutual Bancorp Foundation, Inc.

OLD ROCHESTER REGIONAL SCHOOL DISTRI

99-8857

2732

12/11/2025

Document Date	Document Number	Description	Base Amount	Net Amount
12/4/2025	5951	Mrs. Carolyn Pawlishen	\$ 500.00	\$ 500.00
		Total	\$ 500.00	\$ 500.00



Superintendent's Newsletter

December 2025

Message of the Month

Dear School Community,

School vacation is always an exciting time for our school community! Our students have worked hard academically this school year, while also spending countless hours enjoying extracurricular opportunities. Whether your family is taking a vacation, enjoying local day trips, or simply staying home - breaks are an important time to relax and for families to spend time together.

Prior to the start of school vacation, I spent time in the schools interacting with our students and faculty. The energy was overwhelming positive inside the classrooms. The students were quick to share with me how excited they were for the school break and what their plans were!

Please enjoy the holiday season and the school vacation time. We look forward to welcoming our students back to school on January 5th.

The Superintendent's Newsletter contains recent school happenings and available opportunities for our students and families - please spend some time to read through this month's newsletter.

Respectfully,

👁 2.9K

Michael S. Nelson
Superintendent of Schools

Pictures of Superintendent's School Visits



JHS Concert



Ms. Sunde's Class



Sippican All School Meeting

Office of Teaching and Learning

From Dr. Fedorowicz
Assistant Superintendent of Teaching and Learning

Winter Concerts

The winter concerts highlighted the hard work and commitment of our students and music educators. The high school winter concert was a strong holiday performance that reflected many hours of practice and preparation. Both the instrumental and choral pieces were well done, and the students' focus and musicianship were evident throughout the program. It was clear that a great deal of effort went into making the concert a success. The junior winter concert was an enjoyable performance that showed students' growth and confidence. The band and choir worked well together, and students brought positive energy to the stage. It was encouraging to see their progress and enthusiasm, and the performance was enjoyed by the audience.



Students Partner with Industry to Solve Real World Problems in OpenSciEd

Our 6th grade students at Old Hammondtown School participated in the Student Solve Program, where they partnered with industry mentors from Flagship Pioneering and Invaio Sciences to explore a real-world challenge in agriculture. Working collaboratively, students researched, shared

Our 5th and 6th graders at Rochester Memorial joined the Student Solve Program, working with science industry mentors to tackle a real agricultural problem. Through teamwork and inquiry, students applied their classroom learning to develop and share solution ideas, gaining insight into how science is used to solve real-world challenges.

Happy Holidays

Wishing our students, staff, and families a happy and restful holiday season. We are proud of the hard work and growth we've seen this fall and appreciate the continued support and partnership from our school community. We look forward to welcoming everyone back in the new year.

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!

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

collaborative
course offers

👁 2.9K

cs. This

- 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.

Happy Holidays

As we approach the holiday season, we want to express our sincere appreciation for your continued support and partnership. We wish you and your loved ones a joyful and restful winter break. Whether you celebrate Christmas, another holiday, or simply enjoy time together, we hope this season brings peace, joy, and moments to recharge.

Thank you for being an essential part of our school community. We look forward to welcoming students back in the new year and continuing our shared work to support every learner!

Nominate an Educator for 2027 Massachusetts Teacher of the Year

DESE is accepting [nominations for 2027 Teacher of the Year](#) until **Monday, January 26, 2026**! Consider nominating an educator who:

- creates an affirming environment where students engage in deeper learning and are held to high expectations with targeted support;
- builds strong relationships with students, families, and the larger school and district community; and
- feels strongly about what it looks like to provide high-quality instruction and is eager to work with a diverse group of stakeholders to improve Massachusetts' public education system.



Nominations are easy and can come from colleagues, supervisors, students, or family members. Teachers can also nominate themselves! Being the Massachusetts Teacher of the Year is a way for incredible teachers to be celebrated, share their voice and their learning journey, and broaden their impact.

Graduation Requirements & Competency Determination

In the fall 2024 state elections, Question 2: Elimination of MCAS as High School Graduation Requirement eliminated the requirement that students pass the Massachusetts Comprehensive Assessment System (MCAS) in order to graduate high school but still require students to complete coursework that meets state standards. Since then, all high schools in the state have worked to determine competency determination and formalize this, along with graduation requirements, into approved policies. At ORRHS, the graduation requirements have been long-standing and approved annually by the ORR School Committee within the Student Handbook. This school year, DESE mandated submitting competency determination and graduation policies by December



31, 2025. The ORRHS administration, faculty and staff, along with school council, worked to finalize and submit each policy to the Policy Subcommittee. The Policy Subcommittee, and the ORR School Committee reviewed and approved both policies, which are now available in our online policy manual and have been submitted to the state. View policy [IKF - Graduation Requirements](#) and [IKFE - Competency Determination](#) online.

From ORRHS Principal Michael Devoll

Dear Parents and Guardians of Juniors and Seniors,

I am writing to inform you of an update to Old Rochester Regional High School's [Competency Determination policy](#), which is required by the Massachusetts Department of Elementary and Secondary Education as part of a student's eligibility to earn a high school diploma.

This updated policy was **intentionally crafted to align with current state requirements** while also ensuring that **all of our current juniors and seniors have a clear, attainable pathway to earning a diploma, without additional, unexpected hurdles to clear** should they choose to graduate from Old Rochester. Throughout the development of this policy, our guiding principle was simple: alignment without disruption.

Importantly, the policy:

- Reflects state expectations for competency determination in English Language Arts, mathematics, science, and social studies (for current juniors)
- Preserves multiple pathways for students to demonstrate competency
- Was designed so that no current junior or senior is disadvantaged or placed at risk of not meeting graduation requirements due to this change

In short, this progress our students have already made. Any student currently on track for graduation remains on track.

If you have questions after reviewing the attached policy, please do not hesitate to reach out to your child's school counselor or to my office. We are happy to walk through how the policy applies to individual student circumstances.

Thank you for your continued partnership and support.

Sincerely,

Mike Devoll, Principal

Old Rochester Regional High School

School Safety and Preparedness

Our schools continuously invest time to ensure our Crisis Management Response Plan is current and reflects best practices. This work is never done and requires ongoing efforts to ensure our schools are as safe as they can be and ready to respond to different scenarios in real time.

To keep our learning environments secure our schools utilize the following school safety approaches and systems:

- Secure Entrances
- Visitor Management System
- Crisis Prevention Institute Training
- Camera Surveillance System
- Established Evacuation Plans
- ALICE School Safety Training Program
- Established Partnerships with our Fire and Police Departments

Our goal is ensure our schools and classrooms are safe and welcoming learning environments. We want all of our students and family to feel safe when in our school buildings and have strong sense of belonging.

School Committee Happenings

Our School Committees continue to discuss school operating budgets for FY2027. The School Committees in each district also approved \$1,000 from the Feinstein Foundation to support food pantries in our schools. They also reviewed and approved a policy amendment for Southeastern

Massachusetts
Account. [Click
and minutes.](#)

Upcoming meetings (subject to change):
January 8th - Rochester School Committee
January 15th - ORR School Committee
January 29th - Joint School Committee



Recent News

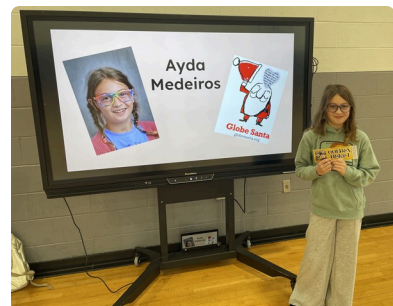
Five Old Rochester Regional High School seniors have been named Commended Students in the 2026 National Merit Scholarship Program. The seniors — Caroline Achilles, Jacob Iappini, Ella Milhench, Hannah Thorell and Linden White — will each receive a Letter of Commendation from Principal Devoll and the National Merit Scholarship Corporation (NMSC). [Read more.](#)



After years of dedicated leadership, guidance, and care, our Principal Dr. Linda Ashley is retiring at the conclusion of this school year from Center School. As we celebrate this new chapter, we extend heartfelt gratitude for the wisdom and guidance that has defined Dr. Ashley's time with us, as leader of the school and a valued member of our administrative team system-wide. Please join us in wishing Dr. Ashley all the best in retirement! [Read more.](#)



OHS student won a Golden Ticket from the Feinstein Foundation. Ayda, a student in Beth Valliere's class, chose to donate her prize to Globe Santa, a nonprofit program run by The Boston Globe that provides toys and books to children in need during the holiday season. [Read more.](#)



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!

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You can follow all of our schools on Facebook too!

[Center School](#)

[Old Hammondtown School](#)

[Rochester Memorial School](#)

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[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!



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.





Memo

To: School Committee Members of Mattapoisett

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

Cc: Michael S. Nelson, Superintendent of Schools

Date: January 27, 2026

Re: Financial Report – Fiscal Year 2026

Financial Reports:

Please find the following financial reports in relation to the general funds of Mattapoisett School District:

- Final Budget Report – Detail Based as of January 27, 2026
- Final Budget Report - Department Based as of January 27, 2026

For the purpose of our Financial Forecasting:

The Mattapoisett School District currently has \$436,064 available of the general funds appropriated for the 2026 Fiscal Year. Per the attached Year to Date Budget Report, we are able to identify how our funds are encumbered and expended. This report recognizes a total general funding by the town of \$8,688,094.

- \$ 8,688,094 – **General Funds Approved**
- \$ 8,252,030 – Obligations Paid Year to Date
- \$ 436,064 - **Remaining Available Funds**

Mattapoisett Public Schools

FY25-26 APPROVED BUDGET

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

From Date: 7/1/2025

To Date: 6/30/2026

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
01.303.001.1110.04.33	M A S C	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
01.303.001.1110.04.35	LEGAL COUNSEL	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$390.73	\$1,609.27	80.46%
01.303.001.1110.04.36	AUDIT - PUBLIC FIRM	\$6,000.00	\$163.31	\$163.31	\$5,836.69	\$0.00	\$5,836.69	97.28%
01.303.001.1110.05.36	MISCELLANEOUS	\$2,000.00	\$424.46	\$424.46	\$1,575.54	\$0.00	\$1,575.54	78.78%
01.303.001.1110.06.36	ADVERTISING	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
01.303.001.1110.06.37	TRAVEL SCHOOL COMMITTEE	\$700.00	\$0.00	\$0.00	\$700.00	\$0.00	\$700.00	100.00%
	Dept: SCHOOL COMMITTEE - 001	\$14,700.00	\$587.77	\$587.77	\$14,112.23	\$390.73	\$13,721.50	93.34%
01.303.004.1110.04.35	CENSUS	\$875.00	\$0.00	\$0.00	\$875.00	\$0.00	\$875.00	100.00%
01.303.004.1210.01.02	SUPERINTENDENT	\$37,852.26	\$21,789.08	\$21,789.08	\$16,063.18	\$17,503.74	(\$1,440.56)	-3.81%
01.303.004.1210.02.02	EXEC ASST TO SUPT	\$12,258.53	\$7,526.48	\$7,526.48	\$4,732.05	\$6,703.56	(\$1,971.51)	-16.08%
01.303.004.1210.04.33	ASSOCIATIONS & DUES	\$9,700.00	\$3,660.78	\$3,660.78	\$6,039.22	\$589.11	\$5,450.11	56.19%
01.303.004.1210.05.21	POSTAGE	\$1,000.00	\$728.25	\$728.25	\$271.75	\$40.65	\$231.10	23.11%
01.303.004.1210.05.22	SUPPLIES	\$2,500.00	\$684.76	\$684.76	\$1,815.24	\$781.10	\$1,034.14	41.37%
01.303.004.1210.06.36	MISCELLANEOUS	\$1,000.00	\$1,623.27	\$1,623.27	(\$623.27)	\$2,471.06	(\$3,094.33)	-309.43%
01.303.004.1210.06.37	TRAVEL & CONFERENCES	\$3,000.00	\$535.57	\$535.57	\$2,464.43	\$722.82	\$1,741.61	58.05%
01.303.004.1220.01.02	ASST SUPT CURRICULUM	\$26,437.02	\$14,165.23	\$14,165.23	\$12,271.79	\$12,653.52	(\$381.73)	-1.44%
01.303.004.1220.02.02	CLERICAL, CURRICULUM	\$9,372.18	\$5,500.53	\$5,500.53	\$3,871.65	\$3,104.34	\$767.31	8.19%
01.303.004.1230.05.21	SUPPLIES	\$0.00	\$2,609.59	\$2,609.59	(\$2,609.59)	\$0.00	(\$2,609.59)	0.00%
01.303.004.1410.01.02	ASST SUPT FINANCE & OPERATIONS	\$29,464.13	\$16,346.88	\$16,346.88	\$13,117.25	\$13,568.47	(\$451.22)	-1.53%
01.303.004.1410.03.02	FINANCE OFFICE STAFF	\$34,004.11	\$20,155.21	\$20,155.21	\$13,848.90	\$15,774.68	(\$1,925.78)	-5.66%
01.303.004.1420.03.02	HUMAN RESOURCES	\$14,396.89	\$5,322.77	\$5,322.77	\$9,074.12	\$7,097.01	\$1,977.11	13.73%
01.303.004.1435.04.01	LEGAL SETTLEMENT-CONTRACTED S	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	100.00%
01.303.004.1450.04.27	COMPUTER SERVICES	\$7,500.00	\$0.00	\$0.00	\$7,500.00	\$0.00	\$7,500.00	100.00%
01.303.004.1450.05.21	ADMINISTRATIVE TECHNOLOGY	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
01.303.004.2356.06.37	PROFESSIONAL DEVELOPMENT	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
01.303.004.4130.04.15	TELEPHONE	\$4,000.00	\$264.50	\$264.50	\$3,735.50	\$782.12	\$2,953.38	73.83%
01.303.004.4230.04.27	MAINTENANCE OF EQUIPMENT	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
01.303.004.5300.04.21	COPIER RENTAL	\$3,500.00	\$0.00	\$0.00	\$3,500.00	\$0.00	\$3,500.00	100.00%
	Dept: SUPERINTENDENTS OFFICE - 004	\$204,360.12	\$100,912.90	\$100,912.90	\$103,447.22	\$81,792.18	\$21,655.04	10.60%
01.303.007.2210.01.02	PRINCIPAL	\$131,578.38	\$75,910.35	\$75,910.35	\$55,668.03	\$70,432.42	(\$14,764.39)	-11.22%
01.303.007.2210.02.09	CLERICAL	\$40,055.96	\$18,493.01	\$18,493.01	\$21,562.95	\$21,561.36	\$1.59	0.00%
01.303.007.2210.03.03	HEAD TEACHERS	\$1,500.00	\$846.12	\$846.12	\$653.88	\$1,153.88	(\$500.00)	-33.33%
01.303.007.2210.03.08	CAFE LUNCH MONITOR	\$23,804.30	\$10,514.79	\$10,514.79	\$13,289.51	\$14,338.39	(\$1,048.88)	-4.41%
01.303.007.2210.04.33	ASSOCIATION DUES	\$800.00	\$379.00	\$379.00	\$421.00	\$0.00	\$421.00	52.63%
01.303.007.2210.05.23	SUPPLIES COPYING	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	100.00%
01.303.007.2210.05.24	SUPPLIES GENERAL SCHOOL	\$7,500.00	\$6,458.09	\$6,458.09	\$1,041.91	\$837.48	\$204.43	2.73%
01.303.007.2210.05.25	POSTAGE	\$1,100.00	\$78.00	\$78.00	\$1,022.00	\$0.00	\$1,022.00	92.91%
01.303.007.2210.06.37	TRAVEL & CONFERENCES	\$1,000.00	\$695.00	\$695.00	\$305.00	\$0.00	\$305.00	30.50%
01.303.007.2250.05.22	PRINCIPALS TECHNOLOGY	\$2,500.00	\$500.00	\$500.00	\$2,000.00	\$0.00	\$2,000.00	80.00%
01.303.007.5260.06.38	POSITION BONDS	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	100.00%
01.303.007.5300.04.28	COPIER RENTAL	\$16,100.00	\$10,887.98	\$10,887.98	\$5,212.02	\$6,712.02	(\$1,500.00)	-9.32%
	Dept: SCHOOL ADMINISTRATION - 007	\$231,038.64	\$124,762.34	\$124,762.34	\$106,276.30	\$115,035.55	(\$8,759.25)	-3.79%
01.303.010.2305.01.03	TEACHERS	\$934,829.58	\$356,875.19	\$356,875.19	\$577,954.39	\$480,345.64	\$97,608.75	10.44%
01.303.010.2325.03.34	SUBSTITUTES - CENTER	\$36,500.00	\$24,464.80	\$24,464.80	\$12,035.20	\$0.00	\$12,035.20	32.97%
01.303.010.2351.04.03	TUITION REIMBURSEMENT	\$3,500.00	\$0.00	\$0.00	\$3,500.00	\$0.00	\$3,500.00	100.00%
01.303.010.2356.06.37	TRAVEL & CONFERENCES TEACHERS	\$7,500.00	\$814.60	\$814.60	\$6,685.40	\$0.00	\$6,685.40	89.14%
	Dept: CLASSROOM TEACHERS - 010	\$982,329.58	\$382,154.59	\$382,154.59	\$600,174.99	\$480,345.64	\$119,829.35	12.20%

Mattapoissett Public Schools

FY25-26 APPROVED BUDGET

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

From Date: 7/1/2025

To Date: 6/30/2026

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
01.303.013.2305.01.03	TEACHERS	\$309,582.85	\$131,630.07	\$131,630.07	\$177,952.78	\$177,995.78	(\$43.00)	-0.01%
01.303.013.2430.05.23	KINDERGARTEN SUPPLIES	\$2,400.00	\$1,080.85	\$1,080.85	\$1,319.15	\$0.00	\$1,319.15	54.96%
	Dept: KINDERGARTEN - 013	\$311,982.85	\$132,710.92	\$132,710.92	\$179,271.93	\$177,995.78	\$1,276.15	0.41%
01.303.016.2305.01.03	TEACHERS	\$50,597.99	\$21,598.89	\$21,598.89	\$28,999.10	\$29,009.85	(\$10.75)	-0.02%
01.303.016.2430.05.23	SUPPLIES & MATERIALS ART	\$2,400.00	\$1,240.42	\$1,240.42	\$1,159.58	\$81.40	\$1,078.18	44.92%
	Dept: ART - 016	\$52,997.99	\$22,839.31	\$22,839.31	\$30,158.68	\$29,091.25	\$1,067.43	2.01%
01.303.022.2305.01.03	TEACHERS	\$218,767.84	\$93,266.04	\$93,266.04	\$125,501.80	\$125,544.80	(\$43.00)	-0.02%
01.303.022.2430.05.23	READING SUPPLIES	\$2,400.00	\$2,165.54	\$2,165.54	\$234.46	\$0.00	\$234.46	9.77%
	Dept: READING - 022	\$221,167.84	\$95,431.58	\$95,431.58	\$125,736.26	\$125,544.80	\$191.46	0.09%
01.303.024.2305.01.03	TEACHERS	\$21,797.80	\$3,877.46	\$3,877.46	\$17,920.34	\$9,069.51	\$8,850.83	40.60%
01.303.024.2356.06.37	TRAVEL & CONFERENCES ELL	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00	(\$50.00)	0.00%
01.303.024.2430.05.23	ELL SUPPLIES	\$2,400.00	\$2,232.80	\$2,232.80	\$167.20	\$0.00	\$167.20	6.97%
	Dept: ELL PROGRAM - 024	\$24,197.80	\$6,110.26	\$6,110.26	\$18,087.54	\$9,119.51	\$8,968.03	37.06%
01.303.025.2430.05.23	ENGLISH SUPPLIES	\$2,400.00	\$860.83	\$860.83	\$1,539.17	\$1,332.30	\$206.87	8.62%
	Dept: ENGLISH - 025	\$2,400.00	\$860.83	\$860.83	\$1,539.17	\$1,332.30	\$206.87	8.62%
01.303.037.2305.01.03	TEACHERS	\$45,927.91	\$17,516.62	\$17,516.62	\$28,411.29	\$23,886.29	\$4,525.00	9.85%
	Dept: MATHEMATICS - 037	\$45,927.91	\$17,516.62	\$17,516.62	\$28,411.29	\$23,886.29	\$4,525.00	9.85%
01.303.040.2330.01.03	LIBRARIAN	\$0.00	\$325.00	\$325.00	(\$325.00)	\$0.00	(\$325.00)	0.00%
01.303.040.2340.01.03	LIBRARIAN	\$54,666.96	\$23,016.51	\$23,016.51	\$31,650.45	\$31,386.20	\$264.25	0.48%
01.303.040.2430.05.23	SUPPLIES LIBRARY	\$2,400.00	\$2,065.62	\$2,065.62	\$334.38	\$0.00	\$334.38	13.93%
01.303.040.4230.04.29	MAINTENANCE OF EQUIPMENT LIBRA	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
	Dept: MEDIA SERVICES - 040	\$58,066.96	\$25,407.13	\$25,407.13	\$32,659.83	\$31,386.20	\$1,273.63	2.19%
01.303.043.2305.01.03	TEACHERS	\$40,578.40	\$17,167.81	\$17,167.81	\$23,410.59	\$23,410.58	\$0.01	0.00%
01.303.043.2430.05.23	SUPPLIES MUSIC	\$2,400.00	\$899.99	\$899.99	\$1,500.01	\$0.00	\$1,500.01	62.50%
	Dept: MUSIC - 043	\$42,978.40	\$18,067.80	\$18,067.80	\$24,910.60	\$23,410.58	\$1,500.02	3.49%
01.303.049.2305.01.03	TEACHER	\$65,660.35	\$18,833.23	\$18,833.23	\$46,827.12	\$25,108.98	\$21,718.14	33.08%
01.303.049.2430.05.23	SUPPLIES PHYS ED	\$2,400.00	\$1,199.42	\$1,199.42	\$1,200.58	\$0.00	\$1,200.58	50.02%
	Dept: PHYSICAL EDUCATION - 049	\$68,060.35	\$20,032.65	\$20,032.65	\$48,027.70	\$25,108.98	\$22,918.72	33.67%
01.303.052.2305.01.03	TEACHER	\$65,963.25	\$50,725.18	\$50,725.18	\$15,238.07	\$68,720.70	(\$53,482.63)	-81.08%
01.303.052.2305.01.04	TECHNOLOGY LAB INSTRUCTOR	\$54,916.96	\$625.00	\$625.00	\$54,291.96	\$0.00	\$54,291.96	98.86%
01.303.052.2430.05.23	SUPPLIES	\$2,400.00	\$1,529.66	\$1,529.66	\$870.34	\$925.00	(\$54.66)	-2.28%
	Dept: SCIENCE - 052	\$123,280.21	\$52,879.84	\$52,879.84	\$70,400.37	\$69,645.70	\$754.67	0.61%
01.303.055.2430.05.23	SUPPLIES SCIENCE	\$2,400.00	\$2,301.85	\$2,301.85	\$98.15	\$0.00	\$98.15	4.09%
	Dept: SOCIAL STUDIES - 055	\$2,400.00	\$2,301.85	\$2,301.85	\$98.15	\$0.00	\$98.15	4.09%
01.303.061.2120.01.03	Curriculum Stipends - Leader E	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$0.00	\$4,000.00	100.00%
01.303.061.2351.04.03	CORE PROGRAM & DEVELOPMENT	\$25,000.00	\$1,078.00	\$1,078.00	\$23,922.00	\$515.70	\$23,406.30	93.63%
01.303.061.2351.05.23	SUPPLIES	\$4,200.00	\$277.53	\$277.53	\$3,922.47	\$12.36	\$3,910.11	93.10%
01.303.061.2358.04.33	Academic Curriculum - New - Co	\$0.00	\$5,666.66	\$5,666.66	(\$5,666.66)	\$0.00	(\$5,666.66)	0.00%
01.303.061.2358.04.35	CONSULTANT SERVICES	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$0.00	\$4,000.00	100.00%
01.303.061.2415.06.37	TRAVEL & CONFERENCES	\$2,800.00	\$3,173.55	\$3,173.55	(\$373.55)	\$912.49	(\$1,286.04)	-45.93%

Mattapoisett Public Schools

FY25-26 APPROVED BUDGET

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

From Date: 7/1/2025

To Date: 6/30/2026

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
01.303.061.2430.05.23	Curriculum Program Materials -	\$35,000.00	\$22,988.70	\$22,988.70	\$12,011.30	\$0.00	\$12,011.30	34.32%
01.303.061.2455.04.23	Academic Instructional Softwar	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	100.00%
	Dept: CURRICULUM DEVELOPMENT - 061	\$80,000.00	\$33,184.44	\$33,184.44	\$46,815.56	\$1,440.55	\$45,375.01	56.72%
01.303.076.3200.01.11	NURSE	\$97,478.96	\$41,199.40	\$41,199.40	\$56,279.56	\$55,431.06	\$848.50	0.87%
01.303.076.3200.04.11	PHYSICIAN SVCS - CONTRACTED	\$0.00	\$0.00	\$0.00	\$0.00	\$993.00	(\$993.00)	0.00%
01.303.076.3200.05.23	SUPPLIES NURSE	\$2,400.00	\$1,451.88	\$1,451.88	\$948.12	\$0.00	\$948.12	39.51%
	Dept: HEALTH SERVICES - 076	\$99,878.96	\$42,651.28	\$42,651.28	\$57,227.68	\$56,424.06	\$803.62	0.80%
01.303.079.3300.06.40	REGULAR EDUCATION - PUPIL K-6	\$433,000.00	\$192,155.20	\$192,155.20	\$240,844.80	\$240,844.80	\$0.00	0.00%
01.303.079.3300.06.41	REGULAR EDUCATION - FUEL ADJUS	\$22,000.00	\$0.00	\$0.00	\$22,000.00	\$0.00	\$22,000.00	100.00%
01.303.079.4140.00.00	REVENUE MCKINNEY VENTO	\$0.00	(\$21,073.00)	(\$21,073.00)	\$21,073.00	\$0.00	\$21,073.00	0.00%
	Dept: TRANSPORTATION - 079	\$455,000.00	\$171,082.20	\$171,082.20	\$283,917.80	\$240,844.80	\$43,073.00	9.47%
01.303.085.3520.06.36	STUDENT ACTIVITY EXTRACURRICUL	\$2,400.00	\$0.00	\$0.00	\$2,400.00	\$0.00	\$2,400.00	100.00%
	Dept: MISCELLANEOUS - 085	\$2,400.00	\$0.00	\$0.00	\$2,400.00	\$0.00	\$2,400.00	100.00%
01.303.088.4110.01.02	DISTRICT FACILITIES MANAGER	\$19,384.50	\$10,098.00	\$10,098.00	\$9,286.50	\$8,827.33	\$459.17	2.37%
01.303.088.4110.03.10	CUSTODIAL SUPERVISOR	\$59,336.16	\$34,235.10	\$34,235.10	\$25,101.06	\$25,105.86	(\$4.80)	-0.01%
01.303.088.4110.03.11	CUSTODIAL CONTRACT SERVICES	\$119,130.00	\$60,196.82	\$60,196.82	\$58,933.18	\$58,933.18	\$0.00	0.00%
01.303.088.4110.03.34	CUSTODIAL SUBSTITUTES	\$6,000.00	\$0.00	\$0.00	\$6,000.00	\$0.00	\$6,000.00	100.00%
01.303.088.4115.03.34	SUBSTITUTES,P/T, OVERTIME	\$0.00	\$1,577.33	\$1,577.33	(\$1,577.33)	\$0.00	(\$1,577.33)	0.00%
01.303.088.4120.04.17	HEAT (GAS) Center/OHS	\$136,000.00	\$52,964.65	\$52,964.65	\$83,035.35	\$70,035.35	\$13,000.00	9.56%
01.303.088.4130.04.15	TELEPHONE	\$12,500.00	\$3,934.63	\$3,934.63	\$8,565.37	\$4,225.37	\$4,340.00	34.72%
01.303.088.4130.04.16	ELECTRICITY - Center/OHS	\$210,000.00	\$121,737.56	\$121,737.56	\$88,262.44	\$77,840.14	\$10,422.30	4.96%
01.303.088.4130.04.19	WATER	\$30,000.00	\$7,918.40	\$7,918.40	\$22,081.60	\$10,081.60	\$12,000.00	40.00%
01.303.088.4210.04.32	MAINTENANCE OF GROUNDS	\$7,500.00	\$1,198.81	\$1,198.81	\$6,301.19	\$251.19	\$6,050.00	80.67%
01.303.088.4220.04.26	LIGHTING	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
01.303.088.4220.04.32	MAINTENANCE OF BUILDING	\$66,000.00	\$98,494.71	\$98,494.71	(\$32,494.71)	\$78,592.50	(\$111,087.21)	-168.31%
01.303.088.4220.05.26	CHEMICALS	\$16,500.00	\$2,215.57	\$2,215.57	\$14,284.43	\$2,284.43	\$12,000.00	72.73%
01.303.088.4220.05.27	PAPER	\$16,500.00	\$8,697.41	\$8,697.41	\$7,802.59	\$1,302.59	\$6,500.00	39.39%
01.303.088.4220.05.28	CUSTODIAL SUPPLIES	\$1,000.00	\$11,788.27	\$11,788.27	(\$10,788.27)	\$8,711.73	(\$19,500.00)	-1950.00%
01.303.088.4220.06.37	TRAVEL	\$2,000.00	\$320.46	\$320.46	\$1,679.54	\$679.54	\$1,000.00	50.00%
01.303.088.4230.04.32	MAINTENANCE OF EQUIP CAP	\$6,550.00	\$1,778.89	\$1,778.89	\$4,771.11	\$182.55	\$4,588.56	70.05%
	Dept: OPERATION AND MAINTENANCE - 088	\$709,400.66	\$417,156.61	\$417,156.61	\$292,244.05	\$347,053.36	(\$54,809.31)	-7.73%
01.303.093.2130.03.04	NETWORK TECHNICIANS	\$78,967.61	\$36,463.45	\$36,463.45	\$42,504.16	\$31,254.31	\$11,249.85	14.25%
01.303.093.2356.06.37	TRAVEL AND CONFERENCES	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
01.303.093.2430.05.23	SOFTWARE TECHNOLOGY	\$38,000.00	\$20,118.78	\$20,118.78	\$17,881.22	\$1,967.74	\$15,913.48	41.88%
01.303.093.2430.05.24	SUPPLIES & MATERIALS TECHNOLOG	\$26,000.00	\$0.00	\$0.00	\$26,000.00	\$160.56	\$25,839.44	99.38%
01.303.093.2450.05.23	EDUCATIONAL EQUIPMENT TECHNOL	\$9,000.00	\$43,950.00	\$43,950.00	(\$34,950.00)	\$0.00	(\$34,950.00)	-388.33%
01.303.093.4130.04.35	TELECOMMUNICATIONS	\$11,000.00	\$14,151.91	\$14,151.91	(\$3,151.91)	\$0.00	(\$3,151.91)	-28.65%
01.303.093.4230.04.29	MAINTENANCE OF EQUIPMENT	\$3,500.00	\$13,367.29	\$13,367.29	(\$9,867.29)	\$10,195.25	(\$20,062.54)	-573.22%
01.303.093.4230.04.35	COMPUTER CONTRACT SERVICES	\$1,500.00	\$710.64	\$710.64	\$789.36	\$0.00	\$789.36	52.62%
	Dept: COMPUTER PROGRAM - 093	\$168,467.61	\$128,762.07	\$128,762.07	\$39,705.54	\$43,577.86	(\$3,872.32)	-2.30%
01.303.100.1230.06.37	TRAVEL & CONFERENCES	\$0.00	\$0.00	\$0.00	\$0.00	\$145.84	(\$145.84)	0.00%
01.303.100.1435.04.36	LEGAL SETTLEMENTS - SPED	\$5,000.00	\$6,235.00	\$6,235.00	(\$1,235.00)	\$765.00	(\$2,000.00)	-40.00%
01.303.100.2110.01.02	DIRECTOR, STUDENT SERVICES	\$25,766.85	\$13,824.06	\$13,824.06	\$11,942.79	\$11,849.20	\$93.59	0.36%
01.303.100.2110.02.09	ADMINISTRATIVE ASST STUDENT SV	\$12,471.81	\$10,357.48	\$10,357.48	\$2,114.33	\$2,142.03	(\$27.70)	-0.22%
01.303.100.2110.06.37	TRAVEL/CONFERENCES	\$6,200.00	\$1,780.00	\$1,780.00	\$4,420.00	\$1,381.72	\$3,038.28	49.00%

Mattapoissett Public Schools

FY25-26 APPROVED BUDGET

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

From Date: 7/1/2025

To Date: 6/30/2026

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
01.303.100.2415.04.33	ASSOCIATION DUES	\$200.00	\$226.44	\$226.44	(\$26.44)	\$21.49	(\$47.93)	-23.97%
01.303.100.4130.04.15	TELEPHONE	\$200.00	\$8.75	\$8.75	\$191.25	\$28.61	\$162.64	81.32%
01.303.100.4230.04.31	SOFTWARE LICENSES	\$6,000.00	\$2,397.10	\$2,397.10	\$3,602.90	\$2,938.77	\$664.13	11.07%
	Dept: SPECIAL NEEDS ADMINISTRATION - 100	\$55,838.66	\$34,828.83	\$34,828.83	\$21,009.83	\$19,272.66	\$1,737.17	3.11%
01.303.102.2305.01.03	TEACHERS	\$108,855.42	\$46,681.19	\$46,681.19	\$62,174.23	\$62,224.23	(\$50.00)	-0.05%
01.303.102.2330.03.08	PARAPROFESSIONALS	\$70,870.20	\$20,633.49	\$20,633.49	\$50,236.71	\$24,499.92	\$25,736.79	36.32%
01.303.102.2351.06.37	TRAVEL PROJ GROW	\$200.00	\$0.00	\$0.00	\$200.00	\$200.00	\$0.00	0.00%
01.303.102.2356.01.03	PROFESSIONAL DEVELOPMENT	\$500.00	\$0.00	\$0.00	\$500.00	\$110.00	\$390.00	78.00%
01.303.102.2430.05.23	SUPPLIES & MATERIALS	\$600.00	\$54.84	\$54.84	\$545.16	\$420.00	\$125.16	20.86%
	Dept: PROJECT GROW - 102	\$181,025.62	\$67,369.52	\$67,369.52	\$113,656.10	\$87,454.15	\$26,201.95	14.47%
01.303.103.2305.01.03	TEACHERS	\$324,300.84	\$138,760.26	\$138,760.26	\$185,540.58	\$185,605.08	(\$64.50)	-0.02%
01.303.103.2330.03.08	PARAPROFESSIONALS	\$163,344.51	\$89,475.58	\$89,475.58	\$73,868.93	\$91,000.51	(\$17,131.58)	-10.49%
01.303.103.2356.01.03	PROFESSIONAL DEVELOPMENT	\$500.00	\$415.00	\$415.00	\$85.00	\$0.00	\$85.00	17.00%
01.303.103.2430.05.24	SUPPLIES & MATERIALS	\$750.00	\$0.00	\$0.00	\$750.00	\$1,546.04	(\$796.04)	-106.14%
01.303.103.2450.05.24	EDUCATIONAL EQUIPMENT CS	\$2,500.00	\$90.00	\$90.00	\$2,410.00	\$673.73	\$1,736.27	69.45%
	Dept: LEARNING SUPPORT CENTER - 103	\$491,395.35	\$228,740.84	\$228,740.84	\$262,654.51	\$278,825.36	(\$16,170.85)	-3.29%
01.303.118.2305.01.03	TEACHERS	\$109,833.92	\$47,083.02	\$47,083.02	\$62,750.90	\$62,772.40	(\$21.50)	-0.02%
01.303.118.2356.01.03	PROFESSIONAL DEVELOPMENT	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
01.303.118.2430.05.24	SUPPLIES	\$800.00	\$707.68	\$707.68	\$92.32	\$0.00	\$92.32	11.54%
01.303.118.2800.04.35	THERAPY	\$20,000.00	\$0.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	100.00%
	Dept: SPEECH - 118	\$131,133.92	\$47,790.70	\$47,790.70	\$83,343.22	\$62,772.40	\$20,570.82	15.69%
01.303.121.2110.02.02	SPECIAL NEEDS SECRETARY	\$0.00	\$7,018.00	\$7,018.00	(\$7,018.00)	\$9,570.00	(\$16,588.00)	0.00%
01.303.121.2110.02.09	CLERICAL	\$15,314.04	\$6.38	\$6.38	\$15,307.66	\$0.00	\$15,307.66	99.96%
01.303.121.2305.01.03	TEACHER VISUALLY IMPAIRED	\$8,000.00	\$0.00	\$0.00	\$8,000.00	\$0.00	\$8,000.00	100.00%
01.303.121.2356.01.03	PROFESSIONAL DEVELOPMENT	\$500.00	\$415.00	\$415.00	\$85.00	\$0.00	\$85.00	17.00%
01.303.121.2415.05.24	SUPPLIES	\$750.00	\$750.00	\$750.00	\$0.00	\$0.00	\$0.00	0.00%
01.303.121.2440.04.35	EXTENDED YEAR SERVICES	\$35,000.00	\$64,561.38	\$64,561.38	(\$29,561.38)	\$330.00	(\$29,891.38)	-85.40%
01.303.121.2710.04.03	SPECIALIZED INSTRUCTION	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	100.00%
01.303.121.2800.04.35	THERAPY	\$100,000.00	\$27,431.38	\$27,431.38	\$72,568.62	\$55,095.62	\$17,473.00	17.47%
	Dept: SUPPORT SERVICES - 121	\$174,564.04	\$100,182.14	\$100,182.14	\$74,381.90	\$64,995.62	\$9,386.28	5.38%
01.303.127.2356.01.03	PROFESSIONAL DEVELOPMENT	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
01.303.127.2710.01.03	ADJUSTMENT COUNSELOR	\$100,117.48	\$43,245.84	\$43,245.84	\$56,871.64	\$57,471.64	(\$600.00)	-0.60%
01.303.127.2800.01.03	PSYCHOLOGIST	\$52,608.80	\$21,821.14	\$21,821.14	\$30,787.66	\$29,756.11	\$1,031.55	1.96%
01.303.127.2800.04.13	EVALUATIONS	\$19,000.00	\$7,203.00	\$7,203.00	\$11,797.00	\$2,645.00	\$9,152.00	48.17%
01.303.127.2800.05.24	SUPPLIES	\$750.00	\$250.00	\$250.00	\$500.00	\$0.00	\$500.00	66.67%
	Dept: PSYCHOLOGICAL SERVICES - 127	\$172,976.28	\$72,519.98	\$72,519.98	\$100,456.30	\$89,872.75	\$10,583.55	6.12%
01.303.130.3300.06.43	SPED TRANSPORTATION - COLLABOR	\$242,234.00	\$57,223.80	\$57,223.80	\$185,010.20	\$114,576.20	\$70,434.00	29.08%
01.303.130.3300.06.45	SPED TRANSPORTATION - PRESCHO	\$29,000.00	\$3,600.00	\$3,600.00	\$25,400.00	\$5,040.00	\$20,360.00	70.21%
01.303.130.3300.06.46	SPED TRANSPORTATION - MCKINNEY	\$10,000.00	\$1,434.02	\$1,434.02	\$8,565.98	\$32,680.98	(\$24,115.00)	-241.15%
01.303.130.3300.06.47	SPED TRANSPORTATION - INTEGRAT	\$0.00	\$0.00	\$0.00	\$0.00	\$2,700.00	(\$2,700.00)	0.00%
	Dept: SPED TRANSPORTATION - 130	\$281,234.00	\$62,257.82	\$62,257.82	\$218,976.18	\$154,997.18	\$63,979.00	22.75%
01.303.133.9300.04.13	SPED - TUITION RESIDENTIAL SCH	\$384,930.00	\$0.00	\$0.00	\$384,930.00	\$138,479.18	\$246,450.82	64.02%
01.303.133.9400.06.13	SPED - TUITION COLLABORATIVES	\$227,752.00	\$102,221.05	\$102,221.05	\$125,530.95	\$269,013.15	(\$143,482.20)	-63.00%
	Dept: PROGRAM WITH OTHERS SPED - 133	\$612,682.00	\$102,221.05	\$102,221.05	\$510,460.95	\$407,492.33	\$102,968.62	16.81%

Mattapoisett Public Schools

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From Date: 7/1/2025

To Date: 6/30/2026

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
01.304.004.5300.04.28	CONTRACTED SERVICE	\$6,750.00	\$0.00	\$0.00	\$6,750.00	\$0.00	\$6,750.00	100.00%
	Dept: SUPERINTENDENTS OFFICE - 004	\$6,750.00	\$0.00	\$0.00	\$6,750.00	\$0.00	\$6,750.00	100.00%
01.304.007.2210.01.02	PRINCIPAL	\$124,630.00	\$71,901.90	\$71,901.90	\$52,728.10	\$52,728.10	\$0.00	0.00%
01.304.007.2210.02.09	CLERICAL	\$48,458.45	\$22,128.84	\$22,128.84	\$26,329.61	\$25,817.08	\$512.53	1.06%
01.304.007.2210.03.03	HEAD TEACHERS	\$0.00	\$846.12	\$846.12	(\$846.12)	\$1,153.88	(\$2,000.00)	0.00%
01.304.007.2210.03.08	PARAPROFESSIONALS	\$34,365.11	\$14,882.59	\$14,882.59	\$19,482.52	\$19,885.27	(\$402.75)	-1.17%
01.304.007.2210.04.33	ASSOCIATION DUES	\$1,000.00	\$638.00	\$638.00	\$362.00	\$0.00	\$362.00	36.20%
01.304.007.2210.05.22	SUPPLIES ADMINISTRATION	\$4,000.00	\$217.18	\$217.18	\$3,782.82	\$0.00	\$3,782.82	94.57%
01.304.007.2210.05.24	SUPPLIES GENERAL SCHOOL	\$7,500.00	\$6,066.04	\$6,066.04	\$1,433.96	\$0.00	\$1,433.96	19.12%
01.304.007.2210.05.25	POSTAGE	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
01.304.007.2210.06.37	TRAVEL & CONFERENCES	\$900.00	\$1,880.69	\$1,880.69	(\$980.69)	\$0.00	(\$980.69)	-108.97%
01.304.007.2250.05.22	PRINCIPALS TECHNOLOGY	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	100.00%
01.304.007.5260.06.38	POSITION BONDS	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	100.00%
	Dept: SCHOOL ADMINISTRATION - 007	\$224,453.56	\$118,561.36	\$118,561.36	\$105,892.20	\$99,584.33	\$6,307.87	2.81%
01.304.010.2305.01.03	TEACHERS	\$433,255.47	\$290,169.45	\$290,169.45	\$143,086.02	\$391,745.56	(\$248,659.54)	-57.39%
01.304.010.2324.01.34	LONG TERM SUBS OHS-PROFESSION.	\$0.00	\$3,168.10	\$3,168.10	(\$3,168.10)	\$0.00	(\$3,168.10)	0.00%
01.304.010.2325.03.34	SUBSTITUTES - OHS	\$31,500.00	\$12,180.95	\$12,180.95	\$19,319.05	\$0.00	\$19,319.05	61.33%
01.304.010.2351.04.03	TUITION REIMBURSEMENT	\$3,500.00	\$0.00	\$0.00	\$3,500.00	\$0.00	\$3,500.00	100.00%
01.304.010.2356.06.37	CONFERENCES TEACHERS	\$7,500.00	\$325.00	\$325.00	\$7,175.00	\$0.00	\$7,175.00	95.67%
	Dept: CLASSROOM TEACHERS - 010	\$475,755.47	\$305,843.50	\$305,843.50	\$169,911.97	\$391,745.56	(\$221,833.59)	-46.63%
01.304.016.2305.01.03	TEACHERS	\$50,597.99	\$21,598.89	\$21,598.89	\$28,999.10	\$29,009.85	(\$10.75)	-0.02%
01.304.016.2430.05.23	SUPPLIES & MATERIALS ART	\$2,400.00	\$1,630.26	\$1,630.26	\$769.74	\$0.00	\$769.74	32.07%
	Dept: ART - 016	\$52,997.99	\$23,229.15	\$23,229.15	\$29,768.84	\$29,009.85	\$758.99	1.43%
01.304.022.2305.01.03	TEACHERS	\$79,693.98	\$0.00	\$0.00	\$79,693.98	\$0.00	\$79,693.98	100.00%
01.304.022.2430.05.23	SUPPLIES READING	\$2,400.00	\$21.80	\$21.80	\$2,378.20	\$0.00	\$2,378.20	99.09%
	Dept: READING - 022	\$82,093.98	\$21.80	\$21.80	\$82,072.18	\$0.00	\$82,072.18	99.97%
01.304.025.2305.01.03	TEACHERS	\$109,333.92	\$45,631.19	\$45,631.19	\$63,702.73	\$62,224.23	\$1,478.50	1.35%
01.304.025.2430.05.23	SUPPLIES READING	\$2,400.00	\$0.00	\$0.00	\$2,400.00	\$0.00	\$2,400.00	100.00%
	Dept: ENGLISH - 025	\$111,733.92	\$45,631.19	\$45,631.19	\$66,102.73	\$62,224.23	\$3,878.50	3.47%
01.304.037.2305.01.03	TEACHERS	\$108,455.42	\$46,281.19	\$46,281.19	\$62,174.23	\$62,224.23	(\$50.00)	-0.05%
	Dept: MATHEMATICS - 037	\$108,455.42	\$46,281.19	\$46,281.19	\$62,174.23	\$62,224.23	(\$50.00)	-0.05%
01.304.040.2330.01.03	LIBRARIAN	\$0.00	\$325.00	\$325.00	(\$325.00)	\$0.00	(\$325.00)	0.00%
01.304.040.2340.01.03	MEDIA CENTER	\$54,666.96	\$23,016.51	\$23,016.51	\$31,650.45	\$31,386.20	\$264.25	0.48%
01.304.040.2415.05.23	SUPPLIES LIBRARY	\$0.00	\$344.25	\$344.25	(\$344.25)	\$0.00	(\$344.25)	0.00%
01.304.040.2430.05.23	MEDIA SERVICE SUPPLIES	\$2,525.00	\$312.06	\$312.06	\$2,212.94	\$0.00	\$2,212.94	87.64%
01.304.040.2430.05.24	MEDIA BOOKS & MAGAZINES	\$0.00	\$1,622.22	\$1,622.22	(\$1,622.22)	\$0.00	(\$1,622.22)	0.00%
01.304.040.2440.05.23	MEDIA RESOURCE MATERIALS	\$0.00	\$123.93	\$123.93	(\$123.93)	\$0.00	(\$123.93)	0.00%
01.304.040.4230.04.29	MAINTENANCE OF EQUIPMENT LIBRA	\$0.00	\$325.59	\$325.59	(\$325.59)	\$0.00	(\$325.59)	0.00%
	Dept: MEDIA SERVICES - 040	\$57,191.96	\$26,069.56	\$26,069.56	\$31,122.40	\$31,386.20	(\$263.80)	-0.46%
01.304.043.2305.01.03	TEACHERS	\$94,052.70	\$39,791.51	\$39,791.51	\$54,261.19	\$54,261.19	\$0.00	0.00%
01.304.043.2330.04.09	ACCOMPANIST	\$850.00	\$0.00	\$0.00	\$850.00	\$0.00	\$850.00	100.00%
01.304.043.2430.05.23	SUPPLIES MUSIC	\$2,400.00	\$1,473.19	\$1,473.19	\$926.81	\$0.00	\$926.81	38.62%

Mattapoissett Public Schools

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Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
01.304.043.4230.04.29	MAINTENANCE OF EQUIPMENT MUSIC	\$0.00	\$190.00	\$190.00	(\$190.00)	\$0.00	(\$190.00)	0.00%
	Dept: MUSIC - 043	\$97,302.70	\$41,454.70	\$41,454.70	\$55,848.00	\$54,261.19	\$1,586.81	1.63%
01.304.049.2305.01.03	TEACHERS	\$69,029.10	\$38,723.33	\$38,723.33	\$30,305.77	\$51,945.42	(\$21,639.65)	-31.35%
01.304.049.2430.05.23	SUPPLIES PHYS ED	\$2,400.00	\$1,140.70	\$1,140.70	\$1,259.30	\$0.00	\$1,259.30	52.47%
	Dept: PHYSICAL EDUCATION - 049	\$71,429.10	\$39,864.03	\$39,864.03	\$31,565.07	\$51,945.42	(\$20,380.35)	-28.53%
01.304.052.2305.01.03	TEACHERS	\$98,259.13	\$42,114.03	\$42,114.03	\$56,145.10	\$56,275.93	(\$130.83)	-0.13%
01.304.052.2430.05.23	SUPPLIES SCIENCE	\$2,400.00	\$3,207.38	\$3,207.38	(\$807.38)	\$69.90	(\$877.28)	-36.55%
	Dept: SCIENCE - 052	\$100,659.13	\$45,321.41	\$45,321.41	\$55,337.72	\$56,345.83	(\$1,008.11)	-1.00%
01.304.055.2305.01.03	TEACHER - STEM	\$108,355.42	\$46,181.19	\$46,181.19	\$62,174.23	\$62,224.23	(\$50.00)	-0.05%
01.304.055.2430.05.23	STEM SUPPLIES SCIENCE	\$2,400.00	\$0.00	\$0.00	\$2,400.00	\$0.00	\$2,400.00	100.00%
	Dept: SOCIAL STUDIES - 055	\$110,755.42	\$46,181.19	\$46,181.19	\$64,574.23	\$62,224.23	\$2,350.00	2.12%
01.304.061.2430.05.23	Curriculum Program Materials -	\$35,000.00	\$15,411.90	\$15,411.90	\$19,588.10	\$0.00	\$19,588.10	55.97%
	Dept: CURRICULUM DEVELOPMENT - 061	\$35,000.00	\$15,411.90	\$15,411.90	\$19,588.10	\$0.00	\$19,588.10	55.97%
01.304.076.3200.01.11	NURSE	\$79,345.02	\$33,569.03	\$33,569.03	\$45,775.99	\$45,775.99	\$0.00	0.00%
01.304.076.3200.05.23	SUPPLIES NURSE	\$2,400.00	\$637.21	\$637.21	\$1,762.79	\$0.00	\$1,762.79	73.45%
	Dept: HEALTH SERVICES - 076	\$81,745.02	\$34,206.24	\$34,206.24	\$47,538.78	\$45,775.99	\$1,762.79	2.16%
01.304.085.3520.06.36	EXTRACURRICULAR	\$2,400.00	\$1,435.00	\$1,435.00	\$965.00	\$1,747.50	(\$782.50)	-32.60%
01.304.085.3522.06.36	EXTRACURRICULAR	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	(\$1,000.00)	0.00%
	Dept: MISCELLANEOUS - 085	\$2,400.00	\$1,435.00	\$1,435.00	\$965.00	\$2,747.50	(\$1,782.50)	-74.27%
01.304.088.4110.03.10	CUSTODIAL SUPERVISOR	\$61,164.20	\$35,295.30	\$35,295.30	\$25,868.90	\$25,883.10	(\$14.20)	-0.02%
01.304.088.4110.04.10	CUSTODIAL CONTRACT SVCS	\$119,130.00	\$59,840.51	\$59,840.51	\$59,289.49	\$59,289.49	\$0.00	0.00%
01.304.088.4110.06.37	CUSTODIAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	(\$500.00)	0.00%
01.304.088.4115.03.34	SUBSTITUTES, P/T, OVERTIME	\$0.00	\$10,444.43	\$10,444.43	(\$10,444.43)	\$0.00	(\$10,444.43)	0.00%
	Dept: OPERATION AND MAINTENANCE - 088	\$180,294.20	\$105,580.24	\$105,580.24	\$74,713.96	\$85,672.59	(\$10,958.63)	-6.08%
01.304.093.2356.06.37	TRAVEL AND CONFERENCES	\$500.00	\$389.79	\$389.79	\$110.21	\$0.00	\$110.21	22.04%
01.304.093.2430.05.23	SOFTWARE TECHNOLOGY	\$30,000.00	\$349.95	\$349.95	\$29,650.05	\$626.00	\$29,024.05	96.75%
01.304.093.2451.05.23	EDUCATIONAL EQUIPT TECHNOLOGY	\$2,000.00	\$268.12	\$268.12	\$1,731.88	\$0.00	\$1,731.88	86.59%
01.304.093.4130.04.35	TELECOMMUNICATIONS	\$10,000.00	\$6,523.20	\$6,523.20	\$3,476.80	\$0.00	\$3,476.80	34.77%
01.304.093.4230.04.29	MAINTENANCE OF EQUIPT TECHNOLC	\$3,500.00	\$882.63	\$882.63	\$2,617.37	\$0.00	\$2,617.37	74.78%
	Dept: COMPUTER PROGRAM - 093	\$46,000.00	\$8,413.69	\$8,413.69	\$37,586.31	\$626.00	\$36,960.31	80.35%
01.304.103.2305.01.03	TEACHERS	\$287,187.81	\$122,606.54	\$122,606.54	\$164,581.27	\$165,690.76	(\$1,109.49)	-0.39%
01.304.103.2330.03.08	PARAPROFESSIONALS	\$254,788.39	\$66,955.51	\$66,955.51	\$187,832.88	\$108,514.81	\$79,318.07	31.13%
01.304.103.2356.01.03	PROFESSIONAL DEVELOPMENT	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
01.304.103.2430.05.23	SUPPLIES	\$750.00	\$536.56	\$536.56	\$213.44	\$0.00	\$213.44	28.46%
01.304.103.2450.05.24	EDUCATIONAL EQUIPMENT OHS	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	100.00%
01.304.103.3300.02.12	BUS MONITOR	\$20,000.00	\$11,357.66	\$11,357.66	\$8,642.34	\$0.00	\$8,642.34	43.21%
	Dept: LEARNING SUPPORT CENTER - 103	\$565,726.20	\$201,456.27	\$201,456.27	\$364,269.93	\$274,205.57	\$90,064.36	15.92%
01.304.118.2305.01.03	TEACHERS	\$100,217.27	\$42,795.84	\$42,795.84	\$57,421.43	\$57,471.64	(\$50.21)	-0.05%
	Dept: SPEECH - 118	\$100,217.27	\$42,795.84	\$42,795.84	\$57,421.43	\$57,471.64	(\$50.21)	-0.05%
01.304.121.2110.02.02	SPECIAL NEEDS SECRETARY	\$0.00	\$7,018.00	\$7,018.00	(\$7,018.00)	\$9,570.00	(\$16,588.00)	0.00%

Mattapoissett Public Schools

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
01.304.121.2110.02.09	CLERICAL	\$15,314.04	\$6.38	\$6.38	\$15,307.66	\$0.00	\$15,307.66	99.96%
	Dept: SUPPORT SERVICES - 121	\$15,314.04	\$7,024.38	\$7,024.38	\$8,289.66	\$9,570.00	(\$1,280.34)	-8.36%
01.304.127.2710.01.03	ADJUSTMENT COUNSELOR	\$108,355.42	\$45,992.97	\$45,992.97	\$62,362.45	\$62,224.23	\$138.22	0.13%
01.304.127.2800.01.03	PSYCHOLOGIST	\$51,577.25	\$21,821.14	\$21,821.14	\$29,756.11	\$29,756.11	\$0.00	0.00%
	Dept: PSYCHOLOGICAL SERVICES - 127	\$159,932.67	\$67,814.11	\$67,814.11	\$92,118.56	\$91,980.34	\$138.22	0.09%
Grand Total:		\$8,688,093.80	\$3,733,920.62	\$3,733,920.62	\$4,954,173.18	\$4,518,109.27	\$436,063.91	5.02%

End of Report

Mattapoisett Public Schools

Fiscal Year 2025-2026 Final Approved Budget - Department Based

As of January 27, 2026 for the Fiscal Year June 30, 2026

Department	Department Name	FY2025 Final	Approved FY2026		Available FY2026
		Expenditures	Budget	Total Committed	Budget
001	School Committee	\$ 7,166	\$ 14,700	\$ 979	\$ 13,722
004	Superintendents Office	\$ 186,663	\$ 211,110	\$ 182,705	\$ 28,405
007	School Administration	\$ 440,966	\$ 455,492	\$ 457,944	\$ (2,451)
010	Classroom Teachers	\$ 1,602,072	\$ 1,458,085	\$ 1,560,089	\$ (102,004)
013	Kindergarten	\$ 296,760	\$ 311,983	\$ 310,707	\$ 1,276
016	Art	\$ 100,900	\$ 105,996	\$ 104,170	\$ 1,826
022	Reading	\$ 293,621	\$ 303,262	\$ 220,998	\$ 82,264
024	ELL Program	\$ 19,281	\$ 24,198	\$ 15,230	\$ 8,968
025	English	\$ 107,853	\$ 114,134	\$ 110,049	\$ 4,085
037	Mathematics	\$ 141,702	\$ 154,383	\$ 149,908	\$ 4,475
040	Media Services	\$ 113,529	\$ 115,259	\$ 114,249	\$ 1,010
043	Music	\$ 129,523	\$ 140,281	\$ 137,194	\$ 3,087
049	Physical Education	\$ 131,973	\$ 139,489	\$ 136,951	\$ 2,538
052	Science	\$ 215,199	\$ 223,939	\$ 224,193	\$ (253)
055	Social Studies	\$ 109,433	\$ 113,155	\$ 110,707	\$ 2,448
061	Curriculum Development	\$ 37,513	\$ 115,000	\$ 50,037	\$ 64,963
076	Health Services	\$ 175,064	\$ 181,624	\$ 179,058	\$ 2,566
079	Transportation	\$ 396,689	\$ 455,000	\$ 411,927	\$ 43,073
085	Miscellaneous	\$ 6,557	\$ 4,800	\$ 4,183	\$ 618
088	Operation And Maintenance	\$ 1,076,989	\$ 889,695	\$ 955,463	\$ (65,768)
093	Computer Program	\$ 168,118	\$ 214,468	\$ 181,380	\$ 33,088
100	Special Needs Administration	\$ 58,463	\$ 55,839	\$ 54,101	\$ 1,738
102	Project Grow	\$ 171,530	\$ 181,026	\$ 154,824	\$ 26,202
103	Learning Support Center	\$ 973,178	\$ 1,057,122	\$ 983,228	\$ 73,894
118	Speech	\$ 247,307	\$ 231,351	\$ 210,831	\$ 20,521
121	Support Services	\$ 254,352	\$ 189,878	\$ 181,772	\$ 8,106
127	Psychological Services	\$ 308,856	\$ 332,909	\$ 322,187	\$ 10,722
130	Sped Transportation	\$ 169,674	\$ 281,234	\$ 217,255	\$ 63,979
133	Program With Others Sped	\$ 116,208	\$ 612,682	\$ 509,713	\$ 102,969
		\$ 8,057,138	\$ 8,688,094	\$ 8,252,030	\$ 436,064

MATTAPOISETT PUBLIC SCHOOLS VOUCHER

Voucher No: 3597

Voucher Date: 11/25/2025

Prepared By:

Michelle Charette

Printed: 11/25/2025 03:15:25 PM

MATTAPOISETT PUBLIC SCHOOLS is hereby authorized to draw warrants against MATTAPOISETT PUBLIC SCHOOLS funds for the sum of \$291,972.21 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 D. Barbe

Ms. Carly Lavin Chairperson

Mr. James Muse Vice Chairperson

Mr. Jack LeBrun School Committee Member

Ms. Cristin Cowles School Committee Member

Ms. Mackenzie Emmons School Committee Member

MATTAPOISETT PUBLIC SCHOOLS

Fund		Amount
01	GENERAL FUND MATTAPOISETT	\$270,482.63
20	SPECIAL REVENUE REVOLVING	\$572.25
25	FY25 FEDERAL GRANTS	\$2,438.90
26	FY26 FEDERAL GRANTS	\$2,118.33
40	ON BEHALF OF TOWN	\$15,110.10
45	FY25 PRIVATE GRANTS	\$1,250.00
		\$291,972.21

MATTAPOISETT PUBLIC SCHOOLS VOUCHER

Voucher No: 3598

Voucher Date: 12/11/2025

Prepared By:

Michelle Charette

Printed: 12/11/2025 12:16:01 PM

MATTAPOISETT PUBLIC SCHOOLS is hereby authorized to draw warrants against MATTAPOISETT PUBLIC SCHOOLS funds for the sum of \$129,069.20 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 B. Bunker

Ms. Carly Lavin Chairperson

Mr. James Muse Vice Chairperson

Mr. Jack LeBrun School Committee Member

Ms. Cristin Cowles School Committee Member

Ms. Mackenzie Emmons School Committee Member

MATTAPOISETT PUBLIC SCHOOLS

Fund		Amount
01	GENERAL FUND MATTAPOISETT	\$122,807.26
11	CIRCUIT BREAKER	\$5,851.68
45	FY25 PRIVATE GRANTS	\$410.26
		\$129,069.20

MATTAPOISETT PUBLIC SCHOOLS VOUCHER

Voucher No: 3599

Voucher Date: 12/30/2025

Prepared By: Michelle Charette

Printed: 12/30/2025 10:43:01 AM

MATTAPOISETT PUBLIC SCHOOLS is hereby authorized to draw warrants against MATTAPOISETT PUBLIC SCHOOLS funds for the sum of \$231,358.39 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 Bush

Ms. Carly Levin Chairperson

Mr. James Muse Vice Chairperson

Mr. Jack LeBrun School Committee Member

Ms. Cristin Cowles School Committee Member

Ms. Mackenzie Emmons School Committee Member

MATTAPOISETT PUBLIC SCHOOLS

Fund		Amount
01	GENERAL FUND MATTAPOISETT	\$227,535.47
26	FY26 FEDERAL GRANTS	\$3,500.00
45	FY25 PRIVATE GRANTS	\$322.92
		\$231,358.39

ENCUMBRANCE

MATTAPOISETT PUBLIC SCHOOLS VOUCHER

Voucher No: 3600

Voucher Date: 12/30/2025

Prepared By: Michelle Charette

Printed: 12/30/2025 11:02:11 AM

MATTAPOISETT PUBLIC SCHOOLS is hereby authorized to draw warrants against MATTAPOISETT PUBLIC SCHOOLS funds for the sum of \$1,215.00 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 Bush

Ms. Carly Layin

Chairperson

Mr. James Muse

Vice Chairperson

Mr. Jack LeBrun

School Committee Member

Ms. Cristin Cowles

School Committee Member

Ms. Mackenzie Emmons

School Committee Member

MATTAPOISETT PUBLIC SCHOOLS

Fund	Amount
45 FY25 PRIVATE GRANTS	\$1,215.00
	<u>\$1,215.00</u>

MATTAPOISETT PUBLIC SCHOOLS VOUCHER

Voucher No: 3601

Voucher Date: 01/15/2026

Prepared By:

Michelle Charette

Printed: 01/15/2026 10:43:04 AM

MATTAPOISETT PUBLIC SCHOOLS is hereby authorized to draw warrants against MATTAPOISETT PUBLIC SCHOOLS funds for the sum of \$185,943.56 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 Baker

[Signature]
Ms. Carly Lavin

Chairperson

[Signature]
Mr. James Muse

Vice Chairperson

[Signature]
Mr. Jack LeBrun

School Committee Member

Ms. Cristin Cowles

School Committee Member

Ms. Mackenzie Emmons

School Committee Member

MATTAPOISETT PUBLIC SCHOOLS

Fund		Amount
01	GENERAL FUND MATTAPOISETT	\$179,372.90
11	CIRCUIT BREAKER	\$5,851.68
26	FY26 FEDERAL GRANTS	\$619.00
45	FY25 PRIVATE GRANTS	\$99.98
		\$185,943.56



Facilities Director's Report: February 2026

Center Elementary School

- Completed three snow removal operations.
- Repaired leaking fire sprinkler pipe.
- Completed routine maintenance on all facility systems.

Old Hammondtown Elementary School

- Completed three snow removal operations.
- Completed PA upgrade.
- Replaced Gym electronic door hinge and hardware
- Completed routine maintenance on all facility systems.

Sincerely,

Eugene 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: January 2025
Center School

Directors Update:

- Completed a successful DESE Child Nutrition Administrative Review Audit.
- ORRSD recently shared information, to our school community, on resources to support families in need of additional food assistance. Resources can be found at ORRschoollmeals.com
- We were awarded \$30,000 from the DESE MA FRESH grant to assist our schools with the school gardens and our partnership with the Marion Institute's Grow Education program.
- Bulldog Café is looking for substitute café workers. 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:						55		25 %	
Reduced:						1			
Student Meal Participation									
SY 24/25						SY 25/26			
Month	SY 25 Days	Breakfast Counts	%	Lunch Counts	%	Breakfast Counts	%	Lunch Counts	%
August	3	69	11 %	257	40 %	91	16 %	294	53 %
September	20	1,078	25 %	2,477	58 %	1,001	24 %	2,508	60 %
October	22	1,257	27%	2,803	60 %	1,038	24 %	2,706	63 %
November	17	986	27 %	2,251	63 %	808	26 %	1,981	63 %
December	15	779	25 %	1,980	63 %	808	25 %	2,104	64 %
January	21	1,045	25 %	2,704	63 %				
February	15	763	25 %	1,963	65 %				
March	21	1,152	27 %	2,791	65 %				
April	17	942	27 %	2,325	67%				
May	21	1,205	27 %	3,017	68 %				
June	8	433	25 %	960	56 %				

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>



Old Rochester Regional School District Massachusetts Superintendency Union #55

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

Food Service Director's Report: January 2025
Old Hammondtown School

Directors Update:

- Completed a successful DESE Child Nutrition Administrative Review Audit.
- 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
- We were awarded \$30,000 from the DESE MA FRESH grant to assist our schools with the school gardens and our partnership with the Marion Institute's Grow Education program.
- Bulldog Café is looking for substitute café workers. 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:						31	21 %		
Reduced:						6	4 %		
Student Meal Participation									
SY 24/25						SY 25/26			
Month	SY 24/25 Days	Breakfast Counts	%	Lunch Counts	%	Breakfast Counts	%	Lunch Counts	%
August	3	96	21 %	268	58 %	104	24 %	250	57 %
September	20	891	30 %	2,018	67 %	1,008	33 %	1,916	62 %
October	22	968	30 %	2,228	68 %	968	30 %	1,976	62 %
November	17	801	32 %	1,763	70 %	697	30 %	1,451	63 %
December	15	655	28 %	1,555	67 %	691	29 %	1,503	62 %
January	21	841	27 %	2,130	69 %				
February	15	564	26 %	1,495	68 %				
March	21	780	25 %	2,120	68 %				
April	17	699	28 %	1,740	69 %				
May	21	857	27 %	2,110	66 %				
June	8	365	30 %	699	57 %				

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>

Principal's Report
Center School
Mattapissett School Committee Meeting – February 5, 2026



Students in grades K-3 created ornaments in art classes for the town tree lighting ceremony on December 13th. This year, the ornaments were inspired by the Northern Lights!

Second graders used their knowledge of ecosystems to create a model showing how plants and animals rely on their environment and other living things to meet their needs in their habitats. This aligns with a Massachusetts Science Curriculum Standard.



Mr. Squire and Mrs. Anderson collaborated on the diorama project with students working on their projects in science and art classes. Students completed a writing project about their ecosystems with their classroom teachers.

Our winter concert on December 22nd was a big hit! Students in grades 1-3 performed winter songs to the delight of a standing-room-averse audience of family and friends. Thank you, Dr. Leahy, for providing musical inspiration and guidance to our students!



A Holiday Of Music



A Joyous Holiday Revue
by Teresa Jennings and Karl Kitzemann



Thank you to our generous and hard-working PTA for providing treats and a beautiful handmade ornament to all staff members for the holidays!



All second graders participated in engaging lessons with a musician from the New Bedford Symphony Orchestra.



Students discovered the connectivity of living parts in a salt marsh ecosystem and the connectivity among musical parts in a piece of music. They interacted with the NBSO Salt Marsh Model to explore disruptions and solutions for salt marsh conservation.

Students orchestrated musical parts to create a musical representation of a salt marsh ecosystem in balance. Students will hear their musical pieces during their spring field trip to the BSBO concert at the Zeiterion Theater in March.



Science and Art Integration Lessons

In science classes, first graders learn traits to help them identify bird species.





Students drew detailed pictures of the birds they saw on our bird feeder camera.

Grade 1 Science Curriculum Standard: Heredity: Inheritance and Variation of Traits - Use information from observations (first-hand and from media) to identify similarities and differences among individual plants or animals of the same kind.



Kindergarten registration for the 2026-2027 school year is now available at elementary schools in the Old Rochester Regional School District and MA Superintendency Union #55.

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 where they reside for the 2026-2027 school year.

Families must complete pre-registration for their student via the elementary school website. After the student is pre-registered, their records must be provided to the elementary school building. Families are encouraged to complete the registration process by Friday, March 6, 2026.

An Online Parent Information Night for all three elementary schools will be held on Wednesday, Feb. 11, 2026, at 6 p.m. This virtual presentation will detail the registration process and required enrollment paperwork.

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 Center 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. in the Center School Cafeteria. 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.

For questions about the registration process, please call the Center School Office at 508-758-2521.

Upcoming Events:

February 11 - Online Incoming Kindergarten Information Night via Zoom @ 6 p.m.

February 16-20 - February Vacation Week

February 23 - School Council @ 3:15 pm

March 4 - Early Release

- K- 3 Early Release @ 12:20 pm, lunches served
- Project Grow Early Release @ 11:30 am, No lunches served

March 10 - New Bedford Ballet Assembly for K-3 @ 10:00 am

March 18 - PTA Meeting 7:00 - 8:00 pm via Zoom

March 21 - Grades 1-3 Report Cards distributed

March 26, 28, 29 - Kindergarten Screening Appointments

March 26 - Kindergarten Information Night - Center School Cafeteria @ 6:00 pm

March 30 and 31 - Grade 6 ELA MCAS

March 30 - School Council @ 3:15 pm

March 31 - Center/OHS Art Show @ Center School - 4:00-6:00 pm

April 1 and 2 - Grades 4 and 5 ELA MCAS

April 1 - PTA Meeting 7:00 - 8:00 pm via Zoom

April 7 and 8 - Grade 3 ELA MCAS

April 15 - Grades 1 and 2 Concert @ 9:00 am for families

April 20 - 24 - April Vacation Week

April 27 - School Council @ 3:15 pm

May 4 and 5 - Grades 4 and 5 Math MCAS

May 6 and 7 - Grade 6 Math MCAS

May 6 - PTA Meeting 7:00 - 8:00 pm via Zoom

May 11 and 12 - Grade 3 Math MCAS

May 13 and 14 - Grade 5 Science MCAS

May 18 - School Council @ 3:15 pm

May 27 - Early Release - All field day activities and the tug-of-war will occur in the am before dismissal @ 12:20

- Center School Field Day
- K- 3 Early Release @ 12:20 pm, lunches served
- Project Grow Early Release @ 11:30 am, No lunches served

June 12 - Tentative Last Day of School

OHS Principal's Report

February 5, 2026

Old Hammondtown School Update

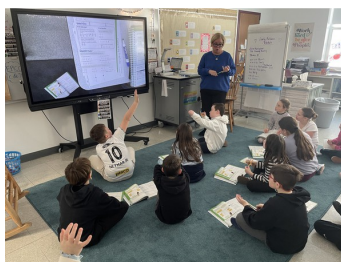
Since the December 4 School Committee meeting, Old Hammondtown School has had a strong close to the first half of the year and a positive start to January. Our work continues to focus on engaging instruction, strong school culture, and meaningful connections between students, families, and the community.

Principal Wells

Teaching and Learning

Math Curriculum Implementation - Grades 4-6

Teachers continue implementing the district's new math curriculum. The most recent professional learning and coaching conversations with Dr. Sue Looney have centered on productive struggle, specifically supporting teachers in maintaining appropriate cognitive demand and allowing students time to grapple with problems before support is provided. This is an important instructional shift, and staff are approaching it thoughtfully. Her upcoming visit will focus on student discourse in math, encouraging all students to explain their thinking and participate in meaningful mathematical conversations, increasing engagement and strengthening understanding.

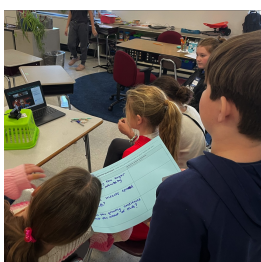
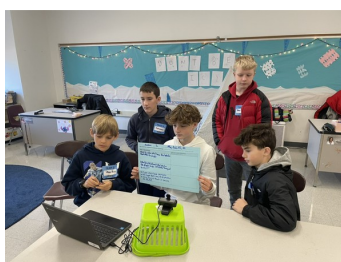


Grade 6 One8 Applied Learning Hub Ideathon

Our 6th graders recently participated in a four-hour, in-school virtual Ideathon through the One8 Applied Learning Hub. As an OpenSciEd district, we were invited to partner with scientists and

innovators from Flagship Pioneering and Invaio Sciences to explore a real-world agricultural problem connected to citrus greening disease.

Students began with a collaborative sketching warm-up that emphasized how ideas grow stronger through teamwork, reinforcing norms to Stay Curious and Be Kind, which align with our 3 C's at OHS. Throughout the day, students worked in teams, met with mentors on Zoom, brainstormed solutions, asked questions, conducted research, and refined their thinking. Each team submitted a final solution idea and received feedback during mentor check-ins. This experience highlighted authentic scientific sensemaking, collaboration, and creative problem solving, while giving students a window into real STEM careers.



Grade 4 Grow Education Partnership

Our 4th graders have continued their partnership with Nate from the Marion Institute's Grow Education Program through a series of hands-on, real-world science lessons.

In one recent lesson focused on pollination and food systems, students watched a short film on beekeeping and explored a demonstration beehive to understand how hives are structured and how each part supports the colony. Students sampled local honey and discussed the important role bees play in our environment and food supply. The lesson extended into civic engagement, as students wrote postcards to lawmakers about food literacy and farm-to-school initiatives.

In another lesson, students learned about seeds and seed saving through a film featuring a local farmer and a demonstration of how seeds are separated and preserved. Students enjoyed popcorn as a seed-based snack and learned that cilantro, beans, radishes, and garlic seeds will be planted in our school garden, allowing them to experience the full cycle from seed to food. These lessons connect science, sustainability, and community in meaningful and memorable ways.



 **Climate, Culture, and Community**

Fly Five Social-Emotional Learning

This month, students have been learning that cooperation is more than just working in a group. It means being able to make and keep friends, listen to different perspectives, resolve disagreements respectfully, and work together even when things feel challenging. At All-School Meeting, students explored how communication plays an important role in cooperation. We discussed the two key parts of communication: speaking with a clear message and listening with understanding, including being able to restate others' ideas to show true understanding.

Teachers have been reinforcing these skills in classrooms by providing opportunities for group work, discussion, and collaborative learning. Students are also learning about sportsmanship as part of cooperation - doing their best, encouraging others, being gracious in defeat, being considerate in victory, and maintaining a positive attitude.

As a school, we have committed to highlighting one of the five Fly Five competencies each month for the remainder of the year. Together, these competencies form the acronym C.A.R.E.S. - Cooperation, Assertiveness, Responsibility, Empathy, and Self-Control - providing students with a shared language and structure for social and emotional growth.



Winter Concert

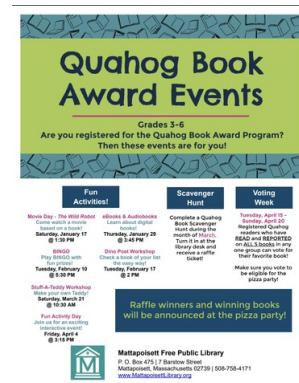
Our winter chorus and band concert was a highlight of the season. Under the direction of Dr. Leahy and Mr. Sweet, students in Chorus, Concert Band, Jazz Band, and 6th-grade Battle of the Bands performed twice for fellow students, families, and community members. Jazz Band created the feel of a live jazz club with improvisational solos and a look at the 12-bar structure of jazz. We also enjoyed our first cello performance in many years and several vocal soloists during the chorus selections.

In 6th grade music, students had formed their own ensembles, selecting songs, arranging parts, and rehearsing collaboratively as part of Battle of the Bands. Performing in the concert gave these student-led groups an opportunity to showcase their growth, teamwork, and confidence. Events like this highlight the importance of the arts in our school.



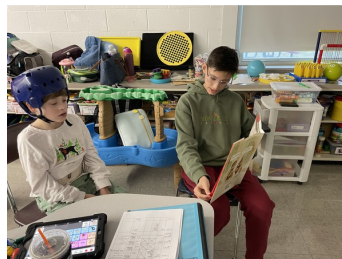
Quahog Book Award Collaboration

We continue our partnership led by school librarian Laura Mirabito and our ELA teachers with Kevin Thompson from the Mattapoisett Free Library through the annual Quahog Book Award program. Students are encouraged to read selected titles, participate in related activities, and vote for their favorite books. This partnership promotes a love of reading while strengthening connections between school, families, and our local library. Students who are unable to visit the public library can participate through our school library, where book copies and audiobook access are available.



Shared School Partnership

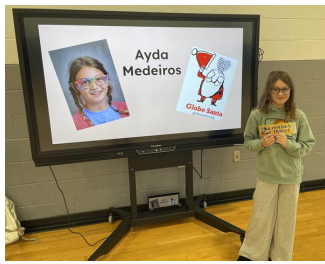
We are fortunate to share our school with students from the Southeastern Massachusetts Educational Collaborative (SMEC). Our 6th-grade students have begun taking turns visiting weekly to read with SMEC students, building relationships and gaining a deeper understanding of what it means to learn and grow together as part of one school community.



Feinstein Foundation Grants

We are proud to share that OHS fourth-grader Ayda Medeiros was selected as a Feinstein Foundation Golden Ticket winner. This recognition earned Old Hammondtown School a \$2,000 grant and an additional \$500 for Ayda to donate to a charity of her choice. Ayda chose to donate her prize to Globe Santa, a nonprofit program run by The Boston Globe that provides toys and books to children in need during the holiday season. Her decision reflects the kindness, empathy, and generosity we strive to foster in our students.

In addition, OHS has received two additional \$2,000 grants from the Feinstein Foundation this year - one to support our OHS Pantry and another for our Kindness Tree initiative. These grants help us continue fostering a culture of care, generosity, and community support within our school.



PTA Support

We are grateful for the continued support of our PTA. Their recent contributions helped make our 4th-grade STEM field trip to Gillette Stadium possible, and they provided painted shell gifts for every staff member over the holidays. These gestures and experiences mean a great deal to our students and staff and reflect the strong partnership we have with our families.



Upcoming Dates

- February 11-** PTA Bingo Night at OHS 6-7
- February 26-** Project 351 @ the high school 10-12
- March 4-** Early Release @ 12:20 pm, lunches served
- March 13-** 6th-grade student/staff basketball game @ the H.S.
- March 18-** Project 351 @ the high school 10-12
- March 30 and 31-** Grade 6 ELA MCAS
- March 31-** Art Show @ Center School 4-6
- April 1 and 2-** Grades 4 & 5 ELA MCAS
- May 4 and 5-** Grades 4 & 5 Math
- May 6 and 7-** Grade 6 Math MCAS
- May 13 and 14-** Grade 5 Science MCAS
- May 15 -** Grade 5 Field Trip Boston Tea Party Ships and Museum
- May 19-** 6th grade Cuttyhunk Field Trip, May 21st raindate
- May 29-** Field Day
- June 5 -** Grade 5 virtual field trip Edward M. Kennedy Institute 11 a.m.



Stephanie Wells

Stephanie is using Smore to create beautiful newsletters

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	Michelle Smith, <i>Vice Chair</i> , Marion
Jack LeBrun, Mattapoisett	Anne Fernandes, Rochester
Brendalee Smith, Fairhaven*	Christopher Oliver, <i>Chair</i> , Dartmouth
Christopher Cotter, New Bedford	Rosemarie Bowman, Old Rochester Regional
Collin Dias, Fall River	
Michael Shea, Greater New Bedford Regional Vocational Technical High School	

LEADERSHIP

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

ADMINISTRATIVE TEAM

Catherine Cooper, <i>Executive Director</i>	Christopher Haraden, <i>Director of Business Services</i>
Kimberly Wilmot, <i>Director of Student Services</i>	Sean Mitchell, <i>SAIL Program Director</i>
Sherri Tetrault, <i>Director of Communication and PD</i>	Sharon Donovan, <i>ADH Program Director</i>
Audrey Rodrigues, <i>Human Resources Manager</i>	Charles Farrell, <i>Payroll Manager</i>

* 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	\$15,310,508⁵

ADULT SERVICE OPERATIONAL EXPENDITURES⁶

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

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.



Southeastern Massachusetts Educational Collaborative

Visit us online at SMEEducationalCollaborative.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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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.

Southeastern Massachusetts Educational Collaborative

Management's Discussion and Analysis

June 30, 2025

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.

Southeastern Massachusetts Educational Collaborative

Management's Discussion and Analysis

June 30, 2025

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

Southeastern Massachusetts Educational Collaborative

Management's Discussion and Analysis

June 30, 2025

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

Southeastern Massachusetts Educational Collaborative

Management's Discussion and Analysis

June 30, 2025

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.

Southeastern Massachusetts Educational Collaborative

Management's Discussion and Analysis

June 30, 2025

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 Mattapoissett 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.

Southeastern Massachusetts Educational Collaborative

Management's Discussion and Analysis

June 30, 2025

- 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

	<i>Primary Government</i>
	<u>Governmental Activities</u>
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.....	<u>1,418,508</u>
Total current assets.....	<u>3,921,761</u>
NONCURRENT:	
Capital assets, nondepreciable.....	468,715
Capital assets, net of accumulated depreciation.....	<u>1,449,211</u>
Total noncurrent assets.....	<u>1,917,926</u>
TOTAL ASSETS.....	<u>5,839,687</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to other postemployment benefits.....	<u>346,070</u>
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.....	<u>17,097</u>
Total current liabilities.....	<u>807,594</u>
NONCURRENT:	
Right to use lease liabilities.....	14,063
Compensated absences.....	282,299
Net other postemployment benefits liability.....	1,353,728
Loan payable.....	<u>786,377</u>
Total noncurrent liabilities.....	<u>2,436,467</u>
TOTAL LIABILITIES.....	<u>3,244,061</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to other postemployment benefits.....	<u>1,558,642</u>
NET POSITION	
Net investment in capital assets.....	852,870
Unrestricted.....	<u>530,184</u>
TOTAL NET POSITION..... \$	<u>1,383,054</u>

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	Operating Grants and Contributions	Net (Expense) Revenue
Primary Government:				
<i>Governmental Activities:</i>				
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)
<i>General revenues:</i>	
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
<i>Net position:</i>	
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.....	<u>(397,679)</u>
Net effect of reporting long-term liabilities.....	<u>(2,816,463)</u>
Net position of governmental activities.....	\$ <u><u>1,383,054</u></u>

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
<p>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.</p>		
Capital outlay.....		31,450
Depreciation expense.....		<u>(400,925)</u>
Net effect of reporting capital assets.....		(369,475)
<p>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.</p>		
Principal payments on right to use lease liabilities.....		442,680
Debt service principal payments.....		<u>15,459</u>
Net effect of reporting long-term debt.....		458,139
<p>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.</p>		
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.....		<u>(35,348)</u>
Net effect of recording long-term liabilities.....		<u>62,461</u>
Change in net position of governmental activities.....	\$	<u><u>902,565</u></u>

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
<u>ADDITIONS:</u>	
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
<u>DEDUCTIONS:</u>	
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.

Southeastern Massachusetts Educational Collaborative

Notes to Basic Financial Statements

June 30, 2025

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.

Southeastern Massachusetts Educational Collaborative

Notes to Basic Financial Statements

June 30, 2025

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.

Southeastern Massachusetts Educational Collaborative

Notes to Basic Financial Statements

June 30, 2025

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

Southeastern Massachusetts Educational Collaborative

Notes to Basic Financial Statements

June 30, 2025

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

Southeastern Massachusetts Educational Collaborative

Notes to Basic Financial Statements

June 30, 2025

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

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

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

<u>Capital Asset Type</u>	<u>Estimated Useful Life (in years)</u>
Building 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.

Southeastern Massachusetts Educational Collaborative

Notes to Basic Financial Statements

June 30, 2025

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.

Southeastern Massachusetts Educational Collaborative

Notes to Basic Financial Statements

June 30, 2025

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.

Southeastern Massachusetts Educational Collaborative

Notes to Basic Financial Statements

June 30, 2025

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.

Southeastern Massachusetts Educational Collaborative

Notes to Basic Financial Statements

June 30, 2025

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.

Southeastern Massachusetts Educational Collaborative

Notes to Basic Financial Statements

June 30, 2025

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

Southeastern Massachusetts Educational Collaborative

Notes to Basic Financial Statements

June 30, 2025

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.

Southeastern Massachusetts Educational Collaborative

Notes to Basic Financial Statements

June 30, 2025

NOTE 3 – RECEIVABLES

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

	Gross Amount	Allowance for Uncollectibles	Net Amount
<u>Receivables:</u>			
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
<u>Capital assets not being depreciated:</u>				
Land.....	\$ 468,715	\$ -	\$ -	\$ 468,715
 <u>Capital assets being depreciated:</u>				
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
 <u>Less accumulated depreciation for:</u>				
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.

Southeastern Massachusetts Educational Collaborative

Notes to Basic Financial Statements

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:

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

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.

Southeastern Massachusetts Educational Collaborative

Notes to Basic Financial Statements

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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:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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

Southeastern Massachusetts Educational Collaborative

Notes to Basic Financial Statements

June 30, 2025

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

Southeastern Massachusetts Educational Collaborative

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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:

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

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.

Southeastern Massachusetts Educational Collaborative

Notes to Basic Financial Statements

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NOTE 9 – PENSION PLAN

Plan Descriptions

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

Southeastern Massachusetts Educational Collaborative

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June 30, 2025

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.

Southeastern Massachusetts Educational Collaborative

Notes to Basic Financial Statements

June 30, 2025

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.....	<u>4</u>
Total.....	<u><u>143</u></u>

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.....	<u>(882,894)</u>
Net OPEB liability.....	<u><u>\$ 1,353,728</u></u>
The OPEB plan's fiduciary net position	
as a percentage of the total OPEB liability.....	39.47%

Southeastern Massachusetts Educational Collaborative

Notes to Basic Financial Statements

June 30, 2025

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.

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Notes to Basic Financial Statements

June 30, 2025

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:

<u>Asset Class</u>	<u>Long-Term Expected Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
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.....	<u>100.00%</u>	

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

Southeastern Massachusetts Educational Collaborative

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June 30, 2025

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	Plan	Net OPEB
	Liability	Fiduciary	Liability
	(a)	Net Position	(a) - (b)
	(a)	(b)	(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.....	\$ <u>2,236,622</u>	\$ <u>882,894</u>	\$ <u>1,353,728</u>

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

The following table presents the net other postemployment benefit liability, calculated using the discount rate of 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	Current	1% Increase
	(4.56%)	Discount Rate	(6.56%)
	(4.56%)	(5.56%)	(6.56%)
Net OPEB liability.....	\$ <u>1,538,444</u>	\$ <u>1,353,728</u>	\$ <u>1,192,541</u>

Southeastern Massachusetts Educational Collaborative

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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.

	<u>1% Decrease</u>	<u>Current Trend</u>	<u>1% Increase</u>
Net OPEB liability.....	\$ <u>1,129,736</u>	\$ <u>1,353,728</u>	\$ <u>1,614,742</u>

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:

<u>Deferred Category</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Total</u>
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.....	<u>346,070</u>	<u>(86,175)</u>	<u>259,895</u>
Total deferred outflows/(inflows) of resources.....	\$ <u>346,070</u>	\$ <u>(1,558,642)</u>	\$ <u>(1,212,572)</u>

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.....	<u>(10,994)</u>
Total.....	\$ <u>(1,212,572)</u>

Southeastern Massachusetts Educational Collaborative

Notes to Basic Financial Statements

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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.

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

Southeastern Massachusetts Educational Collaborative

Notes to Basic Financial Statements

June 30, 2025

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).....	<u>\$ 2,354,864</u>	<u>\$ 2,502,475</u>	<u>\$ 2,673,525</u>	<u>\$ 2,941,400</u>	<u>\$ 3,346,670</u>	<u>\$ 3,097,686</u>	<u>\$ 3,336,143</u>	<u>\$ 2,130,865</u>	<u>\$ 2,236,622</u>
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).....	<u>\$ 197,038</u>	<u>\$ 234,188</u>	<u>\$ 378,028</u>	<u>\$ 388,551</u>	<u>\$ 495,390</u>	<u>\$ 456,602</u>	<u>\$ 589,509</u>	<u>\$ 812,485</u>	<u>\$ 882,894</u>
Net OPEB liability - ending (a)-(b).....	<u>\$ 2,157,826</u>	<u>\$ 2,268,287</u>	<u>\$ 2,295,497</u>	<u>\$ 2,552,849</u>	<u>\$ 2,851,280</u>	<u>\$ 2,641,084</u>	<u>\$ 2,746,634</u>	<u>\$ 1,318,380</u>	<u>\$ 1,353,728</u>
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

<u>Year</u>	<u>Annual money-weighted rate of return, net of investment expense</u>
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
<u>Basis of accounting differences:</u>	
Recognition of revenue for on-behalf payments.....	1,604,361
Recognition of expenditures for on-behalf payments.....	<u>(1,604,361)</u>
Net change in fund balance - GAAP basis.....	\$ <u>751,440</u>

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:

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

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

Southeastern Massachusetts Educational Collaborative

Other Information

Year Ending June 30, 2025

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.....	\$ <u>803,474</u>	\$ <u>353,804</u>	\$ <u>1,157,278</u>

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

The following table presents the total compensation for the Collaborative's five most 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)	<u>p. 18</u>
(B) Board voted uses of surplus funds during FY25	\$ -	(B)	
<i>(Uses of FY24 surplus used during FY25)</i>			
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)	<u>p. 18</u>
(D) FY25 Unexpended General Funds	\$ 751,440	(D)	<u>p. 18</u>
(E) Cumulative Surplus as of June 30, 2025	(A) - (B) + (C) = (D)	\$ 3,243,719	<u>p. 16</u>
(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***

**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