

Wachusett Regional School District

Holden, Paxton, Princeton, Rutland, Sterling

May 20, 2019

To: *Wachusett Regional School District Committee*

Melissa Ayala	Linda Long-Bellil
Scott Brown	Amy Michalowski
Michael Dennis	Kenneth Mills
Anthony DiFonso	Benjamin Mitchel
Stephen Godbout	Karl Ottmar
Maleah Gustafson	Asima Silva
Robert Imber	Christina Smith
Laura Kirshenbaum	Megan Weeks
Sarah LaMountain	Linda Woodland
Matthew Lavoie	Adam Young

From: Darryll McCall, Ed.D., Superintendent of Schools

SUBJECT: Superintendent's Report

Welcome School Committee Members, Roster, and Posting

This is the first Superintendent's Report since the May 13th elections, and I would like to welcome the four newest members to the School Committee: Laura Kirshenbaum of Holden, Karl Ottmar of Paxton, Melissa Ayala and Linda Woodland both of Sterling. There was a write-in candidate in Rutland, but as of this writing we have not received confirmation this Rutland resident will accept the write-in nomination. On Friday, May 17th, I had the opportunity to sit down with Members Ayala and Woodland to talk about the School Committee and their new roles. Binders with informational materials (bargaining unit contracts, the WRSDC By-Laws, the Regional Agreement, MGL 2017 Selected Massachusetts General Laws, etc.) have been prepared for Members Ayala, Kirshenbaum, Ottmar, and Woodland, and I look forward to welcoming our newest members to the table on Thursday.

I would also like to welcome back Ken Mills, Maleah Gustafson, and Christina Smith of Holden, Ben Mitchel of Paxton, Megan Weeks of Princeton, and Matt Lavoie of Rutland.

The morning of May 15th, Rachel Dolan contacted me to let me know she had resigned from the School Committee, effective May 14th, and she had submitted her letter of resignation to Rutland Town Clerk Anita Carlson (attachment 1). I am sorry to see Rachel leave the Committee, as she is a knowledgeable Rutland resident and business owner as well as a very strong advocate of this district. I thank Rachel for her time and efforts and I wish her the best (attachment 2).

Jefferson School

1745 Main Street, Jefferson, MA 01522

Telephone: (508) 829-1670 Facsimile: (508) 829-1680

Wachusett Regional School District

I also want to take the opportunity to again thank Tom Curran and Mike Rivers for the time they served on the Committee and to wish them well. Serving as a School Committee member requires a great deal of personal time and I am grateful for the dedication Tom and Mike showed throughout their tenures.

Attached is the updated roster of School Committee membership, with contact information (attachment 3). Currently, there are two open positions (both Rutland) on the Committee; I will keep the full Committee informed when I hear from Rutland town officials about the filling of these open seats.

Attached is the posting for the remainder of the month of May (attachment 4). You will note the May Organizational Meeting and regular School Committee meeting have been scheduled for **Thursday, May 23rd**, at 7:00 PM in the Media Center. These meetings, following the conclusion of local elections and the five Annual Town Meetings, have been scheduled for a Thursday evening due to spring concerts scheduled to take place at the high school Tuesday and Wednesday of this week.

For planning and quorum purposes, please advise if you are unable to attend Thursday evening's meeting.

Information for the Start of a New Year

In this packet you will find a draft schedule of School Committee meetings June 2019 through May 2020 (attachment 5). This schedule will be reviewed and discussed at Thursday's meeting, and approval of this schedule is on that evening's agenda.

Enclosed is a blank Biographical Information form, seeking member information for inclusion on the District website (attachment 6). If you need to update your information, please do so. Once the new Chair and Vice-chair are elected, the Chair will appointment subcommittees to serve the coming year. Attached is a subcommittee/school council preference sheet, so you may indicate to the Chair your areas of interest (attachment 7).

Thank You and Best of Luck to D. J. and Rianna

I am assuming that this month's regular School Committee meeting will be the last time D. J. and Rianna join us at the table representing the Wachusett student population. I wish D.J. the very best as he graduates from Wachusett and begins his college career. I wish Rianna a successful conclusion to her junior year and may her senior year at WRHS be as positive and rewarding as the previous three. I thank both D. J. and Rianna for the year they have served as Student Representatives (year number two for D. J.) (and maybe we will all be fortunate and Rianna will serve a second term!). Both have done an outstanding job serving as the voices of their peers, their meeting attendance records are very impressive, and their presence at the table will be missed. *Thank you D. J. and Rianna!*

Wachusett Regional School District

Presentation to the School Committee

High school students who competed in this spring's science fairs have been invited to Thursday's meeting to address the Committee, explaining and reviewing their science projects. Below I have listed this year's participants in the regional and state fairs:

- Emma Bibace - *The Effect of Cell Phone Screen Light on Learning and Memory in Drosophila*
- Michael Cain - *The Effect Of Swirling Flow On Sediment Deposition In Pipes*
- Hadiya Giwa - *Possible Links Between Talcum Powder and Reproductive Cancers*
- Bailie Falla - *The Effect of Red Food Dye on the Activity Level of Drosophila*
- Gwyneth MacDonough - *The Effect of Almonds and Extra-Virgin Olive Oil on The Memory of Drosophila*
- Eileen Xu - *Testing the Inhibitory Effects of Straw on Algae*
- Emerson DiSalle - *The Effect of Temperature on the Height of an Acoustically Levitated Object*
- Elise Mizerak - *The Effect of Lithium on Learning and Memory in Drosophila*
- Alexa Volfson - *The Effect of Propolis on E. coli*
- Katherine Schmalz - *The Effect of Pre-adult Malnutrition on Offspring Learning and Memory*
- Ben Dwyer - *Optimizing Carbon and Phosphate for Algal Biofuel Use*
- Rianna Massoni-Nesman - *The Effects of Cell Phone Electromagnetic Radiation on the Longterm Memory of C. elegans*

I look forward to meeting the students and hearing about their projects. This is an opportunity for the Committee to congratulate these high achieving students, and to remind all connected with the WRSD the importance of the work done educating our students.

Upcoming Graduations

Approximately 553 students in the Class of 2019 will be graduating from WRHS on Thursday, June 6th, at 6:00 PM. Graduation will take place at the DCU Center in Worcester. Please join me in wishing our students well in what I hope will be bright futures.

Wachusett Regional School District

Invitations to the high school graduation have been sent to School Committee members. Members who plan on attending the high school graduation ceremony are welcome to sit in VIP seating, Section 125.

Eighth grade students in Holden, Princeton, and Sterling will be graduating on Thursday, June 13th. Due to the large size of Rutland's eighth grade class and the need to have the ceremony in a space able to accommodate the 136 CTMS grade 8 students, that school's eighth grade graduation ceremony will take place on Wednesday, June 12th, and will be held in the auditorium at Wachusett Regional High School. Paxton's ceremony will also be held at WRHS, and that event will be held Tuesday, June 11th (attachment 8). Attendance at these ceremonies by members of the School Committee and members of the administrative team is always welcomed. If you would like to attend the eighth grade graduation ceremony representing the School Committee, please let us know. Volunteers are needed in Holden, Paxton, Princeton, and Rutland (Member Brown plans to attend Chocksett Middle School's ceremony). In an attempt to keep these ceremonies within a certain timeframe, District administrators and School Committee representatives are being asked to welcome the graduates, but remarks will be kept to a minimum.

While eighth grade "graduation" ceremonies are to recognize and celebrate students moving from middle school to high school, the actual last day of school, for all WRSD students, is Friday, June 14th (half day for students/full day for staff).

FY20 Budget

I am pleased to say that our FY20 budget has been passed with by four of the five Member Towns (Holden has yet to hold their meeting at the writing of this report) and we will be moving forward with the FY20 Appropriation as planned, including tuition-free full-day kindergarten. I want to thank all of you for your support and time as we worked through the budget process over the past several months. For the second year in the row, we have secured a budget for the next fiscal year prior to July 1. This is an exciting time for our district and we look forward to supporting our students and staff in their learning experiences this coming school year.

May 13th Professional Development

As was mentioned at our last School Committee meeting, the District held a full day of professional development on Monday, May 13th, primarily based at the high school. With many offerings to choose from, teachers had the opportunity to sign up for different courses/presentations during three blocks during the day (attachment 9). On that day, building level administrators and I worked with a professional development presenter from Solution Tree around the development of PLC's (Professional Learning Communities) and how to sustain them. I want to thank Deputy Berlo and his team for doing a great job on organizing a very well prepared and well received day of professional development for over 500 educators.

Wachusett Regional School District

FY18 Draft Audit

District auditors Melanson Heath have finalized our FY18 draft audit and acceptance of this audit is on the agenda for the May 23rd meeting. The Audit Advisory Board met on May 13th to review the draft documents and to recommend acceptance of the audit, and the Business/Finance Subcommittee is scheduled to meet on May 21st to review the draft documents and we anticipate that subcommittee will recommend that the full School Committee accept the FY18 annual audit. Acceptance of the FY18 Annual Financial Audit by the full School Committee is on the agenda for Thursday's meeting.

Copies of the audit documents (*Annual Financial Statements* and *Governance Letter*, as well as the Fiscal Year 2018 Corrective Action Plan, and a May 9, 2019 "Side Letter Comments" from Director Deedy to me) are available in Drive, for your review in advance of Thursday's meeting. On Thursday, hard copies will be available for members who wish to have a copy.

Tiered Focused Monitoring Report/CPR (Coordinated Program Review)

As has been reported, this winter DESE conducted a Coordinated Program Review. The final reports have been received and I am sharing them with the Committee (attachments 10 & 11).

Administrator Search

On Tuesday, May 7th, five candidates were interviewed for the position of Administrator of Special Education. Two finalists returned to the WRSD on May 15th to tour some of our schools and meet with the interview team once again. We hope to make a final recommendation to the full Committee in the near future.

Superintendent's Annual Evaluation

Attached is my annual evaluation, approved by the full School Committee at our April 29th meeting (attachment 12).

Negotiations Update

Attached are the MOAs with the clerical, custodial, and food service bargaining units, ratified by the School Committee at our last meeting (attachments 13, 14, 15). As soon as the complete contracts with these unions are finalized and signed, they will be posted on the District website and will be shared with the Committee in a future Report.

Municipal Representative

As a part of contract negotiations, a seat in executive session(s) is open for the Municipal Representative for Negotiations. Sheila Dibb of Rutland has served in this capacity since July 2016, and we are grateful to Ms. Dibb for her time in this position (attachment 16). In preparation for negotiations with the unions whose contracts will expire June 30, 2020 (ABA PAs, Wachusett Administrators, and Paraprofessionals), I am inviting Member Town

Wachusett Regional School District

Administrators/designees to attend a meeting on June 10th, when we will elect the next Municipal Representative to serve our district (attachment 17).

Annual Report

As a separate link, I am providing you with a draft of the 2018 Annual Report, approval of which is on the agenda for Thursday's meeting.

Treasurer's Update

Treasurer Dunbar has submitted the Treasurer's Update and Cash Reconciliation for March 2019. Treasurer Dunbar's reports can be found in Google as separate attachments, and as separate links in my cover email.

Conflict of Interest Training

Please be reminded that School Committee members are required, by law, to complete the online Conflict of Interest Training (attachment 18). You, as a School Committee member, might ask "Are you a municipal employee for conflict of interest law purposes?" The answer is "You do not have to be a full-time, paid municipal employee to be considered a municipal employee for conflict of interest purposes. Anyone performing services for a city or town or holding a municipal position, whether paid or unpaid, including full- and part-time municipal employees, elected officials, volunteers, and consultants, is a municipal employee under the conflict of interest law."

Executive Staff Reports

- Deputy Superintendent Berlo's Report to the Superintendent, dated May 14, 2019 (attachment A)
- Director of Business and Finance Dan Deedy's Report to the Superintendent, dated May 14, 2019 (attachment B)
- Director of Human Resources Jeff Carlson's Report to the Superintendent, dated May 16, 2019 (attachment C)

Subcommittee Minutes

- Minutes of the April 10, 2019 meeting of the Audit Advisory Board (Subcommittee Minutes attachment 1)

Should you have any questions, please contact me at your convenience.

cc: Executive Staff
DM:rlp

WACHUSETT REGIONAL SCHOOL DISTRICT

HOLDEN ♦ PAXTON ♦ PRINCETON ♦ RUTLAND ♦ STERLING

Organizational Meeting

Agenda

Thursday, May 23, 2019
7:00 PM

Media Center
Wachusett Regional High School, Holden

- I. Call to Order
- II. Election of Chairman
- III. Election of Vice Chairman
- IV. Adjournment

If you cannot attend the May 23th Wachusett Regional School District Committee meeting, please contact Rebecca Petersen at (508) 829-1670 Ext. 230.

WACHUSETT REGIONAL SCHOOL DISTRICT
HOLDEN ♦ PAXTON ♦ PRINCETON ♦ RUTLAND ♦ STERLING

Agenda

Regular Meeting #1328

Thursday, May 23, 2019

7:00 PM

Media Center

Wachusett Regional High School, Holden

- I. Public Hearing
- II. Chair's Opening Remarks
- III. Student Representatives' Reports (D. Ferdinand, R. Massoni-Nesman)
- IV. Superintendent's Report
 - A. Discussion of Report
 - B. Recommendations Requiring Action by the School Committee
 - 1. Motion: To accept the *Annual Financial Statements and Governance Letter* prepared by District Auditors Melanson Heath for fiscal year ended June 30, 2018.
 - 2. Motion: To authorize the transfer of \$100,000 from the Salaries and Stipends Appropriation to the Benefits and Insurance Appropriation
 - 3. Motion: To authorize transfer of \$20,000 from the Transportation Appropriation to the Instructional Support Appropriation
 - 4. Motion: To approve the 2019-2020 School Committee Meeting Schedule
 - 5. Motion: To approve the 2018 Annual Report
- V. Unfinished Business
- VI. Secretary's Report
 - A. Approval of #1327 Regular Meeting Minutes of the Wachusett Regional School District Committee held on April 29, 2019 – enclosed
 - B. Approval of the Executive Session Minutes of the Wachusett Regional School District Committee held on April 29, 2019 - *copies of minutes to be distributed at the May 23, 2019 School Committee meeting*

VII. Treasurer's Report/Financial Statements

VIII. Committee Reports

- A. Management Subcommittee
- B. Education Subcommittee
- C. Business/Finance Subcommittee (M. Dennis, Chair, B. Mitchel, Vice-chair, M. Gustafson, M. Lavoie, L. Long-Bellil, A. Young)
- D. Legal Affairs Subcommittee
- E. Superintendent Goals and Evaluation Subcommittee
- F. Facilities and Security Subcommittee
- G. Audit Advisory Board
- H. Ad Hoc Subcommittees
- I. Building Committees
 - 1. Mountview Building Committee
- J. School Council Reports:

Central Tree Middle School, Chocksett Middle School, Davis Hill Elementary School, Dawson Elementary School, Glenwood Elementary School, Houghton Elementary School, Mayo Elementary School, Mountview Middle School, Naquag Elementary School, Paxton Center School, Thomas Prince School, Wachusett Regional High School, Special Education Parent Advisory Council, Early Childhood Center

IX. Public Hearing

X. New Business

XI. Adjournment

If you cannot attend the May 23, 2019 Wachusett Regional School District Committee meeting, please contact Rebecca Petersen at (508) 829-1670 Ext. 230.

WACHUSETT REGIONAL SCHOOL DISTRICT

HOLDEN ♦ PAXTON ♦ PRINCETON ♦ RUTLAND ♦ STERLING

DRAFT Minutes

Regular Meeting #1327

Monday, April 29, 2019
7:00 PM

Media Center
Wachusett Regional High School
1401 Main Street, Holden

Wachusett Regional School District Committee

Kenneth Mills, Chair	Maleah Gustafson
Christina Smith, Vice-chair	Matthew Lavoie
Scott Brown	Linda Long-Bellil (7:03 PM)
Thomas Curran	Amy Michalowski
Michael Dennis (7:08 PM)	Benjamin Mitchel
Anthony DiFonso	Megan Weeks
Rachel Dolan	Adam Young

Committee Members Absent:

Stephen Godbout	Michael Rivers
Robert Imber	Asima Silva
Sarah LaMountain	

Committee Members Participating Remotely:

None

Administration Present:

Darryll McCall, Superintendent
Robert Berlo, Deputy Superintendent
Daniel Deedy, Director of Business and Finance
Jeff Carlson, Director of Human Resources
Rebecca Petersen, Executive Secretary to the Superintendent

Student Representatives Present:

Rianna Massoni-Nesman

Others present, who desired to be recorded as present (see attached Attendance Sheet – attachment 1).

Chair Mills called the meeting to order at 7:02 PM. He announced the meeting will stream on HCTV and is being shown live on Channel 194.

I. Public Hearing

No members of the public wished to address the School Committee.

II. Chair's Opening Remarks

Chair Mills took the opportunity to thank Member Curran and Member Rivers for their serving on the School Committee, and he wished good luck to those running for re-election on May 13, 2019.

7:03 PM Member Long-Bellil joined the meeting.

Chair Mills also thanked all Committee members for support shown him during his terms as WRSDC Chair. He also mentioned several important items that will need to be addressed the by School Committee in the coming year (school start times, staffing plans, social-emotional learning, and Holden student enrollment, especially at the elementary level, and the possible need to re-district).

Chair Mills reported he and Superintendent McCall will be in studio at HCTV on May 1st, to film a "FY20 budget chat" segment, which will be available on HCTV, on the District website, and will be shared with parents and staff via School Messenger. Chair Mills read aloud the dates, times, and location for upcoming Annual Town Meetings and he encouraged attendance at these meetings.

7:08 PM Member Dennis joined the meeting.

III. Student Representatives' Reports

Student Representative Massoni-Nesman had many topics to report on, including the Junior Prom, held April 27th, the Congressional Art Exhibit held on April 27th, May 1st being seniors' college decision day, seniors having 16 days remaining, and upcoming events (freshmen orientation on May 15th, Music Department trip to Disney World, the State Science Fair on May 3rd, and Advanced Placement exams will be administered the week of May 6th). Chair Mills thanks both Rianna and D. J. for serving as this year's Student Representatives, praising their participation, and he wished D. J. much luck as he graduates from WRHS and begins his college career.

7:11 PM Student Representative Massoni-Nesman left the meeting.

IV. Superintendent's Report

A. Discussion of Report

Deputy Superintendent Berlo approached the podium, and answered questions posed by Member Long-Bellil about the recent CPR (Coordinated Program Review), reporting on the process and follow-up required. Member Gustafson asked if the CPR report/feedback will be made available to the Committee, and it was confirmed it would be once it is available.

Vice-chair Smith commended District administration on the professional development offerings available for teachers on the May 13, 2019 full day of professional development.

B. Recommendations Requiring Action by the School Committee

For the record, Chair Mills read aloud the Superintendent's Evaluation Narrative dated April 29, 2019 (attachment 2). At the conclusion of the reading, Chair Mills gave Superintendent Goals and Evaluation Subcommittee Chair Lavoie the opportunity to speak about the evaluation process, and to answer any questions members had. Some minor typographical corrections were noted and will be incorporated in the final document. Several members asked questions or made comments about the Superintendent's evaluation narrative and the evaluation process. It was explained that the 16 individual evaluation submissions and the final Evaluation Narrative will be shared with all School Committee members by way of a folder in Drive. Some additional discussion took place, before voting on the annual evaluation.

1. Motion: To accept the Annual Evaluation of the Superintendent of Schools,
as presented.

(C. Smith)
(L. Long-Bellil)

Vote:

In favor:

Kenneth Mills
Christina Smith
Scott Brown
Thomas Curran
Michael Dennis
Anthony DiFonso
Rachel Dolan
Maleah Gustafson
Matthew Lavoie
Linda Long-Bellil
Amy Michalowski
Benjamin Mitchel
Megan Weeks
Adam Young

Opposed:

None

The motion was unanimously approved.

7:59 PM Member Lavoie left the meeting,

V. Unfinished Business

There was no unfinished business brought before the Committee.

VI. Secretary's Report

- A. Approval of #1326 Regular Meeting Minutes of the Wachusett Regional School District Committee held on April 8, 2019

Motion: To approve minutes of the regular meeting of the WRSDC held on April 8, 2019.
(T. Curran)
(A. Young)

Vote:

In favor:

Kenneth Mills
Christina Smith
Scott Brown
Thomas Curran
Michael Dennis
Anthony DiFonso
Rachel Dolan
Maleah Gustafson
Linda Long-Bellil
Amy Michalowski
Megan Weeks
Adam Young

Opposed:

None

Abstained:

Benjamin Mitchel

The minutes were approved 12-0-1.

VII. Treasurer's Report/Financial Statements

Chair Mills reminded the Committee that if there were questions regarding the Director of Business and Finance's report that Members should contact the Superintendent; if there were questions regarding the Treasurer's Report, Members should contact the Business/Finance Subcommittee Chair.

VIII. Committee Reports

- A. Management Subcommittee (K. Mills, Chair, C. Smith, Vice-chair, S. Brown, T. Curran, M. Dennis, R. Imber, M. Lavoie)

Chair Mills reported this subcommittee has not met since the last School Committee meeting. Chair Mills took the opportunity to explain that current membership, on the School Committee for terms expiring 2019 and on current subcommittees, will expire with the May 13, 2019 elections, with the exception of the Business/Finance Subcommittee, which will stay seated until the new School Committee Chair, to be elected on May 23, 2019, names members to serve on standing subcommittees.

- B. Education Subcommittee (R. Imber, Chair, C. Smith, Vice-chair, A. DiFonso, R. Dolan, S. LaMountain, L. Long-Bellil, A. Silva)

Vice-chair Smith reported this subcommittee has not met since the last School Committee meeting.

- C. Business/Finance Subcommittee (M. Dennis, Chair, B. Mitchel, Vice-chair, M. Gustafson, M. Lavoie, L. Long-Bellil, A. Young)

Subcommittee Chair Dennis reported this subcommittee has not met since the last School Committee meeting.

- D. Legal Affairs Subcommittee (S. Brown, Chair, R. Imber, Vice-chair, S. Godbout, A. Michalowski, M. Rivers)

Subcommittee Chair Brown reported this subcommittee has not met since the last School Committee meeting. He further reported the full Committee would meet in executive session this date to review Memorandums of Agreement with three bargaining units (clerical, custodial, and food service), and it is anticipated the full Committee will re-convene in public session to ratify these contracts.

- E. Superintendent Goals and Evaluation Subcommittee (M. Lavoie, Chair, A. Michalowski, Vice-chair, K. Mills, M. Weeks)

Subcommittee Chair Lavoie did not have any additional report to make, in light of the earlier discussion about and action on the Superintendent's annual evaluation.

- F. Facilities and Security Subcommittee (T. Curran, Chair, M. Rivers, Vice-chair, A. Young)

Subcommittee Chair Curran reported on the April 24, 2019 meeting of this subcommittee.

- G. Audit Advisory Board (B. Mitchel, Chair)

AAB Chair Mitchel reported on the April 10, 2019 meeting of the Audit Advisory Board. District auditors Melanson Heath are finalizing the FY18 audit documents, which will be reviewed by the Audit Advisory Board, then will be shared with the Business/Finance Subcommittee for review, before being presented to the full School Committee for acceptance, expected to be on the agenda for the May 23, 2019 regular meeting of the WRSDC.

- H. Ad Hoc Subcommittees

- I. Building Committees

- 1. Mountview Building Committee

No report was made. At Chair Mills' opening, discussion about the condition of fields at Mountview Middle School ensued. Superintendent McCall was asked if the fields are still under warranty, which he does not believe is the case, but he will make inquiry.

- J. School Council Reports:

Central Tree Middle School (M. Lavoie), Chocksett Middle School (S. Godbout), Davis Hill Elementary School (S. Brown), Dawson Elementary School (A. Young), Glenwood Elementary School (A. DiFonso), Houghton Elementary School (S. Godbout), Mayo Elementary School (T. Curran), Mountview Middle School (K. Mills), Naquag Elementary School, Paxton Center School (B. Mitchel), Thomas Prince School (A. Silva), Wachusett Regional High School (A. Michalowski/C. Smith), Special Education Parent Advisory Council (M. Gustafson), Early Childhood Center

Member Michalowski – WRHS

Member Curran – Mayo Elementary School

Member DiFonso – Glenwood Elementary School

Chair Mills – Mountview Middle School

Member Gustafson – SEPAC

IX. Public Hearing

No members of the public wished to address the School Committee.

X. New Business

There was no new business brought before the School Committee.

- XI. To enter Executive Session to discuss strategy for contract negotiations with bargaining units (Wachusett Cafeteria Association, AFSCME, Council 93, Local 2885 – Custodial Employees, AFSCME, Council 93, Local 2885 – Clerical Employees), as the Chair deems a discussion in public session would have an adverse effect on the District's bargaining position, to return to public session

Motion: To enter Executive Session to discuss strategy for contract negotiations with bargaining units (Wachusett Cafeteria Association, AFSCME, Council 93, Local 2885 – Custodial Employees, AFSCME, Council 93, Local 2885 – Clerical Employees), as the Chair deems a discussion in public session would have an adverse effect on the District's bargaining position, to return to public session

(S. Brown)
(L. Long-Bellil)

Roll call vote:

In favor:

Kenneth Mills
Christina Smith
Scott Brown
Thomas Curran
Michael Dennis

Anthony DiFonso
Rachel Dolan
Maleah Gustafson
Linda Long-Bellil
Amy Michalowski
Benjamin Mitchel
Megan Weeks
Adam Young

Opposed:
None

The motion passed unanimously.

The School Committee adjourned to executive session at 8:22 PM.

The School Committee re-convened in public session at 8:46 PM.

Motion: To ratify the Memorandum of Agreement Between Wachusett School District and Wachusett Cafeteria Association, as presented (attachment 3).

(T. Curran)
(S. Brown)

Vote:

In favor:

Kenneth Mills
Christina Smith
Scott Brown
Thomas Curran
Michael Dennis
Anthony DiFonso
Rachel Dolan
Maleah Gustafson
Linda Long-Bellil
Amy Michalowski
Benjamin Mitchel
Megan Weeks
Adam Young

Opposed:
None

The motion passed unanimously.

Motion: To ratify the Memorandum of Agreement Between Wachusett School District and AFSCME, Council 93, Local 2885 – Clerical Employees, as presented (attachment 4).

(T. Curran)
(S. Brown)

Vote:

In favor:

Kenneth Mills
Christina Smith
Scott Brown
Thomas Curran
Michael Dennis
Anthony DiFonso
Rachel Dolan
Maleah Gustafson
Linda Long-Bellil
Amy Michalowski
Benjamin Mitchel
Megan Weeks
Adam Young

Opposed:

None

The motion passed unanimously.

Motion: To ratify the Memorandum of Agreement Between Wachusett School District and AFSCME, Council 93, Local 2885 – Custodial Employees, as presented (attachment 5).

(T. Curran)

(S. Brown)

Vote:

In favor:

Kenneth Mills
Christina Smith
Scott Brown
Thomas Curran
Michael Dennis
Anthony DiFonso
Rachel Dolan
Maleah Gustafson
Linda Long-Bellil
Amy Michalowski
Benjamin Mitchel
Megan Weeks
Adam Young

Opposed:

None

The motion passed unanimously.

XII. Adjournment

Motion: To adjourn.

(T. Curran)

(A. Young)

Vote:

In favor:

Kenneth Mills
Christina Smith
Scott Brown
Thomas Curran
Michael Dennis
Anthony DiFonso
Rachel Dolan
Maleah Gustafson
Linda Long-Bellil
Amy Michalowski
Benjamin Mitchel
Megan Weeks
Adam Young

Opposed:

None

The motion passed unanimously.

The meeting adjourned at 8:52 PM.

Respectfully submitted,

Darryll McCall, Ed.D.
Superintendent of Schools

DM:rlp

Attachments:

- Attachment 1 – Sign-in sheets
- Attachment 2 – April 29, 2019 Superintendent's Evaluation Narrative
- Attachment 3 - Memorandum of Agreement Between Wachusett School District and Wachusett Cafeteria Association
- Attachment 4 - Memorandum of Agreement Between Wachusett School District and AFSCME, Council 93, Local 2885 – Clerical Employees
- Attachment 5 - Memorandum of Agreement Between Wachusett School District and AFSCME, Council 93, Local 2885 – Custodial Employees

WACHUSETT REGIONAL SCHOOL DISTRICT

WACHUSETT REGIONAL SCHOOL DISTRICT COMMITTEE

Regular Meeting

Monday, April 29, 2019

THIS ATTENDANCE SHEET IS MADE AVAILABLE FOR THOSE WHO DO NOT WISH TO SPEAK BUT WHO WISH TO BECOME PART OF THE PUBLIC RECORD.

PLEASE **PRINT** YOUR NAME AND YOUR TOWN

[illegible]

SPEAKERS

WACHUSETT REGIONAL SCHOOL DISTRICT

WACHUSETT REGIONAL SCHOOL DISTRICT COMMITTEE

Regular Meeting

Monday, April 29, 2019

SIGN-IN SHEET FOR THOSE WHO WISH TO ADDRESS THE SCHOOL COMMITTEE DURING PUBLIC SESSION. THIS SHEET SHALL BECOME PART OF THE PUBLIC RECORD.

PLEASE **PRINT** YOUR NAME, YOUR ADDRESS, AND THE TOPIC YOU WISH TO DISCUSS, IF YOU WISH TO ADDRESS THE SCHOOL COMMITTEE DURING PUBLIC SESSION.

FOR YOUR INFORMATION AND REVIEW IN ADVANCE OF SPEAKING, PLEASE TAKE A COPY OF THE *GUIDELINES FOR PUBLIC HEARING* (printed on light yellow paper).

[illegible]

April 29, 2019

To: Darryll McCall, Ed.D., Superintendent of Schools
From: Kenneth Mills, Chair, Wachusett Regional School District Committee
RE: Superintendent's Evaluation Narrative

This memo serves to summarize the ratings and comments provided by 16 of the 19 members of the Wachusett Regional School District Committee (WRSDC) for your 2019 End-of-Cycle Summative Evaluation Report. Please note that while this document summarizes the responses, it does not reflect every comment; all of these observations bring value and I strongly urge you to carefully read each individual evaluation.

Standard I: Instructional Leadership. *The education leader promotes the learning and growth of all students and the success of all staff by cultivating a shared vision that makes powerful teaching and learning the central focus of schooling.*

Indicator I-A. Curriculum: Ensures that all instructional staff design effective and rigorous standards-based units of instruction consisting of well-structured lessons with measurable outcomes.

Proficient 12; Needs Improvement 4

Indicator I-C. Assessment: Ensures that all principals and administrators facilitate practices that propel personnel to use a variety of formal and informal methods and assessments to measure student learning, growth, and understanding and make necessary adjustments to their practice when students are not learning.

Proficient 13; Needs Improvement 3

Indicator I-E. Data-Informed Decision Making: Uses multiple sources of evidence related to student learning, including state, district, and school assessment results and growth data, to inform school and district goals and improve organizational performance, educator effectiveness, and student learning.

Proficient 14; Needs Improvement 2

Overall for Standard I

Proficient 13; Needs Improvement 3

Members note that the Superintendent has a focused strategic plan that empowers administrators to employ effective practices. This year he has incorporated training on assessment strategies - seeing effective strategies implemented consistently District-wide is an expectation for progress towards the strategic plan. Most essential to the success in this area has been the Superintendent's utilization of Professional Learning Communities (PLCs) throughout the District. By empowering his Administrative staff through the use of the Principal Leadership Team (PLT)

format, he will be able to effectively distribute leadership District wide. Moreover, these practices will provide greater uniformity and opportunity for sharing of best practices in all District schools. Members praised his use of videos for training evaluators and the accompanying rubric. According to the Superintendent's narrative, there is progress in the District to calibrate teacher evaluation and to come up with common language about what good teaching is. The work with data as it applies to student learning is commendable, as it does not focus solely on MCAS data.

Members also noted the continued roll-out of the early literacy program and new initiatives in Social and Emotional Learning (SEL), including the S3 program and a \$100,000 grant from the Department of Elementary and Secondary Education (DESE) for improving student access to behavioral and mental health services. The District also has instituted additional steps to address students' mental health needs, such as the Bridge Program and other mechanisms for improving the ease of referral to mental health counseling and support.

Although members noted many improvements that have been made with the textbook plan, roll out of new technology, and continued implementation of the early literacy program using Fountas and Pinnell, there still seems to be inconsistent curriculum and inequities among the schools across the District.

Standard II: Management and Operations. *Promotes the learning and growth of all students and the success of all staff by ensuring a safe, efficient, and effective learning environment, using resources to implement appropriate curriculum, staffing, and scheduling.*

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

Proficient: 9; Needs Improvement: 6; Unsatisfactory: 1

Indicator II-B. Human Resources Management and Development: Implements a cohesive approach to recruitment, hiring, induction, development, and career growth that promotes high-quality and effective practice.

Proficient: 10; Needs Improvement 5; Unsatisfactory 1

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

Exemplary 3; Proficient 9; Needs Improvement 4

Overall for Standard II

Proficient 10; Needs Improvement 5; Unsatisfactory 1

Members commended the Superintendent for his time-consuming efforts to train new Central Office staff and create a formal induction program as well as PLTs and PLCs. However, members also want the Superintendent to gather feedback how administrators feel they are supported and the effectiveness of his mentorship, and want information from exit interviews about why members of the administration choose to leave the District.

Members praised the Superintendent for his leadership in the development of a line-item budget and for his work on developing improved relationships with town officials. At the same time, some members wanted more two-way discussion about budgetary priorities and a 3-year comparison in future budgets, and expressed concern about the process for obtaining funding for the turf field, with multiple members encouraging forward thinking about capital expenditures and the development and funding of a Capital Stabilization Fund. Members also expressed significant concerns about oversight of the Excess and Deficiency certification process and the issue with the regional transportation funding calculation, with a desire for the Superintendent to take more ownership for this error. Concern was expressed about the decision to spread the penalty for this transportation error into future years, and the transparency of the communication to the committee about this issue. Members wished for more clarity on how chargebacks influence budget planning. Members were pleased that tuition-free full-day kindergarten is on the way to implementation.

Although the Superintendent's efforts to implement District-wide policies such as an accommodation plan and homework policies were noted by some members, others expressed significant concern about the consistency of District-wide policies and procedures and their implementation, including recess and home assignments. In particular, many members shared serious concerns about the bullying policy, the execution of procedures related to the policy, the consistency of its implementation, and communication with parents and the community.

Members were positive about the increased emphasis on social and emotional learning and encourage assessment of the effectiveness of the myriad new programs and systems recently implemented, including SOS and Panorama. Members would like more frequent updates on special education programs and initiatives, and want attention to adequate staffing to support students in sub-separate classrooms and inclusive settings. There is also a wish for more communication about requests for information from the committee and reporting on key metrics of District performance. Members expressed concern about the on-going process for hiring the Administrator of Special Education.

Standard III: Family and Community Engagement. *Promotes the learning and growth of all students and the success of all staff through effective partnerships with families, community organizations, and other stakeholders that support the mission of the school and district.*

Indicator III-B. Sharing Responsibility: Continuously collaborates with families and community stakeholders to support student learning and development at home, school, and in the community.

Proficient 13; Needs Improvement 2; Unsatisfactory 1

Indicator III-D. Family Concerns: Addresses family and community concerns in an equitable, effective, and efficient manner.

Proficient 9; Needs Improvement 7

Overall for Standard III

Proficient 12; Needs Improvement 3; Unsatisfactory 1

There were two main themes of praise for the Superintendent's performance in this standard: the addition of the new director of SEL and Guidance and the focus on the Bridge for Resilient Youth in Transition (BRYT) program and other programs designed to identify and support students who are struggling. Several committee members commented on the impact this position will have and look forward to hearing more about the effectiveness of these programs in future committee meetings.

The Superintendent was praised for improvements made to the District website, as members recognized the hard work that went into these upgrades and applauded the District for ensuring the website is clearly organized, functional, and secure. Some members also noted that the Superintendent attempts to create positive relationships with families and community members. Members noted opportunities for improvement next year with the SMORE newsletters and additional outreach via phone, email, and in-person at school or community events.

Members had concerns with the evidence provided to meet this standard. At least nine of the 16 members noted concerns related to communication or collaboration. The most common concern outlined in narrative feedback was related to the lack of evidence of the Superintendent's engagement with community. Several members applauded the Superintendent's willingness to speak to parents and many praised his abilities to interact with politicians and town administrators, but expressed concern at the lack of evidence of his leadership and involvement in mentoring building-level administrators to successfully resolve issues. Individuals expressed concern about communication with families who might not call the office, about more one-way than two-way communication, and about inconsistent expectations and follow through across the District regarding homework, information sharing, and school culture around behavioral expectations.

In addition to general concerns raised about the Superintendent's level of engagement with the community, a number of members raised concerns about how issues are handled and communicated to committee members. Quite a few committee members noted that there are increased reports of bullying and that it seems parents are reaching out to committee members directly when there are concerns about how situations are being handled. Members were not satisfied with the level of information to ensure that they know that situations are being resolved effectively and that parents' concerns have been heard or addressed, and that narrative and graphic formats for the end-to-end process has not been established.

There were concerns raised about the lack of meaningful updates and communication about the current status and future plans of the special education program as well as communication issues with the SEPAC related to participation in the search for a new Administrator of Special Education. There was also a concern raised about reports that staff and administration were not collaborating fully in special education cases with families to connect what happens at home to services in-school.

Some members made specific suggestions related to future performance in this standard, including attention to the bullying policy/task force to ensure responsiveness through protocols and procedures; increased District social media presence including a common calendar to promote and coordinate events and possible streaming of meetings; and increased presence of the Superintendent in buildings and at community events.

Standard IV: Professional Culture. *Promotes success for all students by nurturing and sustaining a school culture of reflective practice, high expectations, and continuous learning for staff.*

Indicator IV-D. Continuous Learning: Develops and nurtures a culture in which staff members are reflective about their practice and use student data, current research, best practices and theory to continuously adapt practice and achieve improved results. Models these behaviors in the administrator's own practice.

Exemplary 1; Proficient 14; Needs Improvement 1

Indicator IV-F. Managing Conflict: Employs strategies for responding to disagreement and dissent, constructively resolving conflict and building consensus throughout a district or school community.

Proficient 13; Needs Improvement 3

Overall for Standard IV

Proficient 14; Needs Improvement 2

The responses from members reflected those of standards above. While members praised the Superintendent for open communication with stakeholders, there was concern about parents feeling the need to reach out to school committee for issues that should have been handled at the administrative level, and a feeling that there is a need to improve the consistency of procedures and practices from classroom to classroom, school to school, and across the District, making sure that a positive culture permeates the District. Multiple members expressed the concern that the Superintendent did not provide sufficient evidence to support his performance to facilitate continuous learning for staff, as well as evidence of his own self-reflection, goal setting, and consensus building and how he models this for staff.

Overall

Student Learning Goals

Met 7; Significant Progress 5; Some Progress 4

Professional Practice Goals

Met 7; Significant Progress 5; Some Progress 4

District Improvement Goals

Met 3; Significant Progress 8; Some Progress 5

Many member comments about progress toward goals reflect those noted above in the indicators, including praise for the development of a line-item budget that conforms to the strategic plan (but a wish for more committee involvement with priority-setting) and praise for progress on social emotional learning (but with concern about consistency of policies and procedures). Members also expressed concerns about bullying under this section, with special attention to bullying on social media mentioned. Members encourage continued and accelerated implementation of ALICE training and work with towns to facilitate school safety improvements in the buildings.

Members emphasized the need to continue the textbook and technology plans and create a staffing plan that leads to a long-term strategy to address class size. Members recognized the Superintendent's new training for administrators, but want feedback from administrators and evaluation of the quality of this effort.

Praise was given for the implementation of a plan for tuition-free full day kindergarten and for development of PLTs. Members wanted more evidence of educational leadership and consistency in implementing policies and providing feedback to requests for information from committee members and the community.

Overall Summary

Proficient 11; Needs Improvement 5

Impact on Student Learning

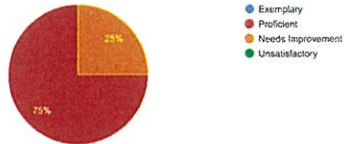
High 5; Moderate 9; Low 1 (One member did not score)

It was noted by the evaluation subcommittee that last year's overall ratings included 1 *exemplary*, 15 *proficient*, and 4 *needs improvement*. Overall, for this year, the committee rates the Superintendent as **proficient**, based on 11 ratings of *proficient* and 5 of *needs improvement*.

Appendix: Graphical Representation of Response Data

Standard I: Instructional Leadership

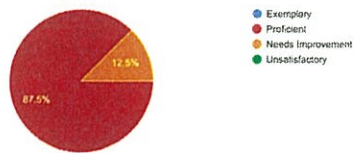
I-A Curriculum
16 responses



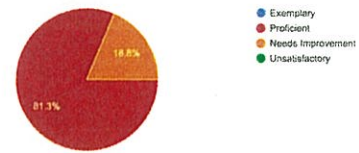
I-C Assessment
16 responses



I-E Data-Informed Decision Making
16 responses

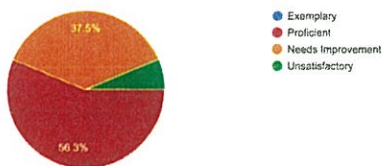


Overall Rating for Standard I
16 responses



Standard II: Management and Operations

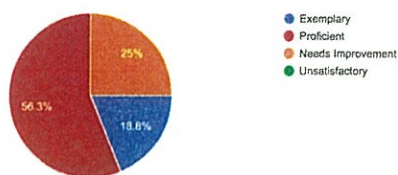
II-A Environment
16 responses



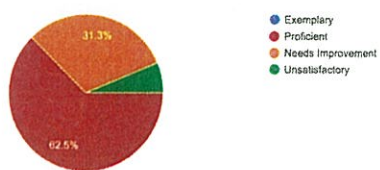
II-B Human Resources Management and Development
16 responses



II-E Fiscal Systems
16 responses



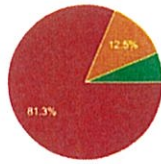
Overall Rating for Standard II
16 responses



Standard III: Family and Community Engagement

III-B Sharing Responsibility

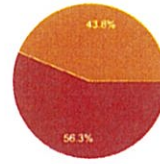
16 responses



● Exemplary
● Proficient
● Needs Improvement
● Unsatisfactory

III-D Family Concerns

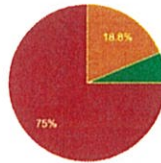
16 responses



● Exemplary
● Proficient
● Needs Improvement
● Unsatisfactory

Overall Rating for Standard III

16 responses



● Exemplary
● Proficient
● Needs Improvement
● Unsatisfactory

Standard IV: Professional Culture

IV-D Continuous Learning

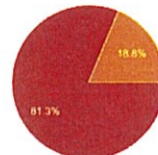
16 responses



● Exemplary
● Proficient
● Needs Improvement
● Unsatisfactory

IV-F Managing Conflict

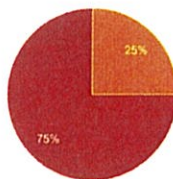
16 responses



● Exemplary
● Proficient
● Needs Improvement
● Unsatisfactory

Overall Rating for Standard IV

16 responses

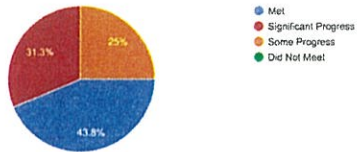


● Exemplary
● Proficient
● Needs Improvement
● Unsatisfactory

Progress Toward Goals

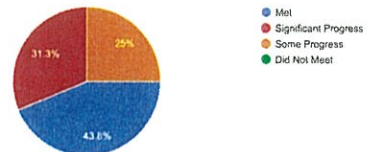
Student Learning Goal(s)

16 responses



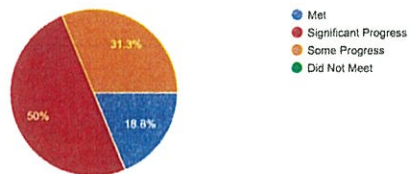
Professional Practice Goal(s)

16 responses



District Improvement Goal(s)

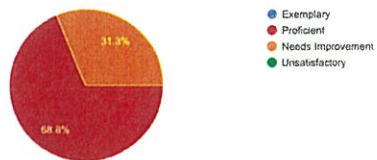
16 responses



Overall Rating

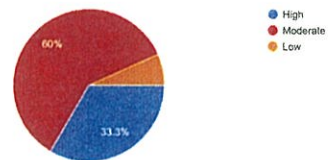
Overall Summative Rating

16 responses



Impact on Student Learning

15 responses



MEMORANDUM OF AGREEMENT between the Wachusett Regional School District and the Wachusett Cafeteria Association.

The negotiating subcommittees of the Wachusett Regional School District and the Wachusett Cafeteria Association have negotiated a successor collective bargaining agreement for the period covering July 1, 2019 through June 30, 2022. Except to the extent referenced in this MOA, the terms of the contract, covering July 1, 2017 through June 30, 2019 will remain in full force and effect and will be contained within the resultant successor bargaining agreement referenced herein for the period covering July 1, 2019 – June 30, 2022. The following represent the negotiated changes to the collective bargaining agreement, which will expire on June 30, 2022. The successor contract will have the date references changed where appropriate to reflect the terms of the new contracts. It is expressly understood that the members of both parties bargaining teams will recommend that their principals ratify the terms of this MOA.

1. Article VII – Other Leaves – 2.1 – Replace the entire section with the following- “Employees will be granted one (1) day at full pay on the death of an aunt, uncle, niece, nephew who lives at an address other than the employee’s. One (1) additional day may be used but such leave will credited against personal leave listed above or if such leave has been exhausted, he/she may request to use one sick day to attend the funeral.”
2. Article XI – Salary – 2% COLA for each of the next 3 years – Step 1 will be maintained at the current minimum wage in existence at the time.
3. Article XII – Duration – Replace existing language with the following – “This Agreement shall become effective July 1, 2019 and shall continue in full force and effect until June 20, 2022.”
4. Article XV – Working out of Grade – Eliminate the last 11 words of sentence one - “for any consecutive work day from the sixth work day forward.” Replace the second sentence with the following language- “ Once the working out of classification terminates, the bargaining unit members must again work more than three consecutive work days in a higher classification to receive such adjustment on the fourth consecutive day.”

Darryll McCall, Ed.D, Superintendent of Schools

Kenneth Mills, Chair, School Committee



Michele Goodacre, President

MEMORANDUM OF AGREEMENT between the Wachusett Regional School District and the AFSCME Council 93, Local 2885 Clerical Unit

The negotiating subcommittees of the Wachusett Regional School District and AFSCME Council 93, Local 2885 - Clerical Unit have negotiated a successor collective bargaining agreement for the period covering July 1, 2019 through June 30, 2022. Except to the extent referenced in this MOA, the terms of the contract, covering July 1, 2017 through June 30, 2019 will remain in full force and effect and will be contained within the resultant successor bargaining agreement referenced herein for the period covering July 1, 2019 – June 30, 2022. The following represent the negotiated changes to the collective bargaining agreement, which will expire on June 30, 2022. The successor contract will have the date references changed where appropriate to reflect the terms of the new contracts. It is expressly understood that the members of both parties bargaining teams will recommend that their principals ratify the terms of this MOA.

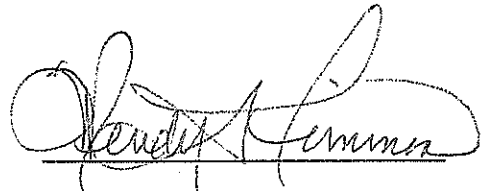
1. Article 2 - Union Rights and Responsibilities – Remove Section F. Agency Service Fee, in its entirety.
2. Article 12 – Hours of Work and Work Year – 3rd Paragraph – Add the following sentence at the end of the paragraph- "Overtime must be authorized in writing."
3. Article 25, Longevity – Change hourly stipends to \$.60 for 10 years, \$.70 for 15 years, and \$.90 for 20 years.
4. Article 26 – Wages – 2% COLA to existing Salary Grids in July, 2019; July, 2020; and July, 2021
5. Article 29 – Duration-Replace first sentence to read –"This Agreement shall become effective July1, 2019 and shall continue in full force and effect unto June 30, 2022."



Darryll McCall, Ed.D, Superintendent of Schools



Kenneth Mills, Chair, School Committee



Wendy Timmons, AFSCME

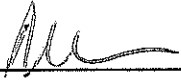
MEMORANDUM OF AGREEMENT between the Wachusett Regional School District and the AFSCME Council 93, Local 2885 Custodial Unit

The negotiating subcommittees of the Wachusett Regional School District and AFSCME Council 93, Local 2885 - Custodial Unit have negotiated a successor collective bargaining agreement for the period covering July 1, 2019 through June 30, 2022. Except to the extent referenced in this MOA, the terms of the contract, covering July 1, 2017 through June 30, 2019 will remain in full force and effect and will be contained within the resultant successor bargaining agreement referenced herein for the period covering July 1, 2019 – June 30, 2022. The following represent the negotiated changes to the collective bargaining agreement, which will expire on June 30, 2022. The successor contract will have the date references changed where appropriate to reflect the terms of the new contracts. It is expressly understood that the members of both parties bargaining teams will recommend that their principals ratify the terms of this MOA.

1. Article 2 - Union Rights and Responsibilities – Replace Section A. Union Dues Deduction with the following – “The Employer agrees that during the life of this Agreement, in accordance with the provisions of Chapter 180, Section 17(a) of the General Laws of Massachusetts, it will authorize the District to deduct Union Membership dues from the pay of those employees who authorize such deduction with a completed remittance of the AFSCME Council 93 membership Form provided by the Union to be completed within 30 days of the start of employment. The Employer further agrees to remit the aggregate amount to the Union along with a list of employees who have had said dues deducted.”
2. Article 2 – Union Rights and Responsibilities – Remove Section F. Agency Service Fee
3. Article 21 – Uniforms and Protective Clothing – Replace the first sentence with the following - “ The District agrees to provide each employee covered by this agreement, who has completed at least six(6) months of service to the District, a clothing allowance of \$250 total for uniforms, sweatshirts(with District insignia), foul/winter weather gear to include jackets, gloves and hats.”
4. Article 26 – Wages – 2% COLA to existing Salary Grids in July, 2019; July, 2020; and July 2021. Staff hired between July 1- December 31 in a particular school year will be eligible to receive a Step increase the following July 1.
5. Article 27- Retirement Benefit – Replace Article language with the following –“Members of the bargaining unit who retire from the District may participate in its group health insurance program as defined by the PEC Agreement.”
6. Article 28 – Attendance Incentive –Replace Article language with the following –“Effective July 1, 2019, an employee who utilizes no sick leave for the fiscal year will receive a payment of \$700; an employee who utilizes two or fewer days will receive a payment of \$500; an employee who utilizes five or fewer days will receive a payment of \$300. To be eligible for this incentive an employee must also have no unpaid time during the fiscal year.”
7. Article 30 – Longevity – Replace Article language with the following – “Effective July 1, 2019 fulltime members who have completed ten years of continuous service in the District on/or before June30, will be eligible for an annual service recognition payment of \$300. This payment will be pro-rated for

part-time staff. These payments will be made in July, 2019, July, 2020, and July, 2021 and end with the expiration of this contract.


8. Article 32- Duration- Replace first sentence with the following – “This Agreement shall become effective July 1, 2019 and shall continue in full force and effect until June 30, 2022.”
9. Page Numbers and a Table of Contents will be added to the Contract.



Darryll McCall, Ed.D, Superintendent of Schools



Kenneth Mills, Chair, School Committee



Matthew Sullivan, Union President



Wendy Timmons, AFSCME

INTEROFFICE MEMORANDUM

TO: WRSD School Committee
FROM: Anita Carlson / Town Clerk
SUBJECT: School Committee Resignation
DATE: May 15, 2019

Rachel Dolan, 17 Ware Road, filed a letter of resignation in our office on May 13th. She is resigning from her elected position on the Wachusett Regional School District School Committee, effective May 14, 2019.

Her vacancy may be filled, per MGL Ch 41 sec 11, until the May 11, 2020 Annual Town Election. Note that Ch 54A was repealed in 1972.

Section 11. As used in this section, the term "vacancy" includes a failure to elect. If a vacancy occurs in any town office, other than the office of selectman, town clerk, treasurer, collector of taxes or auditor, the selectmen shall in writing appoint a person to fill such vacancy. If there is a vacancy in a board consisting of two or more members, except a board whose members have been elected by proportional representation under chapter fifty-four A, the remaining members shall give written notice thereof, within one month of said vacancy, to the selectmen, who, with the remaining member or members of such board, shall, after one week's notice, fill such vacancy by roll call vote. The selectmen shall fill such vacancy if such board fails to give said notice within the time herein specified. A majority of the votes of the officers entitled to vote shall be necessary to such election. The person so appointed or elected shall be a registered voter of the town and shall perform the duties of the office until the next annual meeting or until another is qualified.



TOWN OF RUTLAND
250 MAIN STREET
RUTLAND, MA 01543

NOTICE OF RESIGNATION FILED WITH TOWN CLERK

TO: WRSD School Committee	
Elected Office (Appointing authority)	WRSD School Committee (Remaining members of board or comm.)
Person Resigned: Rachel Dolan	Office Resigned From: School Committee Member
Date Resignation Filed: May 13, 2019	Effective Date: May 14, 2019
Date of Term Expiration: May 10, 2021	Period of Full Term: three years

Chapter 41, Section 109, General Laws

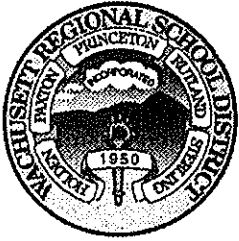
" No resignation of a town or district officer shall be deemed effective unless and until such resignation is filed with the town or district clerk or such later time certain as may be specified in such resignation. Upon receipt of a resignation the clerk shall notify the remaining members, if the resignation is received from a board of two or more members, and he shall further notify the executive officers of the town or district and such notification shall include the effective date of the resignation..."

Date of notice:

May 13, 2019

ATTEST:

Antia K. Carlson
Town Clerk



Attachment 2
May 20, 2019

Wachusett Regional School District
Holden, Paxton, Princeton, Rutland, Sterling

May 15, 2019

Mrs. Rachel Dolan
17 Ware Road
Rutland, MA 01543

Dear Rachel:

On behalf of the Wachusett District and the WRSDC, please accept my sincere thanks for the time you served on the School Committee representing the Town of Rutland. Your commitment to the students of this district during your time as a WRSDC member is appreciated.

Sincerely,

Darryll McCall, Ed.D.
Superintendent of Schools

cc: Wachusett Regional School District Committee
Rutland Selectboard
Michael Nicholson, Rutland Town Administrator

DM:rlp

WACHUSETT REGIONAL DISTRICT SCHOOL COMMITTEE
May 2019 – May 2020

<u>Name</u>	<u>Term Expires</u>	<u>Home Address & Phone</u>
Melissa Ayala	2020	8 Sterling Avenue Sterling 01564 melissa_ayala@wrsd.net
Scott Brown	2020	28 Orchard Road Holden 01520 (508) 789-0711 scott_brown@wrsd.net
Michael Dennis	2020	15 Cypress Circle Holden 01520 (978) 853-1278 michael_dennis@wrsd.net
Anthony DiFonso	2021	45 Vista Circle Rutland 01543 anthony_difonso@wrsd.net
Stephen Godbout	2020	56 Bean Road Sterling 01564 stephen_godbout@wrsd.net
Maleah Gustafson	2022	63 Heather Circle Jefferson 01522 maleah_gustafson@wrsd.net
Robert Imber	2021	1 Clearings Way Princeton 01541 (978) 464-2344 robert_imber@wrsd.net
Laura Kirshenbaum	2020	41 Britney Drive Holden 01520 laura_kirshenbaum@wrsd.net
Sarah LaMountain	2021	30 Kilburn Road Sterling 01564 (978) 422-6707 sarah_lamountain@wrsd.net
Matthew Lavoie	2022	28 Grizzly Drive Rutland 01543 (857) 891-6164 matthew_lavoie@wrsd.net
Linda Long-Bellil	2021	35 Brentwood Drive Holden 01520 (508) 304-1920 linda_longbellil@wrsd.net
Amy Michalowski	2020	28 Pinecroft Avenue Holden 01520 (508) 852-4051 amy_michalowski@wrsd.net
Kenneth Mills	2022	22 Flagler Drive Holden 01520 (774) 230-4712 kenneth_mills@wrsd.net

WACHUSETT REGIONAL DISTRICT SCHOOL COMMITTEE

May 2019 – May 2020

Benjamin Mitchel	2021	7 Colony Lane Paxton 01612 (508) 208-7728 benjamin_mitchel@wrsd.net
Karl Ottmar	2020	232 West Street Paxton 01612 (434) 242-7042 karl_ottmar@wrsd.net
Asima Silva	2021	75 Nelson Street Holden 01520 (508) 852-1246 asima_silva@wrsd.net
Christina Smith	2022	362 Sterling Road Jefferson 01522 (508) 468-7929 christina_smithSC@wrsd.net
Megan Weeks	2022	137 Wheeler Road Princeton 01541 (860)841-4809 megan_weeks@wrsd.net
Linda Woodland	2022	4 Deborah Lane Sterling 01564 linda.woodland@wrsd.net
Adam Young	2021	434 Shrewsbury Street Holden 01520 (774) 272-0182 adam_young@wrsd.net

PLEASE POST

5/20/2019
Page 1 of 2

Business/Finance Subcommittee

Tuesday, May 21, 2019
7:00 PM

Superintendent's Conference Room
District Central Office
1745 Main Street, Jefferson

AGENDA:

- I Call to Order
- II Approval of Minutes
- III Review of FY18 Annual Audit
- IV District Treasurer – Annual Evaluation and Contract Renewal
- V FY19 Budget to Actual Update
- VI FY19 Budget Transfers
 - Motion: To recommend to the full School Committee a budget transfer of \$100,000 from the Salaries and Stipends Appropriation to the Benefits and Insurance Appropriation
 - Motion: To recommend to the full School Committee a budget transfer of \$20,000 from the Transportation Appropriation to the Instructional Support Appropriation
- VII FY20 Budget Status
- VIII Next Meeting
- IX Old Business
- X New Business
- XI Adjournment

The above agenda items are those reasonably anticipated by the Chair which may be discussed at the meeting. Not all items listed may in fact be discussed and other items not listed may also be brought up for discussion to the extent permitted by law

Wachusett Regional School District Committee

Thursday, May 23, 2019
7:00 p.m.

Media Center
Wachusett Regional High School
1401 Main Street, Holden

Organizational Meeting

AGENDA:

- Call to Order
- Election of Chairman
- Election of Vice-Chairman
- Adjournment

The above agenda items are those reasonably anticipated by the Chair which may be discussed at the meeting. Not all items listed may in fact be discussed and other items not listed may also be brought up for discussion to the extent permitted by law

Wachusett Regional School District Committee

Thursday, May 23, 2019
7:00 p.m.

Media Center
Wachusett Regional High School
1401 Main Street, Holden

AGENDA:

Public Hearing

Chair's Opening Remarks

Student Representatives' Reports

Superintendent's Report

- Discussion of Report
- Recommendations Requiring Action by the School Committee
 1. Motion: To accept the *Annual Financial Statements* and *Governance Letter* prepared by District Auditors Melanson Heath for fiscal year ended June 30, 2018
 2. Motion: To authorize the transfer of \$100,000 from the Salaries and Stipends Appropriation to the Benefits and Insurance Appropriation
 3. Motion: To authorize transfer of \$20,000 from the Transportation Appropriation to the Instructional Support Appropriation
 4. Motion: To approve the 2019-2020 School Committee Meeting Schedule
 5. Motion: To approve the 2018 Annual Report

Unfinished Business

Secretary's Report

- Approval of 1327th Regular Meeting Minutes of the WRSDC held on 4/29/2019
- Approval of the Executive Session Minutes of the WRSDC held on 4/29/2019

Treasurer's Report/Financial Statements

Committee Reports

- Management Subcommittee
- Education Subcommittee
- Business/Finance Subcommittee
- Legal Affairs Subcommittee
- Superintendent Goals and Evaluation Subcommittee
- Facilities and Security Subcommittee
- Audit Advisory Board
- Ad-Hoc Subcommittee
- Building Committees
 1. Mountview Building Committee

School Council Reports

Public Hearing

New Business

Adjournment

The above agenda items are those reasonably anticipated by the Chair which may be discussed at the meeting. Not all items listed may in fact be discussed and other items not listed may also be brought up for discussion to the extent permitted by law.

**Wachusett Regional School District Committee
June 2019-May 2020**

June 10, 2019	Location: Wachusett Regional High School, Holden
July 15, 2019	Location: Wachusett Regional High School, Holden
August 19, 2019	Location: Wachusett Regional High School, Holden
September 9, 2019	Location: Wachusett Regional High School, Holden
October 7, 2019	Location: Wachusett Regional High School, Holden
November 4, 2019	Location: Wachusett Regional High School, Holden
December 9, 2019	Location: Wachusett Regional High School, Holden
January 6, 2020	Location: Wachusett Regional High School, Holden
January 21, 2020 (Tuesday)	Location: Wachusett Regional High School, Holden
February 10, 2020	Location: Wachusett Regional High School, Holden
March 9, 2020	Location: Wachusett Regional High School, Holden
March 23, 2020	Location: Wachusett Regional High School, Holden
April 6, 2020	Location: Wachusett Regional High School, Holden
April 27, 2020	Location: Wachusett Regional High School, Holden
May TBD	Location: Wachusett Regional High School, Holden

(approved by the WRSDC)

Wachusett Regional School District Committee

Biographical Information
(To be posted on the District's website)

Name: _____

Address: _____

Telephone: _____

Email: _____

Years of service: Year first elected: _____ Term expires: _____

School Committee Assignments: _____

Educational Philosophy Statement:

Wachusett Regional School Committee

Subcommittee/School Council Requests

First Choice _____

Second Choice _____

Third Choice _____

School Council Liaison _____
Name of School

School Committee Member

Date Submitted

Subcommittees:

Business/Finance
Legal Affairs
Education
Facilities and Security
Superintendent Goals and Evaluation
Management*
Audit Advisory Board

*membership of the Management Subcommittee consists of School Committee Chair and Vice-chair and the Chairs of the standing subcommittees

2019 Middle School Graduations
Thursday, June 13th
Tuesday, June 11th for PCS*
Wednesday, June 12th for CTMS*
5/15/2019

*PCS's and CTMS's graduations will be held earlier in the week due to the location of the graduation ceremonies (@ WRHS, which will be used by Mountview on June 13th). PCS and CTMS 8th graders will return to school the days following the graduation events, for field day, yearbook distribution, end-of-year activities, etc.

	Date	Time	Location	School Committee/ Administrative Representatives
Mountview Middle School	6/13	6:00 PM	WRHS Gymnasium	
Paxton Center School	6/11*	6:30 PM	WRHS Auditorium	
Thomas Prince School	6/13	6:00 PM	TPS Gymnasium	
Central Tree Middle School	6/12*	6:30 PM	WRHS Auditorium	
Chocksett Middle School	6/13	6:00 PM	Chocksett Gymnasium	Scott Brown

Wachusett Regional School District

Menu of May 13th Professional Development Offerings

ELL OFFERINGS						
COURSE # & TITLE	FACILITATOR(S)	AUDIENCE	LOCATION	TIMES AVAILABLE		
101: Promoting the Use of Academic Language in the Sheltered Content Classroom	Boni Enquist-MATSOL	Grades PreK-12	WRHS Room C116	8:00-2:30 FULL DAY		
Are you looking for ways to embed SEI strategies into your lessons? This 15 PDP ELL workshop presents strategies for teachers to embed SEI strategies and principles of academic language into their content lessons. The first 6 hours of this 12-hour face to face (plus 3 hours online work) professional development course will be on May 13th and the second part will be held in the fall of 2019. There will be 15 PDPs awarded to those who attend both sessions and complete all assignments by MATSOL. (15 PDPs - SEI/ESL)						
102: Being a Linguistic Outsider	Jodi Brunelle	Grades PreK-12	WRHS Room C110		Session 2 10:05-12:05	Session 3 12:35-2:30
"Uhh...no entiendo" - Not knowing how to speak English can keep people from doing many things in life. Come join the conversation of what it feels like to be a linguistic outsider. In this workshop teachers will engage in activities about what it feels like to be a linguistic outsider as well as learn strategies on how to work with students in your classroom who might feel this way. (2 PDPs - SEI/ESL)						
SPECIAL EDUCATION						
COURSE # & TITLE	FACILITATOR(S)	AUDIENCE	LOCATION	TIMES AVAILABLE		
103: It's More Than Just Being In	Cheryl Jorgensen	Grades PreK-12	WRHS Room E110	Session 1 8:00-10:00	Session 2 10:05-12:05	Session 3 12:35-2:30
This professional development will provide teachers with practical strategies for supporting the authentic participation and learning of students in inclusion with complex support needs. Participants are encouraged to bring samples of instructional materials and be prepared to generate ideas for accommodating diverse learning styles. (2 PDPs - Pedagogy, SPED)						
104: Wit's End	Lincoln Waterhouse	Grades PreK-8	WRHS Room B107	Session 1 8:00-10:00	Session 2 10:05-12:05	Session 3 12:35-2:30
As professional teachers, we likely have come to that point where our toolbox of behavior intervention techniques seems to be lacking an essential tool of simply just does not seem to be working. In this training, participants will learn both preventative and in the moment interventions to help de-escalate challenging behavior. (2 PDPs - Pedagogy, SPED)						

TECHNOLOGY OFFERINGS					
COURSE # & TITLE	FACILITATOR(S)	AUDIENCE	LOCATION	TIMES AVAILABLE	
105: Breakout EDU and You: Let's Try Something Different!	Chrystal Hoe	Grades PreK-12	WRHS Black Box Theater	Session 1 8:00-10:00	
Are you ready to try something different? Imagine teaching students how to have fun with your content while developing their communication, collaboration and critical thinking skills. Certified Google Trainer Chrystal Hoe will lead this session that is designed to help transform your teaching through the use of the Breakout EDU immersive learning games platform. Come find out what the excitement is all about by signing up for this course! (2 PDPs - Pedagogy)					
106: Google 101: Learn the Basics of Gmail, Gcal, Drive, and Docs	Chrystal Hoe	Grades PreK-12	WRHS Black Box Theater		Session 2 10:05-12:05
Do you have trouble finding email messages or files in Google Drive? Do you wish you could use Google tools more effectively? Would you like to understand how to share documents and files with others? If so, then this class is for you. Learn the fundamentals of Gmail, Calendar, Drive, and Docs, as well as a variety of ways to customize these tools to make you more efficient at work and in the classroom. (2 PDPs - Elective)					
107: Let's Get Googley: Taking Your Google Experience to the Next Level	Chrystal Hoe	Grades PreK-12	WRHS Black Box Theater		Session 3 12:35-2:30
This participant-driven workshop is designed to allow the exact session topics to be collaboratively determined while also providing an opportunity for everyone to participate in the sharing of personal experiences and tools with others. Chrystal Hoe, an experienced Google Trainer will guide this journey, share some of her favorite tech tips and facilitate participant share-outs. Come take a deep dive into some really cool Chrome extensions that are super engaging and easy to use. If you already have experience with the fundamentals of Google and are ready for the "next level", sign up and learn some new ways to make ways to make technology work better for you! (2 PDPs - Elective)					
108: Google Sheets and Forms: Collect, Manage, and Share Data Like a Pro!	Ashoke Ghosh	Grades PreK-12	WRHS Room D118	Session 1 8:00-10:00	
Learn how to manage data in a spreadsheet like a pro, set filters, organize information, create basic graphs and tables with the explore function, and much more. This class will cover some basic add-ons and features that improve functionality like mail merge functions and Flubaroo, as well as how to format cells, protect sheets and ranges and do some basic conditional formatting. The second half of the course will cover integration of Sheets with Google Forms, how to create forms, and format them for sharing. (2 PDPs - Elective)					

109: Google Drawings for Teachers	Ashoke Ghosh	Grades PreK-12	WRHS Room D118	Session 2 10:05-12:05	
Do you want to take your presentations and documents to the next level with custom drawings and charts? If so, then this class is for you. Explore how to make and manage vector graphics in Google and easily integrate these drawings into your Google set of tools. You will learn the basic tool set, how to create documents and web-based graphics, and practical classroom applications, such as how students can use this tool to demonstrate their understanding visually. (2 PDPs - Elective)					
110: Google Chrome and Chromebooks	Ashoke Ghosh	Grades PreK-12	WRHS Room D118		Session 3 12:35-2:30
Are you new to Chromebooks or do you just want to be more effective when using Google Chrome? If this is the case, then sign up for this class! You will learn how to manage your web browser like a pro while better supporting student online learning. We will review the basics of Chrome, like managing the web store, apps, themes, and extensions, and in addition, will review Chrome settings, the bookmark manager and the tool bar. This session will also cover some basic extensions and processes that will help you to more efficiently manage your online classroom environment. (2 PDPs - Pedagogy, Elective)					
111: PowerTeacher Pro - Including New Features	Jaye Howe	Grades PreK-12	WRHS Room E104	Session 1 8:00-10:00	Session 3 12:35-2:30
Teachers will gain a better understanding of the features available to them in PowerTeacher Pro. Topics will include: student schedule report options, matching assignments to standards, preferred class names, copying assignments, mark grades complete / section readiness report, emailing parents, what do parents/students see, what do administrators see, and a sneak preview of new features coming next year. (2 PDPs - Elective)					
112: Google Apps (Including Classroom) for Beginners	Michelle Roche	Grades PreK-12	WRHS Room E105	Session 1 8:00-10:00	Session 2 10:05-12:05
If you're just getting started or need a refresher on Google Apps and Classroom, this class will help you gain the confidence and the skills you need to use these tools more effectively. (2 PDPs - Pedagogy, Elective)					
113: Kahoot & Quizlet - Getting Started	Ed McAuliffe	Grades PreK-12	WRHS Room E103	Session 1 8:00-10:00	Session 3 12:35-2:30
Build game-based lessons in Kahoot and explore the power and versatility of Quizlet. This hands-on course is intended for teachers who haven't used these tools yet. (2 PDPs - Content, Pedagogy)					
114: Tech News, Tips, and Tricks	Barry Sclar	Grades PreK-12	WRHS Room E106	Session 2 10:05-12:05	Session 3 12:35-2:30
Find out what's new in district technology, including Google updates, content filtering, unblocking YouTube, and the employee self-service portal. (2 PDPs - Elective)					

115: Edulastic - Beginner	Anne McCluskey	Grades PreK-12	WRHS Room E117	Session 1 8:00-10:00	
Edulastic is an online, technology-enhanced assessment platform that instantly shows who's on track and who needs help, allowing you to take action and see growth. Learn how to recreate your paper-pencil assessments, select from over 50,000 questions, or author assessments from scratch! Let the platform do the grading for you, run reports to support standards-based report cards, collaborate with colleagues, and build student capacity for taking computer-based assessments. (2 PDPs - Content, Pedagogy)					
116: Introducing Affirm — A Eureka Math Digital Assessment and Practice Tool	Anne McCluskey	Grade K-5 Eureka Math Teachers	WRHS Room E117		Session 2 10:05-12:05
Introducing <i>Affirm</i> , the new Eureka Math digital assessment and practice tool. <i>Affirm</i> provides educators with a robust database of technology enhanced formative items created by the Eureka Math team that align with the curriculum. <i>Affirm</i> helps Eureka Math educators to better meet the needs of their students with instant grading and a number of analytics and reporting tools to help track student progress overtime. The tool also provides students with ample opportunities for extra practice and preparation for standardized assessments. (2 PDPs - Content, Pedagogy)					
HEALTH PROFESSIONALS					
COURSE # & TITLE	FACILITATOR(S)	AUDIENCE	LOCATION	TIMES AVAILABLE	
117: Medical Technology Update	Stephanie Porter	School Nurses	Community Room-Davis Hill Elementary School	Session 1 8:00-10:00	
Stephanie Porter from Boston Children's Hospital will provide an update on medical technology tailored to Massachusetts' school nurses. (2 PDPs - Content)					
118: Respiratory Assessment	Beth Klements	School Nurses	Community Room-Davis Hill Elementary School		Session 2 10:05-12:05
Beth Klements, a trainer from Boston Children's Hospital, will update nurses on current practices associated with the respiratory assessment of children and young adults. (2 PDPs - Content, Pedagogy)					
119: Calming and Coping	Stephanie Porter	School Nurses	Community Room-Davis Hill Elementary School		Session 3 12:35-2:30
Calming and coping is designed to help school nurses learn strategies and practices designed to reduce anxiety in patients. Stephanie Porter from Boston Children's Hospital will deliver this informative session. (2 PDPs 3- Content, Pedagogy, SPED)					

LEADERSHIP OFFERINGS				
COURSE # & TITLE	FACILITATOR(S)	AUDIENCE	LOCATION	TIMES AVAILABLE
120: Professional Learning Communities at Work	Jon Vander Els	School Leadership Teams	WRHS Library/Media Center	8:00-2:30 FULL DAY
Leadership teams will continue their work on implementing a districtwide Professional Learning Community (PLC). Teams will be provided with helpful suggestions and explicit tools and protocols for incorporating deeper knowledge into curricula and assessments and as well as a begin an examination of systematic interventions. Teams will use proven Professional Learning Community (PLC) systems and protocols that support the development of a collaborative culture with reciprocal accountability. (2 PDPs - Content, Pedagogy, Elective-Improving Student Learning)				
CURRICULUM AND INSTRUCTION OFFERINGS				
COURSE # & TITLE	FACILITATOR(S)	AUDIENCE	LOCATION	TIMES AVAILABLE
121: Project Adventure	Kevin Briggs & Project Adventure	K-12 PE Teachers	Meet in WRHS Gym	8:00-2:30 FULL DAY
This workshop is for interdisciplinary, K-12 educators who wish to more effectively support the social and emotional development of their students. Participants will be exposed to a wide range of adventure-based, SEL-linked activities while exploring strategies for applying adventure concepts to align and integrate the diverse social and emotional learning initiatives in their school. (6 PDPs - Content, SPED)				
122: Immunity to Change: The Reasons We Often Fall Short of Our Most Important Goals and What We Can Do About It	Todd Stewart	Grades PreK-12	WRHS Room E111	Session 1 8:00-10:00
Too often our New Year's Resolutions, diets, best laid plans to get our grading done more efficiently, sincere desires to collaborate more with colleagues or any number of other goals do not lead to meaningful change for us. Why, if we really want to change certain things, is it so hard? Developmental psychology tells us that we actually have very strong learned, logical reasons for not changing despite or most sincere efforts. Recognizing these Immunities to change in ourselves and developing clear strategies to overcome them can help any of us be more successful in making whatever types of changes we seek within and beyond the classroom. This class will provide you with strategies that you can put into practice tomorrow. (2 PDPs - Pedagogy)				
123: How to Better Support Your Students	Todd Stewart	Grades PreK-12	WRHS Room E111	Session 2 10:05-12:05
While objectives, essential questions, overarching themes and other conceptual goals for lessons and units are all invaluable in the classroom, we often do not spend enough time focusing on what students are actually doing at any moment during a lesson. Much research shows that task, the literal work process that				

students are engaging in, is one of the most effective predictors of performance. Come learn how to better support your students by being more deliberate in the design of the tasks students are asked to do. (2 PDPs - Pedagogy)

124: Creating Opportunities for Continuous Growth and Success	Todd Stewart	Grades PreK-12	WRHS Room E111	Session 3 12:35-2:30
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Creating Opportunities for Continuous Growth and Success. We are often inundated with data in education but rarely have a mechanism to utilize it to make fast, frequent changes to support learning in our classrooms. Improvement science in most other sectors is now pointing towards methods for individuals and small groups to use in-the-moment data to identify problems or opportunities and to then devise simple, actionable plans to address these opportunities on an ongoing, iterative basis. This session will present a clear, simple approach for small teams of teachers to systematically identify their most pressing concerns and then devise and implement plans to address these concerns. (2 PDPs - Pedagogy)

125: Exploring Holy Cross' Cantor Art Gallery	Suzanne Breen	K-12 Art Teachers	College of the Holy Cross	8:00-2:30 FULL DAY
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This professional development day will provide K-12 art teachers with an opportunity to tour the Iris and B. Gerald Cantor Art Gallery, talk with gallery and university staff, and get to know some of the artwork in storage in Holy Cross's collection that can be made available during student visits. The day will also allow time for teachers to draw from observation of the Holy Cross collection, and discuss drawing from observation in their own classrooms. (6 PDPs - Content, Pedagogy)

126: District-wide Music Department Curriculum Work-Part 1	Sherri Derkazarian	K-12 Music Teachers	WRHS Room K105	Session 1 8:00-10:00
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Sherri Derkazarian will lead music educators through the process of vertically aligning the K-12 music curriculum. The main focus will be on using power standards to guide instruction, developing common grade-level expectations, and providing a smooth transition between grade levels. (2 PDPs - Content)

127: District-wide Music Department Curriculum Work-Part 2	Sherri Derkazarian	K-12 Music Teachers	WRHS Room K105	Session 2 10:05-12:05
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Session 2 will continue the work started in session 1. K-12 music educators will continue to work on vertically aligning the K-12 music curriculum and developing lessons based on power standards. (2 PDPs - Content)

128: Sharing Best Practices in K-12 Music Education	Sherri Derkazarian	K-12 Music Teachers	WRHS Room K105	Session 3 12:35-2:30
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K-12 music educators will share best practices and lessons, and will have an opportunity to collaborate with fellow educators on grade and topic-specific initiatives. (2 PDPs - Content, Pedagogy)

129: Mike Peto's Perfect Year for World Language Teachers	Mike Peto	World Language Teachers	WRHS Room E205	8:00-2:30 FULL DAY		
This one day workshop is designed for world language teachers and is an introduction to teaching languages based on techniques that maximize the comprehensible input in class. Comprehensible input is not a curriculum, it is an insight into how people acquire language. Teachers will walk away with many techniques that they can implement immediately. (6 PDPs - Pedagogy)						
130: The Myth of Homework	Alfie Kohn	Grades PreK-12	WRHS Auditorium	Session 1 8:00-10:00		Session 3 12:35-2:30
After spending most of the day in school, children are typically given additional assignments to be completed at home – a remarkable fact, when you stop to think about it. What's more, homework in most schools isn't limited to those times when it seems appropriate and important. Rather than saying, "Doing this particular project at home may be useful," our message seems to be, "We've decided ahead of time that students will have to do something every night. Later on we'll figure out what to make them do." We know it causes stress and conflict, frustration and exhaustion. But at least, we tell ourselves, it teaches them independence and good work habits, "reinforces" what they've been taught, and helps them to become more successful learners...Or does it? In this presentation, noted author and lecturer Alfie Kohn will carefully review the usual defenses of homework to see if any are actually supported by research, logic, or experience. He also will offer reasons to explain why we feel obligated to administer this modern cod liver oil even though there is no evidence that it's necessary – and considerable evidence that it undermines children's interest in learning. He will conclude with a closer look at our assumptions about teaching in general, and practical suggestions for rethinking what students are asked to do both during and after school. (2 PDPs - Pedagogy)						
131: From Degrading to De-Grading: Answers to Basic Questions About Assessment	Alfie Kohn	Grades PreK-12	WRHS Auditorium		Session 2 10:05-12:05	
Research has found three consistent effects of traditional grading practices: students think less creatively, they lose interest in what they're learning, and they try to avoid challenging tasks. Thus, rather than trying to improve techniques for grading, we should be looking for alternatives — and rather than complaining that too many students are getting A's, we should be worried that too many students think that getting A's is the point of school. Ultimately, though, why we evaluate students is at least as important as how we do so. Even alternative assessment may fall short if the point is to sort students or "motivate" them to get a particular rating. Alfie Kohn, noted author and lecturer in the areas of education, parenting, and human behavior, discusses how feedback can be constructive and informational, part of a learner-centered environment, as well as , strategies by which teachers can minimize the harms of letter and number grades while they still exist. (2 PDPs - Pedagogy)						
132: Filling Your Assistive Technology Tackle Box	WRSD AT Team	Grades PreK-12	WRHS Room C116	Session 1 8:00-10:00		
"Make and fill" your Tackle Box of Assistive Technology Tools for your students. Come learn about the principles of Assistive Technology, what AT looks like in our district, as well as get an overview on a wide variety of technologies available--both high-tech and low-tech—to help your students across the grades. Come and find technology to add to your toolbox! (2 PDPs - Pedagogy, SPED)						

133: Developing Precalculus Common Assessments	Chris Brewer	Precalculus Teachers	WRHS Room C117	8:00-2:30 FULL DAY		
This session is designed to provide the high school Precalculus team an opportunity to align their common assessments and curricula to the CCSS standards for the PreCalculus CPA and Honors classes. (6 PDPs - Content)						
134: Dyslexia & Language Based Learning Disabilities	Erin Broudo	Grades PreK-12	WRHS Room B105	Session 1 8:00-10:00	Session 2 10:05-12:05	Session 3 12:35-2:30
Come learn what Dyslexia looks like in the classroom, how it's diagnosed, and strategies you can employ to help students. In addition, the impacts of the new Massachusetts Dyslexia Screening Law will be reviewed, including implications for IEP development. (2 PDPs - SPED)						
135: Reading, Writing, and Testing, Oh My! New Strategies to Grow Middle and High School Student Literacy Skills	Carol Cavanaugh	Grades 6-12	WRHS Room C114	Session 1 8:00-10:00	Session 2 10:05-12:05	
OK, we've all finally seen the MCAS 2.0 exams, and while testing isn't the be all-end all, we do need to ensure our kids are prepared for success on this assessment, as well as at the next level. Making intertextual connections, understanding true disciplinary literacy, and exercising close reading skills are the latest demands placed on our middle and high school school students--grade levels where we too often "assign and assess" rather than explicitly teach. In this workshop--designed for grade 6-12 English teachers, social studies, and science teachers--you'll find new strategies to take right back into your classrooms that will help students not only with testing demands, but more importantly, make students communicators and writers for life. We'll cover everything from simple sentence-writing strategies to vocabulary acquisition and disciplinary literacy skills. Sounds like a lot, but it will be super practical. You won't be sorry! (2 PDPs - Content, Pedagogy)						
136: The Revised History/Social Science Framework and You	Michelle Ryan	Grades PreK-12	WRHS Room C115	Session 1 8:00-10:00		
The revised History and Social Science Curriculum Framework has been released and districts are preparing to align to them. Come hear from Michelle Ryan from the DESE Office of Instructional Support and the History/Social Studies Framework Revision Lead about changes to the framework as well as the "The Three Pillars" that make up the frameworks, and how, together, they will be the foundation for History and Social Science courses moving forward. (2 PDPs - Content)						
137: Curriculum Planning Using the 2018 Massachusetts History and Social Science Framework	Angela Arbour	Grades 6-12 History	WRHS Room B111		Session 2 10:05-12:05	
This session will provide History/Social Studies teachers with the opportunity to collaboratively explore and unpack the Practice Standards and Content Standards of the new Massachusetts Curriculum Framework for History and Social Science with the ultimate goal of creating new power standards and curriculum maps. Teachers are asked to bring a laptop to be able to access online content and resources. (2 PDPs - Content)						

138: Inquiry Design Workshop	Angela Arbour	Grades 9-12 History	WRHS Room B111		Session 3 12:35-2:30
High School social studies teachers will pair up with a colleague or colleagues to design a lesson or unit using Kathy Swan's Inquiry Design Model and/or the department materials related to inquiry lessons such as the Choices Project units. The goal of this workshop is to provide teachers with the opportunity to incorporate the inquiry aspects of the new frameworks into their lesson planning. Teachers will be provided with a variety of inquiry resources to explore and are asked to bring either a laptop or a Chromebook. (2 PDPs - Content, Pedagogy)					
139: Teaching Documents in Civics	Angela Arbour	Grades 6-8 History	WRHS Room B109		Session 3 12:35-2:30
Explore a variety of approaches to teaching document-based lessons with an emphasis on 8th grade civics. Participants will work with documents from the frameworks such as the Mayflower Compact and the Constitution as well as other examples of historical documents including letters and cartoons. Differentiating document instruction and developing assessments using documents will also be discussed. Teachers are asked to bring a Chromebook to be able to access online content and resources. (2 PDPs - Content, Pedagogy)					
140: Getting Guided Reading	Cherie Kent	Grades PreK-6	WRHS Room C112		Session 2 10:05-12:05 Session 3 12:35-2:30
Let's Get in the Groove with Guided Reading! The organization, planning, and management of children and materials for guided reading may seem quite overwhelming. Are you ready to face the uncertainty head on so you and your students are able to benefit from small group instruction, extra practice reinforcement of skills, and collaborative learning? Together we will look at how rules, procedures, expectations, and organization can make this block in the day productive and engaging. (2 PDPs - Content, Pedagogy)					
141: Boost Your Brain with Math Vocabulary	Bill Atwood	Grades PreK-8	WRHS Room C113	Session 1 8:00-10:00	
Teachers will participate in this exciting and engaging seminar that shows how math vocabulary is a critical component to problem solving, conceptual understanding, and math fluency. Learn research-driven, brain-based strategies that will help students develop and strengthen their knowledge, understanding and problem solving skills. Teachers will receive a list of 257 words arranged by grade level along with materials that can be used right away in the classroom to boost their student's brains! (2 PDPs - Content, Pedagogy)					
142: Will You Learn with Me? Boosting Student Engagement	Bill Atwood	Grades PreK-12	WRHS Room C113	Session 2 10:05-12:05	
Let's get kids engaged in their own learning! This workshop will present simple, research-proven techniques to effectively help students to take responsibility for their own learning and to be more involved in the entire learning process. (2 PDPs - Pedagogy)					

143: The Power of FFIMA: Frequent, Formative, In-the-Moment Assessments	Bill Atwood	Grades 2-12	WRHS Room C113	Session 3 12:35-2:30		
Benchmark assessments are important tools in identifying and setting instructional goals. Research shows that short, frequent, informal assessments are powerful tools to guide teaching and learning opportunities to attain these instructional goals. In this class, teachers will learn how to design and use SIMPLE but EFFECTIVE assessments that make POWERFUL differences in guiding student learning. (2 PDPs - Content, Pedagogy)						
144: Stop the Bleed-Save a Life	Chris Montiverdi	Grades PreK-12	WRHS Room B106	Session 1 8:00-10:00	Session 2 10:05-12:05	Session 3 12:35-2:30
In the early moments after natural and intentional trauma, bystanders are often present before the arrival of first responders. Stop the Bleed continues to empower the general public to make a difference in a life-threatening emergency by teaching them the basic techniques of bleeding control. This session will combine both lecture and hands-on practical training on stopping major bleeding through the application of direct pressure, pressure dressing and the use of tourniquets. (2 PDPs - Pedagogy)						
145: Museum of Science - Engineering is Elementary	Museum of Science	Grades 3-5	WRHS Room E109	Session 1 8:00-10:00	Session 2 10:05-12:05	Session 3 12:35-2:30
Earlier this year, the <i>Grades 3-5 Science Task Force</i> selected several Museum of Science <i>Engineering is Elementary</i> kits to purchase with available funds. This day's sessions will provide teachers in grades 3-5 an overview of the kits and the impact they can have on science instruction. Additional professional development will be provided during the 2019-2020 academic year to support teachers with using specific kits within their classroom. (2 PDPs - Content)						
146: WRHS Science Department Priority Standards and Curriculum Alignment	Beth Litterio-Foster	Grades 9-12 Science Teachers	WRHS Room E118	8:00-2:30 FULL DAY		
The WRHS Science Department will work in their cohorts to align the current science curriculum, as well as, develop new curriculum, which addresses the Next Generation Science Standards and the newly adopted Massachusetts Science and Technology Standards as the department develops power standards. The WRHS Science department will also work to align the common science assessments with the newly developed power standards. (6 PDPs - Content)						

SEL OFFERINGS						
COURSE # & TITLE	FACILITATOR(S)	AUDIENCE	LOCATION	TIMES AVAILABLE		
147: Youth, Gender, and Sexual Identity: Our Role as Advocates	Johanna Sagarin (8:00-10:00) and Caitlin Straubel (10:05-12:05) from Children's Friend	Grades PreK-12	WRHS Room C108	Session 1 8:00-10:00	Session 2 10:05-12:05	
This workshop will provide teachers and staff with a general understanding of gender, sex, and sexual orientation with a specific focus on transgender and gender variant identities. This seminar will allow educators to increase their competency in addressing complex issues related to gender and identity through interactive dialogues centered on how we can better support all of our students. (2 PDPs - Pedagogy)						
148: Mindfulness and the Brain	Erin Woo - Brown University	Grades PreK-12	WRHS Room B112	Session 1 8:00-10:00	Session 2 10:05-12:05	Session 3 12:35-2:30
Combining knowledge of how the brain works with the practice of mindfulness can bring about powerful changes in the classroom for both teachers and students. Erin Woo from the Mindfulness Center at Brown University will share how to incorporate current understandings of neuroscience with mindfulness in the classroom. (2 PDPs - Pedagogy)						
149: Teaching the Whole Teen: Everyday Practices for Participation, Motivation, and Persistence	Jeffrey Benson	Grades PreK-12	WRHS Room B110	Session 1 8:00-10:00	Session 2 10:05-12:05	Session 3 12:35-2:30
How can supporting the development and resilience of the whole teen fit into packed school days and enhance academic learning? These simple classroom practices designed for any middle and high school subject area offer unlimited opportunities and the necessary regular practice to foster such key attributes as self-motivation, participation, and persistence. In addition, learn some of the latest relevant brain research and how it applies to student learning. This whole teen approach fosters engagement in learning — and resilience for both schoolwork and life. (2 PDPs - Pedagogy)						
150: Integrating SEL into Classroom Curriculum	Jon Krol	Grades PreK-12	WRHS Room E101	Session 1 8:00-10:00	Session 2 10:05-12:05	Session 3 12:35-2:30
SEL doesn't have to be a separate stand-alone unit; it can and should be embedded directly into the curriculum that you teach. Participants will work on meaningful and practical ways of integrating SEL techniques into their classroom. This workshop will help classroom teachers of all age groups (elementary through high school). Focus will be on why "growth mindset" matters, how to teach students to take control of their own learning, and how to teach SEL skills to students while teaching content. (2 PDPs - Pedagogy)						

151: Now That You've Shared: Handling Student Personal Disclosures from Abuse to Use	Tracy DeFusco (Worcester D.A.'s Office) and Tina Grosowsky (UMass Medical Center)	Grades PreK-12	WRHS Room B108	Session 1 8:00-10:00	Session 2 10:05-12:05	Session 3 12:35-2:30
In this timely and topical class, representatives from the Worcester District Attorney's Office and the Central MA Tobacco Free Community Partnership will share what steps you need to take when a student shares information about abuse/neglect or substance abuse with you, as well as how to recognize symptoms of abuse. Attendees will learn how to interact with a child who makes a disclosure and properly document the information. Child abuse laws are discussed. The new procedures addressing First Complaint witness will also be addressed. The New Look of Nicotine presentation will cover the new vaping products, the effect of nicotine on the adolescent brain, tobacco industry tactics to target youth to start a nicotine addiction, policies and procedures for schools and communities to implement to reduce youth access to products and what regulations and laws are in place at the state and federal level. Resources for school administrators, teachers and parents will be provided. (2 PDPs - Pedagogy)						
152: If They Had Known: Student Opiate Use	Liz Haddad (Worcester D.A.'s Office)	Grades PreK-12	WRHS Room B109	Session 1 8:00-10:00	Session 2 10:05-12:05	
Elisabeth Haddad, the Coordinator for District Attorney Early's Central Massachusetts Opioid Task Force will be presenting a multi-media workshop that will discuss current opioid trends and initiatives, signs of drug use and paraphernalia using the Hidden in Plain Sight display and showing of the documentary "If They Had Known" which addresses the dangers of a "party culture" among high school and college students. (2 PDPs - Pedagogy)						
153: Trauma in the Classroom	Melanie Designas (WRHS Clinician)	Grades PreK-12	WRHS Room E102	Session 1 8:00-10:00	Session 2 10:05-12:05	Session 3 12:35-2:30
The class will focus on identifying the signs of trauma, including developmental/pre-verbal trauma, as well as strategies that can support students, including behavior management, effective learning strategies, and increasing student resiliency. We will also discuss self-care for educators and staff when working with traumatized youth. This training is appropriate for educators, support staff, counselors, and administrators. The presenter for this workshop is Melanie Designas, Wachusett Regional High School's BRYT Clinician. Melanie is a licensed social worker and has extensive experience working for the Department of Children and Families, Community Healthlink's Mobile Crisis, and Worcester Recovery Center. (2 PDPs - Pedagogy, SPED)						

154: Supporting Anxious and Depressed Youth in the Classroom	Cassandra Golding (works w/Alex Hirshberg)	Grades PreK-12	WRHS Room E203	Session 1 8:00-10:00	Session 2 10:05-12:05	Session 3 12:35-2:30
<p>This workshop will identify the ways in which anxiety and depression present in the classroom, provide an overview of emotional dysregulation in the brain, review the most frequent anxiety and depressive childhood disorders, explore how anxiety and depression are maintained as well as the functions of each in the classroom. The majority of time will be spent on different strategies and techniques that you can employ to help children overcome their anxiety and depression, develop more successful coping strategies and stay in the classroom.</p> <p>This workshop will be presented by A. Cassandra Golding, Ph.D., a clinical psychologist at James Levine and Associates with expertise in psycho-educational, executive-functioning, and social-emotional assessments. She has specialized assessment experience with differential diagnoses, anxiety, the autism-spectrum, learning disorders, ADHD, psychological sequelae of trauma, and family functioning. (2 PDPs - Pedagogy, SPED)</p>						
155: White Fragility: Social Justice and Racial Sensitivity in the Classroom	Alana Stern	Grades PreK-12	WRHS Room C115			Session 3 12:35-2:30
<p>This session will center around a structured book discussion of Dr. Robin DiAngelo's book "White Fragility," and how we as educators can apply the topics addressed therein toward reflective and inclusive teaching practices. Topics will include (but are not limited to): What is "white fragility" and why it makes white people uncomfortable, the United States culture of white supremacy and its effect on our public education system, how white fragility is present in schools, how well-meaning teachers can perpetuate racism, children and racial bias, and steps moving forward. At the end of the session, book discussion participants will have concrete strategies for acknowledging and addressing racial bias in the classroom. They may apply these strategies to lesson planning, classroom management, etc. Educators who sign up for this session will be provided a copy of "White Fragility" and are asked to read it prior to meeting. (2 PDPs - Pedagogy)</p>						
156: Medicaid Training for Occupational Therapy/Physical Therapy	Carol Hume	OT/PT	Central Office Curriculum Center	8:00-12:00		
<p>MassHealth & UMass Medical School will share critical information related with OT/PT staff relative to Reimbursable Services billed through interim claiming and moments marked as "in accordance with program guidelines" in the Random Moment Time Study. This training will build upon information shared in the recently published "Direct Service Interim Claiming Guide". Topics will focus on clinical coverage guidelines, health indicators, evaluation requirements, treatment plans, medical necessity and practice standards as applicable to each specialty. This training is designed for District Occupational Therapists and Physical Therapists. (2 PDPs - SPED, Elective)</p>						



Wachusett Regional School District

Tiered Focused Monitoring Report

Continuous Improvement and Monitoring Plan

For Group A Universal Standards
Tier Level 2

Date of Onsite Visit: January 8, 2019

Date of Final Report: May 14, 2019



Jeffrey C. Riley
Commissioner of Elementary and Secondary Education

During the 2018-2019 school year, Wachusett Regional School District participated in a Tiered Focused Monitoring Review conducted by the Department's Office of Public School Monitoring. The purpose of the Tiered Focused Monitoring Review is to monitor compliance with regulatory requirements focusing on special education and civil rights.

Districts and charter schools are reviewed every three years through Tiered Focused Monitoring. This review process emphasizes elements most tied to student outcomes, and alternates the focus of each review on either Group A Universal Standards or Group B Universal Standards.

Group A Universal Standards address:

- Student identification
- IEP development
- Programming and support services
- Equal opportunity

Group B Universal Standards address:

- Licensure and professional development
- Parent/student/community engagement
- Facilities and classroom observations
- Oversight
- Time and learning
- Equal access

In addition, the Department has reserved a specific set of criteria, collectively known as Targeted Standards, employed when LEA or school-level risk assessment data indicate that there is a potential issue. Identified Targeted Standards are assessed in addition to the Universal Standards.

Universal Standards and Targeted Standards are aligned with the following regulations:

Special Education (SE)

- selected requirements from the federal Individuals with Disabilities Education Act (IDEA-2004); the federal regulations promulgated under that Act at 34 CFR Part 300; M.G.L. c. 71B, and the Massachusetts Board of Education's Special Education regulations (603 CMR 28.00), as amended effective March 1, 2007.

Civil Rights Methods of Administration and Other General Education Requirements (CR)

- selected federal civil rights requirements, including requirements under Title VI of the Civil Rights Act of 1964; the Equal Educational Opportunities Act of 1974; Title IX of the Education Amendments of 1972; Section 504 of the Rehabilitation Act of 1973, and Title II of the Americans with Disabilities Act of 1990, together with selected state requirements under M.G.L. c. 76, Section 5 as amended by Chapter 199 of the Acts of 2011 and M.G.L. c. 269 §§ 17 through 19.
- selected requirements from the Massachusetts Board of Education's Physical Restraint regulations (603 CMR 46.00).
- selected requirements from the Massachusetts Board of Education's Student Learning Time regulations (603 CMR 27.00).
- various requirements under other federal and state laws.

Tiered Focused Monitoring allows for differentiated monitoring based on a district/charter school's level of need, the Tiers are defined as follows:

LEAs in Tiers 1 and 2 have been determined to have no or low risk:

- Tier 1/Self-Directed Improvement: Data points indicate no concern on compliance and performance outcomes – meets requirements.
- Tier 2/Directed Improvement: No demonstrated risk in areas with close link to student outcomes – low risk.

LEAs in Tiers 3 and 4 have demonstrated greater risk:

- Tier 3/Corrective Action: Areas of concern include both compliance and student outcomes – moderate risk.
- Tier 4/Cross-unit Support and Corrective Action: Areas of concern have profound effect on student outcomes and ongoing compliance – high risk.

The phases of Tiered Focused Monitoring for the Wachusett Regional School District included:

Self-Assessment Phase:

- District reviewed special education and civil rights documentation for required elements including document uploads.
- District reviewed a sample of special education student records selected across grade levels, disability categories and levels of need.
- Upon completion of these two internal reviews, the district's self-assessment was submitted to the Department for review.

On-site Verification Phase:

- Review of student records for special education: The Department selected a sample of student records from those the district reviewed as part of its self-assessment, as well as records chosen by the Department from the special education student roster. The onsite team conducted this review, using standard Department procedures, to determine whether procedural and programmatic requirements are being met.
- Review of additional documents for special education or civil rights.
- Surveys of parents of students with disabilities: Parents of students with disabilities were sent a survey to solicit information regarding their experiences with the district's implementation of special education programs, related services, and procedural requirements.
- Interviews of staff consistent with those criteria selected for onsite verification.
- Interviews of parent advisory council (PAC) representatives and other telephone interviews, as requested, by other parents or members of the general public.

Report: For Tier 1 & 2 Tiered Focused Monitoring Reviews

Following the onsite visit, the onsite team holds an informal exit meeting to summarize its comments for the superintendent or charter school leader. Within approximately 20 business days of the onsite visit, the onsite chairperson forwards to the superintendent or charter school leader the findings from the Tiered Focused Monitoring Review. All districts/charter schools in Tiers 1 and 2, as part of the reporting process, then develop a Continuous Improvement and Monitoring Plan (CIMP) for any criteria receiving a rating of "Partially Implemented," "Not Implemented," and "Implementation in Progress." The CIMP outlines an action plan, identifies the success metric, describes the measurement mechanism and provides a completion timeframe to bring those areas into compliance with the controlling statute or regulation. Districts and charter schools are expected to incorporate the CIMP actions into their district and school improvement plans, including their professional development plans.

DEFINITION OF COMPLIANCE RATINGS

Commendable	Any requirement or aspect of a requirement implemented in an exemplary manner significantly beyond the requirements of law or regulation.
Implemented	The requirement is substantially met in all important aspects.
Implementation in Progress	This rating is used for criteria containing new or updated legal requirements and means that the district has implemented any old requirements contained in the criterion and is training staff or beginning to implement the new requirements in such a way that the onsite team anticipates that the new requirements will be implemented by the end of the school year.
Partially Implemented	The requirement, in one or several important aspects, is not entirely met.
Not Implemented	The requirement is totally or substantially not met.
Not Applicable	The requirement does not apply to the school district or charter school.

Wachusett Regional School District

SUMMARY OF COMPLIANCE CRITERIA RATINGS

	Universal Standards Special Education	Universal Standards Civil Rights and Other General Education Requirements
IMPLEMENTED	SE 1, SE 2, SE 3, SE 3A, SE 7, SE 8, SE 9, SE 9A, SE 10, SE 11, SE 12, SE 13, SE 14, SE 17, SE 18A, SE 19, SE 20, SE 22, SE 25, SE 26, SE 29, SE 34, SE 37, SE 38, SE 40, SE 41, SE 43, SE 48, SE 49	CR 13, CR 14, CR 18
PARTIALLY IMPLEMENTED	SE 6, SE 39, SE 42	
NOT IMPLEMENTED		

The review instruments, that include the regulatory requirements specific to the special education and civil rights criteria referenced in the table above, can be found at www.doe.mass.edu/pqa/review/.

SUMMARY OF INDICATOR DATA REVIEW

As part of the self-assessment process for districts or charter schools undergoing a review for Group A Universal Standards, the onsite team reviewed the results of Indicator data submissions for Indicators 11, 12 and 13. For any Indicator data noncompliance found, the district or charter school must develop and implement corrective action that includes correcting noncompliance for the individual students affected by it, addressing the root cause and underlying reasons for the identified noncompliance, and reviewing additional records as evidence that the issues have been corrected and that requirements are being met. The Office of Special Education Programs (OSEP) requires correction of noncompliance within one year of the finding.

The results of the Department's analysis regarding these Indicators are as follows:

	Compliant	Non-Compliant	Not Applicable
Indicator 11 – Initial Evaluation Timelines	<input checked="" type="checkbox"/>		
Indicator 12 – Early Childhood Transition	<input checked="" type="checkbox"/>		
Indicator 13 – Secondary Transition		<input checked="" type="checkbox"/>	

Improvement Area 1
Criterion: SE 6 - Determination of transition services
Rating: Partially Implemented
Description of Current Issue: Student record review and an interview indicated that the district does not consistently ensure that students age 14 and over are invited to attend part or all of Team meetings where transition services are discussed or proposed.
LEA Outcome: Wachusett Regional School District (WRSD) will demonstrate 100% compliance in ensuring that students age 14 and over are invited to attend part or all of Team meetings where transition services are discussed or proposed.
<p>Action Plan: By June 10, 2019, WRSD will contact the families of the two children identified through the Tiered Focused Monitoring Review for the purpose of reconvening a Team to ensure that the student was invited and convene such Team meetings to allow for student participation. The district will show evidence that the students were invited to the Team meeting by submitting copies of the Meeting Invitation (N 3), the Notice of Proposed School District Action (N 1) explaining actions taken at the meeting, the completed N 3A indicating Team attendance, and a copy of the new or amended IEP if any changes are made.</p> <p>By June 10, 2019, the standards set forth in Criterion SE 6 "Determination of Transition Services" will be reviewed at the district level at a Team chairperson meeting and copies of all sign-in sheets and agendas will be submitted to DESE.</p> <p>By December 9, 2019, the district will conduct a review of at least 10 randomly selected records of students age 14 or older and submit to the Department a summary of those findings to demonstrate 100% compliance for students being invited to their Team meetings.</p>
<p>Success Metric: By December 9, 2019, 100% of students 14 years of age and older will be invited to attend their Team meetings.</p> <p>Evidence:</p> <ul style="list-style-type: none"> - N 3, N 3A, N 1 and revised or amended IEP, if any changes are made, for identified students - Submission of agendas and sign-in sheets for professional development/training - Summary of record review findings
Measurement Mechanism: Semi-annually, the district will review a random sample of IEPs for students age 14 and older to determine if the students have been invited to their Team meetings.
Completion Timeframe: 12/09/2019

Improvement Area 2

Criterion: SE 39 - Procedures used to provide services to eligible students enrolled in private schools at private expense

Rating: Partially Implemented

Description of Current Issue: Document review and interviews indicated that the district's procedures for the provision of services to eligible students enrolled in private schools at private expense have not been updated to include: 1) the child find process for students suspected of having a disability and how parents, teachers, and private school officials will be informed about the process; 2) what the determination of proportionate share funds is and the calculation on which that determination is based, including the underlying data; 3) how the consultation process will occur during the school year between the district, private school representatives, and parents; 4) how, where, and by whom special education and related services will be provided to eligible private school students with disabilities using proportionate share funds, including types of services, how funds will be apportioned if federal funds are insufficient to serve all eligible students, and how and when decisions about proportionate share services will be made; and 5) how the district will notify private school officials, in writing, if the district does not agree with the view of the private school offices about the provision of services or specific types of services.

Additionally, the district did not provide written affirmation that is signed by representatives of participating private schools in the district documenting that meaningful consultation has occurred.

The district also did not provide services plans for students receiving services with proportionate share funds.

LEA Outcome: WRSD will demonstrate 100% compliance with the requirements to develop and implement procedures for proportionate share, provide written affirmation of consultation with private schools and parents of home-schooled students in the district, and develop services plans for students whom proportionate share funds will be used.

Improvement Area 2

Action Plan: By June 10, 2019, WRSD will develop and implement procedures to address:

- 1) the child find process for students suspected of having a disability and how parents, teachers, and private school officials will be informed about the process;
- 2) explanation of what the determination of proportionate share funds is and the calculation on which that determination is based, including the underlying data;
- 3) how the consultation process will occur during the school year between the district, private school representatives, and parents;
- 4) how, where, and by whom special education and related services will be provided to eligible private school students with disabilities using proportionate share funds, including types of services, how funds will be apportioned if federal funds are insufficient to serve all eligible students, and how and when decisions about proportionate share services will be made; and
- 5) how the district will notify private school officials, in writing, if the district does not agree with the view of the private school offices about the provision of services or specific types of services.

By December 9, 2019, WRSD will provide training to schools and submit evidence of this training.

By December 9, 2019, WRSD will provide written affirmation of consultation with private schools and home-schooled parents in the district.

By December 9, 2019, WRSD will develop services plans for students whom proportionate share funds will be used.

Success Metric: By December 9, 2019, WRSD will demonstrate 100% compliance with the requirements to develop and implement procedures for proportionate share, provide written affirmation of consultation with private schools and parents of home-schooled students in the district, and develop services plans for students whom proportionate share funds will be used.

Evidence:

- copy of the procedures developed for proportionate share
- written affirmation of consultation with private schools and parents of home-schooled students in the district
- services plans for students whom proportionate share funds will be used

Measurement Mechanism: Annually, WRSD will review procedures for any possible updates or changes.

WRSD will schedule follow-up with private schools and parents of home-schooled students during the school year, write affirmation statements, and create services plans for students whom proportionate share funds will be used.

Completion Timeframe: 12/09/2019

Improvement Area 3
Criterion: SE 42 - Programs for young children three and four years of age
Rating: Partially Implemented
<p>Description of Current Issue: Document review and interviews indicated that nine of the district's twelve inclusionary classes for young children three to four years of age at the Early Childhood Center exceed the allowable number of students with disabilities in relation to the overall class size. Inclusionary classrooms that include no more than five students with disabilities cannot exceed 20 students with one teacher and one aide. Classrooms that include no more than seven students with disabilities cannot exceed 15 students with one teacher and one aide.</p>
<p>LEA Outcome: WRSD will demonstrate 100% compliance with the allowable number of students with disabilities in relation to the overall class size for young children three to four years of age at the Early Childhood Center.</p>
<p>Action Plan: By June 10, 2019, WRSD will review regulatory requirements for inclusionary class sizes for young children three to four years old with the general education, special education and administrative staff at the Early Childhood Center.</p> <p>By August 15, 2019, the district will ensure all inclusionary preschool groupings for the 2019-2020 school year are in compliance with the regulations regarding staff-to-student ratios.</p>
<p>Success Metric: Beginning in the 2019-2020 school year, all preschool groupings will be in compliance with the regulations regarding staff-to-student ratios for special education inclusionary preschool groupings.</p> <p>Evidence:</p> <ul style="list-style-type: none"> - Class rosters for all inclusionary classrooms for children three to four years old at the Early Childhood Center
<p>Measurement Mechanism: On a monthly basis, the district will review class sizes at the Early Childhood Center for compliance.</p>
<p>Completion Timeframe: 08/15/2019</p>

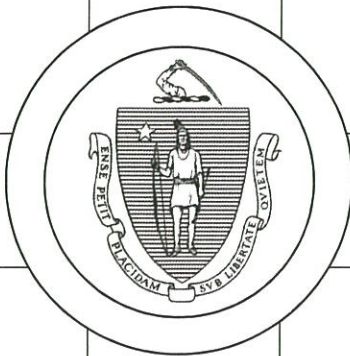


Wachusett

**TIERED FOCUSED MONITORING
REPORT**

**Dates of Review: January 7-11, 2019
Date of Final Report: January 29, 2019**

**Department of Elementary and Secondary Education Onsite Team Members:
Sibel Hughes (chair)**



**Jeffrey C. Riley
Commissioner of Elementary and Secondary Education**

**MASSACHUSETTS DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION
TIERED FOCUSED MONITORING REPORT**

Wachusett

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**MASSACHUSETTS DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION
TIERED FOCUS MONITORING REPORT
Wachusett**

SCOPE OF TIER FOCUSED MONITORING REVIEWS

As one part of its accountability system, the Department of Elementary and Secondary Education oversees local compliance with education requirements through Tiered Focused Monitoring (TFM). All reviews cover selected requirements in the following areas:

Federal:

(Note: “U.S.C.” refers to the United States Code)

Title VI: Title VI of the Civil Rights Act of 1964

Prohibits discrimination, exclusion from participation, and denial of benefits based on race, color or national origin in programs or activities receiving federal financial assistance. Title VI is codified at 42 U.S.C. 2000d *et seq.*; regulations have been promulgated in the Code of Federal Regulations (C.F.R.) at 34 C.F.R. Part 100.

EEOA: the Equal Educational Opportunities Act of 1974

Prohibits the denial of equal educational opportunity to English learners in public schools on account of national origin, by the failure “to take appropriate action to overcome language barriers that impede equal participation ...in its instructional programs.” See 20 U.S.C. 1703(f). (The EEOA also prohibits the denial of equal educational opportunity based on race, color, or sex.)

ESEA: Elementary and Secondary Education Act of 1965

The Elementary and Secondary Education Act of 1965 (ESEA) was reauthorized through the Every Student Succeeds Act of 2015 (ESSA). ESEA governs elementary and secondary education. It is codified at 20 USC 6301 *et seq.*

Massachusetts:

(Note: Most Massachusetts education statutes are available at <http://www.doe.mass.edu/lawsregs/statelaws.html>. Legislation that has been filed may be found at <https://malegislature.gov/Laws/GeneralLaws/Search>. Department of Elementary and Secondary Education regulations are available at <http://www.doe.mass.edu/lawsregs/stateregs.html>.)

G.L. c. 69: Massachusetts General Laws, Chapter 69

Establishes the powers and duties of the Department of Elementary and Secondary Education.

G.L. c. 71A: Massachusetts General Laws, Chapter 71A

Governs the education of ELs. Regulations have been promulgated under it at 603 CMR 14.00.

G.L. c. 71B: *Massachusetts General Laws, Chapter 71B*

Governs the education of students with disabilities. State special education regulations are at 603 CMR 28.00.

G.L. c. 76: *Massachusetts General Laws, Chapter 76*

Governs school attendance and various other school-related matters. Section 5 prohibits discrimination in all public schools on the basis of race, color, sex, gender identity, religion, national origin, or sexual orientation. See also Access to Equal Educational Opportunities Regulations: 603 CMR 26.00.

St. 2002, c. 218: *Chapter 218 of the Massachusetts Acts of 2002*

Section 24 requires each school district to have at least one teacher licensed in ESL, TBE, or ELL. (See Implementation Guidance under ELE14.) In districts of 200 or more ELs, any person appointed as director of an ELE program must be licensed in ESL or bilingual education, or hold such other license required by law for such other ELE program.

TIERED FOCUSED MONITORING ELEMENTS

Team: Depending upon the size of a school district and the number of programs to be reviewed, a team of one to eight Department staff members conducts onsite activities over one to five days in a school district or charter school (district).

Timing: Each school district in the Commonwealth is scheduled to receive a Tiered Focused Monitoring Review every six years except the districts and charter schools that repeat as Tier 4 for three consecutive years. These districts' ELE programs are reviewed every 3 years until such time they are no longer Tier 4. . The statewide Tiered Focused Monitoring cycle is posted at <<[<http://www.doe.mass.edu/pqa/review/cpr/6yrcycle.html?district=all>](http://www.doe.mass.edu/pqa/review/cpr/6yrcycle.html?district=all)>>.

Tier Level: Each district is assigned to one of four tier levels: Tier 1/Self-Directed Improvement; Tier 2/Directed Self-Improvement; Tier 3/Corrective Action; and Tier 4/Cross-unit Support and Corrective Action. The Tiered Focused Monitoring process and subsequent technical assistance varies by monitoring tier. Each district is assigned to a monitoring tier based on a risk assessment. The risk assessment will identify the potential for which districts may need support in improving outcomes for English learners (ELs). The risk assessment is based on the districts' results on the ESE Accountability measure of progress towards achieving English language proficiency and other relevant data. Districts in Tiers 1 and 2 have been determined to have no or low risk. Districts in Tiers 3 and 4 have demonstrated greater risk. Agency intervention, additional onsite monitoring, and provision of technical assistance varies based on districts' tier level, allowing the Department to direct resources to those districts requiring the most support.

1. Tier 1/Self-Directed Improvement: Data points indicate no concern on compliance and performance outcomes – meets requirements.
2. Tier 2/Directed Self-Improvement: No demonstrated risk in areas with close link to student outcomes – low risk.
3. Tier 3/Corrective Action: Areas of concern include both compliance and student outcomes – moderate risk.
4. Tier 4/Cross-unit Support and Corrective Action: Areas of concern have a profound effect on student outcomes and ongoing compliance – high risk.

Process: The monitoring process differs depending on the tier assigned to the district as well as the district's previous tier assignment.

There are 13 ELE criteria that target implementation of the requirements related to ELE programs under state and federal law and regulations:

ELE 1: Annual English Language Proficiency Assessment
ELE 2: State Accountability Assessment
ELE 3: Initial Identification of ELs and FELs
ELE 5: ELE Program and Services
ELE 6: Program Exit and Readiness
ELE 7: Parent Involvement
ELE 8: Declining Entry to a Program

Template Version 090418

ELE 10: Parental Notification
ELE 13: Follow-up Support
ELE 14: Licensure Requirements
ELE 15: Professional Development Requirements
ELE 17: Program Evaluation
ELE 18: Records of ELs

The review process includes the following:

1- Self-Assessment

- District reviews English Learner Education documentation for required elements including document uploads.
- District reviews a sample of English learner (EL) student records selected across grade levels and EL focus areas such as opt-out students, former ELs and students and/or parents who need translation and/or interpretation.
- Upon completion of these two internal reviews, the district's self-assessment is submitted to the Department for review.

2- Verification

- Review of EL student records: The Department may select a sample of student records and request certain documentation to be uploaded to the WBMS as evidence of implementation of the ELE criteria.
- Review of additional documents for English Learner Education
- Surveys of parents of ELs: Parents of ELs are sent a survey that solicits information regarding their experiences with the district's implementation of English Learner Education program(s), related services, and procedural requirements.
- Interviews of staff, parents and community members as applicable

Report: **Content of Final Report:**

Ratings. In the Final Report, the onsite team gives a rating for each compliance criterion it has reviewed; those ratings are "Commendable," "Implemented," "Implementation in Progress," "Partially Implemented," "Not Implemented," and "Not Applicable".

Findings. The onsite team includes a finding in the Final Report for each criterion that it rates "Commendable," "Partially Implemented," "Not Implemented," or "Implementation in Progress," explaining the basis for the rating.

Response: Where criteria are found "Partially Implemented" or "Not Implemented," the district or charter school must propose corrective action to bring those areas into compliance with the relevant statutes and regulations. This corrective action plan (CAP) will be due to the Department within 20 business days after the issuance of the Final Report and is subject to the Department's review and approval. Department staff will offer districts and charter schools technical assistance on the content and requirements for developing an approvable CAP.

Department staff will also provide ongoing technical assistance as the school or district is implementing the approved corrective action plan. **Districts must demonstrate effective**

Template Version 090418

resolution of noncompliance identified by the Department as soon as possible but in no case later than one year from the issuance of the Department's Final Tiered Focused Monitoring Report.

INTRODUCTION TO THE FINAL REPORT

The Massachusetts Department of Elementary and Secondary Education conducted a Tiered Focused Monitoring Review during the week of January 7, 2019 to evaluate the implementation of English Learner Education and other related general education requirements.

In preparing this report, the team reviewed student records, extensive written documentation regarding the operation of the district's programs, together with information gathered by means of the following Department program review methods:

Interviews of:

- Administrative staff
- Teaching and support services staff (as applicable)
- English Learner Education parent advisory council representative(s) (as applicable)
- Persons from the general public (as applicable)

Surveys:

- Parents of English learners

The report includes findings in the program areas reviewed based on the ELE criteria below:

ELE 1: Annual English Language Proficiency Assessment
ELE 2: State Accountability Assessment
ELE 3: Initial Identification of ELs and FELs
ELE 5: ELE Program and Services
ELE 6: Program Exit and Readiness
ELE 7: Parent Involvement
ELE 8: Declining Entry to a Program
ELE 10: Parental Notification
ELE 13: Follow-up Support
ELE 14: Licensure Requirements
ELE 15: Professional Development Requirements
ELE 17: Program Evaluation
ELE 18: Records of ELs

The Tiered Focused Monitoring Report includes those criteria that were found by the team to be implemented in a “Commendable” manner, as well as criteria receiving a rating of “Partially Implemented,” “Not Implemented,” and “Implementation in Progress.” (Refer to the “Definition of Compliance Ratings” section of the report.) The Tiered Focused Monitoring Reports do not include criteria receiving a rating of “Implemented” or “Not Applicable.” This will allow the district/school and the Department to focus their efforts on those areas requiring corrective action. Districts are expected to incorporate the corrective actions into their district and school improvement plans, including their professional development plans.

DEFINITION OF COMPLIANCE RATINGS

Commendable	Any requirement or aspect of a requirement implemented in an exemplary manner significantly beyond the requirements of law or regulation.
Implemented	The requirement is substantially met in all important aspects.
Implementation in Progress	This rating is used for criteria containing new or updated legal requirements; the district has implemented any old requirements contained in the criterion and is training staff or beginning to implement the new requirements in such a way that the onsite team anticipates that the new requirements will be implemented by the end of the school year.
Partially Implemented	The requirement, in one or several important aspects, is not entirely met.
Not Implemented	The requirement is totally or substantially not met.
Not Applicable	The requirement does not apply to the school district or charter school.

Wachusett

SUMMARY OF COMPLIANCE CRITERIA INCLUDED IN THIS REPORT

The Department reviewed extensive written documentation regarding the operation of the district's ELE program(s), together with information gathered by staff interviews, a review of documentation from student records and parent surveys. This report includes those criteria that were found by the team to be implemented in a "Commendable" manner, as well as criteria receiving a rating of "Partially Implemented," "Not Implemented," or "Implementation in Progress." (Refer to the "Definition of Compliance Ratings" section of the report.)

SUMMARY OF COMPLIANCE CRITERIA RATINGS

	English Learner Education Requirements
IMPLEMENTED	ELE 1, ELE 2, ELE 3, ELE 5, ELE 6, ELE 7, ELE 8, ELE 9, ELE 10, ELE 13, ELE 14, ELE 15, ELE 17, ELE 18

April 29, 2019

To: Darryll McCall, Ed.D., Superintendent of Schools

From: Kenneth Mills, Chair, Wachusett Regional School District Committee

RE: Superintendent's Evaluation Narrative

This memo serves to summarize the ratings and comments provided by 16 of the 19 members of the Wachusett Regional School District Committee (WRSDC) for your 2019 End-of-Cycle Summative Evaluation Report. Please note that while this document summarizes the responses, it does not reflect every comment; all of these observations bring value and I strongly urge you to carefully read each individual evaluation.

Standard I: Instructional Leadership. *The education leader promotes the learning and growth of all students and the success of all staff by cultivating a shared vision that makes powerful teaching and learning the central focus of schooling.*

Indicator I-A. Curriculum: Ensures that all instructional staff design effective and rigorous standards-based units of instruction consisting of well-structured lessons with measurable outcomes.

Proficient 12; Needs Improvement 4

Indicator I-C. Assessment: Ensures that all principals and administrators facilitate practices that propel personnel to use a variety of formal and informal methods and assessments to measure student learning, growth, and understanding and make necessary adjustments to their practice when students are not learning.

Proficient 13; Needs Improvement 3

Indicator I-E. Data-Informed Decision Making: Uses multiple sources of evidence related to student learning, including state, district, and school assessment results and growth data, to inform school and district goals and improve organizational performance, educator effectiveness, and student learning.

Proficient 14; Needs Improvement 2

Overall for Standard I

Proficient 13; Needs Improvement 3

Members note that the Superintendent has a focused strategic plan that empowers administrators to employ effective practices. This year he has incorporated training on assessment strategies - seeing effective strategies implemented consistently District-wide is an expectation for progress towards the strategic plan. Most essential to the success in this area has been the Superintendent's

utilization of Professional Learning Communities (PLCs) throughout the District. By empowering his Administrative staff through the use of the Principal Leadership Team (PLT) format, he will be able to effectively distribute leadership District wide. Moreover, these practices will provide greater uniformity and opportunity for sharing of best practices in all District schools. Members praised his use of videos for training evaluators and the accompanying rubric. According to the Superintendent's narrative, there is progress in the District to calibrate teacher evaluation and to come up with common language about what good teaching is. The work with data as it applies to student learning is commendable, as it does not focus solely on MCAS data.

Members also noted the continued roll-out of the early literacy program and new initiatives in Social and Emotional Learning (SEL), including the S3 program and a \$100,000 grant from the Department of Elementary and Secondary Education (DESE) for improving student access to behavioral and mental health services. The District also has instituted additional steps to address students' mental health needs, such as the Bridge Program and other mechanisms for improving the ease of referral to mental health counseling and support.

Although members noted many improvements that have been made with the textbook plan, roll out of new technology, and continued implementation of the early literacy program using Fountas and Pinnell, there still seems to be inconsistent curriculum and inequities among the schools across the District.

Standard II: Management and Operations. *Promotes the learning and growth of all students and the success of all staff by ensuring a safe, efficient, and effective learning environment, using resources to implement appropriate curriculum, staffing, and scheduling.*

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

Proficient: 9; Needs Improvement: 6; Unsatisfactory: 1

Indicator II-B. Human Resources Management and Development: Implements a cohesive approach to recruitment, hiring, induction, development, and career growth that promotes high-quality and effective practice.

Proficient: 10; Needs Improvement 5; Unsatisfactory 1

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

Exemplary 3; Proficient 9; Needs Improvement 4

Overall for Standard II

Proficient 10; Needs Improvement 5; Unsatisfactory 1

Members commended the Superintendent for his time-consuming efforts to train new Central Office staff and create a formal induction program as well as PLTs and PLCs. However, members also want the Superintendent to gather feedback how administrators feel they are supported and the effectiveness of his mentorship, and want information from exit interviews about why members of the administration choose to leave the District.

Members praised the Superintendent for his leadership in the development of a line-item budget and for his work on developing improved relationships with town officials. At the same time, some members wanted more two-way discussion about budgetary priorities and a 3-year comparison in future budgets, and expressed concern about the process for obtaining funding for the turf field, with multiple members encouraging forward thinking about capital expenditures and the development and funding of a Capital Stabilization Fund. Members also expressed significant concerns about oversight of the Excess and Deficiency certification process and the issue with the regional transportation funding calculation, with a desire for the Superintendent to take more ownership for this error. Concern was expressed about the decision to spread the penalty for this transportation error into future years, and the transparency of the communication to the committee about this issue. Members wished for more clarity on how chargebacks influence budget planning. Members were pleased that tuition-free full-day kindergarten is on the way to implementation.

Although the Superintendent's efforts to implement District-wide policies such as an accommodation plan and homework policies were noted by some members, others expressed significant concern about the consistency of District-wide policies and procedures and their implementation, including recess and home assignments. In particular, many members shared serious concerns about the bullying policy, the execution of procedures related to the policy, the consistency of its implementation, and communication with parents and the community.

Members were positive about the increased emphasis on social and emotional learning and encourage assessment of the effectiveness of the myriad of new programs and systems recently implemented, including SOS and Panorama. Members would like more frequent updates on special education programs and initiatives, and want attention to adequate staffing to support students in sub-separate classrooms and inclusive settings. There is also a wish for more communication about requests for information from the committee and reporting on key metrics of District performance. Members expressed concern about the ongoing process for hiring the Administrator of Special Education.

Standard III: Family and Community Engagement. *Promotes the learning and growth of all students and the success of all staff through effective partnerships with families, community organizations, and other stakeholders that support the mission of the school and district.*

Indicator III-B. Sharing Responsibility: Continuously collaborates with families and community stakeholders to support student learning and development at home, school, and in the community.

Proficient 13; Needs Improvement 2; Unsatisfactory 1

Indicator III-D. Family Concerns: Addresses family and community concerns in an equitable, effective, and efficient manner.

Proficient 9; Needs Improvement 7

Overall for Standard III

Proficient 12; Needs Improvement 3; Unsatisfactory 1

There were two main themes of praise for the Superintendent's performance in this standard: the addition of the new director of SEL and Guidance and the focus on the Bridge for Resilient Youth in Transition (BRYT) program and other programs designed to identify and support students who are struggling. Several committee members commented on the impact this position will have and look forward to hearing more about the effectiveness of these programs in future committee meetings.

The Superintendent was praised for improvements made to the District website, as members recognized the hard work that went into these upgrades and applauded the District for ensuring the website is clearly organized, functional, and secure. Some members also noted that the Superintendent attempts to create positive relationships with families and community members. Members noted opportunities for improvement next year with the SMORE newsletters and additional outreach via phone, email, and in-person at school or community events.

Members had concerns with the evidence provided to meet this standard. At least nine of the 16 members noted concerns related to communication or collaboration. The most common concern outlined in narrative feedback was related to the lack of evidence of the Superintendent's engagement with community. Several members applauded the Superintendent's willingness to speak to parents and many praised his abilities to interact with politicians and town administrators, but expressed concern at the lack of evidence of his leadership and involvement in mentoring building-level administrators to successfully resolve issues. Individuals expressed concern about communication with families who might not call the office, about more one-way than two-way communication, and about inconsistent expectations and follow through across the District regarding homework, information sharing, and school culture around behavioral expectations.

In addition to general concerns raised about the Superintendent's level of engagement with the community, a number of members raised concerns about how issues are handled and communicated to committee members. Quite a few committee members noted that there are increased reports of bullying and that it seems parents are reaching out to committee members directly when there are concerns about how situations are being handled. Members were not satisfied with the level of information to ensure that they know that situations are being resolved effectively and that parents' concerns have been heard or addressed, and that narrative and graphic formats for the end-to-end process have not been established.

There were concerns raised about the lack of meaningful updates and communication about the current status and future plans of the special education program as well as communication issues with the SEPAC related to participation in the search for a new Administrator of Special Education. There was also a concern raised about reports that staff and administration were not collaborating fully in special education cases with families to connect what happens at home to services in-school.

Some members made specific suggestions related to future performance in this standard, including attention to the bullying policy/task force to ensure responsiveness through protocols and procedures; increased District social media presence including a common calendar to promote and coordinate events and possible streaming of meetings; and increased presence of the Superintendent in buildings and at community events.

Standard IV: Professional Culture. *Promotes success for all students by nurturing and sustaining a school culture of reflective practice, high expectations, and continuous learning for staff.*

Indicator IV-D. Continuous Learning: Develops and nurtures a culture in which staff members are reflective about their practice and use student data, current research, best practices and theory to continuously adapt practice and achieve improved results. Models these behaviors in the administrator's own practice.

Exemplary 1; Proficient 14; Needs Improvement 1

Indicator IV-F. Managing Conflict: Employs strategies for responding to disagreement and dissent, constructively resolving conflict and building consensus throughout a district or school community.

Proficient 13; Needs Improvement 3

Overall for Standard IV

Proficient 14; Needs Improvement 2

The responses from members reflected those of standards above. While members praised the Superintendent for open communication with stakeholders, there was concern about parents feeling the need to reach out to school committee for issues that should have been handled at the administrative level, and a feeling that there is a need to improve the consistency of procedures and practices from classroom to classroom, school to school, and across the District, making sure that a positive culture permeates the District. Multiple members expressed the concern that the Superintendent did not provide sufficient evidence to support his performance to facilitate continuous learning for staff, as well as evidence of his own self-reflection, goal setting, and consensus building and how he models this for staff.

Overall

Student Learning Goals

Met 7; Significant Progress 5; Some Progress 4

Professional Practice Goals

Met 7; Significant Progress 5; Some Progress 4

District Improvement Goals

Met 3; Significant Progress 8; Some Progress 5

Many member comments about progress toward goals reflect those noted above in the indicators, including praise for the development of a line-item budget that conforms to the strategic plan (but a wish for more committee involvement with priority-setting) and praise for progress on social emotional learning (but with concern about consistency of policies and procedures). Members also expressed concerns about bullying under this section, with special attention to bullying on social media mentioned. Members encourage continued and accelerated implementation of ALICE training and work with towns to facilitate school safety improvements in the buildings.

Members emphasized the need to continue the textbook and technology plans and create a staffing plan that leads to a long-term strategy to address class size. Members recognized the Superintendent's new training for administrators, but want feedback from administrators and evaluation of the quality of this effort.

Praise was given for the implementation of a plan for tuition-free full-day kindergarten and for development of PLTs. Members wanted more evidence of educational leadership and consistency in implementing policies and providing feedback to requests for information from committee members and the community.

Impact on Student Learning

High 5; Moderate 9; Low 1 (One member did not score)

It was noted by the evaluation subcommittee that last year's overall ratings included 1 *exemplary*, 15 *proficient*, and 4 *needs improvement*. Overall, for this year, the committee rates the Superintendent as **proficient**, based on 11 ratings of *proficient* and 5 of *needs improvement*.

Overall Summary

Proficient 11; Needs Improvement 5

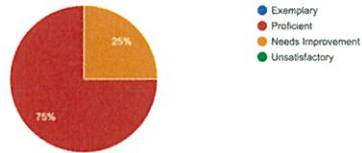
It was noted by the Superintendent Goals and Evaluation Subcommittee that last year's overall ratings included 1 *exemplary*, 15 *proficient*, and 4 *needs improvement*. Overall, for this year, the Committee rates the Superintendent as **proficient**, based on 11 ratings of *proficient* and 5 of *needs improvement*.

Appendix: Graphical Representation of Response Data

Standard I: Instructional Leadership

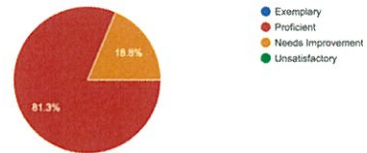
I-A Curriculum

16 responses



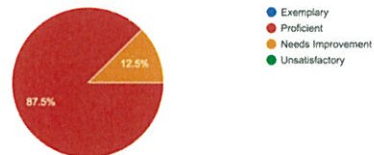
I-C Assessment

16 responses



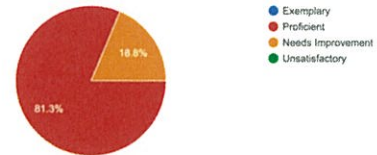
I-E Data-Informed Decision Making

16 responses



Overall Rating for Standard I

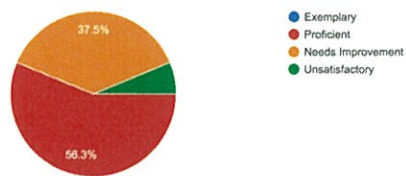
16 responses



Standard II: Management and Operations

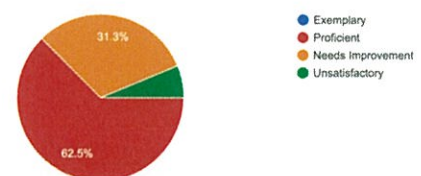
II-A Environment

16 responses



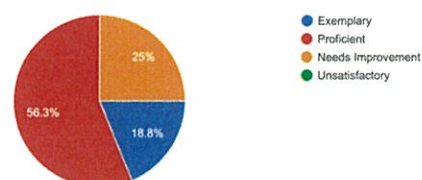
II-B Human Resources Management and Development

16 responses



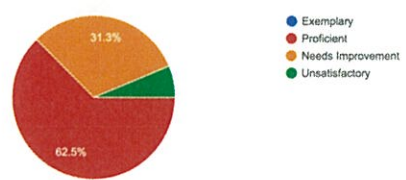
II-E Fiscal Systems

16 responses



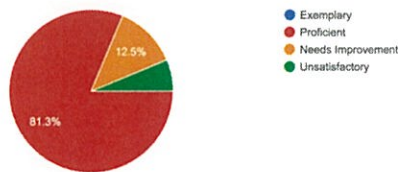
Overall Rating for Standard II

16 responses

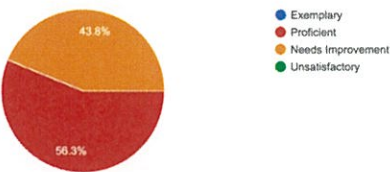


Standard III: Family and Community Engagement

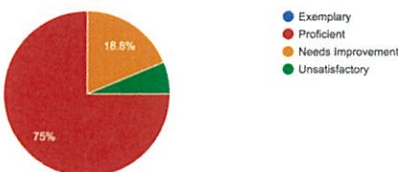
III-B Sharing Responsibility
16 responses



III-D Family Concerns
16 responses

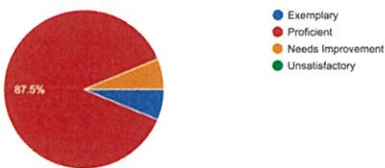


Overall Rating for Standard III
16 responses

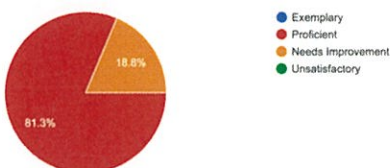


Standard IV: Professional Culture

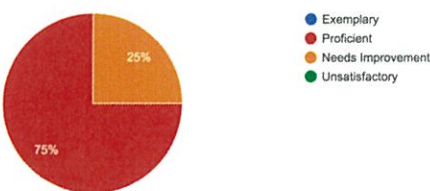
IV-D Continuous Learning
16 responses



IV-F Managing Conflict
16 responses

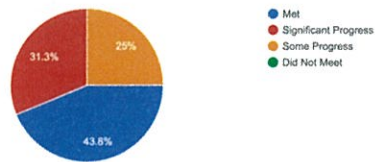


Overall Rating for Standard IV
16 responses

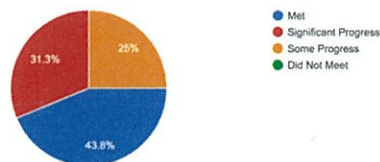


Progress Toward Goals

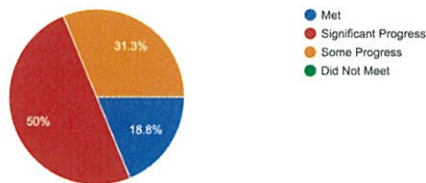
Student Learning Goal(s)
16 responses



Professional Practice Goal(s)
16 responses

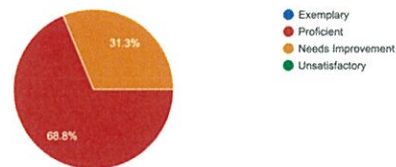


District Improvement Goal(s)
16 responses

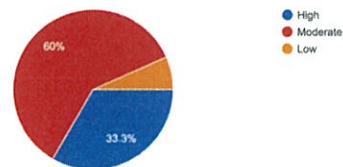


Overall Rating

Overall Summative Rating
16 responses



Impact on Student Learning
15 responses



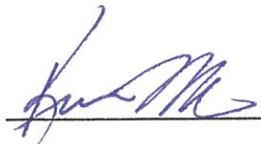
MEMORANDUM OF AGREEMENT between the Wachusett Regional School District and the AFSCME Council 93, Local 2885 Clerical Unit

The negotiating subcommittees of the Wachusett Regional School District and AFSCME Council 93, Local 2885 - Clerical Unit have negotiated a successor collective bargaining agreement for the period covering July 1, 2019 through June 30, 2022. Except to the extent referenced in this MOA, the terms of the contract, covering July 1, 2017 through June 30, 2019 will remain in full force and effect and will be contained within the resultant successor bargaining agreement referenced herein for the period covering July 1, 2019 – June 30, 2022. The following represent the negotiated changes to the collective bargaining agreement, which will expire on June 30, 2022. The successor contract will have the date references changed where appropriate to reflect the terms of the new contracts. It is expressly understood that the members of both parties bargaining teams will recommend that their principals ratify the terms of this MOA.

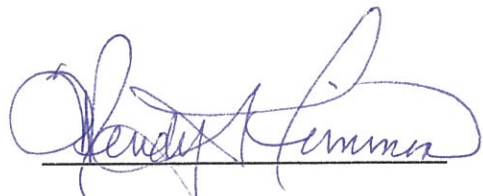
1. Article 2 - Union Rights and Responsibilities – Remove Section F. Agency Service Fee, in its entirety.
2. Article 12 – Hours of Work and Work Year – 3rd Paragraph – Add the following sentence at the end of the paragraph- "Overtime must be authorized in writing."
3. Article 25, Longevity – Change hourly stipends to \$.60 for 10 years, \$.70 for 15 years, and \$.90 for 20 years.
4. Article 26 – Wages – 2% COLA to existing Salary Grids in July, 2019; July, 2020; and July, 2021
5. Article 29 – Duration-Replace first sentence to read –"This Agreement shall become effective July1, 2019 and shall continue in full force and effect unto June 30, 2022."

 4/29/2019

Darryll McCall, Ed.D, Superintendent of Schools

 4/29/2019

Kenneth Mills, Chair, School Committee



Wendy Timmons, AFSCME

MEMORANDUM OF AGREEMENT between the Wachusett Regional School District and the AFSCME Council 93, Local 2885 Custodial Unit

The negotiating subcommittees of the Wachusett Regional School District and AFSCME Council 93, Local 2885 - Custodial Unit have negotiated a successor collective bargaining agreement for the period covering July 1, 2019 through June 30, 2022. Except to the extent referenced in this MOA, the terms of the contract, covering July 1, 2017 through June 30, 2019 will remain in full force and effect and will be contained within the resultant successor bargaining agreement referenced herein for the period covering July 1, 2019 – June 30, 2022. The following represent the negotiated changes to the collective bargaining agreement, which will expire on June 30, 2022. The successor contract will have the date references changed where appropriate to reflect the terms of the new contracts. It is expressly understood that the members of both parties bargaining teams will recommend that their principals ratify the terms of this MOA.

1. Article 2 - Union Rights and Responsibilities – Replace Section A. Union Dues Deduction with the following – “The Employer agrees that during the life of this Agreement, in accordance with the provisions of Chapter 180, Section 17(a) of the General Laws of Massachusetts, it will authorize the District to deduct Union Membership dues from the pay of those employees who authorize such deduction with a completed remittance of the AFSCME Council 93 membership Form provided by the Union to be completed within 30 days of the start of employment. The Employer further agrees to remit the aggregate amount to the Union along with a list of employees who have had said dues deducted.”
2. Article 2 – Union Rights and Responsibilities – Remove Section F. Agency Service Fee
3. Article 21 – Uniforms and Protective Clothing – Replace the first sentence with the following - “ The District agrees to provide each employee covered by this agreement, who has completed at least six(6) months of service to the District, a clothing allowance of \$250 total for uniforms, sweatshirts(with District insignia), foul/winter weather gear to include jackets, gloves and hats.”
4. Article 26 – Wages – 2% COLA to existing Salary Grids in July, 2019; July, 2020; and July 2021. Staff hired between July 1- December 31 in a particular school year will be eligible to receive a Step increase the following July 1.
5. Article 27- Retirement Benefit – Replace Article language with the following –“Members of the bargaining unit who retire from the District may participate in its group health insurance program as defined by the PEC Agreement.”
6. Article 28 – Attendance Incentive –Replace Article language with the following –“Effective July 1, 2019, an employee who utilizes no sick leave for the fiscal year will receive a payment of \$700; an employee who utilizes two or fewer days will receive a payment of \$500; an employee who utilizes five or fewer days will receive a payment of \$300. To be eligible for this incentive an employee must also have no unpaid time during the fiscal year.”
7. Article 30 – Longevity – Replace Article language with the following – “Effective July 1, 2019 fulltime members who have completed ten years of continuous service in the District on/or before June30, will be eligible for an annual service recognition payment of \$300. This payment will be pro-rated for

part-time staff. These payments will be made in July, 2019, July, 2020, and July, 2021 and end with the expiration of this contract.


8. Article 32- Duration- Replace first sentence with the following – “This Agreement shall become effective July 1, 2019 and shall continue in full force and effect until June 30, 2022.”
9. Page Numbers and a Table of Contents will be added to the Contract.



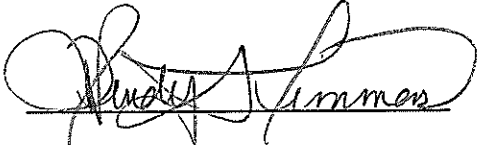
Darryll McCall, Ed.D, Superintendent of Schools



Matthew Sullivan, Union President



Kenneth Mills, Chair, School Committee

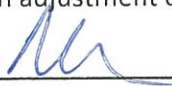


Wendy Timmons, AFSCME

MEMORANDUM OF AGREEMENT between the Wachusett Regional School District and the Wachusett Cafeteria Association.

The negotiating subcommittees of the Wachusett Regional School District and the Wachusett Cafeteria Association have negotiated a successor collective bargaining agreement for the period covering July 1, 2019 through June 30, 2022. Except to the extent referenced in this MOA, the terms of the contract, covering July 1, 2017 through June 30, 2019 will remain in full force and effect and will be contained within the resultant successor bargaining agreement referenced herein for the period covering July 1, 2019 – June 30, 2022. The following represent the negotiated changes to the collective bargaining agreement, which will expire on June 30, 2022. The successor contract will have the date references changed where appropriate to reflect the terms of the new contracts. It is expressly understood that the members of both parties bargaining teams will recommend that their principals ratify the terms of this MOA.

1. Article VII – Other Leaves – 2.1 – Replace the entire section with the following- “Employees will be granted one (1) day at full pay on the death of an aunt, uncle, niece, nephew who lives at an address other than the employee’s. One (1) additional day may be used but such leave will credited against personal leave listed above or if such leave has been exhausted, he/she may request to use one sick day to attend the funeral.”
2. Article XI – Salary – 2% COLA for each of the next 3 years – Step 1 will be maintained at the current minimum wage in existence at the time.
3. Article XII – Duration – Replace existing language with the following – “This Agreement shall become effective July 1, 2019 and shall continue in full force and effect until June 20, 2022.”
4. Article XV – Working out of Grade – Eliminate the last 11 words of sentence one - “for any consecutive work day from the sixth work day forward.” Replace the second sentence with the following language- “ Once the working out of classification terminates, the bargaining unit members must again work more than three consecutive work days in a higher classification to receive such adjustment on the fourth consecutive day.”

 4/29/2019

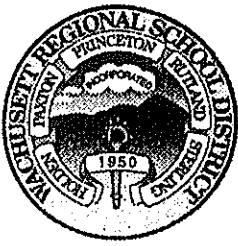
Darryll McCall, Ed.D, Superintendent of Schools

 4/29/2019

Kenneth Mills, Chair, School Committee



Michele Goodacre, President



Attachment 16
May 20, 2019

Wachusett Regional School District

Holden, Paxton, Princeton, Rutland, Sterling

May 16, 2019

Mrs. Sheila Dibb
209 Pommogussett Road
Rutland, MA 01543

Dear Sheila:

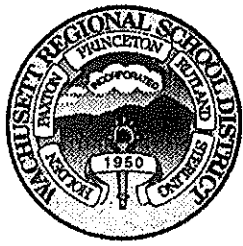
On behalf of the Wachusett Regional School District Committee and the five Member Towns, please accept my sincere thanks for your serving as the Municipal Representative for Negotiations the last three years. Your commitment to the Wachusett district, both schools and towns, is much appreciated by many.

Sincerely,

Darryll McCall, Ed.D.
Superintendent of Schools

cc: Wachusett Regional District School Committee
Member Town Selectboards

DM:rlp



Attachment 17
May 20, 2019

Wachusett Regional School District
Holden, Paxton, Princeton, Rutland, Sterling

May 16, 2019

Mr. Peter Lukes
Town Manager
Town of Holden
1204 Main Street
Holden, MA 01520

Dear Peter:

As you may know, Sheila Dibb of Rutland has served the Member Towns as the Municipal Representative for Negotiations since July 2016. Pursuant to Massachusetts General Laws, Chapter 150E a new Municipal Representative must be chosen to participate in School Committee collective bargaining. I have attached the relevant law and the Department of Elementary and Secondary Education regulations for your information.

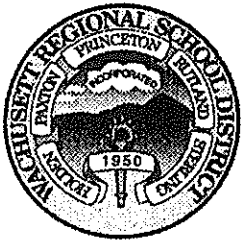
I have scheduled a meeting for the election of the Municipal Representative for Monday, June 10, 2019, at 6:00 PM in the Media Center at Wachusett Regional High School. Please contact Rebecca Petersen at (508) 829-1670 Ext. 230 to let us know who from your town will participate in the election of the next Municipal Representative.

Sincerely,

Darryll McCall, Ed.D.
Superintendent of Schools

cc: Wachusett Regional School District Committee
Holden Selectboard

DM:rlp
Enc.



Wachusett Regional School District

Holden, Paxton, Princeton, Rutland, Sterling

May 16, 2019

Ms. Carol Riches
Paxton Town Administrator
Town of Paxton
697 Pleasant Street
Paxton, MA 01612

Dear Carol:

As you may know, Sheila Dibb of Rutland has served the Member Towns as the Municipal Representative for Negotiations since July 2016. Pursuant to Massachusetts General Laws, Chapter 150E a new Municipal Representative must be chosen to participate in School Committee collective bargaining. I have attached the relevant law and the Department of Elementary and Secondary Education regulations for your information.

I have scheduled a meeting for the election of the Municipal Representative for Monday, June 10, 2019, at 6:00 PM in the Media Center at Wachusett Regional High School. Please contact Rebecca Petersen at (508) 829-1670 Ext. 230 to let us know who from your town will participate in the election of the next Municipal Representative.

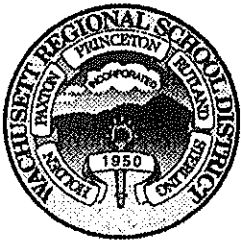
Sincerely,

A handwritten signature in dark ink, appearing to be "DM", is written over a horizontal line.

Darryll McCall, Ed.D.
Superintendent of Schools

cc: Wachusett Regional School District Committee
Paxton Selectboard

DM:rlp
Enc.



Wachusett Regional School District

Holden, Paxton, Princeton, Rutland, Sterling

May 16, 2019

Mr. Rick White
Princeton Interim Town Administrator
Town of Princeton
6 Town Hall Drive
Princeton, MA 01541

Dear Mr. White:

Sheila Dibb of Rutland has served the Member Towns as the Municipal Representative for Negotiations since July 2016. Pursuant to Massachusetts General Laws, Chapter 150E a new Municipal Representative must be chosen to participate in School Committee collective bargaining. I have attached the relevant law and the Department of Elementary and Secondary Education regulations for your information.

I have scheduled a meeting for the election of the Municipal Representative for Monday, June 10, 2019, at 6:00 PM in the Media Center at Wachusett Regional High School. Please contact Rebecca Petersen at (508) 829-1670 Ext. 230 to let us know who from your town will participate in the election of the next Municipal Representative.

On another note, I wish to welcome you to Princeton and the Wachusett District, and I look forward to meeting you on Wednesday, May 29th, at 1:00 PM, here at the District Central Office, the next time Town Administrators and District administration get together to discuss our common plans and goals.

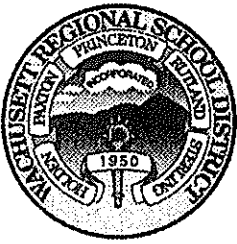
Sincerely,

Darryll McCall, Ed.D.
Superintendent of Schools

*I look forward
to working with
you.*

cc: Wachusett Regional School District Committee
Princeton Selectboard

DM:rlp
Enc.



Wachusett Regional School District

Holden, Paxton, Princeton, Rutland, Sterling

May 16, 2019

Mr. Michael Nicholson
Rutland Town Administrator
246 Main Street
Rutland, MA 01543

Dear Mike:

As you may know, Sheila Dibb of Rutland has served the Member Towns as the Municipal Representative for Negotiations since July 2016. Pursuant to Massachusetts General Laws, Chapter 150E a new Municipal Representative must be chosen to participate in School Committee collective bargaining. I have attached the relevant law and the Department of Elementary and Secondary Education regulations for your information.

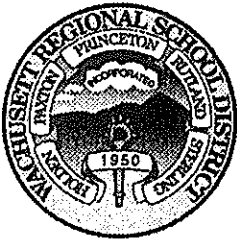
I have scheduled a meeting for the election of the Municipal Representative for Monday, June 10, 2019, at 6:00 PM in the Media Center at Wachusett Regional High School. Please contact Rebecca Petersen at (508) 829-1670 Ext. 230 to let us know who from your town will participate in the election of the next Municipal Representative.

Sincerely,

Darryll McCall, Ed.D.
Superintendent of Schools

cc: Wachusett Regional School District Committee
Rutland Selectboard

DM:rlp
Enc.



Wachusett Regional School District

Holden, Paxton, Princeton, Rutland, Sterling

May 16, 2019

Mr. Ross Perry
Sterling Town Administrator
Town of Sterling
One Park Street
Sterling, MA 01564

Dear Ross:

As you may know, Sheila Dibb of Rutland has served the Member Towns as the Municipal Representative for Negotiations since July 2016. Pursuant to Massachusetts General Laws, Chapter 150E a new Municipal Representative must be chosen to participate in School Committee collective bargaining. I have attached the relevant law and the Department of Elementary and Secondary Education regulations for your information.

I have scheduled a meeting for the election of the Municipal Representative for Monday, June 10, 2019, at 6:00 PM in the Media Center at Wachusett Regional High School. Please contact Rebecca Petersen at (508) 829-1670 Ext. 230 to let us know who from your town will participate in the election of the next Municipal Representative.

Sincerely,

Darryll McCall, Ed.D.
Superintendent of Schools

cc: Wachusett Regional School District Committee
Sterling Selectboard

DM:rlp
Enc.

Part I ADMINISTRATION OF THE GOVERNMENT**Title XXI** LABOR AND INDUSTRIES**Chapter** LABOR RELATIONS: PUBLIC EMPLOYEES
150E**Section 1** DEFINITIONS

Section 1. The following words and phrases as used in this chapter shall have the following meaning unless the context clearly requires otherwise:?

"Board", the board of conciliation and arbitration established under section seven of chapter twenty-three.

"Commission", the labor relations commission established under section nine O of chapter twenty-three.

"Cost items", the provisions of a collective bargaining agreement which require an appropriation by a legislative body.

"Employee" or "public employee", any person in the executive or judicial branch of a government unit employed by a public employer except elected officials, appointed officials, members of any board or commission, representatives of any public employer, including the heads, directors and executive and administrative officers of departments and agencies of any public employer, and other managerial employees or

confidential employees, and members of the militia or national guard and employees of the commission, and officers and employees within the departments of the state secretary, state treasurer, state auditor and attorney general. Employees shall be designated as managerial employees only if they (a) participate to a substantial degree in formulating or determining policy, or (b) assist to a substantial degree in the preparation for or the conduct of collective bargaining on behalf of a public employer, or (c) have a substantial responsibility involving the exercise of independent judgment of an appellate responsibility not initially in effect in the administration of a collective bargaining agreement or in personnel administration. Employees shall be designated as confidential employees only if they directly assist and act in a confidential capacity to a person or persons otherwise excluded from coverage under this chapter. In the case of employees of the alcoholic beverage control commission, "employer" shall mean the state treasurer or his designee.

"Employee organization", any lawful association, organization, federation, council, or labor union, the membership of which includes public employees, and assists its members to improve their wages, hours, and conditions of employment.

"Employer" or "public employer", the commonwealth acting through the commissioner of administration, or any county, city, town, district, or other political subdivision acting through its chief executive officer, and any individual who is designated to represent one of these employers and act in its interest in dealing with public employees, but excluding authorities created pursuant to chapter one hundred and sixty-one A and those authorities included under the provisions of chapter seven hundred and sixty of the acts of nineteen hundred and sixty-two. In the case of school employees, the municipal employer shall be represented by the

school committee or its designated representative or representatives. For this purpose, the chief executive officer of a city or town or his designee shall participate and vote as a member of the city or town school committee; provided, however, that if there is no town manager or town administrator in a town, the chairman of the board of selectmen or his designee shall so participate and vote. In the case of a regional school district, said chief executive officers or chairmen of boards of selectmen, as the case may be, of the member cities and towns shall, in accordance with regulations to be promulgated by the board of education, elect one of their number to represent them pursuant to the requirements of this section. In the case of employees of the system of public institutions of higher education, the employer shall mean the board of higher education or any individual who is designated to represent it and act in its interest in dealing with employees, except that the employer of employees of the University of Massachusetts shall be the board of trustees of the university or any individual who is designated to represent it and act in its interest in dealing with employees. In the case of judicial employees, the employer shall be the court administrator of the trial court or any individual who is designated by him to represent him or act in his interest in dealing with judicial employees. In the case of employees of the state lottery commission, employer shall mean the state lottery commission or its designee. In the case of employees of the Massachusetts Water Resources Authority, the employer shall mean the Massachusetts Water Resources Authority. In the case of employees of the Suffolk county sheriff's department, employer shall mean the sheriff of Suffolk county or any individual who is designated by him to represent him or act in his interest in dealing with such employees. In the case of personal care attendants as defined in section 70 of chapter 118E, the employer shall

mean the PCA quality home care workforce council or its designee as defined in section 71 of chapter 118E. In the case of employees of the Massachusetts Department of Transportation, "employer" shall mean the Massachusetts Department of Transportation or any individual designated by the board of that department to represent it or act in its interest in dealing with employees.

"Incremental cost items", the provisions of a collective bargaining agreement that require, in respect of any fiscal year, an appropriation by a legislative body that is greater than the appropriation so required in the preceding fiscal year; provided, however, that in respect of the first fiscal year or portion thereof during which an agreement has effect,

"incremental cost items" shall mean the provisions of a collective agreement that require an appropriation by a legislative body of monies that are newly required by the employer to discharge the obligations arising under the terms of such agreement.

"Legislative body", the general court in the case of the commonwealth or a county, the city council or town meeting in the case of a city, town or district, or any body which has the power of appropriation with respect to an employer as defined in this chapter.

"Professional employee", any employee engaged in work (i) predominantly intellectual and varied in character as opposed to routine mental, manual, mechanical, or physical work, (ii) involving the consistent exercise of discretion and judgment in its performance, (iii) of such a character that the output produced or the result accomplished cannot be standardized in relation to a given period of time, and (iv) requiring knowledge of an advanced type in a field of science or learning customarily acquired by a prolonged course of specialized intellectual

instruction and study in an institution of higher learning or a hospital, as distinguished from a general academic education or from an apprenticeship or from training in the performance of routine mental, manual or physical processes. Professional employee shall include a detective, member of a detective bureau or police officer who is primarily engaged in investigative work in any city or town police department which employs more than four hundred people.

"Strike", a public employee's refusal, in concerted action with others, to report for duty, or his wilful absence from his position, or his stoppage of work, or his abstinence in whole or in part from the performance of the duties of employment as established by an existing collective bargaining agreement or in a collective bargaining agreement expiring immediately preceding the alleged strike, or in the absence of any such agreement, by written personnel policies in effect at least one year prior to the alleged strike; provided that nothing herein shall limit or impair the right of any public employee to express or communicate a complaint or opinion on any matter related to conditions of employment.

"Written majority authorization", writings signed and dated by employees in the form of authorization cards, petitions, or such other written evidence that the commission finds suitable, in which a majority of employees in an appropriate bargaining unit designates an employee organization as its representative for the purpose of collective bargaining and certifies the designation to be its free act and deed and given without consideration. Employee signatures shall be dated within the 12 months preceding the date on which the writings are proffered to establish majority and exclusive representative status within the meaning of section 4.



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Education Laws and Regulations

603 CMR 41.00: Regional School Districts

Section:

41.01: Definitions
 41.02: Reorganization Procedures
 41.03: Department of Elementary and Secondary Education Approval
 41.04: Municipal Representatives in Regional School District Collective Bargaining
 41.05: Regional School District Budgets
 41.06: Excess and Deficiency Funds
 41.07: Fiscal Control of Regional School Districts by the Commissioner
[View All Sections](#)

41.04: Municipal Representatives in Regional School District Collective Bargaining

(1) **Selection of Municipal Representative.** No less than 21 days before collective bargaining negotiations commence or resume in a regional school district, the superintendent of the district shall send a notice to all chief executive officers of the member cities and towns of the district, or, if there is no town manager or town administrator in a member town, to the chairman of the board of selectmen in that town, indicating the time, place and date of a meeting to be held by the regional school district at which the chief executive officers or chairmen of boards of selectmen shall elect one of their number to represent them pursuant to M.G.L. c. 150E, [[section]] 1.

(a) The meeting shall be held no later than seven days before commencement of collective bargaining negotiations in the regional school district, and shall comply with the open meeting law. In regional school districts where regional agreements provide for weighted voting in accordance with law, such weighted voting shall be employed.

(b) A chief executive officer or chairman of a board of selectmen may designate a representative to attend the meeting and to vote in his or her place.

(c) If the meeting of chief executive officers or chairmen of boards of selectmen does not result in the designation of a representative, the superintendent shall notify the commissioner of education, who shall randomly select one representative from among the chief executive officers or chairmen of boards of selectmen. Failure of the meeting of chief executive officers or chairmen of boards of selectmen to elect a representative shall not delay or otherwise impede the collective bargaining process.

(d) The chief executive officer or chairman of the board of selectmen chosen to represent member municipalities may serve either personally or through a designee, and must serve through a designee if such officer or selectman is barred from service under the provisions of M.G.L. c. 268A. In such cases, the city council or board of selectmen shall designate an alternate.

(2) **Role of Municipal Representative.** The municipal representative shall serve as a member of the school committee on all matters related to collective bargaining by the regional school district. The municipal representative may serve on the school district bargaining team, if any, if selected by the school committee to be a member of such a sub-committee.

(3) **Vote of Municipal Representative.** The municipal representative shall have one vote in all school committee deliberations on collective bargaining matters. In regional school districts which employ weighted voting, the municipal representative's vote shall be added to the vote total of the elected members and shall not cause a reapportioning of voting weight among the elected school committee members.

(4) **Term of Municipal Representative.** The municipal representative's term as a participant in the regional school district's collective bargaining shall be the same length as the term of office of an elected member of the school committee unless a shorter term is agreed to by the chief executive officers of the member cities and towns at the time of the municipal representative's selection.

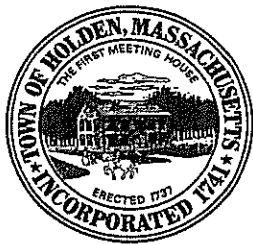
Regulatory Authority:

603 CMR 41.00: M.G.L. c. 69, §1B; c. 71, §14B and §16D; c. 150E, §1.
 Most Recently Amended by the Board of Education: May 19, 2009

Last Updated: June 3, 2009

[E-mail this page](#) | [Print View](#) | [Print Pdf](#)

Disclaimer:
 For an official copy of these regulations, please contact the [State House Bookstore](#), at 617-727-2834.



Dale T. Hickey
TOWN CLERK

TOWN OF HOLDEN
MASSACHUSETTS
OFFICE OF THE TOWN CLERK

Attachment 18
May 20, 2019

TO: All Board and Committee Members
FROM: Dale T. Hickey
DATE: January 14, 2019
SUBJECT: Conflict of Interest

Conflict of Interest Training for Town of Holden Committee and Board Members

Each Committee and Board member for Town of Holden is required by law to complete the online Conflict of Interest Training once every two years.

Attached is a copy of the Conflict of Interest Law Summary. Please review it, fill out the enclosed Acknowledgment of Receipt and return the receipt to the Town Clerk's Office along with the receipt from your online training.

The online training is accessed at the State Ethics Commission website (www.mass.gov/ethics). Scroll to the middle of the page under What would you like to do? Under Top actions & services, click on Online Conflict of Interest Law Training. Next, scroll to What would you like to do, under Top tasks, click on Complete the Online Training Program for Employees of Cities and Towns. Next, click on Online Program for Municipal Employees. Click the Next arrow in the upper right corner twice. You will now need to install adobe flash. A receipt will be issued at the end of the online training. Please print and forward that receipt to the Town Clerk's Office by March 1, 2019.

There are public computers available at the Gale Free Library should you not have Internet availability. Headphones are available to purchase for \$1.00 for those who may need them.

Thank you for your cooperation.

Sincerely,
Dale T. Hickey
Town Clerk

Summary of the Conflict of Interest Law for Municipal Employees

This summary of the conflict of interest law, General Laws chapter 268A, is intended to help municipal employees understand how that law applies to them. This summary is not a substitute for legal advice, nor does it mention every aspect of the law that may apply in a particular situation. Municipal employees can obtain free confidential advice about the conflict of interest law from the Commission's Legal Division at our website, phone number, and address above. Municipal counsel may also provide advice.

The conflict of interest law seeks to prevent conflicts between private interests and public duties, foster integrity in public service, and promote the public's trust and confidence in that service by placing restrictions on what municipal employees may do on the job, after hours, and after leaving public service, as described below. The sections referenced below are sections of G.L. c. 268A.

When the Commission determines that the conflict of interest law has been violated, it can impose a civil penalty of up to \$10,000 (\$25,000 for bribery cases) for each violation. In addition, the Commission can order the violator to repay any economic advantage he gained by the violation, and to make restitution to injured third parties. Violations of the conflict of interest law can also be prosecuted criminally.

I. Are you a municipal employee for conflict of interest law purposes?

You do not have to be a full-time, paid municipal employee to be considered a municipal employee for conflict of interest purposes. Anyone performing services for a city or town or holding a municipal position, whether paid or unpaid, including full- and part-time municipal employees, elected officials, volunteers, and consultants, is a municipal employee under the conflict of interest law. An employee of a private firm can also be a municipal employee, if the private firm has a contract with the city or town and the employee is a "key employee" under the contract, meaning the town has specifically contracted for her services. The law also covers private parties who engage in impermissible dealings with municipal employees, such as offering bribes or illegal gifts. Town meeting members and charter commission members are not municipal employees under the conflict of interest law.

II. On-the-job restrictions.

(a) Bribes. Asking for and taking bribes is prohibited. (See Section 2)

A bribe is anything of value corruptly received by a municipal employee in exchange for the employee being influenced in his official actions. Giving, offering, receiving, or asking for a bribe is illegal.

Bribes are more serious than illegal gifts because they involve corrupt intent. In other words, the municipal employee intends to sell his office by agreeing to do or not do some official act, and the giver intends to influence him to do so. Bribes of any value are illegal.

(b) Gifts and gratuities. Asking for or accepting a gift because of your official position, or because of something you can do or have done in your official position, is prohibited. (See Sections 3, 23(b)(2), and 26)

Municipal employees may not accept gifts and gratuities valued at \$50 or more given to influence their official actions or because of their official position. Accepting a gift intended to reward past official action or to bring about future official action is illegal, as is giving such gifts. Accepting a gift given to you because of the municipal position you hold is also illegal. Meals, entertainment event tickets, golf, gift baskets, and payment of travel expenses can all be illegal gifts if given in connection with official action or position, as can anything worth \$50 or more. A number of smaller gifts together worth \$50 or more may also violate these sections.

Example of violation: A town administrator accepts reduced rental payments from developers.

Example of violation: A developer offers a ski trip to a school district employee who oversees the developer's work for the school district.

Regulatory exemptions. There are situations in which a municipal employee's receipt of a gift does not present a genuine risk of a conflict of interest, and may in fact advance the public interest. The Commission has created exemptions permitting giving and receiving gifts in these situations. One commonly used exemption permits municipal employees to accept payment of travel-related expenses when doing so advances a public purpose. Another commonly used exemption permits municipal employees to accept payment of costs involved in attendance at educational and training programs. Other exemptions are listed on the Commission's website.

Example where there is no violation: A fire truck manufacturer offers to pay the travel expenses of a fire chief to a trade show where the chief can examine various kinds of fire-fighting equipment that the town may purchase. The chief fills out a disclosure form and obtains prior approval from his appointing authority.

Example where there is no violation: A town treasurer attends a two-day annual school featuring multiple substantive seminars on issues relevant to treasurers. The annual school is paid for in part by banks that do business with town treasurers. The treasurer is only required to make a disclosure if one of the sponsoring banks has official business before her in the six months before or after the annual school.

(c) Misuse of position. Using your official position to get something you are not entitled to, or to get someone else something they are not entitled to, is prohibited. Causing someone else to do these things is also prohibited. (See Sections 23(b)(2) and 26)

A municipal employee may not use her official position to get something worth \$50 or more that would not be properly available to other similarly situated individuals. Similarly, a municipal employee may not use her official position to get something worth \$50 or more for someone else that would not be properly available to other similarly situated individuals. Causing someone else to do these things is also prohibited.

Example of violation: A full-time town employee writes a novel on work time, using her office computer, and directing her secretary to proofread the draft.

Example of violation: A city councilor directs subordinates to drive the councilor's wife to and from the grocery store.

Example of violation: A mayor avoids a speeding ticket by asking the police officer who stops him, "Do you know who I am?" and showing his municipal I.D.

(d) Self-dealing and nepotism. Participating as a municipal employee in a matter in which you, your immediate family, your business organization, or your future employer has a financial interest is prohibited. (See Section 19)

A municipal employee may not participate in any particular matter in which he or a member of his immediate family (parents, children, siblings, spouse, and spouse's parents, children, and siblings) has a financial interest. He also may not participate in any particular matter in which a prospective employer, or a business organization of which he is a director, officer, trustee, or employee has a financial interest. Participation includes discussing as well as voting on a matter, and delegating a matter to someone else.

A financial interest may create a conflict of interest whether it is large or small, and positive or negative. In other words, it does not matter if a lot of money is involved or only a little. It also does not matter if you are putting money into your pocket or taking it out. If you, your immediate family, your business, or your employer have or has a

financial interest in a matter, you may not participate. The financial interest must be direct and immediate or reasonably foreseeable to create a conflict. Financial interests which are remote, speculative or not sufficiently identifiable do not create conflicts.

Example of violation: A school committee member's wife is a teacher in the town's public schools. The school committee member votes on the budget line item for teachers' salaries.

Example of violation: A member of a town affordable housing committee is also the director of a non-profit housing development corporation. The non-profit makes an application to the committee, and the member/director participates in the discussion.

Example: A planning board member lives next door to property where a developer plans to construct a new building. Because the planning board member owns abutting property, he is presumed to have a financial interest in the matter. He cannot participate unless he provides the State Ethics Commission with an opinion from a qualified independent appraiser that the new construction will not affect his financial interest.

In many cases, where not otherwise required to participate, a municipal employee may comply with the law by simply not participating in the particular matter in which she has a financial interest. She need not give a reason for not participating.

There are several exemptions to this section of the law. An appointed municipal employee may file a written disclosure about the financial interest with his appointing authority, and seek permission to participate notwithstanding the conflict. The appointing authority may grant written permission if she determines that the financial interest in question is not so substantial that it is likely to affect the integrity of his services to the municipality. Participating without disclosing the financial interest is a violation. Elected employees cannot use the disclosure procedure because they have no appointing authority.

Example where there is no violation: An appointed member of the town zoning advisory committee, which will review and recommend changes to the town's by-laws with regard to a commercial district, is a partner at a company that owns commercial property in the district. Prior to participating in any committee discussions, the member files a disclosure with the zoning board of appeals that appointed him to his position, and that board gives him a written determination authorizing his participation, despite his company's financial interest. There is no violation.

There is also an exemption for both appointed and elected employees where the employee's task is to address a matter of general policy and the employee's financial interest is shared with a substantial portion (generally 10% or more) of the town's population, such as, for instance, a financial interest in real estate tax rates or municipal utility rates.

Regulatory exemptions. In addition to the statutory exemptions just mentioned, the Commission has created several regulatory exemptions permitting municipal employees to participate in particular matters notwithstanding the presence of a financial interest in certain very specific situations when permitting them to do so advances a public purpose. There is an exemption permitting school committee members to participate in setting school fees that will affect their own children if they make a prior written disclosure. There is an exemption permitting town clerks to perform election-related functions even when they, or their immediate family members, are on the ballot, because clerks' election-related functions are extensively regulated by other laws. There is also an exemption permitting a person serving as a member of a municipal board pursuant to a legal requirement that the board have members with a specified affiliation to participate fully in determinations of general policy by the board, even if the entity with which he is affiliated has a financial interest in the matter. Other exemptions are listed in the Commission's regulations, available on the Commission's website.

Example where there is no violation: A municipal Shellfish Advisory Board has been created to provide advice to the Board of Selectmen on policy issues related to shellfishing. The Advisory Board is required to have members who are currently commercial fishermen. A board member who is a commercial fisherman may participate in determinations of general policy in which he has a financial interest common to all commercial fishermen, but may not participate in determinations in which he alone has a financial interest, such as the extension of his own individual permits or leases.

(e) False claims. Presenting a false claim to your employer for a payment or benefit is prohibited, and causing someone else to do so is also prohibited. (See Sections 23(b)(4) and 26)

A municipal employee may not present a false or fraudulent claim to his employer for any payment or benefit worth \$50 or more, or cause another person to do so.

Example of violation: A public works director directs his secretary to fill out time sheets to show him as present at work on days when he was skiing.

(f) Appearance of conflict. Acting in a manner that would make a reasonable person think you can be improperly influenced is prohibited. (See Section 23(b)(3))

A municipal employee may not act in a manner that would cause a reasonable person to think that she would show favor toward someone or that she can be improperly influenced. Section 23(b)(3) requires a municipal employee to consider whether her relationships and affiliations could prevent her from acting fairly and objectively when she performs her duties for a city or town. If she cannot be fair and objective because of a relationship or affiliation, she should not perform her duties. However, a municipal

employee, whether elected or appointed, can avoid violating this provision by making a public disclosure of the facts. An appointed employee must make the disclosure in writing to his appointing official.

Example where there is no violation: A developer who is the cousin of the chair of the conservation commission has filed an application with the commission. A reasonable person could conclude that the chair might favor her cousin. The chair files a written disclosure with her appointing authority explaining her relationship with her cousin prior to the meeting at which the application will be considered. There is no violation of Sec. 23(b)(3).

(g) Confidential information. Improperly disclosing or personally using confidential information obtained through your job is prohibited. (See Section 23(c))

Municipal employees may not improperly disclose confidential information, or make personal use of non-public information they acquired in the course of their official duties to further their personal interests.

III. After-hours restrictions.

(a) Taking a second paid job that conflicts with the duties of your municipal job is prohibited. (See Section 23(b)(1))

A municipal employee may not accept other paid employment if the responsibilities of the second job are incompatible with his or her municipal job.

Example: A police officer may not work as a paid private security guard in the town where he serves because the demands of his private employment would conflict with his duties as a police officer.

(b) Divided loyalties. Receiving pay from anyone other than the city or town to work on a matter involving the city or town is prohibited. Acting as agent or attorney for anyone other than the city or town in a matter involving the city or town is also prohibited whether or not you are paid. (See Sec. 17)

Because cities and towns are entitled to the undivided loyalty of their employees, a municipal employee may not be paid by other people and organizations in relation to a matter if the city or town has an interest in the matter. In addition, a municipal employee may not act on behalf of other people and organizations or act as an attorney for other people and organizations in which the town has an interest. Acting as agent includes

contacting the municipality in person, by phone, or in writing; acting as a liaison; providing documents to the city or town; and serving as spokesman.

A municipal employee may always represent his own personal interests, even before his own municipal agency or board, on the same terms and conditions that other similarly situated members of the public would be allowed to do so. A municipal employee may also apply for building and related permits on behalf of someone else and be paid for doing so, unless he works for the permitting agency, or an agency which regulates the permitting agency.

Example of violation: A full-time health agent submits a septic system plan that she has prepared for a private client to the town's board of health.

Example of violation: A planning board member represents a private client before the board of selectmen on a request that town meeting consider rezoning the client's property.

While many municipal employees earn their livelihood in municipal jobs, some municipal employees volunteer their time to provide services to the town or receive small stipends. Others, such as a private attorney who provides legal services to a town as needed, may serve in a position in which they may have other personal or private employment during normal working hours. In recognition of the need not to unduly restrict the ability of town volunteers and part-time employees to earn a living, the law is less restrictive for "special" municipal employees than for other municipal employees.

The status of "special" municipal employee has to be assigned to a municipal position by vote of the board of selectmen, city council, or similar body. A position is eligible to be designated as "special" if it is unpaid, or if it is part-time and the employee is allowed to have another job during normal working hours, or if the employee was not paid for working more than 800 hours during the preceding 365 days. It is the position that is designated as "special" and not the person or persons holding the position. Selectmen in towns of 10,000 or fewer are automatically "special"; selectman in larger towns cannot be "specials."

If a municipal position has been designated as "special," an employee holding that position may be paid by others, act on behalf of others, and act as attorney for others with respect to matters before municipal boards other than his own, provided that he has not officially participated in the matter, and the matter is not now, and has not within the past year been, under his official responsibility.

Example: A school committee member who has been designated as a special municipal employee appears before the board of health on behalf of a client of his private law practice, on a matter that he has not participated in or had responsibility for as a school committee member. There is no conflict. However, he may not appear before the school

committee, or the school department, on behalf of a client because he has official responsibility for any matter that comes before the school committee. This is still the case even if he has recused himself from participating in the matter in his official capacity.

Example: A member who sits as an alternate on the conservation commission is a special municipal employee. Under town by-laws, he only has official responsibility for matters assigned to him. He may represent a resident who wants to file an application with the conservation commission as long as the matter is not assigned to him and he will not participate in it.

(c) Inside track. Being paid by your city or town, directly or indirectly, under some second arrangement in addition to your job is prohibited, unless an exemption applies. (See Section 20)

A municipal employee generally may not have a financial interest in a municipal contract, including a second municipal job. A municipal employee is also generally prohibited from having an indirect financial interest in a contract that the city or town has with someone else. This provision is intended to prevent municipal employees from having an “inside track” to further financial opportunities.

Example of violation: Legal counsel to the town housing authority becomes the acting executive director of the authority, and is paid in both positions.

Example of violation: A selectman buys a surplus truck from the town DPW.

Example of violation: A full-time secretary for the board of health wants to have a second paid job working part-time for the town library. She will violate Section 20 unless she can meet the requirements of an exemption.

Example of violation: A city councilor wants to work for a non-profit that receives funding under a contract with her city. Unless she can satisfy the requirements of an exemption under Section 20, she cannot take the job.

There are numerous exemptions. A municipal employee may hold multiple unpaid or elected positions. Some exemptions apply only to special municipal employees. Specific exemptions may cover serving as an unpaid volunteer in a second town position, housing-related benefits, public safety positions, certain elected positions, small towns, and other specific situations. Please call the Ethics Commission’s Legal Division for advice about a specific situation.

IV. After you leave municipal employment. (See Section 18)

(a) Forever ban. After you leave your municipal job, you may never work for anyone other than the municipality on a matter that you worked on as a municipal employee.

If you participated in a matter as a municipal employee, you cannot ever be paid to work on that same matter for anyone other than the municipality, nor may you act for someone else, whether paid or not. The purpose of this restriction is to bar former employees from selling to private interests their familiarity with the facts of particular matters that are of continuing concern to their former municipal employer. The restriction does not prohibit former municipal employees from using the expertise acquired in government service in their subsequent private activities.

Example of violation: A former school department employee works for a contractor under a contract that she helped to draft and oversee for the school department.

(b) One year cooling-off period. For one year after you leave your municipal job you may not participate in any matter over which you had official responsibility during your last two years of public service.

Former municipal employees are barred for one year after they leave municipal employment from personally appearing before any agency of the municipality in connection with matters that were under their authority in their prior municipal positions during the two years before they left.

Example: An assistant town manager negotiates a three-year contract with a company. The town manager who supervised the assistant, and had official responsibility for the contract but did not participate in negotiating it, leaves her job to work for the company to which the contract was awarded. The former manager may not call or write the town in connection with the company's work on the contract for one year after leaving the town.

A former municipal employee who participated as such in general legislation on expanded gaming and related matters may not become an officer or employee of, or acquire a financial interest in, an applicant for a gaming license, or a gaming licensee, for one year after his public employment ceases.

(c) Partners. Your partners will be subject to restrictions while you serve as a municipal employee and after your municipal service ends.

Partners of municipal employees and former municipal employees are also subject to restrictions under the conflict of interest law. If a municipal employee participated in a matter, or if he has official responsibility for a matter, then his partner may not act on behalf of anyone other than the municipality or provide services as an attorney to anyone but the city or town in relation to the matter.

Example: While serving on a city's historic district commission, an architect reviewed an application to get landmark status for a building. His partners at his architecture firm may not prepare and sign plans for the owner of the building or otherwise act on the owner's behalf in relation to the application for landmark status. In addition, because the architect has official responsibility as a commissioner for every matter that comes before the commission, his partners may not communicate with the commission or otherwise act on behalf of any client on any matter that comes before the commission during the time that the architect serves on the commission.

Example: A former town counsel joins a law firm as a partner. Because she litigated a lawsuit for the town, her new partners cannot represent any private clients in the lawsuit for one year after her job with the town ended.

* * * * *

This summary is not intended to be legal advice and, because it is a summary, it does not mention every provision of the conflict law that may apply in a particular situation. Our website, <http://www.mass.gov/ethics>, contains further information about how the law applies in many situations. You can also contact the Commission's Legal Division via our website, by telephone, or by letter. Our contact information is at the top of this document.

Version 7: Revised November 14, 2016.

To take the online test:

Scroll to the middle of the page under What would you like to do? Under Top actions & services, click on Online Conflict of Interest Law Training. Next, scroll to What would you like to do, under Top tasks, click on Complete the Online Training Program for Employees of Cities and Towns. Next, click on Online Program for Municipal Employees. Click the Next arrow in the upper right corner twice. You will now need to activate Adobe Flash. A certificate will generate at the end of the course. Please send that along with the Acknowledgement of Receipt page in your packet to the Town Clerk's Office.

ACKNOWLEDGMENT OF RECEIPT

I, _____, an employee at _____,
(first and last name) (name of municipal dept.)

hereby acknowledge that I received a copy of the summary of the conflict of interest law
for municipal employees, revised November 14, 2016, on _____.
(date)

Return to The Town Clerk's Office, 1196 Main St., Holden, MA 01520
*Municipal employees should complete the acknowledgment of receipt and return it to the
individual who provided them with a copy of the summary. Alternatively, municipal
employees may send an email acknowledging receipt of the summary to the individual
who provided them with a copy of it.*

WACHUSETT REGIONAL SCHOOL DISTRICT

HOLDEN ♦ PAXTON ♦ PRINCETON ♦ RUTLAND ♦ STERLING

MINUTES

Audit Advisory Board

Wednesday, April 10, 2019
5:00 PM

Superintendent's Conference Room
District Central Office
1745 Main Street, Jefferson

In Attendance: Benjamin Mitchel, Chair, Ezequiel Ayala, Daniel Haynes,
Christopher Hynes (5:20 PM)

Administration: Darryll McCall, Superintendent of Schools
Daniel Deedy, Director of Business and Finance

Melanson Heath: Sheryl Stephens Burke

I. Call to Order

AAB Chair Mitchel called the meeting to order at 5:06 PM.

II. Review of Draft Audit – FY18

Members had been provided with copies of the draft audit document and draft findings. Director Deedy gave an overview of the meeting and what was to be discussed. He introduced Sheryl Stephens Burke of Melanson Heath, the District's auditors. Ms. Stevens Burke gave an overview of the firm and her role within the firm. For a first year audit, she said it went well. She thanked the District for the work Business Office staff did in preparation for their work.

She began her discussion with a review of the Financial Statements. In this discussion, Ms. Stevens Burke highlighted what is important to look at. Her first stop is page 2. See material relative to Opinions. She said the Opinion, is a clean, unmodified audit opinion. Next page to review -- see page 11. Statement of Net Position -- look at Net Position (\$109,748,379). This figure does not reflect the information we received from MUNIS. This is a long term presentation relative to assets and liabilities. Ms. Stevens Burke reviewed figures from Worcester Retirement as well as the OPEB liability figures. OPEB liability -- \$135m. Director Deedy asked the question if communities hit this mark. Ms. Stevens Burke said it is extremely rare that communities will hit this mark. This -- OPEB Liability -- has some effect on the bond rating. Bond rating agencies will not be alarmed by the OPEB liability though. Ms. Stevens Burke then proceeded to review page 12. Page 12 is a summary look of the District's Change in Net Position -- \$9,756,970. She then reviewed material on page 13 -- Unassigned Fund Balance.

Other highlights – Ms. Stevens Burke reviewed material on page 17 relative to the General Fund. She said there is nothing alarming here.

Page 18 – Fiduciary Funds – new this year is OPEB Trust Fund. 10k was deposited into this account at the end of FY18. She also spoke very briefly about Scholarship Funds and Student Activity Funds.

She then moved ahead to Page 20 toward the end of the document to the section where there are the notes to the financial statements.

Chair Mitchel ask the question if there is anything here that bubbled up. Ms. Stevens Burke said no.

She then moved on to the Recommendations Melanson Heath will make and explained terminology.

1. The Management Letter – this will explain the level of internal control efficiencies.
2. Material weakness – a situation where there is a breakdown in the operation.
3. Significant deficiency – important enough to be reported to governance.

Ms. Stevens Burke said these are significant deficiencies. Superintendent McCall said there is a concern here how this information is represented. Ms. Stevens Burke agreed to put recommendations in Governance Letter and not in a Management Letter. Ms. Stevens Burke then reviewed the findings:

1. Treasury/Function: There needs to be a back-up to this role. There was \$9.8 million at the end of FY18 – look at the holdings and where the money sits.
2. Vendor disbursements: Who is authorized to approve disbursements? That role is not clear. She suggested the District create an authorization matrix.
3. Payroll: There is real lack of documentation here. This is an issue. This is a weakness within the District. She recommended the District create a spreadsheet relative to approving figures, rates, etc.
4. Departmental receipts: There is inconsistent supporting documentation – who is turning over the money, who receives it, did it make it to the bank? She suggested the District develop a very formal and specific process for handling of cash.

Other Recommendations: Periodic review of District inventory.

Ms. Stevens Burke said the payroll issue will go into the single audit report. This is a significant issue.

She also said the District is lacking the manual for federal grants management. This is relative to changes in Federal grants management dating back to 2015.

Quick summary of recommendations

1. Better documentation of Journal Entries

2. Clear path for cash disbursements
3. Well documented controls over cash receipts processes

Ms. Stevens Burke left the meeting at 5:50 pm

Chair Mitchel said that a majority of these issues are process or organization modifications. He asked Director Deedy the question how the auditors performed. Director Deedy said the District was pleased with their work.

Mr. Haynes left the meeting at 6:00 pm.

III. New Business

There was no new business brought before the Audit Advisory Board.

IV. Old Business

There was no old business brought before the Audit Advisory Board

V. Adjournment

Motion: To adjourn.

(B. Mitchel)

(E. Ayala)

The motion passed unanimously.

The meeting adjourned at 6:11 PM.

Respectfully submitted,

Daniel Deedy
Director of Business and Finance
DD:rlp

To: Wachusett Regional School District Finance Committee

From: James J. Dunbar, Treasurer

Date: May 8, 2019

Subject: Treasurer's Update – March 2019

I have reviewed the bank statements, bank reconciliations, and reconciling items for the month ending March 31, 2019 and feel that Treasurers cash is accurately stated.

1. The March 31, 2019 bank balances are as shown on the attached sheet.
2. The warrants funded during the month of March 2019 were as follows:

<u>Date</u>	<u>Description</u>	<u>Amount</u>
3/8	Payroll Warrant	\$ 2,050,571.53
3/8	Payroll Warrant	1,381.62
3/8	Payroll Warrant	(1,406.17)
3/11	Warrant #23	1,138,698.76
3/22	Payroll Warrant	2,564,548.70
3/22	Payroll Warrant	574.97
3/25	Warrant #24	2,162,832.24

Our excess general funds are currently earning the following rates:

MMDT	2.65%
Berkshire Bank	0.50%

CASH RECONCILIATION OF CASHBOOK TO GENERAL LEDGER

March 31, 2019

Bank	Account #	Fund	Description	Cashbook 3/31/2019
CHECKING				
Eastern Bank	-7310	001	Payables reconciliation-clearing	265.11
Berkshire Bank	-4534	001	Depository Account	1,090,414.63
Eastern Bank	-0264	001	Payroll Reconciliation	168.54
Fidelity Bank	-1451	050	checking - Paxton	2,516.20
Leominster Credit Union	-8861	050	checking - Mountview	2,550.00
Leominster Credit Union	-8832	050	checking - Dawson	100.00
Leominster Credit Union	-8845	050	checking - Mayo	2,500.00
Leominster Credit Union	-0244	050	checking - Sterling	2,500.00
Fidelity Bank	-1444	050	checking - Thomas Prince	2,517.40
Leominster Credit Union	-8858	050	checking - Davis Hill	2,500.00
Cornerstone Bank	-9626	050	checking - Naquag	2,286.47
Cornerstone Bank	-9618	050	checking - Central Tree	2,500.00
Cornerstone Bank	-9551	050	checking - Glenwood	500.00
Leominster Credit Union	-1024	050	WRHS student activity checking	3,324.93
TOTAL CHECKING				1,114,643.28
MONEY MARKET				
Berkshire Bank	-2960	022	Cafeteria revolving - Sterling	4,571.30
Leominster Credit Union	-1029	050	WRHS Student Activity Revolving	311,509.57
Berkshire Bank	-3002	023	Middle School Athletic Revolving	100,345.11
TD Banknorth, NA	-1032	001	General Fund	26,738.50
Eastern Bank	-0363	001	General Fund	2,920,616.59
Eastern Bank Debit Card	-6672	001	General Fund	334.70
Eastern Bank Tuition	-7357	001	General Fund	94,961.03
Enterprise Bank	-3225	001	General Fund	39,766.00
Avidia Bank	-8701	001	General Fund	33,200.01
MMMT	-4707	001	Money Market	3,036,452.11
TOTAL MONEY MARKET				6,568,494.92
SAVINGS				
Cornerstone Bank	-0132	022	Cafeteria revolving - Naquag	2,346.60
Cornerstone Bank	-0140	022	Cafeteria revolving - CTMS	6,306.18
Cornerstone Bank	-1230	022	Cafeteria revolving - Glenwood	5,448.46
Cornerstone Bank	-3092	022	Student Activity - CTMS	36,621.19
Cornerstone Bank	-9535	022	Student Activity - Glenwood	16,312.72
Cornerstone Bank	-3117	022	Student Activity - Naquag	7,989.14
Fidelity Bank	-1908	022	Cafeteria revolving - Princeton	2,759.84
Fidelity Bank	-6479	022	Cafeteria revolving - Paxton	4,928.41
Berkshire Bank	-4569	022	Cafeteria revolving - Dawson	2,168.75
Berkshire Bank	-2944	022	Cafeteria revolving - Davis Hill	2,588.57
Berkshire Bank	-4550	022	Cafeteria revolving - Mayo	3,371.42
Berkshire Bank	-2952	022	Cafeteria revolving - Mountview	4,765.80
Berkshire Bank	-4542	022	Cafeteria revolving - WRHS	248,815.14
Berkshire Bank	-2979	029	Adult Education	71.95
Fidelity Bank	-0736	050	Student Activity Depository	77,804.48
Leominster Credit Union	-6025	050	Student Activity Revolving	119,067.07
Berkshire Bank	-2987	023	Athletic revolving	68,357.73
Berkshire Bank	-2995	023	Athletic transportation	6,120.01
TOTAL SAVINGS				615,843.46
CDs (Investments)				
Leominster Credit Union		60	Atlas	10,794.03
Leominster Credit Union		60	Bailey	2,133.11
Leominster Credit Union		60	Bradshaw	14,465.92
Leominster Credit Union		60	D'Errico	3,506.66
Leominster Credit Union		60	Finochio	8,084.05
Leominster Credit Union		60	Fitzgerald	9,229.86
Leominster Credit Union		60	Green	6,761.65
Leominster Credit Union		60	Griffin	18,662.07
Leominster Credit Union		60	Hayman	3,236.55
Leominster Credit Union		60	Hewson	13,486.66
Leominster Credit Union		60	Lionett	8,141.24
Leominster Credit Union		60	Ljungberg	2,184.75
Leominster Credit Union		60	Narolan	10,900.31
Leominster Credit Union		60	Shallale	4,738.20
Leominster Credit Union		60	Tarkiainen	7,414.18
Leominster Credit Union		60	Thibodeau	4,525.04
Leominster Credit Union		60	Wachusett #2	59,704.90
Leominster Credit Union		60	Wesley	6,058.83
Leominster Credit Union		60	White	1,173.61
TOTAL CDs				195,201.62
OPEB				
Banholomew and Company	-3593	70	OPEB	10,064.53
TOTAL OPEB				10,064.53
TOTAL				8,504,247.81
Adjusted Cashbook				8,504,247.81
General Ledger				8,504,247.81
Variance				0.00
General Fund Total				7,242,917.22

To: Darryll McCall, Ed.D., Superintendent of Schools

Date: May 14, 2019

Re: Deputy Superintendent's Report

We have been notified that the Department of Elementary and Secondary Education's (DESE) Office of Public School Monitoring has completed their Tiered Focus Monitoring Reports. These have not yet been posted to the DESE website, but are now public so we plan on reviewing the findings formally with the Audit Advisory Subcommittee at an upcoming meeting. It should be noted that the total of three findings requiring action in this report are down from the seven findings in the 2016 report and the 14 findings in the 2012 report.

Our annual build-your-own-PD Day was held recently, and staff were able to choose from a wide variety of offerings (please refer to the Attachment 1: Menu of Professional Development Offerings for a listing and brief description of all courses). Informal feedback was positive, and more formal feedback is being collected from staff via a survey.

One area of focus centered on the topic of homework, which has been discussed at both the School Committee level as well as the school levels recently, and to foster more meaningful discussions based on current research, author and national speaker on the topic of homework Alfie Kohn was brought in. His sessions were well attended, and staff were able to engage with Mr. Kohn, ask questions and have their point-of-view challenged by current research.

We are pleased to have had the opportunity to host a visit from two separate Office of Instructional Support Curriculum Leads from the Department of Education over the past week. One of the leads was Katherine Tarka, who is the Director of Literacy and Humanities. She came out to see first-hand how our new Fountas and Pinnell Classroom reading program is going. In an effort to help to support educators in the Commonwealth, Katherine wanted to find out how the program works, how teachers

are using it and, most importantly, what it is asking of students (i.e., what it looks like in action). Kindergarten teachers at Thomas Prince, Naquag, and Davis Hill welcomed her into their classes to observe a variety of program components being used with their students. She also had the opportunity to visit Central Office to see the scope of books and teaching resources the program provides. At the end of the day, Katherine expressed that she had a wonderful day and was excited about being able to have the chance to visit and learn more about the program. Thank you to Cherie Kent, our Director of Literacy, for making this work.

Michelle Ryan, the leader of the recent History/Social Studies (HSS) Framework Revision spoke to Wachusett staff at our recent PD Day about changes to grade-level content as well as delving into the new HSS practice standards (expectations for how students will interact with content), and the 3 pillars that the new framework is supported by. Staff asked a wide variety of questions and, at the conclusion, Ms. Ryan shared that she was very impressed with our staff and felt that the session was productive. Thank you to Angela Arbour, our high school History and Social Studies Department Head, Kirsten Yanco, a history teacher at Central Tree, and Cherie Kent for making this happen.

Wachusett Regional School District

Menu of May 13th Professional Development Offerings

ELL OFFERINGS				
COURSE # & TITLE	FACILITATOR(S)	AUDIENCE	LOCATION	TIMES AVAILABLE
101: Promoting the Use of Academic Language in the Sheltered Content Classroom	Boni Enquist-MATSOL	Grades PreK-12	WRHS Room C116	8:00-2:30 FULL DAY
Are you looking for ways to embed SEI strategies into your lessons? This 15 PDP ELL workshop presents strategies for teachers to embed SEI strategies and principles of academic language into their content lessons. The first 6 hours of this 12-hour face to face (plus 3 hours online work) professional development course will be on May 13th and the second part will be held in the fall of 2019. There will be 15 PDPs awarded to those who attend both sessions and complete all assignments by MATSOL. (15 PDPs - SEI/ESL)				
102: Being a Linguistic Outsider	Jodi Brunelle	Grades PreK-12	WRHS Room C110	Session 2 10:05-12:05 Session 3 12:35-2:30
"Uhh...no entiendo" - Not knowing how to speak English can keep people from doing many things in life. Come join the conversation of what it feels like to be a linguistic outsider. In this workshop teachers will engage in activities about what it feels like to be a linguistic outsider as well as learn strategies on how to work with students in your classroom who might feel this way. (2 PDPs - SEI/ESL)				
SPECIAL EDUCATION				
COURSE # & TITLE	FACILITATOR(S)	AUDIENCE	LOCATION	TIMES AVAILABLE
103: It's More Than Just Being In	Cheryl Jorgensen	Grades PreK-12	WRHS Room E110	Session 1 8:00-10:00 Session 2 10:05-12:05 Session 3 12:35-2:30
This professional development will provide teachers with practical strategies for supporting the authentic participation and learning of students in inclusion with complex support needs. Participants are encouraged to bring samples of instructional materials and be prepared to generate ideas for accommodating diverse learning styles. (2 PDPs - Pedagogy, SPED)				
104: Wit's End	Lincoln Waterhouse	Grades PreK-8	WRHS Room B107	Session 1 8:00-10:00 Session 2 10:05-12:05 Session 3 12:35-2:30
As professional teachers, we likely have come to that point where our toolbox of behavior intervention techniques seems to be lacking an essential tool of simply just does not seem to be working. In this training, participants will learn both preventative and in the moment interventions to help de-escalate challenging behavior. (2 PDPs - Pedagogy, SPED)				

TECHNOLOGY OFFERINGS				
COURSE # & TITLE	FACILITATOR(S)	AUDIENCE	LOCATION	TIMES AVAILABLE
105: Breakout EDU and You: Let's Try Something Different!	Chrystal Hoe	Grades PreK-12	WRHS Black Box Theater	Session 1 8:00-10:00
Are you ready to try something different? Imagine teaching students how to have fun with your content while developing their communication, collaboration and critical thinking skills. Certified Google Trainer Chrystal Hoe will lead this session that is designed to help transform your teaching through the use of the Breakout EDU immersive learning games platform. Come find out what the excitement is all about by signing up for this course! (2 PDPs - Pedagogy)				
106: Google 101: Learn the Basics of Gmail, Gcal, Drive, and Docs	Chrystal Hoe	Grades PreK-12	WRHS Black Box Theater	Session 2 10:05-12:05
Do you have trouble finding email messages or files in Google Drive? Do you wish you could use Google tools more effectively? Would you like to understand how to share documents and files with others? If so, then this class is for you. Learn the fundamentals of Gmail, Calendar, Drive, and Docs, as well as a variety of ways to customize these tools to make you more efficient at work and in the classroom. (2 PDPs - Elective)				
107: Let's Get Googley: Taking Your Google Experience to the Next Level	Chrystal Hoe	Grades PreK-12	WRHS Black Box Theater	Session 3 12:35-2:30
This participant-driven workshop is designed to allow the exact session topics to be collaboratively determined while also providing an opportunity for everyone to participate in the sharing of personal experiences and tools with others. Chrystal Hoe, an experienced Google Trainer will guide this journey, share some of her favorite tech tips and facilitate participant share-outs. Come take a deep dive into some really cool Chrome extensions that are super engaging and easy to use. If you already have experience with the fundamentals of Google and are ready for the "next level", sign up and learn some new ways to make ways to make technology work better for you! (2 PDPs - Elective)				
108: Google Sheets and Forms: Collect, Manage, and Share Data Like a Pro!	Ashoke Ghosh	Grades PreK-12	WRHS Room D118	Session 1 8:00-10:00
Learn how to manage data in a spreadsheet like a pro, set filters, organize information, create basic graphs and tables with the explore function, and much more. This class will cover some basic add-ons and features that improve functionality like mail merge functions and Flubaroo, as well as how to format cells, protect sheets and ranges and do some basic conditional formatting. The second half of the course will cover integration of Sheets with Google Forms, how to create forms, and format them for sharing. (2 PDPs - Elective)				

109: Google Drawings for Teachers	Ashoke Ghosh	Grades PreK-12	WRHS Room D118	Session 2 10:05-12:05	
Do you want to take your presentations and documents to the next level with custom drawings and charts? If so, then this class is for you. Explore how to make and manage vector graphics in Google and easily integrate these drawings into your Google set of tools. You will learn the basic tool set, how to create documents and web-based graphics, and practical classroom applications, such as how students can use this tool to demonstrate their understanding visually. (2 PDPs - Elective)					
110: Google Chrome and Chromebooks	Ashoke Ghosh	Grades PreK-12	WRHS Room D118		Session 3 12:35-2:30
Are you new to Chromebooks or do you just want to be more effective when using Google Chrome? If this is the case, then sign up for this class! You will learn how to manage your web browser like a pro while better supporting student online learning. We will review the basics of Chrome, like managing the web store, apps, themes, and extensions, and in addition, will review Chrome settings, the bookmark manager and the tool bar. This session will also cover some basic extensions and processes that will help you to more efficiently manage your online classroom environment. (2 PDPs - Pedagogy, Elective)					
111: PowerTeacher Pro - Including New Features	Jaye Howe	Grades PreK-12	WRHS Room E104	Session 1 8:00-10:00	Session 3 12:35-2:30
Teachers will gain a better understanding of the features available to them in PowerTeacher Pro. Topics will include: student schedule report options, matching assignments to standards, preferred class names, copying assignments, mark grades complete / section readiness report, emailing parents, what do parents/students see, what do administrators see, and a sneak preview of new features coming next year. (2 PDPs - Elective)					
112: Google Apps (Including Classroom) for Beginners	Michelle Roche	Grades PreK-12	WRHS Room E105	Session 1 8:00-10:00	Session 2 10:05-12:05
If you're just getting started or need a refresher on Google Apps and Classroom, this class will help you gain the confidence and the skills you need to use these tools more effectively. (2 PDPs - Pedagogy, Elective)					
113: Kahoot & Quizlet - Getting Started	Ed McAuliffe	Grades PreK-12	WRHS Room E103	Session 1 8:00-10:00	Session 3 12:35-2:30
Build game-based lessons in Kahoot and explore the power and versatility of Quizlet. This hands-on course is intended for teachers who haven't used these tools yet. (2 PDPs - Content, Pedagogy)					
114: Tech News, Tips, and Tricks	Barry Sclar	Grades PreK-12	WRHS Room E106		Session 2 10:05-12:05
Find out what's new in district technology, including Google updates, content filtering, unblocking YouTube, and the employee self-service portal. (2 PDPs - Elective)					

115: Edulastic - Beginner	Anne McCluskey	Grades PreK-12	WRHS Room E117	Session 1 8:00-10:00	
Edulastic is an online, technology-enhanced assessment platform that instantly shows who's on track and who needs help, allowing you to take action and see growth. Learn how to recreate your paper-pencil assessments, select from over 50,000 questions, or author assessments from scratch! Let the platform do the grading for you, run reports to support standards-based report cards, collaborate with colleagues, and build student capacity for taking computer-based assessments. (2 PDPs - Content, Pedagogy)					
116: Introducing Affirm — A Eureka Math Digital Assessment and Practice Tool	Anne McCluskey	Grade K-5 Eureka Math Teachers	WRHS Room E117		Session 2 10:05-12:05
Introducing <i>Affirm</i> , the new Eureka Math digital assessment and practice tool. <i>Affirm</i> provides educators with a robust database of technology enhanced formative items created by the Eureka Math team that align with the curriculum. <i>Affirm</i> helps Eureka Math educators to better meet the needs of their students with instant grading and a number of analytics and reporting tools to help track student progress overtime. The tool also provides students with ample opportunities for extra practice and preparation for standardized assessments. (2 PDPs - Content, Pedagogy)					
HEALTH PROFESSIONALS					
COURSE # & TITLE	FACILITATOR(S)	AUDIENCE	LOCATION	TIMES AVAILABLE	
117: Medical Technology Update	Stephanie Porter	School Nurses	Community Room-Davis Hill Elementary School	Session 1 8:00-10:00	
Stephanie Porter from Boston Children's Hospital will provide an update on medical technology tailored to Massachusetts' school nurses. (2 PDPs - Content)					
118: Respiratory Assessment	Beth Klements	School Nurses	Community Room-Davis Hill Elementary School	Session 2 10:05-12:05	
Beth Klements, a trainer from Boston Children's Hospital, will update nurses on current practices associated with the respiratory assessment of children and young adults. (2 PDPs - Content, Pedagogy)					
119: Calming and Coping	Stephanie Porter	School Nurses	Community Room-Davis Hill Elementary School		Session 3 12:35-2:30
Calming and coping is designed to help school nurses learn strategies and practices designed to reduce anxiety in patients. Stephanie Porter from Boston Children's Hospital will deliver this informative session. (2 PDPs 3- Content, Pedagogy, SPED)					

LEADERSHIP OFFERINGS				
COURSE # & TITLE	FACILITATOR(S)	AUDIENCE	LOCATION	TIMES AVAILABLE
120: Professional Learning Communities at Work	Jon Vander Els	School Leadership Teams	WRHS Library/Media Center	8:00-2:30 FULL DAY
Leadership teams will continue their work on implementing a districtwide Professional Learning Community (PLC). Teams will be provided with helpful suggestions and explicit tools and protocols for incorporating deeper knowledge into curricula and assessments and as well as a begin an examination of systematic interventions. Teams will use proven Professional Learning Community (PLC) systems and protocols that support the development of a collaborative culture with reciprocal accountability. (2 PDPs - Content, Pedagogy, Elective-Improving Student Learning)				
CURRICULUM AND INSTRUCTION OFFERINGS				
COURSE # & TITLE	FACILITATOR(S)	AUDIENCE	LOCATION	TIMES AVAILABLE
121: Project Adventure	Kevin Briggs & Project Adventure	K-12 PE Teachers	Meet in WRHS Gym	8:00-2:30 FULL DAY
This workshop is for interdisciplinary, K-12 educators who wish to more effectively support the social and emotional development of their students. Participants will be exposed to a wide range of adventure-based, SEL-linked activities while exploring strategies for applying adventure concepts to align and integrate the diverse social and emotional learning initiatives in their school. (6 PDPs - Content, SPED)				
122: Immunity to Change: The Reasons We Often Fall Short of Our Most Important Goals and What We Can Do About It	Todd Stewart	Grades PreK-12	WRHS Room E111	Session 1 8:00-10:00
Too often our New Year's Resolutions, diets, best laid plans to get our grading done more efficiently, sincere desires to collaborate more with colleagues or any number of other goals do not lead to meaningful change for us. Why, if we really want to change certain things, is it so hard? Developmental psychology tells us that we actually have very strong learned, logical reasons for not changing despite or most sincere efforts. Recognizing these Immunities to change in ourselves and developing clear strategies to overcome them can help any of us be more successful in making whatever types of changes we seek within and beyond the classroom. This class will provide you with strategies that you can put into practice tomorrow. (2 PDPs - Pedagogy)				
123: How to Better Support Your Students	Todd Stewart	Grades PreK-12	WRHS Room E111	Session 2 10:05-12:05
While objectives, essential questions, overarching themes and other conceptual goals for lessons and units are all invaluable in the classroom, we often do not spend enough time focusing on what students are actually doing at any moment during a lesson. Much research shows that task, the literal work process that				

students are engaging in, is one of the most effective predictors of performance. Come learn how to better support your students by being more deliberate in the design of the tasks students are asked to do. (2 PDPs - Pedagogy)				
124: Creating Opportunities for Continuous Growth and Success	Todd Stewart	Grades PreK-12	WRHS Room E111	Session 3 12:35-2:30
Creating Opportunities for Continuous Growth and Success. We are often inundated with data in education but rarely have a mechanism to utilize it to make fast, frequent changes to support learning in our classrooms. Improvement science in most other sectors is now pointing towards methods for individuals and small groups to use in-the-moment data to identify problems or opportunities and to then devise simple, actionable plans to address these opportunities on an ongoing, iterative basis. This session will present a clear, simple approach for small teams of teachers to systematically identify their most pressing concerns and then devise and implement plans to address these concerns. (2 PDPs - Pedagogy)				
125: Exploring Holy Cross' Cantor Art Gallery	Suzanne Breen	K-12 Art Teachers	College of the Holy Cross	8:00-2:30 FULL DAY
This professional development day will provide K-12 art teachers with an opportunity to tour the Iris and B. Gerald Cantor Art Gallery, talk with gallery and university staff, and get to know some of the artwork in storage in Holy Cross's collection that can be made available during student visits. The day will also allow time for teachers to draw from observation of the Holy Cross collection, and discuss drawing from observation in their own classrooms. (6 PDPs - Content, Pedagogy)				
126: District-wide Music Department Curriculum Work-Part 1	Sherri Derkazarian	K-12 Music Teachers	WRHS Room K105	Session 1 8:00-10:00
Sherri Derkazarian will lead music educators through the process of vertically aligning the K-12 music curriculum. The main focus will be on using power standards to guide instruction, developing common grade-level expectations, and providing a smooth transition between grade levels. (2 PDPs - Content)				
127: District-wide Music Department Curriculum Work-Part 2	Sherri Derkazarian	K-12 Music Teachers	WRHS Room K105	Session 2 10:05-12:05
Session 2 will continue the work started in session 1. K-12 music educators will continue to work on vertically aligning the K-12 music curriculum and developing lessons based on power standards. (2 PDPs - Content)				
128: Sharing Best Practices in K-12 Music Education	Sherri Derkazarian	K-12 Music Teachers	WRHS Room K105	Session 3 12:35-2:30
K-12 music educators will share best practices and lessons, and will have an opportunity to collaborate with fellow educators on grade and topic-specific initiatives. (2 PDPs - Content, Pedagogy)				

129: Mike Peto's Perfect Year for World Language Teachers	Mike Peto	World Language Teachers	WRHS Room E205	8:00-2:30 FULL DAY	
This one day workshop is designed for world language teachers and is an introduction to teaching languages based on techniques that maximize the comprehensible input in class. Comprehensible input is not a curriculum, it is an insight into how people acquire language. Teachers will walk away with many techniques that they can implement immediately. (6 PDPs - Pedagogy)					
130: The Myth of Homework	Alfie Kohn	Grades PreK-12	WRHS Auditorium	Session 1 8:00-10:00	Session 3 12:35-2:30
After spending most of the day in school, children are typically given additional assignments to be completed at home – a remarkable fact, when you stop to think about it. What's more, homework in most schools isn't limited to those times when it seems appropriate and important. Rather than saying, "Doing this particular project at home may be useful," our message seems to be, "We've decided ahead of time that students will have to do something every night. Later on we'll figure out what to make them do." We know it causes stress and conflict, frustration and exhaustion. But at least, we tell ourselves, it teaches them independence and good work habits, "reinforces" what they've been taught, and helps them to become more successful learners... Or does it? In this presentation, noted author and lecturer Alfie Kohn will carefully review the usual defenses of homework to see if any are actually supported by research, logic, or experience. He also will offer reasons to explain why we feel obligated to administer this modern cod liver oil even though there is no evidence that it's necessary – and considerable evidence that it undermines children's interest in learning. He will conclude with a closer look at our assumptions about teaching in general, and practical suggestions for rethinking what students are asked to do both during and after school. (2 PDPs - Pedagogy)					
131: From Degrading to De-Grading: Answers to Basic Questions About Assessment	Alfie Kohn	Grades PreK-12	WRHS Auditorium	Session 2 10:05-12:05	
Research has found three consistent effects of traditional grading practices: students think less creatively, they lose interest in what they're learning, and they try to avoid challenging tasks. Thus, rather than trying to improve techniques for grading, we should be looking for alternatives — and rather than complaining that too many students are getting A's, we should be worried that too many students think that getting A's is the point of school. Ultimately, though, why we evaluate students is at least as important as how we do so. Even alternative assessment may fall short if the point is to sort students or "motivate" them to get a particular rating. Alfie Kohn, noted author and lecturer in the areas of education, parenting, and human behavior, discusses how feedback can be constructive and informational, part of a learner-centered environment, as well as , strategies by which teachers can minimize the harms of letter and number grades while they still exist. (2 PDPs - Pedagogy)					
132: Filling Your Assistive Technology Tackle Box	WRSD AT Team	Grades PreK-12	WRHS Room C116	Session 1 8:00-10:00	
"Make and fill" your Tackle Box of Assistive Technology Tools for your students. Come learn about the principles of Assistive Technology, what AT looks like in our district, as well as get an overview on a wide variety of technologies available--both high-tech and low-tech--to help your students across the grades. Come and find technology to add to your toolbox! (2 PDPs - Pedagogy, SPED)					

133: Developing Precalculus Common Assessments	Chris Brewer	Precalculus Teachers	WRHS Room C117	8:00-2:30 FULL DAY		
This session is designed to provide the high school Precalculus team an opportunity to align their common assessments and curricula to the CCSS standards for the PreCalculus CPA and Honors classes. (6 PDPs - Content)						
134: Dyslexia & Language Based Learning Disabilities	Erin Broudo	Grades PreK-12	WRHS Room B105	Session 1 8:00-10:00	Session 2 10:05-12:05	Session 3 12:35-2:30
Come learn what Dyslexia looks like in the classroom, how it's diagnosed, and strategies you can employ to help students. In addition, the impacts of the new Massachusetts Dyslexia Screening Law will be reviewed, including implications for IEP development. (2 PDPs - SPED)						
135: Reading, Writing, and Testing: Oh My! New Strategies to Grow Middle and High School Student Literacy Skills	Carol Cavanaugh	Grades 6-12	WRHS Room C114	Session 1 8:00-10:00	Session 2 10:05-12:05	
OK, we've all finally seen the MCAS 2.0 exams, and while testing isn't the be all-end all, we do need to ensure our kids are prepared for success on this assessment, as well as at the next level. Making intertextual connections, understanding true disciplinary literacy, and exercising close reading skills are the latest demands placed on our middle and high school students--grade levels where we too often "assign and assess" rather than explicitly teach. In this workshop--designed for grade 6-12 English teachers, social studies, and science teachers--you'll find new strategies to take right back into your classrooms that will help students not only with testing demands, but more importantly, make students communicators and writers for life. We'll cover everything from simple sentence-writing strategies to vocabulary acquisition and disciplinary literacy skills. Sounds like a lot, but it will be super practical. You won't be sorry! (2 PDPs - Content, Pedagogy)						
136: The Revised History/Social Science Framework and You	Michelle Ryan	Grades PreK-12	WRHS Room C115	Session 1 8:00-10:00		
The revised History and Social Science Curriculum Framework has been released and districts are preparing to align to them. Come hear from Michelle Ryan from the DESE Office of Instructional Support and the History/Social Studies Framework Revision Lead about changes to the framework as well as the "The Three Pillars" that make up the frameworks, and how, together, they will be the foundation for History and Social Science courses moving forward. (2 PDPs - Content)						
137: Curriculum Planning Using the 2018 Massachusetts History and Social Science Framework	Angela Arbour	Grades 6-12 History	WRHS Room B111			Session 2 10:05-12:05
This session will provide History/Social Studies teachers with the opportunity to collaboratively explore and unpack the Practice Standards and Content Standards of the new Massachusetts Curriculum Framework for History and Social Science with the ultimate goal of creating new power standards and curriculum maps. Teachers are asked to bring a laptop to be able to access online content and resources. (2 PDPs - Content)						

138: Inquiry Design Workshop	Angela Arbour	Grades 9-12 History	WRHS Room B111	Session 3 12:35-2:30
High School social studies teachers will pair up with a colleague or colleagues to design a lesson or unit using Kathy Swan's Inquiry Design Model and/or the department materials related to inquiry lessons such as the Choices Project units. The goal of this workshop is to provide teachers with the opportunity to incorporate the inquiry aspects of the new frameworks into their lesson planning. Teachers will be provided with a variety of inquiry resources to explore and are asked to bring either a laptop or a Chromebook. (2 PDPs - Content, Pedagogy)				
139: Teaching Documents in Civics	Angela Arbour	Grades 6-8 History	WRHS Room B109	Session 3 12:35-2:30
Explore a variety of approaches to teaching document-based lessons with an emphasis on 8th grade civics. Participants will work with documents from the frameworks such as the Mayflower Compact and the Constitution as well as other examples of historical documents including letters and cartoons. Differentiating document instruction and developing assessments using documents will also be discussed. Teachers are asked to bring a Chromebook to be able to access online content and resources. (2 PDPs - Content, Pedagogy)				
140: Getting Guided Reading	Cherie Kent	Grades PreK-6	WRHS Room C112	Session 2 10:05-12:05 Session 3 12:35-2:30
Let's Get in the Groove with Guided Reading! The organization, planning, and management of children and materials for guided reading may seem quite overwhelming. Are you ready to face the uncertainty head on so you and your students are able to benefit from small group instruction, extra practice reinforcement of skills, and collaborative learning? Together we will look at how rules, procedures, expectations, and organization can make this block in the day productive and engaging. (2 PDPs - Content, Pedagogy)				
141: Boost Your Brain with Math Vocabulary	Bill Atwood	Grades PreK-8	WRHS Room C113	Session 1 8:00-10:00
Teachers will participate in this exciting and engaging seminar that shows how math vocabulary is a critical component to problem solving, conceptual understanding, and math fluency. Learn research-driven, brain-based strategies that will help students develop and strengthen their knowledge, understanding and problem solving skills. Teachers will receive a list of 257 words arranged by grade level along with materials that can be used right away in the classroom to boost their student's brains! (2 PDPs - Content, Pedagogy)				
142: Will You Learn with Me? Boosting Student Engagement	Bill Atwood	Grades PreK-12	WRHS Room C113	Session 2 10:05-12:05
Let's get kids engaged in their own learning! This workshop will present simple, research-proven techniques to effectively help students to take responsibility for their own learning and to be more involved in the entire learning process. (2 PDPs - Pedagogy)				

143: The Power of FFIMA: Frequent, Formative, In-the-Moment Assessments	Bill Atwood	Grades 2-12	WRHS Room C113	Session 3 12:35-2:30		
Benchmark assessments are important tools in identifying and setting instructional goals. Research shows that short, frequent, informal assessments are powerful tools to guide teaching and learning opportunities to attain these instructional goals. In this class, teachers will learn how to design and use SIMPLE but EFFECTIVE assessments that make POWERFUL differences in guiding student learning. (2 PDPs - Content, Pedagogy)						
144: Stop the Bleed-Save a Life	Chris Montiverdi	Grades PreK-12	WRHS Room B106	Session 1 8:00-10:00	Session 2 10:05-12:05	Session 3 12:35-2:30
In the early moments after natural and intentional trauma, bystanders are often present before the arrival of first responders. Stop the Bleed continues to empower the general public to make a difference in a life-threatening emergency by teaching them the basic techniques of bleeding control. This session will combine both lecture and hands-on practical training on stopping major bleeding through the application of direct pressure, pressure dressing and the use of tourniquets. (2 PDPs - Pedagogy)						
145: Museum of Science - Engineering is Elementary	Museum of Science	Grades 3-5	WRHS Room E109	Session 1 8:00-10:00	Session 2 10:05-12:05	Session 3 12:35-2:30
Earlier this year, the <i>Grades 3-5 Science Task Force</i> selected several Museum of Science <i>Engineering is Elementary</i> kits to purchase with available funds. This day's sessions will provide teachers in grades 3-5 an overview of the kits and the impact they can have on science instruction. Additional professional development will be provided during the 2019-2020 academic year to support teachers with using specific kits within their classroom. (2 PDPs - Content)						
146: WRHS Science Department Priority Standards and Curriculum Alignment	Beth Litterio-Foster	Grades 9-12 Science Teachers	WRHS Room E118	8:00-2:30 FULL DAY		
The WRHS Science Department will work in their cohorts to align the current science curriculum, as well as, develop new curriculum, which addresses the Next Generation Science Standards and the newly adopted Massachusetts Science and Technology Standards as the department develops power standards. The WRHS Science department will also work to align the common science assessments with the newly developed power standards. (6 PDPs - Content)						

SEL OFFERINGS				
COURSE # & TITLE	FACILITATOR(S)	AUDIENCE	LOCATION	TIMES AVAILABLE
147: Youth, Gender, and Sexual Identity: Our Role as Advocates	Johanna Sagarin (8:00-10:00) and Caitlin Straubel (10:05-12:05) from Children's Friend	Grades PreK-12	WRHS Room C108	Session 1 8:00-10:00 Session 2 10:05-12:05
This workshop will provide teachers and staff with a general understanding of gender, sex, and sexual orientation with a specific focus on transgender and gender variant identities. This seminar will allow educators to increase their competency in addressing complex issues related to gender and identity through interactive dialogues centered on how we can better support all of our students. (2 PDPs - Pedagogy)				
148: Mindfulness and the Brain	Erin Woo - Brown University	Grades PreK-12	WRHS Room B112	Session 1 8:00-10:00 Session 2 10:05-12:05 Session 3 12:35-2:30
Combining knowledge of how the brain works with the practice of mindfulness can bring about powerful changes in the classroom for both teachers and students. Erin Woo from the Mindfulness Center at Brown University will share how to incorporate current understandings of neuroscience with mindfulness in the classroom. (2 PDPs - Pedagogy)				
149: Teaching the Whole Teen: Everyday Practices for Participation, Motivation, and Persistence	Jeffrey Benson	Grades PreK-12	WRHS Room B110	Session 1 8:00-10:00 Session 2 10:05-12:05 Session 3 12:35-2:30
How can supporting the development and resilience of the whole teen fit into packed school days and enhance academic learning? These simple classroom practices designed for any middle and high school subject area offer unlimited opportunities and the necessary regular practice to foster such key attributes as self-motivation, participation, and persistence. In addition, learn some of the latest relevant brain research and how it applies to student learning. This whole teen approach fosters engagement in learning — and resilience for both schoolwork and life. (2 PDPs - Pedagogy)				
150: Integrating SEL into Classroom Curriculum	Jon Kroi	Grades PreK-12	WRHS Room E101	Session 1 8:00-10:00 Session 2 10:05-12:05 Session 3 12:35-2:30
SEL doesn't have to be a separate stand-alone unit; it can and should be embedded directly into the curriculum that you teach. Participants will work on meaningful and practical ways of integrating SEL techniques into their classroom. This workshop will help classroom teachers of all age groups (elementary through high school). Focus will be on why "growth mindset" matters, how to teach students to take control of their own learning, and how to teach SEL skills to students while teaching content. (2 PDPs - Pedagogy)				

151: Now That You've Shared: Handling Student Personal Disclosures from Abuse to Use	Tracy DeFusco (Worcester D.A.'s Office) and Tina Grosowsky (UMass Medical Center)	Grades PreK-12	WRHS Room B108	Session 1 8:00-10:00	Session 2 10:05-12:05	Session 3 12:35-2:30
In this timely and topical class, representatives from the Worcester District Attorney's Office and the Central MA Tobacco Free Community Partnership will share what steps you need to take when a student shares information about abuse/neglect or substance abuse with you, as well as how to recognize symptoms of abuse. Attendees will learn how to interact with a child who makes a disclosure and properly document the information. Child abuse laws are discussed. The new procedures addressing First Complaint witness will also be addressed. The New Look of Nicotine presentation will cover the new vaping products, the effect of nicotine on the adolescent brain, tobacco industry tactics to target youth to start a nicotine addiction, policies and procedures for schools and communities to implement to reduce youth access to products and what regulations and laws are in place at the state and federal level. Resources for school administrators, teachers and parents will be provided. (2 PDPs - Pedagogy)						
152: If They Had Known: Student Opiate Use	Liz Haddad (Worcester D.A.'s Office)	Grades PreK-12	WRHS Room B109	Session 1 8:00-10:00	Session 2 10:05-12:05	
Elisabeth Haddad, the Coordinator for District Attorney Early's Central Massachusetts Opioid Task Force will be presenting a multi-media workshop that will discuss current opioid trends and initiatives, signs of drug use and paraphernalia using the Hidden in Plain Sight display and showing of the documentary "If They Had Known" which addresses the dangers of a "party culture" among high school and college students. (2 PDPs - Pedagogy)						
153: Trauma in the Classroom	Melanie Designas (WRHS Clinician)	Grades PreK-12	WRHS Room E102	Session 1 8:00-10:00	Session 2 10:05-12:05	Session 3 12:35-2:30
The class will focus on identifying the signs of trauma, including developmental/pre-verbal trauma, as well as strategies that can support students, including behavior management, effective learning strategies, and increasing student resiliency. We will also discuss self-care for educators and staff when working with traumatized youth. This training is appropriate for educators, support staff, counselors, and administrators. The presenter for this workshop is Melanie Designas, Wachusett Regional High School's BRYT Clinician. Melanie is a licensed social worker and has extensive experience working for the Department of Children and Families, Community Healthlink's Mobile Crisis, and Worcester Recovery Center. (2 PDPs - Pedagogy, SPED)						

154: Supporting Anxious and Depressed Youth in the Classroom	Cassandra Golding (works w/Alex Hirshberg)	Grades PreK-12	WRHS Room E203	Session 1 8:00-10:00	Session 2 10:05-12:05	Session 3 12:35-2:30
<p>This workshop will identify the ways in which anxiety and depression present in the classroom, provide an overview of emotional dysregulation in the brain, review the most frequent anxiety and depressive childhood disorders, explore how anxiety and depression are maintained as well as the functions of each in the classroom. The majority of time will be spent on different strategies and techniques that you can employ to help children overcome their anxiety and depression, develop more successful coping strategies and stay in the classroom.</p> <p>This workshop will be presented by A. Cassandra Golding, Ph.D., a clinical psychologist at James Levine and Associates with expertise in psycho-educational, executive-functioning, and social-emotional assessments. She has specialized assessment experience with differential diagnoses, anxiety, the autism-spectrum, learning disorders, ADHD, psychological sequelae of trauma, and family functioning. (2 PDPs - Pedagogy, SPED)</p>						
155: White Fragility: Social Justice and Racial Sensitivity in the Classroom	Alana Stern	Grades PreK-12	WRHS Room C115	Session 3 12:35-2:30		
<p>This session will center around a structured book discussion of Dr. Robin DiAngelo's book "White Fragility," and how we as educators can apply the topics addressed therein toward reflective and inclusive teaching practices. Topics will include (but are not limited to): What is "white fragility" and why it makes white people uncomfortable, the United States culture of white supremacy and its effect on our public education system, how white fragility is present in schools, how well-meaning teachers can perpetuate racism, children and racial bias, and steps moving forward. At the end of the session, book discussion participants will have concrete strategies for acknowledging and addressing racial bias in the classroom. They may apply these strategies to lesson planning, classroom management, etc. Educators who sign up for this session will be provided a copy of "White Fragility" and are asked to read it prior to meeting. (2 PDPs - Pedagogy)</p>						
156: Medicaid Training for Occupational Therapy/Physical Therapy	Carol Hume	OT/PT	Central Office Curriculum Center	8:00-12:00		
<p>MassHealth & UMass Medical School will share critical information related with OT/PT staff relative to Reimbursable Services billed through interim claiming and moments marked as "in accordance with program guidelines" in the Random Moment Time Study. This training will build upon information shared in the recently published "Direct Service Interim Claiming Guide". Topics will focus on clinical coverage guidelines, health indicators, evaluation requirements, treatment plans, medical necessity and practice standards as applicable to each specialty. This training is designed for District Occupational Therapists and Physical Therapists. (2 PDPs - SPED, Elective)</p>						



Wachusett Regional School District

Holden, Paxton, Princeton, Rutland, Sterling

TO: Business/Finance Subcommittee

THROUGH: Darryll McCall, Superintendent of Schools

FROM: Daniel Deedy, Director of Business and Finance

RE: Material for May 21, 2019 Meeting

DATE: May 14, 2019

Attached are materials for Tuesday's Business/Finance Subcommittee Meeting. I will see you Tuesday evening @ 7:00 pm.

Attachments

**WACHUSETT REGIONAL SCHOOL DISTRICT
HOLDEN ♦ PAXTON ♦ PRINCETON ♦ RUTLAND ♦ STERLING**

Business/Finance Subcommittee

Tuesday, May 21, 2019
7:00 PM

Superintendent's Conference Room
District Central Office
1745 Main Street, Jefferson

Agenda

- I. Call to Order
- II. Approval of Minutes of April 1, 2019 Meeting
- III. Review of FY18 Annual Audit
- IV. District Treasurer – Annual Evaluation and Contract Renewal
- V. FY19 Budget to Actual Update
- VI. FY19 Budget Transfers
 - Motion: To recommend to the full School Committee a budget transfer of \$100,000 from the Salaries and Stipends Appropriation to the Benefits and Insurance Appropriation
 - Motion: To recommend to the full School Committee a budget transfer of \$20,000 from the Transportation Appropriation to the Instructional Support Appropriation
- VII. FY20 Budget Status
- VIII. Next Meeting
- IX. Old Business
- X. New Business
- XI. Adjournment

Business/Finance Subcommittee

Tuesday, May 21, 2019

7:00 PM

Superintendent's Conference Room
District Central Office
1745 Main Street, Jefferson

Executive Summary

- I. **Call to Order:**
- II. **Approval of Minutes of April 1, 2019 Meeting:** Minutes of the April 1, 2019 Meeting will be reviewed.
- III. **Review of the FY18 Audit:** Please see Attachment A, Annual Financial Statements dated March 13, 2019; Attachment B, Governance Letter dated March 13, 2019; Attachment C, Fiscal Year 2018 Corrective Action Plan (CAP) dated May 8, 2019; and Attachment D, Side Letter Comments dated May 9, 2019. Mr. Deedy and Chair Mitchel of the Audit Advisory Board will review the District's fiscal year 2018 audit and corrective action plan with the Committee this evening.
- IV. **District Treasurer – Annual Evaluation and Contract Renewal:** Please see Attachment E. Mr. Deedy will share with the committee a draft of the Annual Evaluation of the District's Treasurer, Mr. James Dunbar.
- V. **FY19 Budget Update:**
 - **FY19 Revolving Fund Update:** Please see Attachment F, Revolving Fund Overview, updated through March 2019.
 - **FY19 Grant Update:** Please see Attachment G, dated May 2, 2019. This report is taken directly from the DESE and reflects the Districts grant drawdowns through April 30, 2019.
 - **FY19 Budget to Actual Update:** Please see Attachment H, FY19 Revenue Budget Report dated May 13, 2019 printed from the MUNIS accounting software and Attachment I, FY19 Revenue Budget Report dated May 13, 2019 converted to Excel. In this Excel document, Mr. Deedy has projected revenues for the balance of the fiscal year. Please note the change in estimated Medicaid receipts for FY19.

As you know, the District participates in the School Based Medicaid Program run in conjunction with the University of Massachusetts (UMass) located in Shrewsbury, Massachusetts. Medicaid funds have been an invaluable funding stream for the district for the past several years, with a gradual increase in revenue. Recently, the District was informed by UMass that claims, previously accepted by both UMass and Mass. Health, the parent State agency, are now no longer eligible for

VIII. Next Meeting:

- IX. Old Business:** The District has completed its survey of end users of District facilities and fields. The District will present its findings to the Committee at its next scheduled meeting.

The District awarded the contract for the turf field project to FieldTurf with a bid of \$439,155.35.

X. New Business:

XI. Adjournment:

Attachment A

WACHUSETT REGIONAL SCHOOL DISTRICT

Annual Financial Statements

For the Year Ended June 30, 2018

INDEPENDENT AUDITORS' REPORT

To the School Committee
Wachusett Regional School District

Additional Offices:

Nashua, NH
Manchester, NH
Greenfield, MA
Ellsworth, ME

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Wachusett Regional School District (the District), as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Wachusett Regional School District's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

The District's 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.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 13, 2019 on our consideration of the District'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 District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Melanson Heath

March 13, 2019

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 District's near-term financing decisions. Reconciliations are provided to facilitate the comparison between governmental funds and governmental activities.

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

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

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

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by accounting principles generally accepted in the United States of America.

B. FINANCIAL HIGHLIGHTS

- As of the close of the current fiscal year, the total of liabilities and deferred inflows exceeded assets and deferred outflows by \$(109,748,379) (i.e., net position), a change of \$(9,756,970) in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$3,105,098, a change of \$1,076,997 in comparison to the prior year.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$1,416,615, a change of \$862,941 in comparison to the prior year.

C. GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following is a summary of condensed government-wide financial data for the current and prior fiscal years.

CHANGE IN NET POSITION

	<u>Governmental Activities</u>	
	<u>2018</u>	<u>2017</u>
Revenues:		
Program revenues:		
Charges for services	\$ 3,741,858	\$ 3,034,290
Operating grants and contributions	21,856,286	23,400,765
General revenues:		
Assessments to members	59,608,255	56,539,230
Grants and contributions not restricted to specific programs	30,556,292	27,278,446
Investment income	29,515	13,253
Miscellaneous	267,143	281,720
Total revenues	116,059,349	110,547,704
Expenses:		
Administration	2,143,384	2,025,362
Instruction	55,735,048	55,170,131
Other school services	11,289,730	10,754,784
Operation and maintenance	6,382,641	6,264,185
Fixed charges	41,183,911	38,669,538
Programs with other districts	6,158,276	5,492,981
Interest	654,436	695,723
Depreciation	2,268,893	2,287,164
Total expenses	125,816,319	121,359,868
Change in net position	(9,756,970)	(10,812,164)
Net position - beginning of year, as restated	(99,991,409) *	(37,983,282)
Net position - end of year	\$ (109,748,379)	\$ (48,795,446)

*Fiscal year 2017 amounts above were not restated as the District applied GASB 75 prospectively. See Notes 12 and 14.

The total fund balance of the General Fund changed by \$823,891 during the current fiscal year. Key factors in this change are as follows:

Use of fund balance as a funding source	\$ (150,000)
Revenues in excess of budget	231,587
Expenditures less than budget	770,274
Current year encumbrances	196,034
Prior year encumbrances	<u>(224,004)</u>
Total	\$ <u>823,891</u>

E. GENERAL FUND BUDGETARY HIGHLIGHTS

There was no overall change in the General Fund budget; however, there were line items transfers approved by the School Committee.

F. CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. Total investment in capital assets at year-end amounted to \$68,569,925 (net of accumulated depreciation). This investment in capital assets includes land and buildings.

Additional information on capital assets can be found in the Notes to the Financial Statements.

Long-term debt. At the end of the current fiscal year, total bonded debt outstanding was \$15,145,000, all of which was backed by the full faith and credit of the District.

Additional information on long-term debt can be found in the Notes to the Financial Statements.

WACHUSETT REGIONAL SCHOOL DISTRICT

STATEMENT OF NET POSITION

JUNE 30, 2018

	<u>Governmental Activities</u>
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	
Current:	
Cash and short-term investments	\$ 7,304,398
Receivables	1,451,861
Total current assets	<u>8,756,259</u>
Noncurrent:	
Land	695,000
Capital assets, net of accumulated depreciation	67,874,925
Total noncurrent assets	<u>68,569,925</u>
Total assets	77,326,184
Deferred Outflows of Resources:	
Related to pensions	3,830,408
Related to OPEB	285
Total deferred outflows of resources	<u>3,830,693</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	81,156,877
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	
Current:	
Accounts payable	3,886
Accrued payroll and related liabilities	5,647,275
Accrued interest on bonds payable	162,995
Current portion of bonds payable	1,895,000
Total current liabilities	<u>7,709,156</u>
Noncurrent:	
Bonds payable	13,250,000
Compensated absences	294,400
Net pension liability	27,047,828
Net OPEB liability	135,496,105
Total noncurrent liabilities	<u>176,088,333</u>
Total liabilities	183,797,489
Deferred Inflows of Resources:	
Related to pensions	843,359
Related to OPEB	6,264,408
Total deferred inflows of resources	<u>7,107,767</u>
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	190,905,256
NET POSITION	
Net investment in capital assets	53,425,492
Restricted	1,643,997
Unrestricted	(164,817,868)
TOTAL NET POSITION	\$ <u>(109,748,379)</u>

The accompanying notes are an integral part of these financial statements.

WACHUSETT REGIONAL SCHOOL DISTRICT

GOVERNMENTAL FUNDS

BALANCE SHEET

JUNE 30, 2018

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS			
Cash and short-term investments	\$ 7,304,398	\$ -	\$ 7,304,398
Receivables	-	1,451,861	1,451,861
Due from other funds	109,412	-	109,412
TOTAL ASSETS	\$ 7,413,810	\$ 1,451,861	\$ 8,865,671
LIABILITIES			
Accounts payable	\$ 3,886	\$ -	\$ 3,886
Accrued payroll and related liabilities	5,647,275	-	5,647,275
Due to other funds	-	109,412	109,412
TOTAL LIABILITIES	5,651,161	109,412	5,760,573
FUND BALANCES			
Restricted	-	1,643,997	1,643,997
Assigned	346,034	-	346,034
Unassigned	1,416,615	(301,548)	1,115,067
TOTAL FUND BALANCES	1,762,649	1,342,449	3,105,098
TOTAL LIABILITIES AND FUND BALANCES	\$ 7,413,810	\$ 1,451,861	\$ 8,865,671

The accompanying notes are an integral part of these financial statements.

WACHUSETT REGIONAL SCHOOL DISTRICT

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2018

	General <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Revenues:			
Assessments to members	\$ 59,608,255	\$ -	\$ 59,608,255
Intergovernmental	38,760,319	5,995,482	44,755,801
Charges for services	-	3,741,858	3,741,858
Investment income	28,276	1,239	29,515
Miscellaneous	267,143	-	267,143
Total Revenues	<u>98,663,993</u>	<u>9,738,579</u>	<u>108,402,572</u>
Expenditures:			
Current:			
Administration	2,097,147	46,237	2,143,384
Instruction	52,335,581	3,388,067	55,723,648
Other school services	8,126,631	3,163,099	11,289,730
Operation and maintenance	6,269,268	113,373	6,382,641
Fixed charges	22,842,924	274,078	23,117,002
Programs with other districts	3,657,657	2,500,619	6,158,276
Debt service:			
Principal	1,860,000	-	1,860,000
Interest	650,894	-	650,894
Total Expenditures	<u>97,840,102</u>	<u>9,485,473</u>	<u>107,325,575</u>
Change in fund balance	823,891	253,106	1,076,997
Fund Equity, at Beginning of Year	<u>938,758</u>	<u>1,089,343</u>	<u>2,028,101</u>
Fund Equity, at End of Year	\$ <u><u>1,762,649</u></u>	\$ <u><u>1,342,449</u></u>	\$ <u><u>3,105,098</u></u>

The accompanying notes are an integral part of these financial statements.

WACHUSETT REGIONAL SCHOOL DISTRICT

GENERAL FUND

STATEMENT OF REVENUES AND OTHER SOURCES, AND EXPENDITURES AND OTHER USES -

FOR THE YEAR ENDED JUNE 30, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	
Revenues and Other Sources:				
Assessments to members	\$ 59,608,255	\$ 59,608,255	\$ 59,608,255	\$ -
Intergovernmental	30,155,374	30,155,374	30,556,292	400,918
Investment income	25,500	25,500	28,276	2,776
Miscellaneous	439,250	439,250	267,143	(172,107)
Use of fund balance	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>-</u>
Total Revenues and Other Sources	90,378,379	90,378,379	90,609,966	231,587
Expenditures and Other Uses:				
Administration	2,015,173	2,034,019	2,099,927	(65,908)
Instruction	52,956,551	52,675,054	52,262,049	413,005
Other school services	8,089,384	8,176,264	8,125,306	50,958
Operation and maintenance	6,455,909	6,440,528	6,330,727	109,801
Fixed charges	15,044,172	14,851,622	14,621,375	230,247
Programs with other districts	3,306,296	3,689,998	3,657,827	32,171
Principal	1,860,000	1,860,000	1,860,000	-
Interest	<u>650,894</u>	<u>650,894</u>	<u>650,894</u>	<u>-</u>
Total Expenditures and Other Uses	<u>90,378,379</u>	<u>90,378,379</u>	<u>89,608,105</u>	<u>770,274</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ <u>-</u>	\$ <u>-</u>	\$ <u>1,001,861</u>	\$ <u>1,001,861</u>

The accompanying notes are an integral part of these financial statements.

WACHUSETT REGIONAL SCHOOL DISTRICT

FIDUCIARY FUNDS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

FOR THE YEAR ENDED JUNE 30, 2018

	<u>OPEB Trust Fund</u>	<u>Private Purpose Trust Funds - Scholarships</u>
Additions:		
Contributions	\$ 10,000	\$ 7,000
Investment income	<u>19</u>	<u>1,149</u>
Total additions	10,019	8,149
Deductions:		
Awards and scholarships	<u>-</u>	<u>4,042</u>
Total deductions	<u>-</u>	<u>4,042</u>
Net increase	10,019	4,107
Net position:		
Beginning of year	<u>-</u>	<u>191,095</u>
End of year	<u>\$ 10,019</u>	<u>\$ 195,202</u>

The accompanying notes are an integral part of these financial statements.

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*, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Fund Financial Statements

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Typically, revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, certain expenditures such as debt service, claims and judgments, compensated absences, and pension and OPEB are recorded as expenditures only when they are due.

The District reports the following major governmental fund:

- The *General Fund* is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

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

The District reports the following fiduciary funds:

- *Other Post-Employment Benefits Trust Fund* is used to accumulate resources for health and life insurance benefits for retired employees.
- *Private-Purpose Trust Funds* are used to account for trust arrangements, under which principal and investment income exclusively benefits individuals, private organizations, or other governments.

Compensated Absences

It is the District's policy to permit certain employees to accumulate earned but unused vacation benefits. All vested vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Long-Term Liabilities

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position.

Fund Equity

Fund equity at the governmental fund financial reporting level is classified as "fund balance". Fund equity for all other reporting is classified as "net position".

Fund Balance - Generally, fund balance represents the difference between current assets/deferred outflows and current liabilities/deferred inflows. The District reserves those portions of fund balance that are legally segregated for a specific future use or which do not represent available, spendable resources and, therefore, are not available for appropriation or expenditure.

When an expenditure is incurred that would qualify for payment from multiple fund balance types, the District uses the following order to liquidate liabilities: restricted, committed, assigned, and unassigned.

Net Position - Net position represents the difference between assets and deferred outflows and liabilities and deferred inflows. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on use, either through enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors, or laws, or regulations of other governments. The remaining net position is reported as unrestricted.

Use of Estimates

The preparation of basic financial statements in conformity with Generally Accepted Accounting Principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures for contingent assets and liabilities at the date of the basic financial statements, and the reported amounts of revenues and expenditures/expenses during the fiscal year. Actual results could vary from estimates.

<u>General Fund</u>	<u>Revenues and Other Financing Sources</u>	<u>Expenditures and Other Financing Uses</u>
GAAP basis	\$ 98,663,993	\$ 97,840,102
Record use of fund balance as a funding source	150,000	-
Add end-of-year appropriation carryforwards	-	196,034
Reverse prior year appropriation carryforwards	-	(224,004)
Reverse State contributions to MTRS	<u>(8,204,027)</u>	<u>(8,204,027)</u>
Budgetary basis	<u>\$ 90,609,966</u>	<u>\$ 89,608,105</u>

Assessments to Members

Most capital and operating costs of the District in excess of each member's net minimum contribution are apportioned to the members on the basis of their respective pupil enrollments in the District on October 1 of the preceding year. Certain costs, such as transportation and debt service, are outside of the net school spending requirements established by the Commonwealth of Massachusetts. These costs are apportioned to the members based on either a percentage or on a member-specific basis. For the year ended June 30, 2018, the assessments were as follows:

Holden	\$ 26,188,811
Rutland	11,507,875
Sterling	11,242,419
Paxton	5,998,794
Princeton	<u>4,670,356</u>
Total	<u>\$ 59,608,255</u>

Deficit Fund Balances

Certain individual funds reflected deficit balances as of June 30, 2018. The deficits in these funds will be eliminated through future departmental and intergovernmental revenues, and transfers from other funds.

3. Cash and Short-Term Investments

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned. Massachusetts General Law Chapter 44, section 55, limits the District's deposits "in a bank or trust company or banking company to an amount not exceeding sixty percent of the

7. Long-Term Liabilities

General Obligation Bonds

The District issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds currently outstanding are as follows:

<u>Governmental Activities:</u>	<u>Serial Maturities Through</u>	<u>Interest Rate(s) %</u>	<u>Amount Outstanding as of 06/30/18</u>
2009 Multipurpose bonds	08/15/28	3.12 - 4.50%	\$ 3,355,000
2010 Multipurpose bonds	10/15/26	2.50 - 4.25%	1,070,000
2011 Multipurpose bonds	01/15/30	3.00 - 5.25%	1,935,000
2014 State qualified refunding bonds	12/01/23	1.50 - 4.00%	7,220,000
2015 State qualified refunding bonds	07/15/24	2.00 - 4.00%	1,565,000
Total			<u>\$ 15,145,000</u>

The annual principal payments to retire all general obligation bonds outstanding as of June 30, 2018 are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 1,895,000	\$ 606,681	\$ 2,501,681
2020	1,940,000	416,681	2,356,681
2021	2,000,000	445,681	2,445,681
2022	2,055,000	362,181	2,417,181
2023	2,110,000	276,931	2,386,931
2024-2028	4,520,000	525,616	5,045,616
Thereafter	<u>625,000</u>	<u>32,062</u>	<u>657,062</u>
Total	<u>\$ 15,145,000</u>	<u>\$ 2,665,833</u>	<u>\$ 17,810,833</u>

The General Fund has been designated as the source to repay the bonds payable.

Changes in General Long-Term Liabilities

During the year ended June 30, 2018, the following changes occurred in long-term liabilities (in thousands):

Assigned - Represent amounts that are constrained by the District's intent to use these resources for a specific purpose. This fund balance classification includes General Fund encumbrances for the expenditure of current year budgetary financial resources upon vendor performance in the subsequent budgetary period, and surplus set aside to be used in the subsequent year's budget.

Unassigned – Represent amounts that are available to be spent in future periods and deficit funds.

The following is a breakdown of the District's fund balances at June 30, 2018:

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Restricted:			
Capital projects	\$ -	\$ 567	\$ 567
Grants and revolving funds	-	1,643,430	1,643,430
Total Restricted	-	1,643,997	1,643,997
Assigned			
Encumbrances	196,034	-	196,034
Subsequent year budget	150,000	-	150,000
Total Assigned	346,034	-	346,034
Unassigned:			
Funds in deficit	-	(301,548)	(301,548)
Remaining fund balance	1,416,615	-	1,416,615
Total Unassigned	1,416,615	(301,548)	1,115,067
Total Fund Balances	\$ 1,762,649	\$ 1,342,449	\$ 3,105,098

10. Worcester Contributory Retirement System

The District follows the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, with respect to the employees' retirement funds.

Plan Description

All eligible employees of the District (except teachers) are members of the Worcester Contributory Retirement System (the System), a cost-sharing, multiple-employer public employee retirement system (PERS). Eligible employees must participate in the System. The pension plan provides pension benefits, deferred allowances, and death and disability benefits. Chapter 32 of Massachusetts General Laws establishes the authority of the System, contribution percentages and benefits paid. The System's Retirement Board does not have the authority to

Participant Refunds

Employees who resign from service and who are not eligible to receive a retirement allowance or are under the age of 55 are entitled to request a refund of their accumulated total deductions. In addition, depending upon the number of years of creditable service, such employees are entitled to receive zero, fifty, or one hundred percent of the regular interest which has accrued upon those deductions. However, effective July 1, 2010, members voluntarily withdrawing with less than 10 years of service get credited interest each year at a rate of 3% and do not forfeit any interest previously earned on contributions.

Participant Contributions

Participants contribute a set percentage of their gross regular compensation annually. Employee contribution percentages are specified in Chapter 32 of the Massachusetts General Laws. The employee's individual contribution percentage is determined by their date of entry into the System. In addition, all employees hired on or after January 1, 1979 contribute an additional 2% on all gross regular compensation over the rate of \$30,000 per year. The percentages are as follows:

Before January 1, 1975	5%
January 1, 1975 - December 31, 1983	7%
January 1, 1984 - June 30, 1996	8%
Beginning July 1, 1996	9%

For those members entering the System on or after April 2, 2012 in Group 1, the contribution rate will be reduced to 6% when at least 30 years of creditable service has been attained.

Employer Contributions

Employers are required to contribute at actuarially determined rates as accepted by the Public Employee Retirement Administration Commission (PERAC).

The District's contribution to the System for the year ended June 30, 2018 was \$1,678,385, which was equal to its annual required contribution.

Summary of Significant Accounting Policies

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

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of January 1, 2016 using the following actuarial assumptions, applied to all periods included in the measurement:

COLA	3% of the first \$14,000
Salary increases	4.25% per year, including longevity
Investment rate of return	7.75%

Mortality rates were based on the RP-2000 Mortality Table (base year 2009) with full generational mortality improvement using Scale BB. For disabled lives, the mortality rates were based on the RP-2000 Mortality Table (base year 2012) with full generational mortality improvement using Scale BB.

The long-term expected rate of return on pension plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range (expected returns, net of pension plan investment expense and inflation) is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding an expected inflation rate. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of December 31, 2017 are summarized in the following table:

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Global equity	40.00%	4.91%
Fixed income	22.00%	2.04%
Private equity	11.00%	6.50%
Real estate	10.00%	3.70%
Timber/natural resources	4.00%	3.25%
Hedge funds	13.00%	3.40%
Total	<u>100.00%</u>	

Discount Rate

The discount rate used to measure the total pension liability was 7.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position

Benefits Provided

MTRS provides retirement, disability, survivor, and death benefits to members and their beneficiaries. Massachusetts General Laws (MGL) establishes uniform benefit and contribution requirements for all contributory PERS. These requirements provide for superannuation retirement allowance benefits up to a maximum of 80% of a member's highest three-year average annual rate of regular compensation. For employees hired after April 1, 2012, retirement allowances are calculated on the basis of the last five years or any five consecutive years, whichever is greater in terms of compensation. Benefit payments are based upon a member's age, length of creditable service, and group creditable service, and group classification. The authority for amending these provisions rests with the Legislature.

Members become vested after ten years of creditable service. A superannuation retirement allowance may be received upon the completion of twenty years of creditable service or upon reaching the age of 55 with ten years of service. Normal retirement for most employees occurs at age 65. Most employees who joined the system after April 1, 2012 cannot retire prior to age 60.

MTRS funding policies have been established by Chapter 32 of Massachusetts General Laws. The Legislature has the authority to amend these policies. The annuity portion of the MTRS retirement allowance is funded by employees, who contribute a percentage of their regular compensation. Costs of administering the plan are funded out of plan assets.

Contributions

Member contributions for MTRS vary depending on the most recent date of membership:

<u>Membership Date</u>	<u>% of Compensation</u>
Prior to 1975	5% of regular compensation
1975 - 1983	7% of regular compensation
1984 to 6/30/1996	8% of regular compensation
7/1/1996 to present	9% of regular compensation
7/1/2001 to present	11% of regular compensation (for teachers hired after 7/1/01 and those accepting provisions of Chapter 114 of the Acts of 2000)
1979 to present	An additional 2% of regular compensation in excess of \$30,000

Actuarial Assumptions

The total pension liability for the June 30, 2017 measurement date was determined by an actuarial valuation as of January 1, 2017 rolled forward to June 30, 2017. This valuation used the following assumptions:

Commonwealth's contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rates. Based on those assumptions, the net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity Analysis

The following illustrates the sensitivity of the collective net pension liability to changes in the discount rate. In particular, the table presents the MTRS collective net pension liability assuming it was calculated using a single discount rate that is one-percentage-point lower or one-percentage-point higher than the current discount rate (amounts in thousands):

1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
\$ 28,424,000	\$ 22,885,391	\$ 18,193,400

Special Funding Situation

The Commonwealth is a nonemployer contributor and is required by statute to make all actuarial determined employer contributions on behalf of the member employers. Therefore, these employers are considered to be in a special funding situation as defined by GASB Statement No. 68, *Accounting and Financial Reporting for* (GASB 68) and the Commonwealth is a nonemployer contributing entity in MTRS. Since the employees do not contribute directly to MTRS, there is no net pension liability to recognize for each employer.

District Proportions

In fiscal year 2017 (the most recent measurement period), the Commonwealth's proportionate share of the MTRS' collective net pension liability and pension expense associated with the District was \$151,962,838 and \$15,860,804, respectively, based on a proportionate share of 0.664017%. As required by GASB 68, the District has recognized its portion of the Commonwealth's contribution as both a revenue and expenditure in the General Fund, and its portion of the collective pension expense as both a revenue and expense in the governmental activities.

12. Other Post-Employment Benefits (GASB 74 and GASB 75)

GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB)*, replaces the requirements of Statement No. 43, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*. This applies if a trust fund has been established to fund future OPEB costs.

Rate of Return. For the year ended June 30, 2018, the annual money-weighted rate of return on investments, net of investment expense, was not available. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Actuarial Assumptions and Other Inputs

The net OPEB liability was determined by an actuarial valuation as of July 1, 2016, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.0%	
Salary increases	4.0%	
Investment rate of return	7.5%	compounded annually, net of fees
Discount rate	3.87%	compounded annually
Healthcare cost trend rates	8.0%	for 2018 to an ultimate rate of 5.0% as of 2022
Retiree's share of benefit-related costs	40%	medical
	50%	life

Post-retirement mortality rates for general employees were based on the RP-2000 Healthy Annuitant Mortality Table, base year 2009, projected with generational mortality improvement using scale BB.

Pre-retirement mortality rates for general employees are based on the RP-2000 Employees Mortality Table, base year 2009, projected generational mortality improvement using scale BB.

Post-retirement mortality rates for teachers are based on the RP-2014 Healthy Annuitant Mortality Table, base year 2014, projected with generational mortality improvement using scale BB.

Pre-retirement mortality rates for teachers are based on the RP-2014 Employees Mortality Table, base year 2014, projected with generational mortality improvement using scale BB.

The discount rate used to measure the net OPEB liability was 3.87%, based on the Bond Buyer 20-Bond GO Index published on June 28, 2018. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate.

Based on those assumptions, the OPEB plan fiduciary net position was not projected to be available to make all projected future benefit payments of current plan members.

<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
\$163,336,412	\$135,496,105	\$113,949,939

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

The following presents the net OPEB liability, as well as what the net OPEB liability would be if it as calculated using healthcare cost trend rates that are one percentage-point lower or one percentage-point higher than the current healthcare cost trend rates:

<u>1% Decrease</u>	<u>Current Healthcare Cost Trend Rates</u>	<u>1% Increase</u>
\$108,772,323	\$135,496,105	\$174,463,024

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

For the year ended June 30, 2018, the District recognized OPEB expense of \$8,484,713. At June 30, 2018, the District reported deferred outflows and inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Change in assumptions	\$ -	\$ 6,264,408
Net difference between projected and actual OPEB investment earnings	<u>285</u>	<u>-</u>
Total	\$ <u><u>285</u></u>	\$ <u><u>6,264,408</u></u>

WACHUSETT REGIONAL SCHOOL DISTRICT

SCHEDULE OF PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY (GASB 68)

REQUIRED SUPPLEMENTARY INFORMATION

JUNE 30, 2018

(Unaudited)

Worcester Regional Retirement System						
<u>Fiscal Year</u>	<u>Measurement Date</u>	<u>Proportion of the Net Pension Liability</u>	<u>Proportionate Share of the Net Pension Liability</u>	<u>Covered Payroll</u>	<u>Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position Percentage of the Total Pension Liability</u>
June 30, 2018	December 31, 2017	3.32%	\$ 27,047,828	\$ 11,159,876	242.4%	46.4%
June 30, 2017	December 31, 2016	2.94%	\$ 24,584,493	\$ 12,325,281	199.5%	42.0%
June 30, 2016	December 31, 2015	3.02%	\$ 21,453,126	\$ 10,975,602	195.5%	44.5%
June 30, 2015	December 31, 2014	3.29%	\$ 19,556,058	\$ 10,553,463	185.3%	47.9%

Massachusetts Teachers' Retirement System								
<u>Fiscal Year</u>	<u>Measurement Date</u>	<u>Proportion of the Net Pension Liability</u>	<u>Proportionate Share of the Net Pension Liability</u>	<u>Commonwealth of Massachusetts' Total Proportionate Share of the Net Pension Liability Associated with the District</u>	<u>Total Net Pension Liability Associated with the District</u>	<u>Covered Payroll</u>	<u>Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position Percentage of the Total Pension Liability</u>
June 30, 2018	June 30, 2017	0.664017%	\$ -	\$ 151,962,838	\$ 151,962,838	\$ 44,800,000	0%	54.25%
June 30, 2017	June 30, 2016	0.645695%	\$ -	\$ 144,361,094	\$ 144,361,094	\$ 44,800,000	0%	52.73%
June 30, 2016	June 30, 2015	0.643135%	\$ -	\$ 131,776,121	\$ 131,776,121	\$ 41,000,000	0%	55.38%
June 30, 2015	June 30, 2014	0.652099%	\$ -	\$ 103,660,015	\$ 103,660,015	\$ 40,000,000	0%	61.64%

Schedules are intended to show information for 10 years. Additional years will be displayed as they become available.

See Independent Auditors' Report.

WACHUSETT REGIONAL SCHOOL DISTRICT

SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY (GASB 74 and GASB 75)

REQUIRED SUPPLEMENTARY INFORMATION

JUNE 30, 2018

(Unaudited)

	<u>2018</u>	<u>2017</u>
Total OPEB liability		
Service cost	\$ 7,593,739	\$ 9,091,033
Interest on unfunded liability - time value of money	4,989,178	4,278,911
Change in assumptions and other inputs	(7,338,921)	(19,679,264)
Benefit payments, including refunds of member contributions	<u>(3,013,387)</u>	<u>(2,922,743)</u>
Net change in total OPEB liability	2,230,609	(9,232,063)
Total OPEB liability - beginning	<u>133,275,515</u>	<u>142,507,578</u>
Total OPEB liability - ending (a)	<u>\$ 135,506,124</u>	<u>\$ 133,275,515</u>
Plan fiduciary net position		
Contributions - employer	3,023,387	2,922,743
Net investment income	19	-
Benefit payments, including refunds of member contributions	<u>(3,013,387)</u>	<u>(2,922,743)</u>
Net change in plan fiduciary net position	10,019	-
Plan fiduciary net position - beginning	<u>-</u>	<u>-</u>
Plan fiduciary net position - ending (b)	<u>\$ 10,019</u>	<u>\$ -</u>
Net OPEB liability (asset) - ending (a - b)	<u>\$ 135,496,105</u>	<u>\$ 133,275,515</u>

*Schedule is intended to show information for 10 years.
Additional years will be displayed as they become available.*

See Independent Auditors' Report.

Attachment B

MELANSONHEATH
ACCOUNTANTS • AUDITORS

10 New England Business
Center Dr. • Suite 107
Andover, MA 01810
(978) 749-0005
melansonheath.com

Additional Offices:

Nashua, NH
Manchester, NH
Greenfield, MA
Ellsworth, ME

To the School Committee
Wachusett Regional School District

We have audited the financial statements of the Wachusett Regional School District as of and for the year ended June 30, 2018 and have issued our report thereon dated March 13, 2019. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Management's estimates of the above are based on various criteria. We evaluated the key factors and assumptions used to develop these estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. We noted no particularly sensitive disclosures affecting the District's financial statements.

Identified or Suspected Fraud

We have not identified or obtained information that indicates that fraud may have occurred.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

As an added service to the District, we assisted in compiling the government-wide financial statements, including consolidating various funds into governmental activities, converting to the accrual basis of accounting, and recording all long-term assets, long-term liabilities, and net position classifications. This consolidation and conversion process was based on information from the District's accounting records.

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The attached reports summarize material misstatements that we identified as a result of our audit procedures and were brought to the attention of, and corrected by, management.

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. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

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. All of the comments that follow are considered to be significant deficiencies.

1. Improve Controls Over Financial Reporting

During the fiscal year 2018 audit, the District's processes and controls with respect to the general ledger were reviewed. As a result of inquiry of District personnel, observation and review of supporting documentation, walkthroughs of processes, and audit testing the following areas were noted where improvements should be made:

Journal Entries

Based on testing and review of supporting documentation for adjusting journal entries, a lack of supporting documentation was noted, as well as no documented oversight evidence, such as a signature or initials, that indicated that multiple individuals were involved (i.e. lack of segregation of duties). As journal entries can be used to circumvent other properly functioning controls, the process should be redesigned to require detailed supporting documentation and a segregation of duties. Specifically, supporting documentation should accompany all journal entry reports, and there should be documented evidence that someone other than the initiator of the entry has approved the entry. As an alternative to an actual signature or initials on the supporting documentation itself, the general ledger software can be set up so that certain individuals can enter journal entries but not post them, and other individuals can approve and post journal entries only.

2. Improve Controls Over Disbursements

During the fiscal year 2018 audit, the District's processes and controls with respect to disbursements were reviewed, as follows:

- The control objective.
- An evaluation of what could go wrong.
- An evaluation of the identified key controls that exist.
- An assessment of whether the identified key controls are designed effectively.
- An assessment of whether the identified key controls are implemented.

verified to the rates included in the payroll master file. Further, the list of active employees should be reviewed periodically for accuracy against termination documentation/logs. This review should also be documented.

- Detailed payroll reports, including gross and net payroll information shown by employee, should be reviewed for accuracy against properly approved timesheets by someone not involved in payroll processing, prior to payroll disbursement. This review should be documented.

3. Improve Controls Over Departmental Receipts

During the fiscal year 2018 audit, the District's processes and controls with respect to certain departmental receipts were reviewed. The following recommendations should be implemented in order to improve controls over receipts:

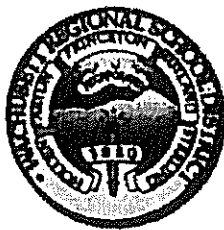
- Documented verifications for each phase of the receipts process should be required. Detailed register reports should be reconciled to bank deposits and to the general ledger by an individual that is not involved in the receipts process.
- Written procedures for all District receipts should be developed, implemented, and monitored by an individual that is not involved in the receipts process.
- Pre-numbered forms should be required for all receipts that are turned over for deposit, and both the individual receiving and turning over receipts be required to sign. In addition, the forms should include an area for both cash and checks. As part of the District's internal monitoring process, all pre-numbered receipts should be accounted for in the accounting records and reviewed by someone that is independent of the receipts process.
- Specific procedures and standardized forms for accounting for receipts related to the following should be implemented:
 - Ticketed events – accounting for all pre-numbered tickets using a standardized form.
 - Cash events – two individuals present at all times and required to sign off on amounts collected using a standardized form.
 - Attendance logs – reconciling the logs to the amount collected and turned over for deposit.
 - Field trips – standardized field trip cost calculation form should be required to be prepared and approved. A statement of financial accountability should be required at the conclusion of the trip showing the costs incurred, amounts charged, and calculation of over/under for the trip.

Other Information in Documents Containing Audited Financial Statements

Pursuant to professional standards, our responsibility as auditors for other information in documents containing the District's audited financial statements does not extend beyond

Client: **WRSD - Wachuset Regional School District**
 Engagement: **FY18 - WRSD**
 Period Ending: **6/30/2018**
 Trial Balance: **TB-GF**
 Workpaper: **GF-020 - GF Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 5				
Per client entry to record audit invoice				
001 -91-303-590-1410-3-565908-	CONT SVC		3,000.00	
001 -00-000-000-0000-0-201000-	GF WARRANTS PAYABLE			3,000.00
Total			<u>3,000.00</u>	<u>3,000.00</u>
Adjusting Journal Entries JE # 6				
To reconcile beginning fund balance to prior year audited balances				
001 -00-000-000-0000-0-359000-	GF UNDESIGNATED FUND BAL		120,761.00	
001 -00-000-000-0000-0-401462-	GF REVENUE - MISCELLANEOUS			120,761.00
Total			<u>120,761.00</u>	<u>120,761.00</u>
Adjusting Journal Entries JE # 8				
To record reserve for encumbrances				
001 -00-000-000-0000-0-359000-	GF UNDESIGNATED FUND BAL		196,033.93	
001 -00-000-000-0000-0-321100-	GF BUD FUND BALANCE-RES4ENC			196,033.93
Total			<u>196,033.93</u>	<u>196,033.93</u>
Total Adjusting Journal Entries			<u>319,794.93</u>	<u>319,794.93</u>
Total All Journal Entries			<u>319,794.93</u>	<u>319,794.93</u>



Wachusett Regional School District
Holden, Paxton, Princeton, Rutland, Sterling

FISCAL YEAR 2018 CORRECTIVE ACTION PLAN

SECTION II - FINANCIAL STATEMENT FINDINGS

2018-001 Improve Controls Over Financial Reporting (Significant Deficiency)

Views of Responsible Official

WRSD Management agrees with the findings.

Planned Corrective Action

The District plans to take action to correct this action effective immediately with an implementation date no later than September 2019.

Planned Implementation Date of Corrective Action: No later than September 2019 if not sooner. Please note: The WRSD has corrected all year to date J/E's to reflect the proper practice. Staff will be trained by the Director of Business and Finance to insure the appropriate documentation is included in all J/E's.

Person Responsible for Corrective Action: Director of Business and Finance.

2018-002 Improve Controls Over Disbursements (Significant Deficiency)

Views of Responsible Official

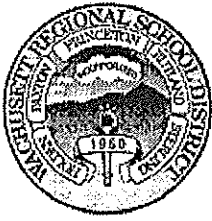
Management agrees with the findings.

Planned Corrective Action

The District plans to create an authorization matrix which will delineate responsible parties, duties and responsibilities.

Planned Implementation Date of Corrective Action: September 2019.

Person Responsible for Corrective Action: Director of Business and Finance.



Wac

l District

Holden, Paxton, Princeton, Rutland, Sterling

TO: Darryll McCall, Superintendent of Schools
FROM: Daniel Deedy, Director of Business and Finance
RE: Side Letter Comments
DATE: May 9, 2019

Below are two (2) side letter comments received from Melanson Heath, items that were not significant enough for a formal comment, but items that they wanted to communicate to us.

- **Item:** The semi-annual certifications for the SPED grant were signed prior to the end of the period.
District Response: The District will insure the semi-annual certifications are signed in a timely manner, twice a year and not at the conclusion of the grant period. This correction will be made no later than June 2019.
- **Item:** The February 2018 request for funds for the SPED 240 grant was not signed off on by two individuals.
District Response: The District will insure that two (2) individuals sign off on this revenue draw. This correction will be made no later than September 2019.

CC: Ben Mitchel, Chair, Audit Advisory Board

Jefferson School
1745 Main Street
Jefferson, MA 01522
Telephone: (508) 829-1670 Facsimile: (508) 829-1679
www.wrsd.net

Attachment E

Narrative Evaluation

James Dunbar, District Treasurer
Wachusett Regional School District
2018-2019

The annual evaluation of the Wachusett Regional School District Treasurer is to be completed in consideration of the District Treasurer's job description, applicable School Committee Policies, the Massachusetts Collectors and Treasurers Association Treasurer's Handbook, the Annual Financial Audit, and goals from the prior year's evaluation.

Area of Responsibility	Rating
1) Manage investments of excess available funds for optimum return for District.	Meets Expectations
<p><u>Description of Duties:</u> Mr. Dunbar is very knowledgeable and highly skilled in depository and investment requirements and assumes responsibility for the safeguarding and investing of district funds up to \$8.5 million, with six (6) banks and almost fifty (50) bank accounts. Mr. Dunbar works with local Town Treasurers on minor adjustments to the assessment payment schedule when necessary and with the District's Financial Advisor regarding financial investments. Mr. Dunbar is in constant communication with the Business Office regarding when to release Warrant payments after appropriate signatures have been documented. He coordinates disbursements on a timely basis to maximize investment return. This is noted particularly this year.</p> <p><u>Review of Current Year:</u> Mr. Dunbar positioned funds into a higher interest bearing account which resulted as of this writing (May 14, 2019) in a significant increase in interest income to date. Mr. Dunbar has worked diligently with the new Director of Business and Finance in the transition to a regional district from a municipal district. Mr. Dunbar has been very helpful also in discussing financing options for the high school turf field project.</p> <p><u>Goals for Next Year:</u> Continue to position funds in high yield accounts for maximum investment gain. Continue transition with the Director of Business and Finance.</p>	
2) Reconcile cashbook to general ledger and report therein.	Meet Expectations
<p><u>Description of Duties:</u> Mr. Dunbar maintains a monthly cash book of receipts, disbursements, and cash balances. He reconciles bank statements and the cash activity reports provided by the Supervisor of Payroll and Accounts Payable.</p> <p><u>Review of Current Year:</u> Mr. Dunbar has regularly developed monthly cash book in addition to MUNIS cash balance reports.</p> <p><u>Goals for Next Year:</u> Mr. Dunbar will continue to provide monthly Treasurer's cash book Reports.</p>	
3) Prepare and distribute the assessment letters to the towns.	Meets Expectations
<p><u>Description of Duties:</u> Mr. Dunbar coordinates with the Director of Business and Finance the assessment letters which are sent each year to the Member Towns. Mr. Dunbar contacts each Town Treasurer to answer any questions about the assessments if necessary. Mr. Dunbar also insures that payment invoices are sent to each Town 30-days in advance of when payments are due. Mr. Dunbar is incredibly attentive to the District's cash management needs.</p> <p><u>Review of Current Year:</u> Mr. Dunbar worked closely with the Director of Business and Finance and the Supervisor of Payroll and Accounts Payable to insure assessment letters were processed in a timely manner. He carefully monitored cash flow to insure there were no issues when several warrants were run outside the normal warrant schedule.</p> <p><u>Goals for Next Year:</u> Mr. Dunbar will continue to work with the Town Treasurer's, the Director of Business and Finance, and Supervisor of Payroll and Accounts Payable to issue five (5) assessment letters and twenty (20) payment notices on a timely basis in order to closely manage the District's cash flow.</p>	
4) Participate in the annual audit conference with the external auditors; comment on findings in the Management Letter that pertain to Treasury function.	Meets Expectations
<p><u>Description of Duties:</u> Mr. Dunbar meets with the auditors each year to review the cash book and all monthly bank statements.</p>	

WACHUSETT REGIONAL SCHOOL DISTRICT

MARCH 2019

GOVERNMENTAL FUNDS, FIDUCIARY FUNDS CASH & FUND BALANCES REPORT

FUND/ FUNC	FUND NAME	CASH BALANCE					ENDING CASH BALANCE	PROJECTED REMAINING REV	PROJECTED REMAINING EXP	ENCUMBERED	ENDING FUND BALANCE
		YEAR TO DATE		EXPENDED	REVENUE	BEG BAL					
		REVENUE	EXPENDED								
022	CAFETERIA	215,106.03	229,094.30	2,589.36	1,527,594.00	1,423,356.18	444,030.81	230,795.91	246,843.76	73,218.32	
023	ATHLETIC	26,694.87	36,293.18	135,682.50	319,806.07	321,958.90	121,665.22	56,742.29	124,330.78	74,121.82	
027/101	KINDERGARTEN	2,290.55	51,432.58	370,352.82	492,513.71	404,392.70	0.00	0.00	310,099.17	148,374.66	
027/510	APPLIED ARTS	4,196.00	4,130.35	33,620.07	50,732.00	43,670.97	6,742.00	(1,741.30)	23,053.44	26,110.96	
027/511	BUILDING USE	15,660.00	6,558.59	62,529.02	68,487.50	66,882.11	22,300.00	27,766.14	2,690.00	55,978.27	
027/512	DAMAGED PROPERTY			5,864.92	532.50	5,577.67	0.00	0.00	0.00	819.75	
027/514	DRIVER EDUCATION	8,390.00	11,714.24	65,459.36	88,265.13	103,175.89	78,630.00	39,490.81	4,451.18	85,236.61	
027/515	EQUIP REPAIRS	100.00		0.00	400.00	0.00	100.00	0.00	0.00	500.00	
027/516	GIFTS & GRANTS	16,147.66	24,360.44	70,111.14	102,950.01	93,991.42	45,926.15	18,325.59	10,536.32	96,133.97	
027/517	LOST BOOKS	9.99	97.41	14,467.22	2,872.75	2,903.00	3,690.01	1,402.59	0.00	16,724.39	
027/518	PARKING	486.00	2,215.84	60,420.15	57,382.00	63,569.30	5,685.00	8,605.04	12,733.20	38,579.61	
027/519	PERFORMING ARTS	570.00	146.03	3,996.05	5,495.16	9,759.39	11,930.00	6,055.20	1,112.93	4,493.69	
027/520	SCHOOL TECHNOLOGY			0.00	0.00	0.00	0.00	0.00	0.00	0.00	
027/522	SUMMER SCHOOL			4,961.29	0.00	0.00	0.00	0.00	0.00	4,961.29	
027/524	LOCKER FEES			17,413.64	1,779.00	750.34	0.00	0.00	0.00	18,442.30	
027/151	STERLING EXTENDED DAY			282.48	0.00	0.00	0.00	0.00	0.00	282.48	
027/151	PRINCETON EXTENDED DAY	6,748.00	2,673.52	14,535.08	30,398.00	22,322.19	752.00	6,575.38	15,270.00	1,517.51	
027/151	DAVIS HILL EXTENDED DAY			0.00	0.00	0.00	0.00	0.00	0.00	0.00	
028/000	ECC TUITION	13,986.12	15,398.92	150,944.66	83,844.31	176,897.62	41,551.37	0.00	75,084.70	24,358.02	
028/550	SCHOOL CHOICE	36,258.00		0.00	369,972.00	224,940.00	108,774.00	0.00	0.00	253,806.00	
028/551	CIRCUIT BREAKER			(809,738.00)	2,111,852.00	1,302,114.00	1,242,114.00	1,242,114.00	0.00	0.00	
028/554	INSURANCE REIMBURSEMENTS		6,863.00	0.00	34,337.00	34,337.00	0.00	0.00	0.00	0.00	
029	ADULT EDUCATION	0.03		71.69	0.26	0.00	0.05	0.00	0.00	72.00	
040	PROGRAM INITIATIVES	19,292.50	4,615.40	82,030.99	119,057.50	89,540.62	43,028.50	41,911.36	890.16	111,774.85	
050	STUDENT ACTIVITIES	113,526.89	39,414.95	435,621.83	580,002.31	428,349.98	355,221.89	529,570.66	26,952.68	385,972.71	
060	TRUST FUND/SCHOLARSHIPS			195,201.62	0.00	0.00	1,200.00	4,000.00	0.00	192,401.62	
TOTALS		479,462.64	435,008.75	916,417.89	6,048,273.21	4,818,489.28	2,146,201.82		854,048.32	1,613,880.83	

Attachment G

Massachusetts Department of Elementary & Secondary Education
Claim Status Report as of 5/2/19

District	Wachusett
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LEA Code	FY	Account	Fund Name	Grant Award	Claimed as of 5/2/19	Available to Claim as of 5/2/19	% Available to Claim as of 5/2/19
0775	2018	140-148535-2018-0775	Title IIA	\$126,044	\$113,633	\$12,411	9.8%
		180-151761-2018-0775	Title III	\$19,210	\$16,675	\$2,535	13.2%
		240-146359-2018-0775	IDEA 240	\$1,618,452	\$1,618,452	\$0	0.0%
		305-140424-2018-0775	Title I	\$450,810	\$450,810	\$0	0.0%
		309-146866-2018-0775	Title IV	\$11,396	\$11,200	\$196	1.7%
	2019	140-217758-2019-0775	Title IIA	\$113,943	\$11,394	\$102,549	90.0%
		180-217759-2019-0775	Title III	\$16,742	\$2,430	\$14,312	85.5%
		240-217760-2019-0775	IDEA 240	\$1,644,056	\$900,483	\$743,573	45.2%
		262-217761-2019-0775	IDEA Early Childhood	\$63,114	\$33,365	\$29,749	47.1%
		305-217762-2019-0775	Title I	\$247,541	\$164,271	\$83,270	33.6%
		309-217763-2019-0775	Title IV	\$32,610	\$21,891	\$10,719	32.9%
0775 Total				\$4,343,918	\$3,344,604	\$999,314	0.0%

Attachment H

05/13/2019 15:27
9820deeWachusett Regional School District
FY19 REVENUE BUDGET REPORT 5.13.19P 1
glytdbud

FOR 2019 99

	ORIGINAL ESTIM REV	ESTIM REV ADJUSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
001 GENERAL FUND						
0000 UNDESIGNATED						
001 401412 GF MIN LOCAL CONT -	-18,233,370	0	-18,233,370	-13,675,027.50	-4,558,342.50	75.0%
001 401413 GF MIN LOCAL CONT -	-4,217,007	0	-4,217,007	-4,217,007.00	.00	100.0%
001 401414 GF MIN LOCAL CONT -	-3,481,413	0	-3,481,413	-3,481,413.00	.00	100.0%
001 401415 GF MIN LOCAL CONT -	-6,954,143	0	-6,954,143	-5,215,607.25	-1,738,535.75	75.0%
001 401416 GF MIN LOCAL CONT -	-7,944,064	0	-7,944,064	-5,958,048.00	-1,986,016.00	75.0%
001 401422 GF OPER - HOLDEN	-6,787,692	0	-6,787,692	-5,090,769.00	-1,696,923.00	75.0%
001 401423 GF OPER - PAXTON	-1,427,545	0	-1,427,545	-1,427,545.00	.00	100.0%
001 401424 GF OPER - PRINCETON	-932,016	0	-932,016	-932,016.00	.00	100.0%
001 401425 GF OPER - RUTLAND	-3,472,920	0	-3,472,920	-2,604,690.00	-868,230.00	75.0%
001 401426 GF OPER - STERLING	-2,332,149	0	-2,332,149	-1,749,111.75	-583,037.25	75.0%
001 401432 GF TRANS ASSESS - HQ	-2,004,018	0	-2,004,018	-1,503,013.50	-501,004.50	75.0%
001 401433 GF TRANS ASSESS - PA	-421,473	0	-421,473	-421,473.00	.00	100.0%
001 401434 GF TRANS ASSESS - PR	-275,171	0	-275,171	-275,171.00	.00	100.0%
001 401435 GF TRANS ASSESS - RU	-1,025,355	0	-1,025,355	-769,016.25	-256,338.75	75.0%
001 401436 GF TRANS ASSESS - ST	-688,551	0	-688,551	-516,413.25	-172,137.75	75.0%
001 401442 GF DEBT ASSESS- HOLD	-1,061,967	0	-1,061,967	-796,476.00	-265,491.00	75.0%
001 401443 GF DEBT ASSESS- PAXT	-247,436	0	-247,436	-247,436.00	.00	100.0%
001 401444 GF DEBT ASSESS- PRIN	-175,270	0	-175,270	-175,270.00	.00	100.0%
001 401445 GF DEBT ASSESS- RUTL	-610,209	0	-610,209	-457,657.50	-152,551.50	75.0%
001 401446 GF DEBT ASSESS- STER	-378,975	0	-378,975	-284,232.00	-94,743.00	75.0%
001 401450 GF CHAP 70 - REG SCH	-27,472,242	0	-27,472,242	-23,082,660.00	-4,389,582.00	84.0%
001 401451 GF CHAP 71 - REG SCH	-2,426,365	0	-2,426,365	-955,975.00	-1,470,390.00	39.4%
001 401452 GF CHAP 70 - CHARTER	-50,578	0	-50,578	-26,408.00	-24,170.00	52.2%
001 401453 GF TXFR - SCHOOL CHO	0	0	0	.00	.00	.0%
001 401454 GF TXFR - UNRESERVED	-150,000	0	-150,000	.00	-150,000.00	.0%
001 401455 GF - MEDICAID	-987,523	0	-987,523	-597,472.22	-390,050.78	60.5%
001 401460 GF INTEREST	-12,750	0	-12,750	-60,846.16	48,096.16	477.2%
001 401462 GF REVENUE - MISCELL	-439,250	0	-439,250	-193,388.02	-245,861.98	44.0%
001 401464 GF REVENUE - INSUR R	0	0	0	.00	.00	.0%
001 401466 GF PREMIUM - RAN	0	0	0	.00	.00	.0%
001 401468 GF REVENUE - MSBA RE	0	0	0	.00	.00	.0%
001 497100 GF REV - TRANSFER IN	0	0	0	.00	.00	.0%
TOTAL UNDESIGNATED	-94,209,452	0	-94,209,452	-74,714,142.40	-19,495,309.60	79.3%
5400 SHORT-TERM INTEREST						
AFC784 401466 GF PREM - REV ANT	0	0	0	.00	.00	.0%
TOTAL SHORT-TERM INTEREST	0	0	0	.00	.00	.0%

REMAINING	PCT
REVENUE	COLL

** END OF REPORT - Generated by Dan Deedy **

Attachment I

FY19 Revenue Projections
Updated May 16, 2019

ACCOUNT DESCRIPTION	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED ESTIM REV	ACTUAL YTD REVENUE	REMAINING REVENUE	NOTES
GF MIN LOCAL CONT - HOLDEN	-18,233,370	0	-18,233,370	-13,675,027.50	-4,558,343	
GF MIN LOCAL CONT - PAXTON	-4,217,007	0	-4,217,007	-4,217,007.00	0	
GF MIN LOCAL CONT - PRI	-3,481,413	0	-3,481,413	-3,481,413.00	0	
GF MIN LOCAL CONT - RUTLAND	-6,954,143	0	-6,954,143	-5,215,607.25	-1,738,536	
GF MIN LOCAL CONT - STERLING	-7,944,064	0	-7,944,064	-5,958,048.00	-1,986,016	
GF OPER - HOLDEN	-6,787,692	0	-6,787,692	-5,090,769.00	-1,696,923	
GF OPER - PAXTON	-1,427,545	0	-1,427,545	-1,427,545.00	0	
GF OPER - PRINCETON	-932,016	0	-932,016	-932,016.00	0	
GF OPER - RUTLAND	-3,472,920	0	-3,472,920	-2,604,690.00	-868,230	
GF OPER - STERLING	-2,332,149	0	-2,332,149	-1,749,111.75	-583,037	
GF TRANS ASSESS - HOLDEN	-2,004,018	0	-2,004,018	-1,503,013.50	-501,005	
GF TRANS ASSESS - PAXTON	-421,473	0	-421,473	-421,473.00	0	
GF TRANS ASSESS - PRINCETON	-275,171	0	-275,171	-275,171.00	0	
GF TRANS ASSESS - RUTLAND	-1,025,355	0	-1,025,355	-769,016.25	-256,339	
GF TRANS ASSESS - STERLING	-688,551	0	-688,551	-516,413.25	-172,138	
GF DEBT ASSESS- HOLDEN	-1,061,967	0	-1,061,967	-796,476.00	-265,491	
GF DEBT ASSESS- PAXTON	-247,436	0	-247,436	-247,436.00	0	
GF DEBT ASSESS- PRINCETON	-175,270	0	-175,270	-175,270.00	0	
GF DEBT ASSESS- RUTLAND	-610,209	0	-610,209	-457,657.50	-152,552	
GF DEBT ASSESS- STERLING	-378,975	0	-378,975	-284,232.00	-94,743	
GF CHAP 70 - REG SCHOOL AID	-27,472,242	226,955	-27,699,197	-23,082,660.00	-4,616,537	
GF CHAP 71 - REG SCHOOL TRANS	-2,426,365	(170,390)	-2,255,975	-955,975.00	-1,300,000	
GF CHAP 70 - CHARTER REIMBURSE	-50,578	(19,130)	-31,448	-26,408.00	-5,040	
GF TXFR - UNRESERVED E&D	-150,000	0	-150,000	0.00	-150,000	
GF - MEDICAID	-987,523	(229,875)	-757,648	-597,472	-160,176	
GF INTEREST	-12,750	50,250	-63,000	-60,846	-2,154	
GF REVENUE - MISCELLANEOUS	-439,250	(177,200)	-262,050	-193,388	-68,662	Revenue through Feb. 2019
Total 0000 UNDESIGNATED	-94,209,452	(319,390)	-93,890,062	-74,714,142	-19,175,920	Balance of 93.8m
Total 001 GENERAL FUND	-94,209,452	(319,390)	-93,890,062	-74,714,142	-19,175,920	
Revenue Total	-94,209,452	(319,390)	-93,890,062	-74,714,142	-19,175,920	
		\$	(319,390)			

Updated 5.16.19

Page 1 of 1

Attachment J

05/14/2019 12:52
9820ddeeWachusett Regional School District
FY19 BUDGET REPORT DESE FC 5.14.19P 1
glytdbud

FOR 2019 99

	ORIGINAL APPROP	TRANFRS/ ADJUSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
001 GENERAL FUND							
1110 SCHOOL COMMITTEE	11,639	515	12,154	9,462.64	5,236.50	-2,545.24	120.9%
1210 SUPERINTENDENT	267,239	6,535	273,774	237,844.46	40,390.57	-4,460.65	101.6%
1230 OTHER DIST-WIDE ADMINISTRATION	530,164	65,770	595,934	498,814.30	96,044.12	-1,075.85	99.8%
1410 BUSINESS & FINANCE	587,531	-32,628	554,903	487,504.52	121,592.86	-54,194.07	109.8%
1420 HUMAN RESOURCES & BENEFITS	279,484	342	279,826	293,347.52	41,365.44	-54,887.12	119.6%
1430 LEGAL SERVICE FOR SCH COM	74,540	0	74,540	50,960.55	12,039.45	11,539.55	84.5%
1435 LEGAL SETTLEMENTS	25,944	-25,944	0	0.00	0.00	0.00	0.0%
1450 DIST-WIDE INFORM MGMT & TECH	415,157	25,853	441,010	415,786.36	24,043.33	1,180.70	99.7%
2110 CURRICULUM DIRECTORS (SUPERV)	788,700	14,565	803,265	665,162.43	133,171.80	4,930.30	99.4%
2120 DEPARTMENT HEADS (NON-SUPERV)	105,133	-2,705	102,428	70,911.54	31,516.23	0.00	100.0%
2200 PAYROLL (BUDGET)	625,493	-625,493	0	0.00	0.00	0.00	0.0%
2210 SCHOOL LEADERSHIP-BUILDING	4,192,130	-126,539	4,065,591	3,189,500.86	855,631.32	20,458.90	99.5%
2220 SCHOOL CUR/DEPT HEAD-BUILDING	183,833	94,256	278,089	219,363.74	58,725.49	0.00	100.0%
2250 SCHOOL BUILDING TECHNOLOGY	455,086	1,819	456,905	391,551.81	74,493.73	-9,140.74	102.0%
2305 TEACHERS, CLASSROOM	36,174,260	-108,963	36,065,296	25,180,517.96	10,815,893.74	68,884.61	99.8%
2320 MEDICAL/THERAPEUTIC SERVICES	2,443,987	-12,535	2,431,452	1,655,129.70	719,403.38	56,919.06	97.7%
2324 SUBSTITUTE TEACHER LONG TERM	63,554	24,955	88,509	59,870.00	0.00	28,639.00	67.6%
2325 SUBSTITUTE TEACHERS	518,682	-2,207	516,475	400,922.10	0.00	115,552.89	77.6%
2330 NON-CLERICAL PARAPROFESSIONALS	6,404,985	494,313	6,899,298	5,778,519.85	1,076,404.32	44,373.80	99.4%
2340 LIBRARIANS & MEDIA CENTER DIR	148,262	-52,490	95,773	70,863.99	25,116.30	-207.41	100.2%
2355 SUB FOR TEACHER @ PD	607	-154	453	0.00	0.00	453.23	0.0%
2356 PROF DEV TEACHER EXPENSES	175,655	-17,829	157,826	93,293.31	18,620.96	45,912.13	70.9%
2358 PROF DEV CONTRACTED SERVICES	3,717	0	3,717	13,300.50	590.00	-10,173.50	373.7%
2410 TEXTBOOKS & RELATED MATERIALS	613,489	144	613,633	592,861.00	20,755.44	16.50	100.0%
2415 OTHER INSTRUCTIONAL MATERIALS	16,475	-1,128	15,347	15,250.29	26.88	70.31	99.5%
2420 INSTRUCTIONAL EQUIPMENT	0	11,367	11,367	11,366.65	0.00	0.00	100.0%
2430 GENERAL SUPPLIES	318,110	-21,212	296,899	283,483.29	7,719.97	5,695.31	98.1%
2440 OTHER INSTRUCTIONAL SERVICES	3,061	0	3,061	1,550.66	0.00	1,510.81	50.7%
2451 CLASSROOM INSTRUCTIONAL TECHNO	55,531	-50,504	5,026	2,830.92	0.00	2,195.54	56.3%
2455 INSTRUCTIONAL SOFTWARE	0	2,400	2,400	2,395.00	0.00	5.00	99.8%
2710 GUIDANCE & ADJUST COUNSELORS	882,252	35,119	917,371	651,741.93	261,886.92	3,741.67	99.6%
2720 TESTING & ASSESSMENT	4,688	2,231	6,918	6,678.01	0.00	240.17	96.5%
2800 PSYCHOLOGICAL SERVICES	1,252,388	-34,811	1,217,578	877,775.55	348,045.63	-8,243.50	100.7%
3200 MEDICAL/HEALTH SERVICES	1,060,906	45,078	1,105,984	778,030.22	295,071.26	32,882.24	97.0%
3300 TRANSPORTATION SERVICES	6,840,933	0	6,840,933	5,531,762.07	1,168,375.73	140,795.20	97.9%
3400 FOOD SERVICES	41,282	-887	40,395	36,288.00	4,032.84	74.25	99.8%
3510 ATHLETICS	538,859	-17,567	521,292	412,109.99	114,602.10	-5,419.66	101.0%
3520 OTHER STUDENT ACTIVITIES	73,277	358	73,635	34,000.63	30,526.43	9,108.24	87.6%
3600 SCHOOL SECURITY	27,288	0	27,288	30,000.00	10,000.00	-12,712.00	146.6%
4110 CUSTODIAL SERVICES	2,753,281	76,632	2,829,914	2,448,127.34	400,000.71	-18,214.36	100.6%

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Wachusett Regional School District
FY19 BUDGET REPORT DESE FC 5.14.19

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FOR 2019 99

	ORIGINAL APPROP	TRANSFRS/ ADJUSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
4120 HEATING OF BUILDINGS	865,571	0	865,571	661,726.20	60,831.04	143,013.59	83.5%
4130 UTILITY SERVICES	1,287,851	0	1,287,851	952,482.55	294,753.72	40,614.38	96.8%
4210 MAINTENANCE OF GROUNDS	447,555	0	447,555	295,163.86	106,356.49	46,034.18	89.7%
4220 MAINTENANCE OF BUILDINGS	761,109	4,146	765,255	833,955.92	60,822.11	-129,522.77	116.9%
4230 MAINTENANCE OF EQUIPMENT	11,330	0	11,330	2,794.73	.00	8,535.51	24.7%
4300 EXTRAORDINARY MAINTENANCE	219,003	0	219,003	184,467.84	35,719.99	-1,185.16	100.5%
4400 NETWORKING & TELECOMMUNICATIONS	112,595	29,607	142,202	137,503.40	1,214.09	3,484.12	97.5%
5100 EMPLOYER RETIREMENT CONTRIB	2,720,128	0	2,720,128	2,496,070.89	252,000.00	-27,942.89	101.0%
5200 INSURANCE FOR ACTIVE EMPLOYEES	9,155,746	27,299	9,183,045	9,363,973.05	852,509.59	-1,033,437.64	111.3%
5250 INSURANCE FOR RETIRED EMPLOYEE	2,439,247	0	2,439,247	2,085,499.08	319,731.74	34,016.18	98.6%
5260 OTHER NON EMPLOYEE INSURANCE	248,305	0	248,305	228,380.03	10,082.97	9,842.00	96.0%
5300 RENTAL-LEASE EQUIPMENT	301,496	146,802	448,299	393,905.67	43,095.70	11,297.24	97.5%
5350 RENTAL-LEASE BUILDINGS	5	0	5	5.00	.00	.00	100.0%
5500 OTHER FIXED CHARGES	35,358	1,833	37,190	28,365.92	6,960.00	1,864.55	95.0%
5550 CROSSING GUARDS	54,355	-620	53,735	45,630.04	7,546.00	558.68	99.0%
8100 DEBT RETIREMENT/SCH CONST	1,895,000	2,275	1,897,275	1,895,000.00	.00	2,275.26	99.9%
8200 DEBT SERVICE/SCH CONST	578,856	0	578,856	456,256.26	122,600.00	-.26	100.0%
9100 TUITION TO MASS SCHOOLS	1,227,260	16,379	1,243,639	863,150.09	165,207.84	215,281.24	82.7%
9110 SCHOOL CHOICE TUITION	654,287	0	654,287	589,780.00	.00	64,507.00	90.1%
9120 TUITION TO MA CHARTER SCHOOLS	527,418	0	527,418	368,676.00	.00	158,742.00	69.9%
9300 TUITION TO NON-PUBLIC SCHOOLS	1,437,411	14,015	1,451,426	1,352,673.60	823,137.33	-724,384.63	149.9%
9400 TUITION TO COLLABORATIVES	271,964	-10,394	261,570	135,719.80	.00	125,849.73	51.9%
TOTAL GENERAL FUND	94,209,451	0	94,209,451	74,870,059.62	19,973,892.06	-634,500.68	100.7%
GRAND TOTAL	94,209,451	0	94,209,451	74,870,059.62	19,973,892.06	-634,500.68	100.7%

** END OF REPORT - Generated by Dan Deady **

Attachment K

FY19 Budget Projections
5.14.19

DEPT OF ED	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
1110	1110 SCHOOL COMMITTEE	11,639	515	12,154	9,462.64	5,236.50	-2,545	120.90
1210	1210 SUPERINTENDENT	267,239	6,535	273,774	237,844.46	40,390.57	-4,461	101.60
1230	1230 OTHER DIST-WIDE ADMINSTR	530,164	65,770	595,934	498,814.30	96,044.12	1,076	99.80
1410	1410 BUSINESS & FINANCE	587,531	-32,628	554,903	487,504.52	121,592.86	-54,194	109.80
1420	1420 HUMAN RESOURCES & BENEFIT	279,484	342	279,826	293,347.52	41,365.44	-54,887	119.60
1430	1430 LEGAL SERVICE FOR SCH COM	74,540	0	74,540	50,960.55	12,039.45	11,540	84.50
1435	1435 LEGAL SETTLEMENTS	25,944	-25,944	0	0.00	0.00	0	0.00
1450	1450 DIST-WIDE INFORM MGMT & T	415,157	25,853	441,010	415,786.36	24,043.33	1,181	99.70
2110	2110 CURRICULUM DIRECTORS (SUP	788,700	14,565	803,265	665,162.43	133,171.80	4,930	99.40
2120	2120 DEPARTMENT HEADS (NON-SUP	105,133	-2,705	102,428	70,911.54	31,516.23	0	100.00
2200	2200 PAYROLL (BUDGET)	625,493	-625,493	0	0.00	0.00	0	0.00
2210	2210 SCHOOL LEADERSHIP-BUILDIN	4,192,130	-126,539	4,065,591	3,189,500.86	855,631.32	20,459	99.50
2220	2220 SCHOOL CUR/DEPT HEAD-BUIL	183,833	94,256	278,089	219,363.74	58,725.49	0	100.00
2250	2250 SCHOOL BUILDING TECHNOLOG	455,086	1,819	456,905	391,551.81	74,493.73	-9,141	102.00
2305	2305 TEACHERS, CLASSROOM	36,174,260	-108,963	36,065,296	25,180,517.96	10,815,893.74	68,885	99.80
2320	2320 MEDICAL/THERAPEUTIC SERVI	2,443,987	-12,535	2,431,452	1,655,129.70	719,403.38	56,919	97.70
2324	2324 SUBSTITUTE TEACHER LONG T	63,554	24,955	88,509	59,870.00	0.00	28,639	67.60
2325	2325 SUBSTITUTE TEACHERS	518,682	-2,207	516,475	400,922.10	0.00	115,553	77.60
2330	2330 NON-CLERICAL PARAPROFESSI	6,404,985	494,313	6,899,298	5,778,519.85	1,076,404.32	44,374	99.40
2340	2340 LIBRARIANS & MEDIA CENTER	148,262	-52,490	95,773	70,863.99	25,116.30	-207	100.20
2355	2355 SUB FOR TEACHER @ PD	607	-154	453	0.00	0.00	453	0.00
2356	2356 PROF DEV TEACHER EXPENSES	175,655	-17,829	157,826	93,293.31	18,620.96	45,912	70.90
2358	2358 PROF DEV CONTRACTED SERVI	3,717	0	3,717	13,300.50	590.00	-10,174	373.70
2410	2410 TEXTBOOKS & RELATED MATER	613,489	144	613,633	592,861.00	20,755.44	17	100.00
2415	2415 OTHER INSTRUCTIONAL MATER	16,475	-1,128	15,347	15,250.29	26.88	70	99.50
2420	2420 INSTRUCTIONAL EQUIPMENT	0	11,367	11,367	11,366.65	0.00	0	100.00
2430	2430 GENERAL SUPPLIES	318,110	-21,212	296,899	283,483.29	7,719.97	5,695	98.10
2440	2440 OTHER INSTRUCTIONAL SERVI	3,061	0	3,061	1,550.66	0.00	1,511	50.70
2451	2451 CLASSROOM INSTRUCTIONAL T	55,531	-50,504	5,026	2,830.92	0.00	2,196	56.30
2455	2455 INSTRUCTIONAL SOFTWARE	0	2,400	2,400	2,395.00	0.00	5	99.80
2710	2710 GUIDANCE & ADJUST COUNSEL	882,252	35,119	917,371	651,741.93	261,886.92	3,742	99.60
2720	2720 TESTING & ASSESSMENT	4,688	2,231	6,918	6,678.01	0.00	240	95.50
2800	2800 PSYCHOLOGICAL SERVICES	1,252,388	-34,811	1,217,578	877,775.55	348,045.63	-8,244	100.70
3200	3200 MEDICAL/HEALTH SERVICES	1,060,906	45,078	1,105,984	778,030.22	295,071.26	32,882	97.00
3300	3300 TRANSPORTATION SERVICES	6,840,933	0	6,840,933	5,531,762.07	1,168,375.73	140,795	97.90
3400	3400 FOOD SERVICES	41,282	-887	40,395	36,288.00	4,032.84	74	99.80
3510	3510 ATHLETICS	538,859	-17,567	521,292	412,109.99	114,602.10	-5,420	101.00
3520	3520 OTHER STUDENT ACTIVITIES	73,277	358	73,635	34,000.63	30,526.43	9,108	87.60
3600	3600 SCHOOL SECURITY	27,288	0	27,288	30,000.00	10,000.00	-12,712	146.60
4110	4110 CUSTODIAL SERVICES	2,753,281	76,632	2,829,914	2,448,127.34	400,000.71	-18,214	100.60
4120	4120 HEATING OF BUILDINGS	865,571	0	865,571	661,726.20	60,831.04	143,014	83.50
4130	4130 UTILITY SERVICES	1,287,851	0	1,287,851	952,482.55	294,753.72	40,614	96.80
4210	4210 MAINTENANCE OF GROUNDS	447,555	0	447,555	295,163.86	106,356.49	46,034	89.70
4220	4220 MAINTENANCE OF BUILDINGS	761,109	4,146	765,255	833,955.92	60,822.11	-129,523	116.90
4230	4230 MAINTENANCE OF EQUIPMENT	11,330	0	11,330	2,794.73	0.00	8,536	24.70
4300	4300 EXTRAORDINARY MAINTENANCE	219,003	0	219,003	184,467.84	35,719.99	-1,185	100.50
4400	4400 NETWORKING & TELECOMMUNICA	112,595	29,607	142,202	137,503.40	1,214.09	3,484	97.50
5100	5100 EMPLOYER RETIREMENT CONTR	2,720,128	0	2,720,128	2,496,070.89	252,000.00	-27,943	101.00
5200	5200 INSURANCE FOR ACTIVE EMPL	9,155,746	27,299	9,183,045	9,363,973.05	852,509.59	-1,033,438	111.30
5250	5250 INSURANCE FOR RETIRED EMP	2,439,247	0	2,439,247	2,085,499.08	319,731.74	34,016	98.60
5260	5260 OTHER NON EMPLOYEE INSURA	248,305	0	248,305	228,380.03	10,082.97	9,842	96.00
5300	5300 RENTAL-LEASE EQUIPMENT	301,496	146,802	448,299	393,905.67	43,095.70	11,297	97.50
5350	5350 RENTAL-LEASE BUILDINGS	5	0	5	5.00	0.00	0	100.00
5500	5500 OTHER FIXED CHARGES	35,358	1,833	37,190	28,365.92	6,960.00	1,865	95.00
5550	5550 CROSSING GUARDS	54,355	-620	53,735	45,630.04	7,546.00	559	99.00
8100	8100 DEBT RETIREMENT/SCH CONST	1,895,000	2,275	1,897,275	1,895,000.00	0.00	2,275	99.90
8200	8200 DEBT SERVICE/SCH CONST	578,856	0	578,856	456,256.26	122,600.00	0	100.00
9100	9100 TUITION TO MASS SCHOOLS	1,227,260	16,379	1,243,639	863,150.09	165,207.84	215,281	82.70
9110	9110 SCHOOL CHOICE TUITION	654,287	0	654,287	589,780.00	0.00	64,507	90.10
9120	9120 TUITION TO MA CHARTER SCH	527,418	0	527,418	368,676.00	0.00	158,742	69.90
9300	9300 TUITION TO NON-PUBLIC SCH	1,437,411	14,015	1,451,426	1,352,673.60	823,137.33	-724,385	149.90
9400	9400 TUITION TO COLLABORATIVES	271,964	-10,394	261,570	135,719.80	0.00	125,850	51.90
	Expense Total	94,209,451	0	94,209,451	74,870,059.62	19,973,892.06	-634,501	100.70
	Grand Total	94,209,451	0	94,209,451	74,870,059.62	19,973,892.06	-634,501	100.70

FY19 Budget Projections
5.14.19

DEPT OF ED	-634,501				
	COSTS	DESCRIPTION			
2325	-64,078	Balance of Subs due per EOYR,465K			
2356	-36,612	Teacher PD money			
9110	-106,595	School Choice Out; total TBP = \$696,375			
9120	-70,914	Charter School Asses;total TBP = \$439,590			
	<u>-912,700</u>			-\$912,700	
				\$712,155	Re-class tuitions to Circuit Breaker upon receipt of fourth quarter payments; reflects adjustment of 60K from CB audit
				\$10,119	ECC teacher salary reclassified to ECC Revolving account, \$3,373 @ 3 payrolls
				\$51,564	Repayment to district to HR Concepts for Flexible Spending
				\$5,000	Projected savings in Other, Non-Employee Ins.
				\$10,000	Projected savings in Contracted Services
				\$76,000	Health Insurance costs reclassified to School Lunch; \$113,750 completed Jan., 2019; \$76,000 completed in April 2019
				\$15,000	Health Insurance costs reclassified to all grants
				\$402,180	Health Insurance re-classes from SC and K Rev
				\$25,000	Use 240 Grant Summer \$
				\$2,500	Driver's Ed Reclass
				\$25,000	Athletic Reclass
				\$25,000	Building Use Reclass
				\$1,000	Princeton Extended Day
				\$21,883	OOD Tuition reimbursement due to the District
				\$10,000	Additional ECC adjustment, para
				\$500	Re-class from Equip. Repairs
				\$10,000	Savings in Medicare
				\$42,000	Freeze lease payments to CBS for copiers
				\$5,000	Parking Lot Reclass
				<u>\$537,201</u>	

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Attachment L



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Wachusett Regional School District
FY19 BUDGET REPORT APPROPRIATE 5.14.19

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FOR 2019 99

	ORIGINAL APPROP	TRANSFERS/ ADJUSTMENTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1 SALARIES & STIPENDS	59,582,718	-51,439	59,531,279	43,812,469.97	15,343,799.92	375,009.45	99.4%
2 BENEFITS & INSURANCE	14,566,115	27,299	14,593,414	14,172,198.57	1,434,324.30	-1,013,108.87	106.9%
3 INSTRUCTIONAL SUPPORT	3,089,977	-1,552	3,088,425	2,718,519.60	384,215.74	-14,310.19	100.5%
4 OPERATIONS & MAINTENANCE	3,474,472	0	3,474,472	2,918,253.07	529,822.24	26,396.46	99.2%
5 PUPIL SERVICES	63,035	3,416	66,451	55,595.59	2,408.96	8,446.93	87.3%
6 SPECIAL ED TUITIONS	2,913,244	20,000	2,933,244	2,351,543.49	988,345.17	-406,644.66	113.9%
7 OTHER OPERATING COSTS	1,205,101	0	1,205,101	958,461.00	.00	246,640.00	79.5%
8 TRANSPORTATION	6,840,933	0	6,840,933	5,531,762.07	1,168,375.73	140,795.20	97.9%
9 DEBT SERVICE	2,473,856	2,275	2,476,131	2,351,256.26	122,600.00	2,275.00	99.9%

GRAND TOTAL 94,209,451 0 94,209,451 74,870,059.62 19,973,892.06 -634,500.68 100.7%

** END OF REPORT - Generated by Dan Deedy **

FY19 Budget Transfers Between Appropriations
5.13.19



Catch Up

Joseph Bartulis, Jr. <jbartulis@fletcherilton.com>
 To: Daniel Deedy <daniel_deedy@wrsd.net>

Mon, May 13, 2019 at 6:04 PM

Good afternoon Dan,

We agree with the conclusion that you may not, unfortunately, make the omnibus transfer. Below is a narrative supporting that conclusion.

First, there is nothing in the Ed Reform Act or elsewhere that expressly authorizes you to do so. Moreover, it is not currently in any written policy in the WRSD, and is not available in any district policy manual our office was able to access. That being said, it appears some school districts have policies permitting limited "administrative" reallocations to be made without the school committee's express approval, provided such changes are ultimately subject to the committee's approval at a later date. This appears to be a power that you already has based on our discussion though, so I do not believe making this change to that policy would be beneficial in WRSD. Any greater delegation of power to the treasurer (or alternatively the superintendent), again, is not consistent with Massachusetts law.

Current Policy

WRSD policy P4161 provides that the school committee may consider requests for appropriation transfers as *recommended* by the superintendent. The school district's administrative arm then reports the balances remaining in each appropriation category and any recommendations to the committee on a monthly basis. The WRSD policy manual does not vest the power to make line item reallocations with the treasurer, although he or she is identified as the person who has general custodial authority to handle all school district funds. Policy 4650A.

Basis in Massachusetts Law

Mass Gen. Laws ch. 71, Sections 16B & 34 vest the power to apportion the budget to particular authority, and allocate the budget to specific line items exclusively with the school committee. The school committee's authority also extends exclusively to the transfer of one budget line item to another, as such an action is considered an "amendment." See 603 Code Mass. Regs. 41.05(5). Section 41.05(5), which applies to regional school districts, provides that the authority for such line item transfers "may not be delegated."

Conversely, an officer's power under Mass. Gen. Laws ch. 44, Section 53 is limited with respect to appropriations. The town, or specific department must generally receive a specific appropriation in order to obtain authority to incur an expenditure. Officers of the town with respect to school spending are in all cases subject to the determinations of the school committee. *School Committee of Town of Wilmington v. Town Accountant of Wilmington*, 19 Mass. App. Ct. 964 (1985).

Consequently, as stated above, it appears the transfer of authority to the treasurer of a regional school district for the purposes of making unilateral "omnibus" re-appropriations of funds is not possible, because such authority would likely constitute an impermissible delegation. One rationale for the non-delegation principal is only applicable with respect to regional school districts may be because there is less of a centralized administrative framework to the school committee to deal with and the process with respect to balancing the interests of the various regional members who are from different member towns. Attorney Duffy also reminds me that regional school district budgets are subject to more scrutiny and reporting to the Department of Revenue as well. That being said, he observed two general variations in school committee policy manuals on this issue in Massachusetts:

1. Policy where superintendent can make *recommendation* to the school committee concerning the transfer of funds;
2. Policy where superintended has *limited* power to transfer funds between *certain* sub-classifications of expenditures, subject supervision of the school committee.

Other District Policies

Presumably the latter policy (limited power to transfer by superintendent) is permitted because it is not considered a true change in a line item appropriation. In the former policy (all reallocations pursuant to school committees' approval), the superintendent generally has the power to make recommendations concerning line item reallocations, but no actual power to do so.

In the latter example, consider non-regional district Framingham's policy on budget transfers, which provides that the superintendent has the power to transfer funds "*between responsibility centers without school committee approval provided the account classification of these funds (as salary, expense, or capital) is maintained, and where the superintendent must notify the committee of all such transfer.*" The policy in Framingham provides further that other transfers ("salaries and expenses only") among account classifications is only permitted by the school committee. It is unclear if the limited authority granted to the superintendent in Framingham was given because it is not a regional school district, or because such reallocation among "responsibility centers" is limited.

Considering another regional district, one notes that in the Ashburnham-Westminster School Committee policy manual (Policy DBJ), it provides expressly that "a line item change that necessitates the transfer of funds from one function to another (e.g. 1000 Administration to 2000 Instruction) shall require school code approval, [but] [t]he transfer of funds within a given line item (e.g. 2000 Instruction) in order to balance the account is viewed as an administrative function consistent with the requirements of the [Mass.] Departments of Education and Revenue."

As always, please feel free to follow up with me with any further questions.

Best regards,
Joe

Joseph T. Bartulis, Jr., Esq.

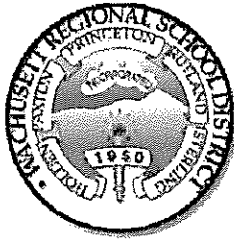
Labor and Employment Law Practice Group Chair

Fletcher Tilton PC

370 Main Street, 12th Floor

Worcester, MA 01608

Tel. 508.459.8214 Fax 508.459.8414



Wachusett Regional School

district

Holden, Paxton, Princeton, Rutland, Sterling

To: Darryll McCall
Superintendent of Schools

From: Jeff Carlson
Director of Human Resources

Re: April, 2019 Activity Report

Date: Thursday, May 16, 2019

1. Personnel

- *A School Nurse position at Dawson Elementary has been posted.*
- *A Social Studies Grade 6 position at Mountview Middle School has been posted.*
- *A School Counseling Specialist position for the High School has been posted.*
- *A vacant Paraprofessional position has been filled at Chocksett Middle School.*
- *The ABA/PA assignment letters for the 2019-2020 school year have been distributed to staff.*
- *The Summer Special Education assignments have been completed.*
- *A Special Education Teaching position has been posted for Dawson Elementary School.*
- *An Elementary Art Teaching position has been posted for Houghton Elementary School.*
- *The Administrator of Special Education interviews have taken place and two finalists were identified by the Interview Committee. Additionally, the*

Jefferson School

1745 Main Street, Jefferson, MA 01522
Telephone: (508) 829-1670 Facsimile: (508) 829-1680
www.wrsd.net

two finalists visited District Schools on May 15th as part of the final interview process.

2. Collective Bargaining

- *Integrated contracts have been sent to the Café, Custodial, and Clerical groups for their review and signatures. Once this is complete the District will sign off on these documents and they will be posted to our website.*

3. Health Insurance

- *The PEC Agreement has been updated and we are working with the PEC membersto get the signatures before having the District sign this document.*
- *A short term disability product open enrollment will be done in conjunction with our flexible spending open enrollment in late May /early June for a September 1 effective date.*

4. Fingerprinting update

- *Morpho Trust the state finger printing vendor continues to fingerprint all new hires and existing staff.*

5. Teacher/ Administrator Licensure

- *The Director will be working with a large contingent of staff with license renewals that are due on July 1, 2019. We will also be assisting staff with advancing licenses and any waivers that may be required.*

6. Human Resources / Business Office Meetings

- *Human Resources staff will begin working with the Business Office and Payroll on the implementation of the FY 20 budget.*
- *Should you have any questions regarding this report, do not hesitate to contact me.*

Attachment A

WACHUSETT REGIONAL SCHOOL DISTRICT

Annual Financial Statements

For the Year Ended June 30, 2018

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INDEPENDENT AUDITORS' REPORT

To the School Committee
Wachusett Regional School District

Additional Offices:
Nashua, NH
Manchester, NH
Greenfield, MA
Ellsworth, ME

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Wachusett Regional School District (the District), as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Wachusett Regional School District's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

The District's 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.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and

fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the Wachusett Regional School District, as of June 30, 2018, and the respective changes in financial position and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis, and the pension and OPEB schedules appearing on pages 43 to 46 be presented to supplement the basic financial statements. Such information, 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 auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with evidence sufficient to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 13, 2019 on our consideration of the District'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 District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Melanson Heath

March 13, 2019

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Wachusett Regional School District (the District), we offer readers this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2018.

A. OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains required supplementary information in addition to the basic financial statements themselves.

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

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

The Statement of Activities presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

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. The District's funds are categorized in two categories: governmental funds and fiduciary funds.

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Reconciliations are provided to facilitate the comparison between governmental funds and governmental activities.

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

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

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

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by accounting principles generally accepted in the United States of America.

B. FINANCIAL HIGHLIGHTS

- As of the close of the current fiscal year, the total of liabilities and deferred inflows exceeded assets and deferred outflows by \$(109,748,379) (i.e., net position), a change of \$(9,756,970) in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$3,105,098, a change of \$1,076,997 in comparison to the prior year.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$1,416,615, a change of \$862,941 in comparison to the prior year.

C. GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following is a summary of condensed government-wide financial data for the current and prior fiscal years.

NET POSITION

	<u>Governmental Activities</u>	
	<u>2018</u>	<u>2017</u>
Current assets	\$ 8,756,259	\$ 8,219,117
Noncurrent assets	<u>68,569,925</u>	<u>70,838,818</u>
Total assets	77,326,184	79,057,935
Deferred outflows of resources	3,830,693	3,961,487
Current liabilities	7,709,156	8,210,469
Noncurrent liabilities	<u>176,088,333</u>	<u>122,092,045</u>
Total liabilities	183,797,489	130,302,514
Deferred inflows of resources	7,107,767	1,512,354
Net position:		
Net investment in capital assets	53,425,492	53,833,818
Restricted	1,643,997	1,101,455
Unrestricted	<u>(164,817,868)</u>	<u>(103,730,719)</u>
Total net position	<u>\$ (109,748,379)</u>	<u>\$ (48,795,446)</u>

As noted earlier, net position may serve over time as a useful indicator of the District's financial position. At the close of the most recent fiscal year, total net position was \$(109,748,379), a change of \$(9,756,970) from the prior year.

The largest portion of net position, \$53,425,492, reflects our investment in capital assets (e.g., land and buildings), less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net position, \$1,643,997, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position is in a deficit of \$(164,817,868), primarily resulting from the unfunded net pension liability (see Note 10) and unfunded net OPEB liability (see Note 12).

CHANGE IN NET POSITION

	<u>Governmental Activities</u>	
	<u>2018</u>	<u>2017</u>
Revenues:		
Program revenues:		
Charges for services	\$ 3,741,858	\$ 3,034,290
Operating grants and contributions	21,856,286	23,400,765
General revenues:		
Assessments to members	59,608,255	56,539,230
Grants and contributions not restricted to specific programs	30,556,292	27,278,446
Investment income	29,515	13,253
Miscellaneous	267,143	281,720
Total revenues	<u>116,059,349</u>	<u>110,547,704</u>
Expenses:		
Administration	2,143,384	2,025,362
Instruction	55,735,048	55,170,131
Other school services	11,289,730	10,754,784
Operation and maintenance	6,382,641	6,264,185
Fixed charges	41,183,911	38,669,538
Programs with other districts	6,158,276	5,492,981
Interest	654,436	695,723
Depreciation	2,268,893	2,287,164
Total expenses	<u>125,816,319</u>	<u>121,359,868</u>
Change in net position	(9,756,970)	(10,812,164)
Net position - beginning of year, as restated	<u>(99,991,409) *</u>	<u>(37,983,282)</u>
Net position - end of year	<u>\$ (109,748,379)</u>	<u>\$ (48,795,446)</u>

*Fiscal year 2017 amounts above were not restated as the District applied GASB 75 prospectively. See Notes 12 and 14.

Governmental activities for the year resulted in a change in net position of \$(9,756,970). Key elements of this change are as follows:

Governmental funds operating results	\$ 1,076,997
Debt principal payments in excess of depreciation expense	(408,893)
Change in accrued interest liability	(3,542)
Change in compensated absence liability	(11,400)
Change in net pension liability and related deferrals	(1,925,419)
Change in net OPEB liability and related deferrals	<u>(8,484,713)</u>
Total	<u>\$ (9,756,970)</u>

D. FINANCIAL ANALYSIS OF FUNDS

As noted earlier, fund accounting is used 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 District's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, governmental funds reported combined ending fund balances of \$3,105,098, a change of \$1,076,997 in comparison to the prior year. Key elements of this change are as follows:

General Fund operating results	\$ 823,891
Nonmajor Governmental Funds operating results	<u>253,106</u>
Total	<u>\$ 1,076,997</u>

The General Fund is the chief operating fund. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$1,416,615, while total fund balance was \$1,762,649. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total General Fund expenditures. Refer to the table below.

<u>General Fund</u>	<u>06/30/18</u>	<u>06/30/17</u>	<u>Change</u>	<u>% of Total General Fund Expenditures</u>
Unassigned fund balance	\$ 1,416,615	\$ 553,674	\$ 862,941	1.4%
Total fund balance	\$ 1,762,649	\$ 938,758	\$ 823,891	1.8%

The total fund balance of the General Fund changed by \$823,891 during the current fiscal year. Key factors in this change are as follows:

Use of fund balance as a funding source	\$ (150,000)
Revenues in excess of budget	231,587
Expenditures less than budget	770,274
Current year encumbrances	196,034
Prior year encumbrances	<u>(224,004)</u>
Total	<u>\$ 823,891</u>

E. GENERAL FUND BUDGETARY HIGHLIGHTS

There was no overall change in the General Fund budget; however, there were line items transfers approved by the School Committee.

F. CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. Total investment in capital assets at year-end amounted to \$68,569,925 (net of accumulated depreciation). This investment in capital assets includes land and buildings.

Additional information on capital assets can be found in the Notes to the Financial Statements.

Long-term debt. At the end of the current fiscal year, total bonded debt outstanding was \$15,145,000, all of which was backed by the full faith and credit of the District.

Additional information on long-term debt can be found in the Notes to the Financial Statements.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Wachusett Regional School District's finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Wachusett Regional School District
1745 Main Street
Jefferson, Massachusetts 01522

WACHUSETT REGIONAL SCHOOL DISTRICT

STATEMENT OF NET POSITION

JUNE 30, 2018

	<u>Governmental Activities</u>
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	
Current:	
Cash and short-term investments	\$ 7,304,398
Receivables	<u>1,451,861</u>
Total current assets	8,756,259
Noncurrent:	
Land	695,000
Capital assets, net of accumulated depreciation	<u>67,874,925</u>
Total noncurrent assets	<u>68,569,925</u>
Total assets	77,326,184
Deferred Outflows of Resources:	
Related to pensions	3,830,408
Related to OPEB	<u>285</u>
Total deferred outflows of resources	3,830,693
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	81,156,877
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	
Current:	
Accounts payable	3,886
Accrued payroll and related liabilities	5,647,275
Accrued interest on bonds payable	162,995
Current portion of bonds payable	<u>1,895,000</u>
Total current liabilities	7,709,156
Noncurrent:	
Bonds payable	13,250,000
Compensated absences	294,400
Net pension liability	27,047,828
Net OPEB liability	<u>135,496,105</u>
Total noncurrent liabilities	<u>176,088,333</u>
Total liabilities	183,797,489
Deferred Inflows of Resources:	
Related to pensions	843,359
Related to OPEB	<u>6,264,408</u>
Total deferred inflows of resources	7,107,767
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	190,905,256
NET POSITION	
Net investment in capital assets	53,425,492
Restricted	1,643,997
Unrestricted	<u>(164,817,868)</u>
TOTAL NET POSITION	\$ <u>(109,748,379)</u>

The accompanying notes are an integral part of these financial statements.

WACHUSETT REGIONAL SCHOOL DISTRICT

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2018

		Program Revenues		Net (Expenses) Revenues and Changes in Net Position
		Charges for	Operating	
	<u>Expenses</u>	<u>Services</u>	<u>Grants and</u> <u>Contributions</u>	<u>Governmental</u> <u>Activities</u>
Governmental Activities:				
Administration	\$ 2,143,384	\$ -	\$ -	\$ (2,143,384)
Instruction	55,735,048	2,061,608	5,437,641	(48,235,799)
Other school services	11,289,730	1,680,250	557,841	(9,051,639)
Operation and maintenance	6,382,641	-	-	(6,382,641)
Fixed charges	41,183,911	-	15,860,804	(25,323,107)
Programs with other districts	6,158,276	-	-	(6,158,276)
Interest	654,436	-	-	(654,436)
Depreciation	2,268,893	-	-	(2,268,893)
Total Governmental Activities	<u>\$ 125,816,319</u>	<u>\$ 3,741,858</u>	<u>\$ 21,856,286</u>	(100,218,175)
General Revenues:				
				59,608,255
Assessments to members				
Grants and contributions not restricted				30,556,292
to specific programs				29,515
Investment income				267,143
Miscellaneous				
Total general revenues				<u>90,461,205</u>
Change in Net Position				(9,756,970)
Net Position:				
Beginning of year, as restated				<u>(99,991,409)</u>
End of year				<u>\$ (109,748,379)</u>

The accompanying notes are an integral part of these financial statements.

WACHUSETT REGIONAL SCHOOL DISTRICT

GOVERNMENTAL FUNDS

BALANCE SHEET

JUNE 30, 2018

	General <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
ASSETS			
Cash and short-term investments	\$ 7,304,398	\$ -	\$ 7,304,398
Receivables	-	1,451,861	1,451,861
Due from other funds	<u>109,412</u>	<u>-</u>	<u>109,412</u>
TOTAL ASSETS	<u>\$ 7,413,810</u>	<u>\$ 1,451,861</u>	<u>\$ 8,865,671</u>
LIABILITIES			
Accounts payable	\$ 3,886	\$ -	\$ 3,886
Accrued payroll and related liabilities	5,647,275	-	5,647,275
Due to other funds	<u>-</u>	<u>109,412</u>	<u>109,412</u>
TOTAL LIABILITIES	5,651,161	109,412	5,760,573
FUND BALANCES			
Restricted	-	1,643,997	1,643,997
Assigned	346,034	-	346,034
Unassigned	<u>1,416,615</u>	<u>(301,548)</u>	<u>1,115,067</u>
TOTAL FUND BALANCES	<u>1,762,649</u>	<u>1,342,449</u>	<u>3,105,098</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 7,413,810</u>	<u>\$ 1,451,861</u>	<u>\$ 8,865,671</u>

The accompanying notes are an integral part of these financial statements.

WACHUSETT REGIONAL SCHOOL DISTRICT

RECONCILIATION OF TOTAL GOVERNMENTAL FUND
BALANCES TO NET POSITION OF GOVERNMENTAL
ACTIVITIES IN THE STATEMENT OF NET POSITION

JUNE 30, 2018

Governmental fund balances	\$ 3,105,098
• Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.	68,569,925
• In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.	(162,995)
• Long-term liabilities are not due and payable in the current period and, therefore, are not reported in governmental funds.	
Bonds payable	(15,145,000)
Compensated absences	(294,400)
• Net pension liability and related deferred outflows/inflows of resources are not due and payable in the current period nor require the use of current financial resources and, therefore, are not reported in governmental funds.	(24,060,779)
• Net OPEB liability and related deferred outflows/inflows of resources are not due and payable in the current period nor require the use of current financial resources and, therefore, are not reported in governmental funds.	<u>(141,760,228)</u>
Net position of governmental activities	<u><u>\$ (109,748,379)</u></u>

The accompanying notes are an integral part of these financial statements.

WACHUSETT REGIONAL SCHOOL DISTRICT

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2018

	General <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Revenues:			
Assessments to members	\$ 59,608,255	\$ -	\$ 59,608,255
Intergovernmental	38,760,319	5,995,482	44,755,801
Charges for services	-	3,741,858	3,741,858
Investment income	28,276	1,239	29,515
Miscellaneous	<u>267,143</u>	<u>-</u>	<u>267,143</u>
Total Revenues	98,663,993	9,738,579	108,402,572
Expenditures:			
Current:			
Administration	2,097,147	46,237	2,143,384
Instruction	52,335,581	3,388,067	55,723,648
Other school services	8,126,631	3,163,099	11,289,730
Operation and maintenance	6,269,268	113,373	6,382,641
Fixed charges	22,842,924	274,078	23,117,002
Programs with other districts	3,657,657	2,500,619	6,158,276
Debt service:			
Principal	1,860,000	-	1,860,000
Interest	<u>650,894</u>	<u>-</u>	<u>650,894</u>
Total Expenditures	<u>97,840,102</u>	<u>9,485,473</u>	<u>107,325,575</u>
Change in fund balance	823,891	253,106	1,076,997
Fund Equity, at Beginning of Year	<u>938,758</u>	<u>1,089,343</u>	<u>2,028,101</u>
Fund Equity, at End of Year	\$ <u><u>1,762,649</u></u>	\$ <u><u>1,342,449</u></u>	\$ <u><u>3,105,098</u></u>

The accompanying notes are an integral part of these financial statements.

WACHUSETT REGIONAL SCHOOL DISTRICT
**RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**

FOR THE YEAR ENDED JUNE 30, 2018

Changes in fund balances - governmental funds	\$ 1,076,997
<ul style="list-style-type: none"> 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: 	
Depreciation	(2,268,893)
<ul style="list-style-type: none"> The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net position: 	
Repayments of bonds	1,860,000
<ul style="list-style-type: none"> In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due. 	(3,542)
<ul style="list-style-type: none"> 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 governmental funds: 	
Change in compensated absence liability	(11,400)
Change in net pension liability and related deferred outflows/inflows of resources	(1,925,419)
Change in net OPEB obligation and related deferred outflows/inflows of resources	<u>(8,484,713)</u>
Change in net position - governmental activities	\$ <u>(9,756,970)</u>

The accompanying notes are an integral part of these financial statements.

WACHUSETT REGIONAL SCHOOL DISTRICT

GENERAL FUND

STATEMENT OF REVENUES AND OTHER SOURCES, AND EXPENDITURES AND OTHER USES -

FOR THE YEAR ENDED JUNE 30, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Positive (Negative)</u>
Revenues and Other Sources:				
Assessments to members	\$ 59,608,255	\$ 59,608,255	\$ 59,608,255	\$ -
Intergovernmental	30,155,374	30,155,374	30,556,292	400,918
Investment income	25,500	25,500	28,276	2,776
Miscellaneous	439,250	439,250	267,143	(172,107)
Use of fund balance	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>-</u>
Total Revenues and Other Sources	90,378,379	90,378,379	90,609,966	231,587
Expenditures and Other Uses:				
Administration	2,015,173	2,034,019	2,099,927	(65,908)
Instruction	52,956,551	52,675,054	52,262,049	413,005
Other school services	8,089,384	8,176,264	8,125,306	50,958
Operation and maintenance	6,455,909	6,440,528	6,330,727	109,801
Fixed charges	15,044,172	14,851,622	14,621,375	230,247
Programs with other districts	3,306,296	3,689,998	3,657,827	32,171
Principal	1,860,000	1,860,000	1,860,000	-
Interest	<u>650,894</u>	<u>650,894</u>	<u>650,894</u>	<u>-</u>
Total Expenditures and Other Uses	<u>90,378,379</u>	<u>90,378,379</u>	<u>89,608,105</u>	<u>770,274</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ <u>-</u>	\$ <u>-</u>	\$ <u>1,001,861</u>	\$ <u>1,001,861</u>

The accompanying notes are an integral part of these financial statements.

WACHUSETT REGIONAL SCHOOL DISTRICT

FIDUCIARY FUNDS

STATEMENT OF FIDUCIARY NET POSITION

JUNE 30, 2018

	OPEB Trust Fund	Private Purpose Trust Funds - Scholarships	Agency Funds
ASSETS			
Cash and short term investments	\$ 10,019	\$ 195,202	\$ 435,622
TOTAL ASSETS	10,019	195,202	435,622
LIABILITIES			
Due to student organizations	-	-	435,622
TOTAL LIABILITIES	-	-	435,622
NET POSITION			
Restricted for OPEB purposes	10,019	-	-
Restricted for other purposes	-	195,202	-
TOTAL NET POSITION	\$ 10,019	\$ 195,202	\$ -

The accompanying notes are an integral part of these financial statements.

WACHUSETT REGIONAL SCHOOL DISTRICT
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED JUNE 30, 2018

	<u>OPEB Trust Fund</u>	<u>Private Purpose Trust Funds - Scholarships</u>
Additions:		
Contributions	\$ 10,000	\$ 7,000
Investment income	<u>19</u>	<u>1,149</u>
Total additions	10,019	8,149
Deductions:		
Awards and scholarships	<u>-</u>	<u>4,042</u>
Total deductions	<u>-</u>	<u>4,042</u>
Net increase	10,019	4,107
Net position:		
Beginning of year	<u>-</u>	<u>191,095</u>
End of year	<u>\$ 10,019</u>	<u>\$ 195,202</u>

The accompanying notes are an integral part of these financial statements.

WACHUSETT REGIONAL SCHOOL DISTRICT

Notes to the Financial Statements

1. Summary of Significant Accounting Policies

The accounting policies of the Wachusett Regional School District (the District) conform to Generally Accepted Accounting Principles (GAAP) as applicable to governmental units. The following is a summary of significant policies:

Reporting Entity

The Wachusett Regional School District is a municipal corporation governed by an elected Regional School Committee. As required by Generally Accepted Accounting Principles, these financial statements present the District and applicable component units for which the District is considered to be financially accountable. In fiscal year 2018, it was determined that no entities met the required GASB 14 (as amended) criteria of component units.

Government-wide and Fund Financial Statements

Government-wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The Statement of Activities demonstrates the degree to which the direct expenses of a given 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 (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Member assessments and other items not properly included among program revenues are reported instead as *general revenues*.

Fund Financial Statements

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

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*, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Fund Financial Statements

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Typically, revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, certain expenditures such as debt service, claims and judgments, compensated absences, and pension and OPEB are recorded as expenditures only when they are due.

The District reports the following major governmental fund:

- The *General Fund* is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

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

The District reports the following fiduciary funds:

- *Other Post-Employment Benefits Trust Fund* is used to accumulate resources for health and life insurance benefits for retired employees.
- *Private-Purpose Trust Funds* are used to account for trust arrangements, under which principal and investment income exclusively benefits individuals, private organizations, or other governments.

- *Agency Funds* are used to account for fiduciary assets held by the District in a custodial capacity as an agent on behalf of others (e.g., student activity funds). Agency funds report only assets and liabilities and, therefore, have no measurement focus.

Cash and Short-Term Investments

Cash balances from all funds, except those required to be segregated by law, are combined to form a consolidation of cash. Cash balances are invested to the extent available, and interest earnings are recognized in the General Fund. Certain governmental and fiduciary funds segregate cash, and investment earnings become a part of those funds.

Deposits with financial institutions consist primarily of demand deposits, certificates of deposits, and savings accounts. A cash and investment pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and short-term investments".

Interfund Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due from/to other funds" (i.e., the current portion of interfund loans).

Capital Assets

Capital assets, which include land and buildings are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial individual cost of more than \$25,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	40

Compensated Absences

It is the District's policy to permit certain employees to accumulate earned but unused vacation benefits. All vested vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Long-Term Liabilities

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position.

Fund Equity

Fund equity at the governmental fund financial reporting level is classified as "fund balance". Fund equity for all other reporting is classified as "net position".

Fund Balance - Generally, fund balance represents the difference between current assets/deferred outflows and current liabilities/deferred inflows. The District reserves those portions of fund balance that are legally segregated for a specific future use or which do not represent available, spendable resources and, therefore, are not available for appropriation or expenditure.

When an expenditure is incurred that would qualify for payment from multiple fund balance types, the District uses the following order to liquidate liabilities: restricted, committed, assigned, and unassigned.

Net Position - Net position represents the difference between assets and deferred outflows and liabilities and deferred inflows. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on use, either through enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors, or laws, or regulations of other governments. The remaining net position is reported as unrestricted.

Use of Estimates

The preparation of basic financial statements in conformity with Generally Accepted Accounting Principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures for contingent assets and liabilities at the date of the basic financial statements, and the reported amounts of revenues and expenditures/expenses during the fiscal year. Actual results could vary from estimates.

2. Stewardship, Compliance and Accountability

Budgetary Information

The School Committee annually determines the amount to be raised (after deducting the amount of anticipated revenue the District expects to receive) to maintain and operate the District during the next fiscal year. The District then calculates the assessments to each member community based on its approved budget and seeks an appropriation in the amount of that assessment from each community. After assessments are appropriated by each member community that are consistent with the School Committee's budget (either its initial budget or a budget revised to be consistent with the member's appropriations), the District Treasurer certifies the assessments to the treasurers of the member communities.

Formal budgetary integration is employed as a management control device during the year for the General Fund. Effective budgetary control is achieved for all other funds through provisions of Massachusetts General Laws.

At year-end, appropriation balances lapse, except for certain unexpended capital items which will be honored during the subsequent year.

Budgetary Basis

The General Fund final appropriation appearing on the "Budget and Actual" page of the fund financial statements represents the final amended budget after all transfers and supplemental appropriations.

Budget/GAAP Reconciliation

The budgetary data for the General Fund is based upon accounting principles that differ from Generally Accepted Accounting Principles (GAAP). Therefore, in addition to the GAAP basis financial statements, the results of operations of the General Fund are presented in accordance with budgetary accounting principles to provide a meaningful comparison to budgetary data.

The following is a summary of adjustments made to the actual revenues and other sources, and expenditures and other uses, to conform to the budgetary basis of accounting.

<u>General Fund</u>	<u>Revenues and Other Financing Sources</u>	<u>Expenditures and Other Financing Uses</u>
GAAP basis	\$ 98,663,993	\$ 97,840,102
Record use of fund balance as a funding source	150,000	-
Add end-of-year appropriation carryforwards	-	196,034
Reverse prior year appropriation carryforwards	-	(224,004)
Reverse State contributions to MTRS	<u>(8,204,027)</u>	<u>(8,204,027)</u>
Budgetary basis	<u>\$ 90,609,966</u>	<u>\$ 89,608,105</u>

Assessments to Members

Most capital and operating costs of the District in excess of each member's net minimum contribution are apportioned to the members on the basis of their respective pupil enrollments in the District on October 1 of the preceding year. Certain costs, such as transportation and debt service, are outside of the net school spending requirements established by the Commonwealth of Massachusetts. These costs are apportioned to the members based on either a percentage or on a member-specific basis. For the year ended June 30, 2018, the assessments were as follows:

Holden	\$ 26,188,811
Rutland	11,507,875
Sterling	11,242,419
Paxton	5,998,794
Princeton	<u>4,670,356</u>
Total	<u>\$ 59,608,255</u>

Deficit Fund Balances

Certain individual funds reflected deficit balances as of June 30, 2018. The deficits in these funds will be eliminated through future departmental and intergovernmental revenues, and transfers from other funds.

3. Cash and Short-Term Investments

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned. Massachusetts General Law Chapter 44, section 55, limits the District's deposits "in a bank or trust company or banking company to an amount not exceeding sixty percent of the

capital and surplus of such bank or trust company or banking company, unless satisfactory security is given to it by such bank or trust company or banking company for such excess." The District does not have a deposit policy for custodial credit risk.

At June 30, 2018, the District's bank balance was categorized as follows:

FDIC/DIF/NCUA	\$ 981,321
Uninsured or uncollateralized	<u>9,824,512</u>
Total	<u>\$ 10,805,833</u>

4. Receivables

Receivables are comprised primarily of reimbursements requested from Federal and State agencies for expenditures incurred in fiscal year 2018.

5. Capital Assets

Capital asset activity for the year ended June 30, 2018 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital assets, being depreciated:				
Buildings	\$ 90,755,709	\$ -	\$ -	\$ 90,755,709
Total capital assets, being depreciated	90,755,709	-	-	90,755,709
Less accumulated depreciation for:				
Buildings	(20,611,891)	(2,268,893)	-	(22,880,784)
Total accumulated depreciation	(20,611,891)	(2,268,893)	-	(22,880,784)
Total capital assets, being depreciated, net	70,143,818	(2,268,893)	-	67,874,925
Capital assets, not being depreciated:				
Land	695,000	-	-	695,000
Total capital assets, not being depreciated	695,000	-	-	695,000
Governmental activities capital assets, net	<u>\$ 70,838,818</u>	<u>\$ (2,268,893)</u>	<u>\$ -</u>	<u>\$ 68,569,925</u>

6. Deferred Outflows of Resources

Deferred outflows of resources represent the consumption of net position by the District that is applicable to future reporting periods. Deferred outflows of resources have a positive effect on net position, similar to assets. Deferred outflows of resources related to pensions and OPEB, in accordance with GASB Statements No. 68 and 75, are more fully discussed in the corresponding pension and OPEB notes.

7. Long-Term Liabilities

General Obligation Bonds

The District issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds currently outstanding are as follows:

<u>Governmental Activities:</u>	<u>Serial Maturities Through</u>	<u>Interest Rate(s) %</u>	<u>Amount Outstanding as of 06/30/18</u>
2009 Multipurpose bonds	08/15/28	3.12 - 4.50%	\$ 3,355,000
2010 Multipurpose bonds	10/15/26	2.50 - 4.25%	1,070,000
2011 Multipurpose bonds	01/15/30	3.00 - 5.25%	1,935,000
2014 State qualified refunding bonds	12/01/23	1.50 - 4.00%	7,220,000
2015 State qualified refunding bonds	07/15/24	2.00 - 4.00%	<u>1,565,000</u>
Total			<u>\$ 15,145,000</u>

The annual principal payments to retire all general obligation bonds outstanding as of June 30, 2018 are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 1,895,000	\$ 606,681	\$ 2,501,681
2020	1,940,000	416,681	2,356,681
2021	2,000,000	445,681	2,445,681
2022	2,055,000	362,181	2,417,181
2023	2,110,000	276,931	2,386,931
2024-2028	4,520,000	525,616	5,045,616
Thereafter	<u>625,000</u>	<u>32,062</u>	<u>657,062</u>
Total	<u>\$ 15,145,000</u>	<u>\$ 2,665,833</u>	<u>\$ 17,810,833</u>

The General Fund has been designated as the source to repay the bonds payable.

Changes in General Long-Term Liabilities

During the year ended June 30, 2018, the following changes occurred in long-term liabilities (in thousands):

	Total Balance 07/01/17	Additions	Reductions	Total Balance 06/30/18	Less Current Portion	Equals Long-Term Portion 06/30/18
<u>Governmental Activities</u>						
Bonds payable	\$ 17,005	\$ -	\$ (1,860)	\$ 15,145	\$ (1,895)	\$ 13,250
Compensated absences	283	11	-	294	-	294
Net pension liability	24,585	2,463	-	27,048	-	27,048
Net OPEB liability	133,276 *	15,596	(13,376)	135,496	-	135,496
Subtotal	158,144	18,070	(13,376)	162,838	-	162,838
Total	\$ 175,149	\$ 18,070	\$ (15,236)	\$ 177,983	\$ (1,895)	\$ 176,088

*as restated

8. Deferred Inflows of Resources

Deferred inflows of resources are the acquisition of net position by the District that are applicable to future reporting periods. Deferred inflows of resources have a negative effect on net position, similar to liabilities. Deferred inflows of resources related to pension and OPEB will be recognized as expense in future years and are more fully described in the corresponding pension and OPEB notes.

9. Fund Balances

Fund balances are segregated to account for resources that are either not available for expenditure in the future or are legally set aside for a specific future use.

The District has implemented GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying existing governmental fund type definitions.

The following types of fund balances are reported at June 30, 2018:

Nonspendable – Represents amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. This fund balance classification includes prepaid expenditures.

Restricted – Represents amounts that are restricted to specific purposes by constraints imposed by creditors, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation.

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

Assigned - Represent amounts that are constrained by the District's intent to use these resources for a specific purpose. This fund balance classification includes General Fund encumbrances for the expenditure of current year budgetary financial resources upon vendor performance in the subsequent budgetary period, and surplus set aside to be used in the subsequent year's budget.

Unassigned – Represent amounts that are available to be spent in future periods and deficit funds.

The following is a breakdown of the District's fund balances at June 30, 2018:

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Restricted:			
Capital projects	\$ -	\$ 567	\$ 567
Grants and revolving funds	-	1,643,430	1,643,430
Total Restricted	-	1,643,997	1,643,997
Assigned			
Encumbrances	196,034	-	196,034
Subsequent year budget	150,000	-	150,000
Total Assigned	346,034	-	346,034
Unassigned:			
Funds in deficit	-	(301,548)	(301,548)
Remaining fund balance	1,416,615	-	1,416,615
Total Unassigned	1,416,615	(301,548)	1,115,067
Total Fund Balances	\$ 1,762,649	\$ 1,342,449	\$ 3,105,098

10. Worcester Contributory Retirement System

The District follows the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, with respect to the employees' retirement funds.

Plan Description

All eligible employees of the District (except teachers) are members of the Worcester Contributory Retirement System (the System), a cost-sharing, multiple-employer public employee retirement system (PERS). Eligible employees must participate in the System. The pension plan provides pension benefits, deferred allowances, and death and disability benefits. Chapter 32 of Massachusetts General Laws establishes the authority of the System, contribution percentages and benefits paid. The System's Retirement Board does not have the authority to

amend benefit provisions. Additional information is disclosed in the System's annual financial reports publicly available from the System located at Worcester Regional Retirement System at 23 Midstate Drive, Suite 106, Midstate Office Park, Auburn, Massachusetts 01501 or from the System's website at www.worcesterregionalretirement.org.

Participant Retirement Benefits

The System provides for retirement allowance benefits up to a maximum of 80% of a member's highest 3-year average annual rate of regular compensation for those hired prior to April 2, 2012 and the highest 5-year average annual rate of regular compensation for those first becoming members of the System on or after that date. However, per Chapter 176 of the Acts of 2011, for members who retire on or after April 2, 2012, if in the 5 years of creditable service immediately preceding retirement, the difference in the annual rate of regular compensation between any 2 consecutive years exceeds 10 percent, the normal yearly amount of the retirement allowance shall be based on the average annual rate of regular compensation received by the member during the period of 5 consecutive years preceding retirement. Benefit payments are based upon a member's age, length of creditable service, level of compensation and group classification.

If a participant was a member prior to February 2012, a retirement allowance may be received at any age, upon attaining 20 years of service. The plan also provides for retirement at age 55 if the participant was a member prior to January 1, 1978, with no minimum vesting requirements. If the participant was a member on or after January 1, 1978 and a member of Groups 1 or 2, then a retirement allowance may be received if the participant (1) has at least 10 years of creditable service, (2) is age 55, (3) voluntarily left District employment on or after that date, and (4) left accumulated annuity deductions in the fund. Members of Group 4 have no minimum vesting requirements, however, must be at least age 55. Groups 2 and 4 require that participants perform the duties of the group position for at least 12 months immediately prior to retirement.

A participant who became a member on or after April 2, 2012 is eligible for a retirement allowance upon 10 years creditable service and reaching ages 60 or 55 for Groups 1 and 2, respectively. Participants in Group 4 must be at least age 55. Groups 2 and 4 require that participants perform the duties of the group position for at least 12 months immediately prior to retirement.

A retirement allowance consists of two parts; an annuity and a pension. A member's accumulated total deductions and a portion of the interest they generate constitute the annuity. The difference between the total retirement allowance and the annuity is the pension. The average retirement benefit is approximately 80-85% pension and 15-20% annuity.

Participant Refunds

Employees who resign from service and who are not eligible to receive a retirement allowance or are under the age of 55 are entitled to request a refund of their accumulated total deductions. In addition, depending upon the number of years of creditable service, such employees are entitled to receive zero, fifty, or one hundred percent of the regular interest which has accrued upon those deductions. However, effective July 1, 2010, members voluntarily withdrawing with less than 10 years of service get credited interest each year at a rate of 3% and do not forfeit any interest previously earned on contributions.

Participant Contributions

Participants contribute a set percentage of their gross regular compensation annually. Employee contribution percentages are specified in Chapter 32 of the Massachusetts General Laws. The employee's individual contribution percentage is determined by their date of entry into the System. In addition, all employees hired on or after January 1, 1979 contribute an additional 2% on all gross regular compensation over the rate of \$30,000 per year. The percentages are as follows:

Before January 1, 1975	5%
January 1, 1975 - December 31, 1983	7%
January 1, 1984 - June 30, 1996	8%
Beginning July 1, 1996	9%

For those members entering the System on or after April 2, 2012 in Group 1, the contribution rate will be reduced to 6% when at least 30 years of creditable service has been attained.

Employer Contributions

Employers are required to contribute at actuarially determined rates as accepted by the Public Employee Retirement Administration Commission (PERAC).

The District's contribution to the System for the year ended June 30, 2018 was \$1,678,385, which was equal to its annual required contribution.

Summary of Significant Accounting Policies

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

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

At June 30, 2018, the District reported a liability of \$27,047,828 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2016, rolled forward to the measurement date of December 31, 2017. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2017, the District's proportion was 3.317011 percent.

At June 30, 2018, the District's proportion was 3.317011 percent, which was an increase of 0.381878 percent from its proportion measured as of December 31, 2016.

For the year ended June 30, 2018, the District recognized pension expense of \$3,603,805. In addition, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between expected and actual	\$ 179,933	\$ -
Changes in assumptions	2,577,578	-
Net difference between pension projected and actual pension investment earnings	-	843,359
Changes in proportion and differences between pension contributions and proportionate share of contributions	1,072,897	-
Total	<u>\$ 3,830,408</u>	<u>\$ 843,359</u>

Amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2019	\$ 794,625
2020	791,657
2021	506,742
2022	500,251
2023	393,774
Thereafter	-
Total	<u>\$ 2,987,049</u>

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of January 1, 2016 using the following actuarial assumptions, applied to all periods included in the measurement:

COLA	3% of the first \$14,000
Salary increases	4.25% per year, including longevity
Investment rate of return	7.75%

Mortality rates were based on the RP-2000 Mortality Table (base year 2009) with full generational mortality improvement using Scale BB. For disabled lives, the mortality rates were based on the RP-2000 Mortality Table (base year 2012) with full generational mortality improvement using Scale BB.

The long-term expected rate of return on pension plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range (expected returns, net of pension plan investment expense and inflation) is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding an expected inflation rate. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of December 31, 2017 are summarized in the following table:

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Global equity	40.00%	4.91%
Fixed income	22.00%	2.04%
Private equity	11.00%	6.50%
Real estate	10.00%	3.70%
Timber/natural resources	4.00%	3.25%
Hedge funds	13.00%	3.40%
Total	<u>100.00%</u>	

Discount Rate

The discount rate used to measure the total pension liability was 7.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position

was projected to be available to make all projected future benefit payments to current active and inactive plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.75 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (6.75%) or 1 percentage-point higher (8.75%) than the current rate:

1% Decrease 6.75%	Current Discount Rate 7.75%	1% Increase 8.75%
\$ 32,965,489	\$ 27,047,828	\$ 22,050,332

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued financial report.

11. Massachusetts Teachers' Retirement System (MTRS)

Plan Description

The Massachusetts Teachers' Retirement System (MTRS) is a public employee retirement system (PERS) that administers a cost-sharing multi-employer defined benefit plan, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans*. MTRS is managed by the Commonwealth of Massachusetts on behalf of municipal teachers and municipal teacher retirees. The Commonwealth is a nonemployer contributor and is responsible for all 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 of Massachusetts reporting entity and does not issue a stand-alone audited financial report.

Management of MTRS is vested in the Massachusetts Teachers' Retirement Board (MTRB), which consists of seven members - two elected by the MTRS members, one who is chosen by the six other MTRB members, the State Treasurer (or their designee), the State Auditor (or their designee), a member appointed by the Governor, and the Commissioner of Education (or their designee), who serves ex-officio as the Chairman of the MTRB.

Benefits Provided

MTRS provides retirement, disability, survivor, and death benefits to members and their beneficiaries. Massachusetts General Laws (MGL) establishes uniform benefit and contribution requirements for all contributory PERS. These requirements provide for superannuation retirement allowance benefits up to a maximum of 80% of a member's highest three-year average annual rate of regular compensation. For employees hired after April 1, 2012, retirement allowances are calculated on the basis of the last five years or any five consecutive years, whichever is greater in terms of compensation. Benefit payments are based upon a member's age, length of creditable service, and group creditable service, and group classification. The authority for amending these provisions rests with the Legislature.

Members become vested after ten years of creditable service. A superannuation retirement allowance may be received upon the completion of twenty years of creditable service or upon reaching the age of 55 with ten years of service. Normal retirement for most employees occurs at age 65. Most employees who joined the system after April 1, 2012 cannot retire prior to age 60.

MTRS funding policies have been established by Chapter 32 of Massachusetts General Laws. The Legislature has the authority to amend these policies. The annuity portion of the MTRS retirement allowance is funded by employees, who contribute a percentage of their regular compensation. Costs of administering the plan are funded out of plan assets.

Contributions

Member contributions for MTRS vary depending on the most recent date of membership:

<u>Membership Date</u>	<u>% of Compensation</u>
Prior to 1975	5% of regular compensation
1975 - 1983	7% of regular compensation
1984 to 6/30/1996	8% of regular compensation
7/1/1996 to present	9% of regular compensation
7/1/2001 to present	11% of regular compensation (for teachers hired after 7/1/01 and those accepting provisions of Chapter 114 of the Acts of 2000)
1979 to present	An additional 2% of regular compensation in excess of \$30,000

Actuarial Assumptions

The total pension liability for the June 30, 2017 measurement date was determined by an actuarial valuation as of January 1, 2017 rolled forward to June 30, 2017. This valuation used the following assumptions:

- (a) 7.50% investment rate of return, (b) 3.50% interest rate credited to the annuity savings fund and (c) 3.00% cost of living increase on the first \$13,000 per year.
- Salary increases are based on analyses of past experience but range from 4.0% to 7.5% depending on length of service.
- Experience study is dated July 21, 2014 and encompasses the period from January 1, 2006 to December 31, 2011.
- Mortality rates were as follows:
 - Pre-retirement - reflects RP-2014 White Collar Employees table projected generationally with Scale MP 2016 (gender distinct).
 - Post-retirement - reflects RP-2014 White Collar Healthy Annuitant table projected generationally with Scale MP 2016 (gender distinct).
 - Disability – assumed to be in accordance with the RP-2014 Healthy Annuitant table projected generationally with Scale BB and base year of 2014 set forward four years.

Investment assets of the MTRS are with the Pension Reserves Investment Trust (PRIT) Fund. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage. Best estimates of geometric rates of return for each major asset class included in the PRIT Fund's target asset allocation as of June 30, 2017 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Global equity	40.0%	5.0%
Portfolio completion strategies	13.0%	3.6%
Core fixed income	12.0%	1.1%
Private equity	11.0%	6.6%
Real estate	10.0%	3.8%
Value added fixed income	10.0%	3.6%
Timber/natural resources	4.0%	3.2%
Hedge funds	0.0%	3.6%
Total	<u>100.0%</u>	

Discount Rate

The discount rate used to measure the total pension liability was 7.50%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rates and the

Commonwealth's contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rates. Based on those assumptions, the net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity Analysis

The following illustrates the sensitivity of the collective net pension liability to changes in the discount rate. In particular, the table presents the MTRS collective net pension liability assuming it was calculated using a single discount rate that is one-percentage-point lower or one-percentage-point higher than the current discount rate (amounts in thousands):

<u>1% Decrease (6.5%)</u>	<u>Current Discount Rate (7.5%)</u>	<u>1% Increase (8.5%)</u>
\$ 28,424,000	\$ 22,885,391	\$ 18,193,400

Special Funding Situation

The Commonwealth is a nonemployer contributor and is required by statute to make all actuarial determined employer contributions on behalf of the member employers. Therefore, these employers are considered to be in a special funding situation as defined by GASB Statement No. 68, *Accounting and Financial Reporting for* (GASB 68) and the Commonwealth is a nonemployer contributing entity in MTRS. Since the employees do not contribute directly to MTRS, there is no net pension liability to recognize for each employer.

District Proportions

In fiscal year 2017 (the most recent measurement period), the Commonwealth's proportionate share of the MTRS' collective net pension liability and pension expense associated with the District was \$151,962,838 and \$15,860,804, respectively, based on a proportionate share of 0.664017%. As required by GASB 68, the District has recognized its portion of the Commonwealth's contribution as both a revenue and expenditure in the General Fund, and its portion of the collective pension expense as both a revenue and expense in the governmental activities.

12. Other Post-Employment Benefits (GASB 74 and GASB 75)

GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB)*, replaces the requirements of Statement No. 43, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*. This applies if a trust fund has been established to fund future OPEB costs.

In fiscal year 2017, the District established an OPEB Trust Fund to provide funding for future employee health care costs.

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, replaces the requirements of Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. Statement No. 75 establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. Statement No. 75 identifies the methods and assumptions that are required to be used to project benefit payments, discounted projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service.

All the following OPEB disclosures are based on a measurement date of June 30, 2018.

General Information

Plan Description

The District provides post-employment healthcare benefits for retired employees through the District's plan. The District provides health and life insurance coverage. The benefits, benefit levels, employee contributions, and employer contributions are governed by Chapter 32 of the Massachusetts General Laws.

Benefits Provided

The District provides medical and life insurance to retirees and their covered dependents. All active employees who retire from the District and meet the eligibility criteria will receive these benefits.

Plan Membership

As of July 1, 2016, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	483
Active employees	<u>1,014</u>
Total	<u>\$ 1,497</u>

Investments

The OPEB trust fund assets consist of domestic equities and bonds, international equities and alternatives.

Rate of Return. For the year ended June 30, 2018, the annual money-weighted rate of return on investments, net of investment expense, was not available. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Actuarial Assumptions and Other Inputs

The net OPEB liability was determined by an actuarial valuation as of July 1, 2016, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.0%	
Salary increases	4.0%	
Investment rate of return	7.5%	compounded annually, net of fees
Discount rate	3.87%	compounded annually
Healthcare cost trend rates	8.0%	for 2018 to an ultimate rate of 5.0% as of 2022
Retiree's share of benefit-related costs	40%	medical
	50%	life

Post-retirement mortality rates for general employees were based on the RP-2000 Healthy Annuitant Mortality Table, base year 2009, projected with generational mortality improvement using scale BB.

Pre-retirement mortality rates for general employees are based on the RP-2000 Employees Mortality Table, base year 2009, projected generational mortality improvement using scale BB.

Post-retirement mortality rates for teachers are based on the RP-2014 Healthy Annuitant Mortality Table, base year 2014, projected with generational mortality improvement using scale BB.

Pre-retirement mortality rates for teachers are based on the RP-2014 Employees Mortality Table, base year 2014, projected with generational mortality improvement using scale BB.

The discount rate used to measure the net OPEB liability was 3.87%, based on the Bond Buyer 20-Bond GO Index published on June 28, 2018. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate.

Based on those assumptions, the OPEB plan fiduciary net position was not projected to be available to make all projected future benefit payments of current plan members.

Net OPEB Liability

The components of the net OPEB liability, measured as of June 30, 2018, were as follows:

Total OPEB liability	\$ 135,506,124
Plan fiduciary net position	<u>10,019</u>
Net OPEB liability	<u>\$ 135,496,105</u>

Plan fiduciary net position as a percentage of the total OPEB liability	0.01%
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Changes in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2017	\$ 133,275,515	\$ -	\$ 133,275,515
Changes for the year:			
Service cost	7,593,739	-	7,593,739
Interest	4,989,178	-	4,989,178
Contributions - employer	-	3,023,387	(3,023,387)
Net investment income	-	19	(19)
Changes in assumptions or other inputs	(7,338,921)	-	(7,338,921)
Benefit payments	<u>(3,013,387)</u>	<u>(3,013,387)</u>	<u>-</u>
Net Changes	<u>2,230,609</u>	<u>10,019</u>	<u>2,220,590</u>
Balances at June 30, 2018	\$ <u>135,506,124</u>	\$ <u>10,019</u>	\$ <u>135,496,105</u>

There were no changes in benefit terms.

Changes of assumptions and other inputs reflect a change in the discount rate from 3.58% in fiscal year 2017 to 3.87% in fiscal year 2018.

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

The following presents the net OPEB liability, as well as what the net OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
\$163,336,412	\$135,496,105	\$113,949,939

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

The following presents the net OPEB liability, as well as what the net OPEB liability would be if it as calculated using healthcare cost trend rates that are one percentage-point lower or one percentage-point higher than the current healthcare cost trend rates:

<u>1% Decrease</u>	<u>Current Healthcare Cost Trend Rates</u>	<u>1% Increase</u>
\$108,772,323	\$135,496,105	\$174,463,024

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

For the year ended June 30, 2018, the District recognized OPEB expense of \$8,484,713. At June 30, 2018, the District reported deferred outflows and inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Change in assumptions	\$ -	\$ 6,264,408
Net difference between projected and actual OPEB investment earnings	<u>285</u>	<u>-</u>
Total	\$ <u><u>285</u></u>	\$ <u><u>6,264,408</u></u>

Year ended June 30:

2019	\$ 1,074,442
2020	1,074,442
2021	1,074,442
2022	1,074,442
2023	1,074,442
Thereafter	<u>891,913</u>
Total	\$ <u>6,264,123</u>

13. Commitments and Contingencies

Outstanding Legal Issues - On an ongoing basis, there are typically pending legal issues in which the District is involved. The District's management is of the opinion that the potential future settlement of these issues would not materially affect its financial statements taken as a whole.

Grants - Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

14. Beginning Balance Restatement

The beginning (July 1, 2017) net position of the District has been restated as follows:

Government-Wide Financial Statements:

	<u>Governmental Activities</u>
As previously reported	(48,795,446)
Implementation of GASB 75 OPEB	<u>(51,195,963)</u>
As restated	<u>(99,991,409)</u>

WACHUSETT REGIONAL SCHOOL DISTRICT

SCHEDULE OF PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY (GASB 68)

REQUIRED SUPPLEMENTARY INFORMATION

JUNE 30, 2018

(Unaudited)

Worcester Regional Retirement System						
<u>Fiscal Year</u>	<u>Measurement Date</u>	<u>Proportion of the Net Pension Liability</u>	<u>Proportionate Share of the Net Pension Liability</u>	<u>Covered Payroll</u>	<u>Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position Percentage of the Total Pension Liability</u>
June 30, 2018	December 31, 2017	3.32%	\$ 27,047,828	\$ 11,159,876	242.4%	46.4%
June 30, 2017	December 31, 2016	2.94%	\$ 24,584,493	\$ 12,325,281	199.5%	42.0%
June 30, 2016	December 31, 2015	3.02%	\$ 21,453,126	\$ 10,975,602	195.5%	44.5%
June 30, 2015	December 31, 2014	3.29%	\$ 19,555,058	\$ 10,553,463	185.3%	47.9%

Massachusetts Teachers' Retirement System								
<u>Fiscal Year</u>	<u>Measurement Date</u>	<u>Proportion of the Net Pension Liability</u>	<u>Proportionate Share of the Net Pension Liability</u>	<u>Commonwealth of Massachusetts' Total Proportionate Share of the Net Pension Liability Associated with the District</u>	<u>Total Net Pension Liability Associated with the District</u>	<u>Covered Payroll</u>	<u>Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position Percentage of the Total Pension Liability</u>
June 30, 2018	June 30, 2017	0.664017%	\$ -	\$ 151,962,838	\$ 151,962,838	\$ 44,800,000	0%	54.25%
June 30, 2017	June 30, 2016	0.645695%	\$ -	\$ 144,361,094	\$ 144,361,094	\$ 44,800,000	0%	52.73%
June 30, 2016	June 30, 2015	0.643135%	\$ -	\$ 131,776,121	\$ 131,776,121	\$ 41,000,000	0%	55.38%
June 30, 2015	June 30, 2014	0.652099%	\$ -	\$ 103,660,015	\$ 103,660,015	\$ 40,000,000	0%	61.64%

Schedules are intended to show information for 10 years. Additional years will be displayed as they become available.

See Independent Auditors' Report.

WACHUSETT REGIONAL SCHOOL DISTRICT
SCHEDULE OF PENSION CONTRIBUTIONS (GASB 68)

REQUIRED SUPPLEMENTARY INFORMATION

JUNE 30, 2018

(Unaudited)

Worcester Regional Retirement System					
<u>Fiscal Year</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
June 30, 2018	\$ 1,678,385	\$ 1,678,385	\$ -	\$ 11,159,876	15%
June 30, 2017	\$ 1,425,736	\$ 1,425,736	\$ -	\$ 12,325,281	12%
June 30, 2016	\$ 1,359,653	\$ 1,359,653	\$ -	\$ 10,975,602	12%
June 30, 2015	\$ 1,298,737	\$ 1,298,737	\$ -	\$ 10,553,463	12%

Schedules are intended to show information for 10 years. Additional years will be displayed as they become available.

See Independent Auditors' Report.

WACHUSETT REGIONAL SCHOOL DISTRICT

SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY (GASB 74 and GASB 75)

REQUIRED SUPPLEMENTARY INFORMATION

JUNE 30, 2018

(Unaudited)

	<u>2018</u>	<u>2017</u>
Total OPEB liability		
Service cost	\$ 7,593,739	\$ 9,091,033
Interest on unfunded liability - time value of money	4,989,178	4,278,911
Change in assumptions and other inputs	(7,338,921)	(19,679,264)
Benefit payments, including refunds of member contributions	<u>(3,013,387)</u>	<u>(2,922,743)</u>
Net change in total OPEB liability	2,230,609	(9,232,063)
Total OPEB liability - beginning	<u>133,275,515</u>	<u>142,507,578</u>
Total OPEB liability - ending (a)	<u>\$ 135,506,124</u>	<u>\$ 133,275,515</u>
Plan fiduciary net position		
Contributions - employer	3,023,387	2,922,743
Net investment income	19	-
Benefit payments, including refunds of member contributions	<u>(3,013,387)</u>	<u>(2,922,743)</u>
Net change in plan fiduciary net position	10,019	-
Plan fiduciary net position - beginning	<u>-</u>	<u>-</u>
Plan fiduciary net position - ending (b)	<u>\$ 10,019</u>	<u>\$ -</u>
Net OPEB liability (asset) - ending (a - b)	<u>\$ 135,496,105</u>	<u>\$ 133,275,515</u>

*Schedule is intended to show information for 10 years.
Additional years will be displayed as they become available.*

See Independent Auditors' Report.

WACHUSETT REGIONAL SCHOOL DISTRICT

**SCHEDULES OF NET OPEB LIABILITY, CONTRIBUTIONS
AND INVESTMENT RETURNS (GASB 74 AND GASB 75)**

REQUIRED SUPPLEMENTARY INFORMATION

JUNE 30, 2018

(Unaudited)

Schedule of Net OPEB Liability

	<u>2018</u>	<u>2017</u>
Total OPEB liability	\$ 135,506,124	\$ 133,275,515
Plan fiduciary net position	<u>10,019</u>	<u>-</u>
Net OPEB liability (asset)	\$ <u>135,496,105</u>	\$ <u>133,275,515</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.01%	0.00%

Schedule of Contributions

	<u>2018</u>	<u>2017</u>
Actuarially determined contribution	\$ 3,023,387	\$ 2,922,743
Net investment income	19	-
Contributions in relation to the actuarially determined contribution	<u>(3,013,387)</u>	<u>(2,922,743)</u>
Contribution deficiency (excess)	<u>10,019</u>	<u>-</u>

Schedule of Investment Returns

	<u>2018</u>	<u>2017</u>
Annual money weighted rate of return, net of investment expense	Unavailable	Unavailable

*Schedule is intended to show information for 10 years.
Additional years will be displayed as they become available.*

See notes to District's financial statements for summary of significant actuarial methods and assumptions.

See Independent Auditors' Report.

Additional Offices:

Nashua, NH
Manchester, NH
Greenfield, MA
Ellsworth, ME

To the School Committee
Wachusett Regional School District

We have audited the financial statements of the Wachusett Regional School District as of and for the year ended June 30, 2018 and have issued our report thereon dated March 13, 2019. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team and others in our Firm have complied with all relevant ethical requirements regarding independence. Safeguards that have been applied to eliminate threats to independence or reduce them to an acceptable level include annual certification by all Firm staff of independence, or when circumstances change during the year.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in the notes to the financial statements. There has been no initial selection of accounting policies and no changes in significant accounting policies or their application during the year ended June 30, 2018. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

- Estimated lives and depreciation methods for depreciable assets.
- Collectability of receivables.
- OPEB liability.
- Net pension liability.
- Accrued interest.

Management's estimates of the above are based on various criteria. We evaluated the key factors and assumptions used to develop these estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. We noted no particularly sensitive disclosures affecting the District's financial statements.

Identified or Suspected Fraud

We have not identified or obtained information that indicates that fraud may have occurred.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

As an added service to the District, we assisted in compiling the government-wide financial statements, including consolidating various funds into governmental activities, converting to the accrual basis of accounting, and recording all long-term assets, long-term liabilities, and net position classifications. This consolidation and conversion process was based on information from the District's accounting records.

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The attached reports summarize material misstatements that we identified as a result of our audit procedures and were brought to the attention of, and corrected by, management.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditors' report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in their letter dated March 13, 2019.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

Findings or Issues

In planning and performing our audit of the basic financial statements of Wachusett Regional School District as of and for the year ended June 30, 2018, in accordance with auditing standards generally accepted in the United States of America, we considered Wachusett Regional School District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures 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 entity's internal control. Accordingly, we do not express an opinion on the effectiveness of Wachusett Regional School District's internal control over financial reporting.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, significant deficiencies or material weaknesses may exist that have not been identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

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. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

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. All of the comments that follow are considered to be significant deficiencies.

1. Improve Controls Over Financial Reporting

During the fiscal year 2018 audit, the District's processes and controls with respect to the general ledger were reviewed. As a result of inquiry of District personnel, observation and review of supporting documentation, walkthroughs of processes, and audit testing the following areas were noted where improvements should be made:

Journal Entries

Based on testing and review of supporting documentation for adjusting journal entries, a lack of supporting documentation was noted, as well as no documented oversight evidence, such as a signature or initials, that indicated that multiple individuals were involved (i.e. lack of segregation of duties). As journal entries can be used to circumvent other properly functioning controls, the process should be redesigned to require detailed supporting documentation and a segregation of duties. Specifically, supporting documentation should accompany all journal entry reports, and there should be documented evidence that someone other than the initiator of the entry has approved the entry. As an alternative to an actual signature or initials on the supporting documentation itself, the general ledger software can be set up so that certain individuals can enter journal entries but not post them, and other individuals can approve and post journal entries only.

2. Improve Controls Over Disbursements

During the fiscal year 2018 audit, the District's processes and controls with respect to disbursements were reviewed, as follows:

- The control objective.
- An evaluation of what could go wrong.
- An evaluation of the identified key controls that exist.
- An assessment of whether the identified key controls are designed effectively.
- An assessment of whether the identified key controls are implemented.

- Identification of the control deficiency if key controls are not designed effectively or implemented properly.

Vendor Disbursements - Recommendations

The following recommendations relate to control issues identified from walkthroughs, review of documentation, and specific issues identified during testing:

Process Recommendations

- In order to improve controls over vendor disbursements, changes to vendor files should be reviewed and approved by an individual that is independent of the accounts payable process. This oversight/mitigating control should become part of monthly closing procedures and performance of the control should be documented. In lieu of including this step in monthly closing procedures, the accounting software can be set up to send automatic email notifications to an individual independent of the vendor disbursements process whenever there is a change to the master file.
- Although certain well-designed and operating controls exist related to warrant approval, consideration should be given to further improving controls over the vendor disbursements process related to documented approval on invoices/bills/receipts. Specifically, instances were noted where administrative staff, instead of department heads, approved items for payment. An "authorization matrix", that indicates which individuals or positions have the authority to approve disbursements, would address this issue by providing better documented support for the approval process.

Payroll Disbursements - Recommendations

The following recommendations relate to control issues identified from walkthroughs, review of documentation, and specific issues identified during testing:

Specific Issues

- Missing rate agreements.
- Time sheets without documented approval.
- Amounts paid that did not agree to supporting documentation provided.
- Lack of documented evidence that detailed payroll reports were reviewed prior to disbursement by an individual not involved in processing payroll.

Process Recommendations

- Since the individual that is responsible for processing payroll disbursements also has the ability to enter new employees and make changes to payrates and withholdings, another individual that is not involved in processing payroll should review and approve changes to the payroll master file. Properly approved rate and salary agreements should be maintained for each employee and approved rates periodically

verified to the rates included in the payroll master file. Further, the list of active employees should be reviewed periodically for accuracy against termination documentation/logs. This review should also be documented.

- Detailed payroll reports, including gross and net payroll information shown by employee, should be reviewed for accuracy against properly approved timesheets by someone not involved in payroll processing, prior to payroll disbursement. This review should be documented.

3. Improve Controls Over Departmental Receipts

During the fiscal year 2018 audit, the District's processes and controls with respect to certain departmental receipts were reviewed. The following recommendations should be implemented in order to improve controls over receipts:

- Documented verifications for each phase of the receipts process should be required. Detailed register reports should be reconciled to bank deposits and to the general ledger by an individual that is not involved in the receipts process.
- Written procedures for all District receipts should be developed, implemented, and monitored by an individual that is not involved in the receipts process.
- Pre-numbered forms should be required for all receipts that are turned over for deposit, and both the individual receiving and turning over receipts be required to sign. In addition, the forms should include an area for both cash and checks. As part of the District's internal monitoring process, all pre-numbered receipts should be accounted for in the accounting records and reviewed by someone that is independent of the receipts process.
- Specific procedures and standardized forms for accounting for receipts related to the following should be implemented:
 - Ticketed events – accounting for all pre-numbered tickets using a standardized form.
 - Cash events – two individuals present at all times and required to sign off on amounts collected using a standardized form.
 - Attendance logs – reconciling the logs to the amount collected and turned over for deposit.
 - Field trips – standardized field trip cost calculation form should be required to be prepared and approved. A statement of financial accountability should be required at the conclusion of the trip showing the costs incurred, amounts charged, and calculation of over/under for the trip.

Other Information in Documents Containing Audited Financial Statements

Pursuant to professional standards, our responsibility as auditors for other information in documents containing the District's audited financial statements does not extend beyond

the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. However, in accordance with such standards, we have read the information (if applicable) and considered whether such information, or the manner of its presentation, was materially inconsistent with the presentation in the financial statements.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

Melanson Heath

March 13, 2019

Client: **WRSD - Wachusett Regional School District**
Engagement: **FY18 - WRSD**
Period Ending: **6/30/2018**
Trial Balance: **TB-GF**
Workpaper: **GF-020 - GF Adjusting Journal Entries Report**

Account	Description	WIP Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 5				
Per client entry to record audit invoice				
001 -91-303-590-1410-3-565908-	CONT SVC	PBC-060	3,000.00	
001 -00-000-000-0000-0-201000-	GF WARRANTS PAYABLE			3,000.00
Total			3,000.00	3,000.00
Adjusting Journal Entries JE # 6				
To reconcile beginning fund balance to prior year audited balances				
001 -00-000-000-0000-0-359000-	GF UNDESIGNATED FUND BAL	PY	120,761.00	
001 -00-000-000-0000-0-401462-	GF REVENUE - MISCELLANEOUS			120,761.00
Total			120,761.00	120,761.00
Adjusting Journal Entries JE # 8				
To record reserve for encumbrances				
001 -00-000-000-0000-0-359000-	GF UNDESIGNATED FUND BAL	W-010	196,033.93	
001 -00-000-000-0000-0-321100-	GF BUD FUND BALANCE-RES4ENC			196,033.93
Total			196,033.93	196,033.93
Total Adjusting Journal Entries			319,794.93	319,794.93
Total All Journal Entries			319,794.93	319,794.93

Client: **WRSD - Wachusett Regional School District**
 Engagement: **FY18 - WRSD**
 Period Ending: **6/30/2018**
 Trial Balance: **TB-SRF**
 Workpaper: **SRF-020 - SRF Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1		X-030		
To record current year effect of prior year entry to record accounts receivable for the grants.				
021 -00-000-000-0000-0-421021-14017-	FG PROJECT REVENUE		15,020.00	
021 -00-000-000-0000-0-421021-18A17-	FEDERAL GRANT- TITLE III		3,197.00	
021 -00-000-000-0000-0-421021-24017-	FG PROJECT REVENUE		547,571.00	
021 -00-000-000-0000-0-421021-26217-	FG PROJECT REVENUE		31,738.50	
021 -00-000-000-0000-0-421021-27417-	FG PROJECT REVENUE		9,485.00	
021 -00-000-000-0000-0-421021-30517-	FG PROJECT REVENUE		100,565.00	
022 -11-000-000-0000-0-422022- -	FS WRH - USDA REIMBURSE REV		10,533.24	
022 -22-000-000-0000-0-422022- -	FS DAW - USDA REIMBURSE REV		3,615.85	
022 -24-000-000-0000-0-422022- -	FS MOU - USDA REIMBURSE REV		5,258.46	
022 -26-000-000-0000-0-422022- -	FS MAY - USDA REIMBURSE REV		3,562.52	
022 -27-000-000-0000-0-422022- -	FS DAV - USDA REIMBURSE REV		3,614.08	
022 -31-000-000-0000-0-422022- -	FS PAX - USDA REIMBURSE REV		3,616.56	
022 -41-000-000-0000-0-422022- -	FS PRI - USDA REIMBURSE REV		2,046.14	
022 -51-000-000-0000-0-422022- -	FS NAQ - USDA REIMBURSE REV		2,861.66	
022 -52-000-000-0000-0-422022- -	FS GEN - USDA REIMBURSE REV		3,050.24	
022 -53-000-000-0000-0-422022- -	FS GLE - USDA REIMBURSE REV		2,907.34	
022 -61-000-000-0000-0-422022- -	FS STE - USDA REIMBURSE REV		4,711.80	
021 -00-000-000-0000-0-359000-	FG UNDESIGNATED FUND BAL			707,576.50
022 -00-000-000-0000-0-359000-	FS UNDESIGNATED FUND BAL			45,987.91
Total			753,564.41	753,564.41
Adjusting Journal Entries JE # 2				
To record accounts receivable for FY18 amounts received after year end - CLIENT TO REVERSE ON 7/1/2018		X-030		
021 -00-000-000-0000-0-190000- -	Grants receivable		595,981.00	
022 -00-000-000-0000-0-421021- -	School lunch AR		46,141.99	
028 -81-551-000-0000-0-190000- -	Circuit Breaker receivable		809,738.00	
021 -00-000-000-0000-0-421021-14017-	FG PROJECT REVENUE			19,639.00
021 -00-000-000-0000-0-421021-18018-	FEDERAL GRANT- TITLE III			1,346.00
021 -00-000-000-0000-0-421021-24018-	FG PROJECT REVENUE			386,279.00
021 -00-000-000-0000-0-421021-26218-	FG PROJECT REVENUE			24,656.00
021 -00-000-000-0000-0-421021-30518-	FG PROJECT REVENUE			163,999.00
022 -11-000-000-0000-0-422022- -	FS WRH - USDA REIMBURSE REV			46,141.99
028 -81-551-000-0000-0-428551- -	DR CIR BREAKER - REVENUE			809,738.00
Total			1,451,860.99	1,451,860.99
Total Adjusting Journal Entries			2,205,425.40	2,205,425.40
Total All Journal Entries			2,205,425.40	2,205,425.40



Wachusett Regional School District
Holden, Paxton, Princeton, Rutland, Sterling

FISCAL YEAR 2018 CORRECTIVE ACTION PLAN

SECTION II - FINANCIAL STATEMENT FINDINGS

2018-001 Improve Controls Over Financial Reporting (Significant Deficiency)

Views of Responsible Official

WRSD Management agrees with the findings.

Planned Corrective Action

The District plans to take action to correct this action effective immediately with an implementation date no later than September 2019.

Planned Implementation Date of Corrective Action: No later than September 2019 if not sooner. Please note: The WRSD has corrected all year to date J/E's to reflect the proper practice. Staff will be trained by the Director of Business and Finance to insure the appropriate documentation is included in all J/E's.

Person Responsible for Corrective Action: Director of Business and Finance.

2018-002 Improve Controls Over Disbursements (Significant Deficiency)

Views of Responsible Official

Management agrees with the findings.

Planned Corrective Action

The District plans to create an authorization matrix which will delineate responsible parties, duties and responsibilities.

Planned Implementation Date of Corrective Action: September 2019.

Person Responsible for Corrective Action: Director of Business and Finance.

2018-003 Improve Controls Over Receipts (Significant Deficiency)

Views of Responsible Official

Management agrees with the findings.

Planned Corrective Action

The District plans to implement a training for all stakeholders relative to cash receipts particularly as it pertains to high school athletics. The District will develop written procedures relative to cash receipts.

Planned Implementation Date of Corrective Action: September 2019.

Person Responsible for Corrective Action: Director of Business and Finance.

SECTION III - FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

2018-004 Document Policies and Procedures Over Federal Awards

Views of Responsible Official

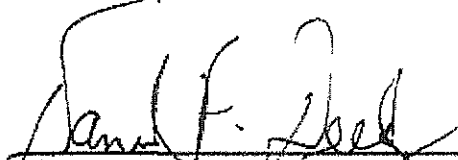
Management agrees with the findings.

Planned Corrective Action

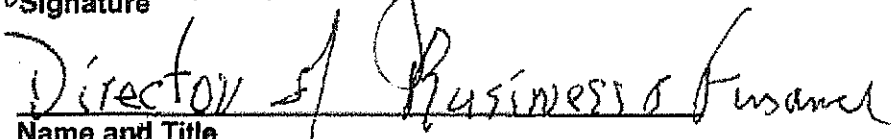
The District plans to create a manual which will guide the management and administration of all Federal (and State) grants aligned with the recently approved EDGAR guidelines of 2015. All grant stakeholders and managers will be trained in the proper use of Federal grant dollars per the EDGAR guidelines.

Planned Implementation Date of Corrective Action: September 2019.

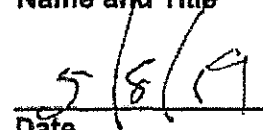
Person Responsible for Corrective Action: Director of Business and Finance.



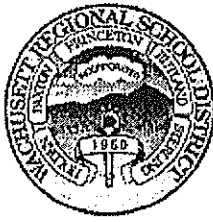
Signature



Name and Title



Date



Wac

l District

Holden, Paxton, Princeton, Rutland, Sterling

TO: Darryll McCall, Superintendent of Schools

FROM: Daniel Deedy, Director of Business and Finance

RE: Side Letter Comments

DATE: May 9, 2019

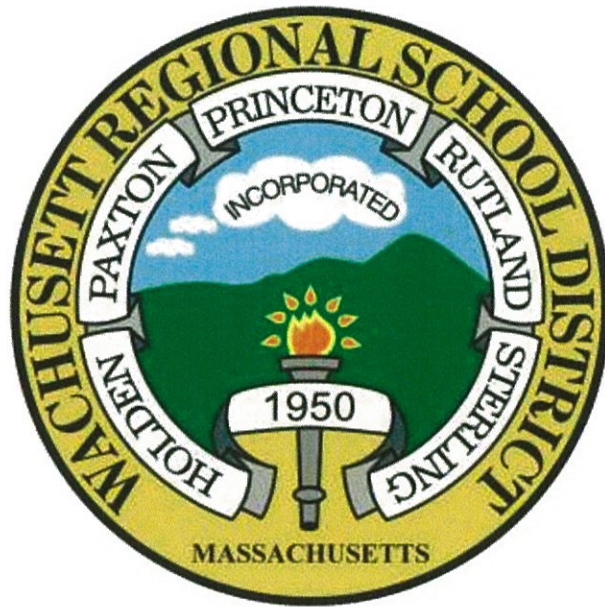
Below are two (2) side letter comments received from Melanson Heath, items that were not significant enough for a formal comment, but items that they wanted to communicate to us.

- **Item:** The semi-annual certifications for the SPED grant were signed prior to the end of the period.
District Response: The District will insure the semi-annual certifications are signed in a timely manner, twice a year and not at the conclusion of the grant period. This correction will be made no later than June 2019.
- **Item:** The February 2018 request for funds for the SPED 240 grant was not signed off on by two individuals.
District Response: The District will insure that two (2) individuals sign off on this revenue draw. This correction will be made no later than September 2019.

CC: Ben Mitchel, Chair, Audit Advisory Board

Jefferson School
1745 Main Street
Jefferson, MA 01522
Telephone: (508) 829-1670 Facsimile: (508) 829-1679
www.wrsd.net

Wachusett Regional School District



Annual Report
2018

Wachusett Regional School District

Serving the towns of Holden, Paxton, Princeton, Rutland, and Sterling



Our mission is to ensure meaningful student growth and promote social emotional wellbeing in a safe and nurturing environment. We will integrate the talent, experience, and knowledge of all members of our community to develop lifelong learners, equipped to think critically in an ever-changing, global society.

Executive Staff

Darryll McCall, Ed.D., Superintendent of Schools
Robert Berlo, Deputy Superintendent for Curriculum, Instruction and Assessment
Daniel Deedy, Director of Business and Finance
Jeffrey Carlson, Director of Human Resources

1745 Main Street
Jefferson MA 01522
508-829-1670
www.wrsd.net

The Wachusett Regional School District does not discriminate on the basis of race, color, sex, religion, age, national origin, sexual orientation, gender identity, disability, ELL status, housing status, or other protected status in the operation of the educational programs, activities, or employment policies, and no person will be excluded from or discriminated against in admission to its public schools, or in obtaining advantage and privileges in regards to courses of study and extracurricular programs of such public schools on account of race, color, sex, religion, age, national origin, sexual orientation, gender identity, disability, ELL status, housing status or other protected category.

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A Message from the Superintendent

We continue to make great strides in the Wachusett Regional School District as we work together to provide our children with meaningful educational experiences and opportunities. Our five communities, each unique and distinct from the other, form the largest regional school district in Massachusetts, with over 7,000 students attending our schools from August to June. For FY20, we are requesting a budget of \$97,935,428 which is an increase of \$3,725,976 or 3.95% from FY19.

In early November, the District and Member Town officials held the annual Budget Roundtable at the Holden Senior Center. This meeting is the opportunity to discuss budget issues associated with the upcoming fiscal year. As always, the meeting was well attended by town representatives, officials from the state, and members of the Wachusett Regional School District Committee. We all recognized that the lack of funding from the state needs to be addressed, as our communities, and others in our state, continue to take on a larger percentage of the school budget every year. We will continue to work closely with our local legislators to assist us in advocating on our behalf to help ease the financial burden placed on our schools and our communities.

This year, we have focused much attention on making sure that our students have their social and emotional needs met through learning in a safe and secure environment. Student wellbeing - emotional, social, and physical - continues to be a top priority throughout the District. Our dedication to this area is further enhanced with the appointment of a District-wide Director of Social Emotional Learning and Guidance. Unifying our school counseling model, and providing guidance for our staff and administration, the Director of SEL and Guidance will play a crucial role in how the WRSD supports all students by enhancing our capacity as a learning community working with the whole child. Being mindful of students' emotional health is always on the radar when working with children and young adults. The Wachusett community knows the importance of student welfare and all strive to help keep our younger generation safe, secure, comfortable, and confident as they pursue their education. Last year, the five towns that comprise the Wachusett District supported a budget that has permitted us the opportunity to increase support for our students. We look forward to continuing the forward progress made this past year as we look to creating a budget that supports the Strategic Plan.

I would like to thank all parents/guardians, teachers, staff, and community members for their continued support and dedication to the education of the children in the Wachusett Regional School District. Working together, we will provide our students with a quality education that will prepare them for success in the future.

Sincerely,

Darryll McCall, Ed.D.
Superintendent of Schools

2018-19 Wachusett Regional School District Committee

Kenneth Mills, Chair	Holden
Christina Smith, Vice-chair	Holden
Scott Brown	Holden
Thomas Curran	Holden
Michael Dennis	Holden
Anthony DiFonso	Rutland
Rachel Dolan	Rutland
Harriet Fradellos	Paxton
Stephen Godbout	Sterling
Maleah Gustafson	Holden
Susan Hitchcock	Sterling
Robert Imber	Princeton
Sarah LaMountain	Sterling
Matthew Lavoie	Rutland
Linda Long-Bellil	Holden
Amy Michalowski	Holden
Benjamin Mitchel	Paxton
Michael Rivers	Sterling
Asima Silva	Holden
Megan Weeks	Princeton
Charles Witkes	Rutland
Adam Young	Holden

Wachusett Regional School District Core Values

Commitment to Excellence

- Modeling effective teaching that engages and meets the needs of all students
- Providing a rigorous curriculum with expanding options and opportunities for all
- Recruiting and retaining excellent staff

Perseverance

- Tenacity and hard work
- Persisting in the face of obstacles
- Focusing on goals

Critical Thinking

- Analyzing, evaluating, and problem solving
- Thinking creatively
- Being adaptive

Collaboration

- Listening and communicating effectively
- Maximizing strengths and respecting differences
- Cooperating to reach common ground

Global Citizenship and Responsibility

- Celebrating diversity while recognizing commonalities
- Demonstrating civic respect by giving back to the communities
- Developing student's leadership skills for success in a global society

Creativity and Innovation

- Respecting the diversity of thoughts and ideas
- Embedding the arts into content areas
- Thinking freely, not fearing mistakes

Acceptance and Respect of Others

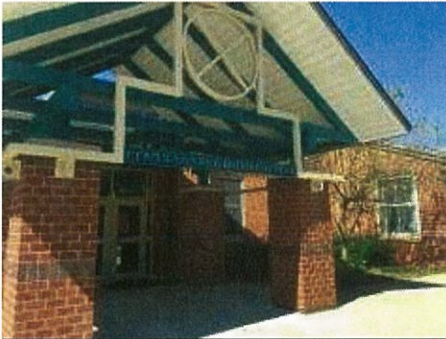
- Demonstrating tolerance
- Fostering a community of teamwork and collaboration
- Creating an atmosphere of safety and acceptance

Our Schools



Central Tree Middle School

281 Main Street - Rutland, MA



Principal: David Cornacchioli
Assistant Principal: Nancy Bates
Enrollment: 383
Grades 6 – 8

Central Tree Middle School teachers and support staff remain committed to fostering a safe and orderly school environment while consequently improving the quality of instruction and increasing parent involvement.

Chocksett Middle School

40 Boutelle Road - Sterling, MA



Principal: Christopher LaBreck
Assistant Principal: Christine Martellio
Enrollment: 361
Grades 5 – 8

Chocksett Middle School staff remains committed to providing a challenging education, in a safe and respectful school environment, that prepares our students for the next step in their education.

Davis Hill Elementary School

80 Jamieson Road - Holden, MA

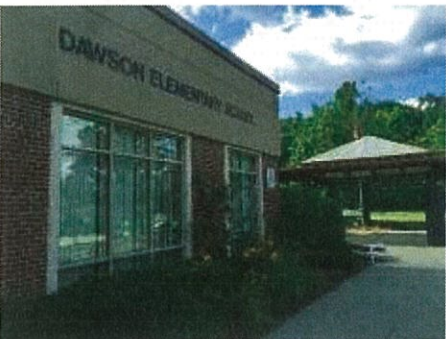


Principal: Jay Norton
Assistant Principal: Robert Berthiaume
Enrollment: 455
Grades K – 5

The Davis Hill Mission Statement and core values of Pride, Respect, Responsibility and Excellence provide the foundation for the school's educational program. The developmentally appropriate curriculum is aligned to the Common Core and is focused on balanced literacy, numeracy, critical thinking and problem solving skills.

Dawson Elementary School

155 Salisbury Street - Holden, MA



Interim Principal: Melissa Wallace
Assistant Principal: Shannon Bischoff
Enrollment: 479
Grades K – 5

Dawson Elementary School continues its practice of providing educational excellence while also promoting strong social skills and positive values within students. The school continues to engage and challenge students in an environment that fosters the school's core values of Respect, Responsibility, Kindness, Honesty, and Integrity.

Early Childhood Center

1745 Main Street - Jefferson, MA



Interim Principal: Andrea Ostrosky
Enrollment: 154

The mission at the Early Childhood Center is to provide a developmentally appropriate preschool education that meets the needs of all children. It is the school's belief that through a differentiated approach to instruction, all children can become active, life-long learners ready to succeed in our ever changing global society

Glenwood Elementary School

65 Glenwood Road - Rutland, MA



Principal: Karen Cappucci
Assistant Principal: Matthew Gauvin
Enrollment: 355
Grades 3 – 5

Glenwood is a collaborative community where all students are educated in the Least Restrictive Environment and all teachers are committed to building curriculum that helps the students develop strong critical thinking, and problem solving abilities.

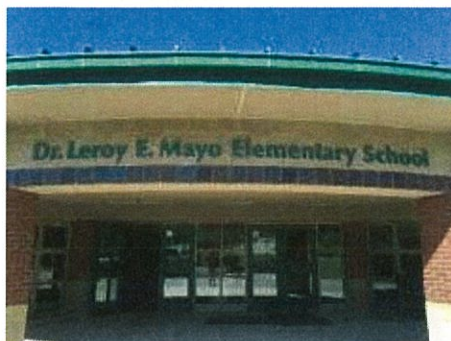
Houghton Elementary School

32 Boutelle Road - Sterling, MA



Principal: Anthony Cipro
Assistant Principal: Patricia O'Donnell
Enrollment: 361
Grades K – 4

Houghton Elementary School is a child-centered school focused on teaching and learning. The school provides children a strong foundation in basic skills, opportunities to expand the thinking of young minds, appreciation of the arts, and the promotion of the social skills of honesty, kindness, cooperation, responsibility, and respect.

Mayo Elementary School**351 Bullard Street - Holden, MA**

Principal: Liz Garden
Assistant Principal: Patricia Hurley
Enrollment: 479
Grades K – 5

The mission of Mayo School is to educate, inspire, and empower all members of the learning community. Students and staff are committed to enhancing the lives of the school community and the lives of others by upholding the highest standards of quality and integrity. Children at Mayo Elementary School are provided with a solid educational foundation necessary to be successful throughout their academic lives.

Mountview Middle School**270 Shrewsbury Street - Holden, MA**

Principal: Erik Githmark
Assistant Principals: Karen Hughes, Brian McCarthy
Enrollment: 821
Grades 6 – 8

Mountview Middle School students represent a diverse group of learners. At Mountview, the divergent needs of young adolescents as they experience a wide range of physical, social, intellectual, and emotional growth are recognized. Educational decisions are based upon principles of developmentally appropriate practices for these young people so as to maximize their potential to succeed in tomorrow's world.

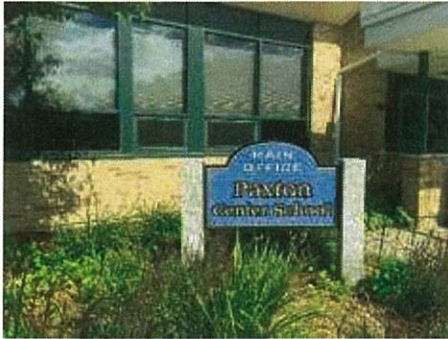
Naquag Elementary School**285 Main Street - Rutland, MA**

Principal: Dixie Estes
Enrollment: 314
Grades K – 2

Naquag Elementary's administration, faculty and staff are committed to providing every student with support and understanding in order to maintain our excellent learning environment; we take pride in our learning atmosphere. We recognize the importance of community involvement and express our appreciation to all parents, family members and town representatives for their continued support.

Paxton Center School

19 West Street - Paxton, MA



Principal: Shawn Rickan
Assistant Principal: Joy Wilde
Enrollment: 455
Grades K – 8

The school motto is Panthers Be the Three: Respectful, Responsible and Reliable. The school strives to be a community of learners in which individuals reach maximum potential intellectually, socially, emotionally, and physically.

Thomas Prince School

170 Sterling Street - Princeton, MA



Principal: Tammy Boyle
Assistant Principal: Amanda Martinez
Enrollment: 383
Grades K – 8

TPS utilizes STEAM integrated education for all students to ensure all students reach their maximum potential intellectually, socially, emotionally, and physically. Thomas Prince students and staff adhere to their Core Values: Respectful, Responsible, and Ready to Learn. Together effort, energy, and initiative are used to reach success.

Wachusett Regional High School

1401 Main Street - Holden, MA



Principal: William Beando
Assistant Principals: Andrew Costa, Victoria DeSimone, Anthony DiBenedetto, Michael Pratt
Enrollment: 2103
Grades 9 – 12

Wachusett Regional High School continues to prepare all of its students for life after high school. Students learn the necessary skills needed to further their education, join the armed forces, or enter the world of work. All students are held to a rigorous set of graduation requirements that ensures they master a common core curriculum.

MCAS Results & Advanced Placement Information



Percent of Students at Each Achievement Level

Wachusett Regional School District – MCAS (Next Generation)

Grade and Subject	Meeting or Exceeding Expectations		Exceeding Expectations		Meeting Expectations		Partially Meeting Expectations		Not Meeting Expectations		Included	Avg. Scaled Score	SGP	Included in SGP
	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE				
GRADE 03 ELA	63	52	11	9	53	43	33	41	3	7	512	507.4	N/A	N/A
GRADE 03 MATH	63	50	13	10	50	40	32	38	5	12	510	507.2	N/A	N/A
GRADE 04 ELA	62	53	11	10	52	43	34	38	4	9	569	505.8	46.4	531
GRADE 04 MATH	54	48	7	7	48	41	39	39	7	13	569	501.2	43.9	531
GRADE 05 ELA	67	54	5	6	62	48	31	38	3	8	595	506.6	44.3	568
GRADE 05 MATH	64	46	6	5	58	41	32	44	4	10	594	505.8	53.4	567
GRADE 06 ELA	73	51	17	10	56	40	23	37	4	12	612	512.4	55.6	585
GRADE 06 MATH	70	47	12	7	59	41	26	42	3	11	611	509.1	60.4	584
GRADE 07 ELA	69	46	14	8	55	38	24	39	7	15	604	509.1	52.2	565
GRADE 07 MATH	65	46	11	7	54	39	29	40	5	14	606	507.9	45.7	567
GRADE 08 ELA	65	51	12	10	53	41	27	34	8	15	593	506.7	47	559
GRADE 08 MATH	65	50	8	8	57	41	27	38	8	12	591	504.4	41.4	558
GRADES 03- 08 ELA	67	51	12	9	55	42	29	38	5	11	3,485	508.1	49.2	2,808
GRADES 03- 08 MATH	64	48	9	7	54	40	31	40	5	12	3,481	506	49.1	2,807

Wachusett Regional School District – MCAS (Legacy)

Grade and Subject	Proficient or Higher		Advanced		Proficient		Needs Improvement		Warning/ Failing		Included	CPI	SGP	Included in SGP
	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE				
GRADE 05 SCI / TECH / ENG	63	47	25	18	38	30	33	39	4	13	592	86.4	N/A	N/A
GRADE 08 SCI / TECH / ENG	54	35	9	4	45	31	36	44	10	21	588	81.3	N/A	N/A
GRADE 10 ELA	97	91	74	51	23	40	1	6	2	3	517	99.1	51.5	485
GRADE 10 MATH	92	78	72	51	21	27	4	14	3	8	518	96.8	59.1	486
GRADE 10 SCI / TECH / ENG	87	74	30	32	57	43	11	21	2	5	506	95.3	N/A	N/A

Wachusett Regional High School – MCAS (Legacy)

Grade and Subject	Proficient or Higher		Advanced		Proficient		Needs Improvement		Warning/ Failing		Included	CPI	SGP	Included in SGP
	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE				
GRADE 10 ELA	98	91	75	51	23	40	0	6	2	3	503	99.2	51.6	482
GRADE 10 MATH	94	78	74	51	20	27	4	14	2	8	503	97.5	59.4	483

GRADE 10 SCI / TECH / ENG	88	74	31	32	57	43	11	21	1	5	498	95.4	N/A	N/A
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MCAS Results - Spring 2018

Percent of Students at Each Achievement Level

Central Tree Middle School – MCAS (Next Generation)

Grade and Subject	Meeting or Exceeding Expectations		Exceeding Expectations		Meeting Expectations		Partially Meeting Expectations		Not Meeting Expectations		Included	Avg. Scaled Score	SGP	Included in SGP	Ach. Pctl.
	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE					
GRADE 06 ELA	68	51	11	10	57	40	25	37	7	12	119	509.9	54.8	109	80
GRADE 06 MATH	65	47	10	7	55	41	29	42	7	11	119	507.1	49.6	109	80
GRADE 07 ELA	64	46	5	8	58	38	28	39	8	15	130	506.9	50.3	123	83
GRADE 07 MATH	72	46	10	7	62	39	19	40	9	14	130	509.2	46.1	123	86
GRADE 08 ELA	66	51	15	10	51	41	20	34	15	15	117	507.6	59.5	110	79
GRADE 08 MATH	67	50	12	8	55	41	21	38	12	12	116	507	49	109	81
Grades 03 - 08 ELA	66	51	10	9	56	42	24	38	10	11	366	508.1	54.7	342	75
Grades 03 - 08 MATH	68	48	11	7	57	40	23	40	9	12	365	507.8	48.2	341	83

Central Tree Middle School – MCAS (Legacy)

Grade and Subject	Proficient or Higher		Advanced		Proficient		Needs Improvement		Warning/ Failing		Included	CPI	SGP	Included in SGP
	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE				
GRADE 08 SCI / TECH / ENG	59	35	11	4	48	31	28	44	13	21	115	82.6	N/A	N/A

Chocksett Middle School – MCAS (Next Generation)

Grade and Subject	Meeting or Exceeding Expectations		Exceeding Expectations		Meeting Expectations		Partially Meeting Expectations		Not Meeting Expectations		Included	Avg. Scaled Score	SGP	Included in SGP	Ach. Pctl.
	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE					
GRADE 05 ELA	62	54	3	6	59	48	32	38	6	8	78	504.7	35.2	74	59
GRADE 05 MATH	63	46	9	5	54	41	29	44	8	10	79	505.1	38.7	75	77
GRADE 06 ELA	71	51	12	10	60	40	28	37	1	12	94	510.8	49	93	82
GRADE 06 MATH	57	47	7	7	50	41	41	42	1	11	94	504	49.2	94	70
GRADE 07 ELA	78	46	27	8	52	38	16	39	5	15	93	516.7	60.2	88	97
GRADE 07 MATH	64	46	13	7	51	39	31	40	5	14	94	509.5	54.9	90	88
GRADE 08 ELA	58	51	10	10	48	41	28	34	14	15	93	502.6	38.9	87	64
GRADE 08 MATH	48	50	5	8	43	41	45	38	6	12	93	499.5	37.7	87	56
Grades 03 - 08 ELA	68	51	13	9	54	42	26	38	7	11	358	508.9	46.3	342	78
Grades 03 - 08 MATH	58	48	9	7	49	40	37	40	5	12	360	504.5	45.5	346	71

Chocksett Middle School – MCAS (Legacy)

Grade and Subject	Proficient or Higher		Advanced		Proficient		Needs Improvement		Warning/ Failing		Included	CPI	SGP	Included in SGP
	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE				
GRADE 05 SCI / TECH / ENG	54	47	23	18	32	30	38	39	8	13	79	84.5	N/A	N/A
GRADE 08 SCI / TECH / ENG	38	35	3	4	35	31	45	44	17	21	92	72.6	N/A	N/A

MCAS Results - Spring 2018

Percent of Students at Each Achievement Level

Davis Hill Elementary School – MCAS (Next Generation)

Grade and Subject	Meeting or Exceeding Expectations		Exceeding Expectations		Meeting Expectations		Partially Meeting Expectations		Not Meeting Expectations		Included	Avg. Scaled Score	SGP	Included in SGP	Ach. Pctl.
	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE					
GRADE 03 ELA	55	52	15	9	40	43	45	41	0	7	73	505.7	N/A	N/A	61
GRADE 03 MATH	60	50	19	10	41	40	34	38	5	12	73	507.7	N/A	N/A	75
GRADE 04 ELA	72	53	14	10	58	43	28	38	0	9	72	509.6	55	68	78
GRADE 04 MATH	59	48	14	7	45	41	37	39	4	13	73	506.9	61.8	68	79
GRADE 05 ELA	63	54	5	6	57	48	37	38	0	8	94	505.4	36.1	92	62
GRADE 05 MATH	59	46	7	5	51	41	39	44	2	10	94	504.6	41.7	92	76
GRADES 03 - 08 ELA	63	51	11	9	52	42	37	38	0	11	239	506.8	44.2	160	71
GRADES 03 - 08 MATH	59	48	13	7	46	40	37	40	4	12	240	506.3	50.2	160	78

Davis Hill Elementary School – MCAS (Legacy)

Grade and Subject	Proficient or Higher		Advanced		Proficient		Needs Improvement		Warning/ Failing		Included	CPI	SGP	Included in SGP
	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE				
GRADE 05 SCI / TECH / ENG	65	47	31	18	34	30	30	39	5	13	94	85.6	N/A	N/A

Dawson Elementary School – MCAS (Next Generation)

Grade and Subject	Meeting or Exceeding Expectations		Exceeding Expectations		Meeting Expectations		Partially Meeting Expectations		Not Meeting Expectations		Included	Avg. Scaled Score	SGP	Included in SGP	Ach. Pctl.
	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE					
GRADE 03 ELA	62	52	6	9	56	43	36	41	1	7	77	507	N/A	N/A	68
GRADE 03 MATH	69	50	10	10	58	40	31	38	0	12	77	509.7	N/A	N/A	80
GRADE 04 ELA	67	53	19	10	48	43	31	38	2	9	85	510.5	43.3	83	81
GRADE 04 MATH	54	48	11	7	44	41	41	39	5	13	85	503.1	36.6	83	66
GRADE 05 ELA	83	54	5	6	78	48	17	38	0	8	88	510.7	45.6	88	81

GRADE 05 MATH	71	46	8	5	63	41	28	44	1	10	87	508.1	51.2	87	86
GRADES 03 - 08 ELA	71	51	10	9	61	42	28	38	1	11	250	509.5	44.5	171	80
GRADES 03 - 08 MATH	65	48	10	7	55	40	33	40	2	12	249	506.9	44.1	170	80

Dawson Elementary School – MCAS (Legacy)

Grade and Subject	Proficient or Higher		Advanced		Proficient		Needs Improvement		Warning/ Failing		Included	CPI	SGP	Included in SGP
	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE				
GRADE 05 SCI / TECH / ENG	64	47	32	18	32	30	34	39	1	13	87	89.1	N/A	N/A

MCAS Results - Spring 2018

Percent of Students at Each Achievement Level

Glenwood Elementary School – MCAS (Next Generation)

Grade and Subject	Meeting or Exceeding Expectations		Exceeding Expectations		Meeting Expectations		Partially Meeting Expectations		Not Meeting Expectations		Included	Avg. Scaled Score	SGP	Included in SGP	Ach. Pctl.
	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE					
GRADE 03 ELA	70	52	11	9	59	43	24	41	6	7	101	509.7	N/A	N/A	79
GRADE 03 MATH	60	50	7	10	53	40	33	38	7	12	101	503.9	N/A	N/A	60
GRADE 04 ELA	54	53	10	10	44	43	42	38	5	9	110	504.3	41.7	108	57
GRADE 04 MATH	50	48	5	7	45	41	40	39	10	13	109	499.1	31	107	52
GRADE 05 ELA	55	54	5	6	51	48	37	38	8	8	128	503.6	43.9	120	54
GRADE 05 MATH	55	46	1	5	55	41	38	44	7	10	128	502.4	60.5	120	68
GRADES 03 - 08 ELA	59	51	8	9	51	42	35	38	6	11	339	505.6	42.8	228	66
GRADES 03 - 08 MATH	55	48	4	7	51	40	37	40	8	12	338	501.8	46.6	227	61

Glenwood Elementary School – MCAS (Legacy)

Grade and Subject	Proficient or Higher		Advanced		Proficient		Needs Improvement		Warning/ Failing		Included	CPI	SGP	Included in SGP
	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE				
GRADE 05 SCI / TECH / ENG	52	47	11	18	41	30	39	39	9	13	127	81.3	N/A	N/A

Houghton Elementary School – MCAS (Next Generation)

Grade and Subject	Meeting or Exceeding Expectations		Exceeding Expectations		Meeting Expectations		Partially Meeting Expectations		Not Meeting Expectations		Included	Avg. Scaled Score	SGP	Included in SGP	Ach. Pctl.
	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE					
GRADE 03 ELA	73	52	19	9	54	43	19	41	7	7	67	512.5	N/A	N/A	88
GRADE 03 MATH	73	50	24	10	48	40	18	38	9	12	66	512.7	N/A	N/A	87

GRADE 04 ELA	62	53	5	10	57	43	29	38	8	9	95	503.5	43.3	91	53
GRADE 04 MATH	53	48	3	7	49	41	39	39	8	13	95	500.1	43.9	92	56
GRADES 03 - 08 ELA	67	51	11	9	56	42	25	38	8	11	162	507.2	43.3	91	72
GRADES 03 - 08 MATH	61	48	12	7	49	40	30	40	9	12	161	505.3	43.9	92	74

MCAS Results by - Spring 2018

Percent of Students at Each Achievement Level

Mayo Elementary School – MCAS (Next Generation)

Grade and Subject	Meeting or Exceeding Expectations		Exceeding Expectations		Meeting Expectations		Partially Meeting Expectations		Not Meeting Expectations		Included	Avg. Scaled Score	SGP	Included in SGP	Ach. Pctl.
	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE					
GRADE 03 ELA	59	52	8	9	51	43	37	41	4	7	78	504.7	N/A	N/A	57
GRADE 03 MATH	55	50	9	10	45	40	42	38	4	12	77	502.9	N/A	N/A	56
GRADE 04 ELA	60	53	6	10	54	43	37	38	2	9	83	502.6	45.2	82	49
GRADE 04 MATH	49	48	4	7	46	41	42	39	8	13	83	497.4	46	82	44
GRADE 05 ELA	71	54	5	6	67	48	29	38	0	8	87	509.8	58	86	78
GRADE 05 MATH	77	46	8	5	69	41	23	44	0	10	86	510.5	77.9	85	91
GRADES 03 - 08 ELA	64	51	6	9	58	42	34	38	2	11	248	505.8	51.8	168	67
GRADES 03 - 08 MATH	61	48	7	7	54	40	35	40	4	12	246	503.7	62.2	167	68

Mayo Elementary School – MCAS (Legacy)

Grade and Subject	Proficient or Higher		Advanced		Proficient		Needs Improvement		Warning/ Failing		Included	CPI	SGP	Included in SGP
	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE				
GRADE 05 SCI / TECH / ENG	70	47	27	18	43	30	30	39	0	13	86	90.1	N/A	N/A

Mountview Middle School – MCAS (Next Generation)

Grade and Subject	Meeting or Exceeding Expectations		Exceeding Expectations		Meeting Expectations		Partially Meeting Expectations		Not Meeting Expectations		Included	Avg. Scaled Score	SGP	Included in SGP	Ach. Pctl.
	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE					
GRADE 06 ELA	74	51	21	10	53	40	22	37	4	12	274	514.2	59.3	268	89
GRADE 06 MATH	76	47	13	7	63	41	21	42	3	11	274	511	63.1	268	88
GRADE 07 ELA	69	46	14	8	55	38	27	39	4	15	256	508.7	50.8	253	88
GRADE 07 MATH	69	46	14	7	55	39	28	40	3	14	255	509.3	44.8	251	87
GRADE 08 ELA	70	51	11	10	59	41	28	34	2	15	261	507.9	44.5	255	80
GRADE 08 MATH	71	50	5	8	66	41	27	38	2	12	260	505.7	38.3	254	78
Grades 03 - 08 ELA	71	51	15	9	56	42	26	38	3	11	791	510.4	51.7	776	83
Grades 03 - 08 MATH	72	48	11	7	61	40	25	40	3	12	789	508.7	49	773	84

Mountview Middle School – MCAS (Legacy)

Grade and Subject	Proficient or Higher		Advanced		Proficient		Needs Improvement		Warning/ Failing		Included	CPI	SGP	Included in SGP
	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE				

GRADE 08 SCI / TECH / ENG	55	35	7	4	48	31	41	44	4	21	259	83.8	N/A	N/A
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MCAS Results - Spring 2018

Percent of Students at Each Achievement Level

Paxton Center School – MCAS (Next Generation)

Grade and Subject	Meeting or Exceeding Expectations		Exceeding Expectations		Meeting Expectations		Partially Meeting Expectations		Not Meeting Expectations		Included	Avg. Scaled Score	SGP	Included in SGP	Ach. Pctl.
	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE					
GRADE 03 ELA	57	52	9	9	48	43	43	41	0	7	54	506.7	N/A	N/A	66
GRADE 03 MATH	78	50	20	10	57	40	22	38	0	12	54	515.1	N/A	N/A	94
GRADE 04 ELA	67	53	2	10	65	43	33	38	0	9	54	504	43.2	52	55
GRADE 04 MATH	65	48	11	7	54	41	30	39	6	13	54	504.2	40.2	52	70
GRADE 05 ELA	70	54	5	6	65	48	30	38	0	8	63	506.5	46	61	68
GRADE 05 MATH	75	46	8	5	67	41	24	44	2	10	63	510.6	58	61	91
GRADE 06 ELA	67	51	10	10	57	40	29	37	5	12	63	506	48.9	63	68
GRADE 06 MATH	70	47	5	7	65	41	27	42	3	11	63	506.4	71.6	62	78
GRADE 07 ELA	54	46	7	8	48	38	31	39	15	15	61	497.9	45.6	59	55
GRADE 07 MATH	37	46	0	7	37	39	58	40	5	14	62	495.4	26.3	61	46
GRADE 08 ELA	50	51	6	10	44	41	40	34	10	15	62	499.5	41.6	61	54
GRADE 08 MATH	50	50	2	8	48	41	35	38	15	12	62	495.1	34.8	61	39
GRADES 03 - 08 ELA	61	51	6	9	54	42	34	38	5	11	357	503.4	45.1	296	56
GRADES 03 - 08 MATH	62	48	7	7	55	40	33	40	5	12	358	504.2	46.4	297	70

Paxton Center School – MCAS (Legacy)

Grade and Subject	Proficient or Higher		Advanced		Proficient		Needs Improvement		Warning/ Failing		Included	CPI	SGP	Included in SGP
	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE				
GRADE 05 SCI / TECH / ENG	75	47	32	18	43	30	24	39	2	13	63	89.7	N/A	N/A
GRADE 05 SCI / TECH / ENG	47	35	8	4	39	31	34	44	19	21	62	73.8	N/A	N/A

MCAS Results - Spring 2018

Percent of Students at Each Achievement Level

Thomas Prince School – MCAS (Next Generation)

Grade and Subject	Meeting or Exceeding Expectations		Exceeding Expectations		Meeting Expectations		Partially Meeting Expectations		Not Meeting Expectations		Included	Avg. Scaled Score	SGP	Included in SGP	Ach. Pctl.
	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE					
GRADE 03 ELA	69	52	6	9	63	43	29	41	2	7	48	506.2	N/A	N/A	64
GRADE 03 MATH	57	50	6	10	51	40	40	38	2	12	47	505.5	N/A	N/A	65
GRADE 04 ELA	62	53	21	10	40	43	38	38	0	9	47	509.8	62.1	47	78
GRADE 04 MATH	62	48	2	7	60	41	38	39	0	13	47	502.7	60.8	47	65
GRADE 05 ELA	81	54	9	6	72	48	19	38	0	8	47	509.9	46.4	46	79
GRADE 05 MATH	53	46	6	5	47	41	45	44	2	10	47	503	35.6	46	71
GRADE 06 ELA	90	51	35	10	55	40	10	37	0	12	49	523.1	59	49	97
GRADE 06 MATH	84	47	27	7	57	41	16	42	0	11	49	520	75.8	48	98
GRADE 07 ELA	93	46	36	8	57	38	7	39	0	15	42	523.6	59.6	41	99
GRADE 07 MATH	93	46	14	7	79	39	7	40	0	14	42	517.1	58	41	97
GRADE 08 ELA	86	51	30	10	56	41	12	34	2	15	43	519.8	54	43	97
GRADE 08 MATH	93	50	30	8	63	41	2	38	5	12	43	518.6	57.5	43	98
GRADES 03 - 08 ELA	80	51	22	9	57	42	20	38	1	11	276	515.2	56.2	226	94
GRADES 03 - 08 MATH	73	48	14	7	59	40	25	40	1	12	275	511	57.7	225	90

Thomas Prince School – MCAS (Legacy)

Grade and Subject	Proficient or Higher		Advanced		Proficient		Needs Improvement		Warning/ Failing		Included	CPI	SGP	Included in SGP
	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE	SCHOOL	STATE				
GRADE 05 SCI / TECH / ENG	72	47	30	18	41	30	28	39	0	13	46	91.3	N/A	N/A
GRADE 08 SCI / TECH / ENG	86	35	28	4	58	31	12	44	2	21	43	94.2	N/A	N/A

Advanced Placement Performance Report – 2017-2018

Subject	Tests Taken	% Score 1-2	% Score 3-5
Arts	15	0	100
Studio Art: Drawing	12	0	100
Music Theory	3*		
English Language Arts	73	5.5	94.5
English Lang/Comp	61	6.6	93.4
English Lit/Comp	12	0	100
Foreign Languages	22	0	100
French Lang	12	0	100
Spanish Lit	10	0	100
History and Social Science	347	13	87
Economics: Macro	42	38.1	61.9
Economics: Micro	41	26.8	73.2
Govt & Pol: U.S.	48	4.2	95.8
History: European	15	6.7	93.3
History: U.S.	102	7.8	92.2
History: World	60	6.7	93.3
Psychology	39	7.7	92.3
Math and Computer Science	126	17.5	82.5
Calculus AB	30	36.7	63.3
Calculus BC	53	15.1	84.9
Statistics	43	7	93
Science and Technology	74	13.5	86.5
Biology	39	15.4	84.6
Environmental Sci	34	11.8	88.2
Physics 1	1*		
All Subjects	657	12.3	87.7

* AP Performance is not reported for enrollments of fewer than 10

Budget Information



FY19 Budget by Appropriation

The District budget is organized into 3 primary groups encompassing 9 appropriation numbers.

The first group is SALARIES & BENEFITS consisting of appropriations numbers:

1. Salaries & Stipends
2. Benefits & Insurances

The second group is INSTRUCTION & OPERATIONS consisting of:

3. Instructional Support
4. Operations and Maintenance
5. Pupil Services
6. Special Education Tuitions

The last group is FIXED COSTS which consists of

7. Other Operating Costs
8. Transportation
9. Debt Service

Appropriation	FY 2019 Budget
1. Salaries & Stipends	\$59,553,244
2. Benefits & Insurance	\$14,593,414
Total Salaries & Benefits	\$74,146,658
3. Instructional Support	\$3,087,677
4. Operations & Maintenance	\$3,474,472
5. Pupil Services	\$65,235
6. SPED Tuition	\$2,913,244
Total Instruction & Operations	\$9,540,628
7. Other Operating Costs	\$1,205,102
8. Transportation	\$6,840,933
9. Debt Service	\$2,476,131
Total Fixed Costs	\$10,522,166
Total Expenditures	\$94,209,452

FY19 Revenues by Source

The Wachusett Regional School District receives revenues from 3 major sources:

- Assessments to Member Towns
- State Aid
- Local Revenues

Town Assessments	
Holden	\$28,087,047
Paxton	\$6,313,461
Princeton	\$4,863,870
Rutland	\$12,062,627
Sterling	\$11,343,739
Total for Towns	\$62,670,744
State Aid	
Ch. 70 Aid	\$27,699,197
Ch. 71 Transportation	\$2,519,310
Ch. 70 Charter Aid	\$33,041
Total State Aid	\$30,251,548
Local Revenue	
Medicaid	\$987,523
Interest	\$12,750
Misc. Revenue	\$439,251
Excess & Deficiency	\$150,000
Total Local Revenue	\$1,589,524
Total Revenue	\$94,209,452



2018